

Determining Factors of Auditor Switches among Manufacturing Companies Listed on the Indonesia Stock Exchange

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Abstract

This research was conducted to analyze the influence of the factors that influence Auditor Switching as the dependent variable. The independent variables in this study are financial distress, management change, audit opinion and company size. In this study using a sample of manufacturing companies listed in Indonesia. The data used are secondary data obtained through the official website of the Indonesia Stock Exchange (IDX), namely www.idx.com. Taking this sample using purposive sampling with certain criteria and obtained as many as 27 companies with observations for 5 years, so that a total of 135 observations. Testing the hypothesis in this study using logistic regression analysis (regression logistic) with SPSS applications. Based on the test results show that the financial distress variable, audit opinion, and company size affect the auditor switching variable. Whereas the change of management has no effect on the auditor switching variable. From the results of this study the researchers suggested that in subsequent studies could increase the number of variables and also the study period.

Keywords: Auditor Switching, Financial Distress, Management Change, Audit Opinion, and Company Size.

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