

# **An Analysis of Factors Influencing Auditor Switching (An Empirical Study on Financial Sector Companies Listed in Indonesia Stock Exchange 2010-2014).**

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## **ABSTRACT**

The purpose of this research is to analyze the factors influencing auditor switching (An Empirical Study on Financial Sector Companies Listed in Indonesia Stock Exchange 2010-2014). The independent variables in this research are the type of CPA firm, the client company size, audit tenure, audit opinion, management changes. As for dependent variable is auditor switching by voluntary. Analysis technique that is used is logistic regression analysis and hypothesis analysis technique that is used is logistic regression coefficient. The logistic regression is used dummy variable for dependent variable. Testing of the hypothesis done by using  $\alpha = 5\%$ . The result showed that the independent variable that influenced to determine its affect on the dependent variable was only one variable. The variable is audit tenure that represented by adding the total length of the engagements audit before and auditor switching. In the otherside, there were varibales that did not influence the auditor switching such as CPA firm type represented by big 4 and non big 4, company size represented by lnasset, audit opinion represented by unqualified and qualified opinion, and changing on management represented by changing and not changing on commissioner.

