

ABSTRACT

*Audit reports were obtained from the company's financial report which is audited by a public accounting firm. Public accounting as an independent firm not to be easily influenced and do not show partiality to the interests of anyone with an assessment and a statement of opinion on the fairness of financial report based on with the audit results were obtained. Independence is one of the reasons for switching auditors beside the obligation to change the public accounting firm based on finance minister rules. The aim of this study to examine empirically the effect of the auditor's opinion, the size of the KAP, and the size of the client to the auditor switching on companies were listed in Indonesia Stock Exchange. The title of this research is the **Effect of Auditor Opinion, KAP Size, and Size Clients on Auditor Switching (Case Study: Manufacturing Companies in IDX 2010-2012)**.*

This research is explanatory research using quantitative methods. The population of this research is a manufacturing companies were listed on the Stock Exchange in 2010-2012. The samples in this study were 111 manufacturing companies in the 3 years of research time. The sampling method which is used was purposive sampling. The data collected is secondary data by the method of documentation. Testing requirements analysis consists of assessing the overall model, the coefficient of determination, to assess the feasibility of multiple regression, multicollinearity test, and clarification matrix, and also logistic regression analysis.

Results of logistic regression analysis showed variables auditor's opinion and the size of the KAP has significant and negative impact on auditor switching. Variable auditor's opinion indicates a significance level of 0.018, and a significance level of 0.010 for the variable size of KAP (<0.05), so the hypothesis H1 and H2 is accepted. Variable size of the client does not affect the auditor switching significantly, with a significance level of $0.18 > 0.05$, then the hypothesis H3 is rejected.

Keywords: switching Audit, the auditor's opinion, the size of the KAP, the size of the client, the auditor's opinion.

ABSTRAK

Laporan audit didapat dari laporan keuangan perusahaan yang telah diaudit oleh kantor akuntan publik. Akuntan publik sebagai pihak independen untuk tidak mudah dipengaruhi dan tidak memihak kepada kepentingan siapapun dengan memberi penilaian dan pernyataan opini terhadap kewajaran laporan keuangan sesuai dengan hasil audit yang didapat. Independensi adalah salah satu alasan adanya *auditor switching* selain kewajiban untuk mengganti kantor akuntan publik sesuai peraturan menteri keuangan. Penelitian ini bertujuan untuk menguji secara empiris pengaruh opini auditor, ukuran KAP, dan ukuran klien terhadap *auditor switching* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Judul penelitian ini adalah **Pengaruh Opini Auditor, Ukuran KAP, dan Ukuran Klien terhadap Auditor Switching (Studi Kasus: Perusahaan Manufaktur di BEI 2010-2012)**.

Jenis penelitian ini adalah penelitian eksplanatori dengan menggunakan metode kuantitatif. Populasi dalam penelitian adalah perusahaan manufaktur yang terdaftar di BEI tahun 2010-2012. Sampel dalam penelitian ini sebanyak 111 perusahaan manufaktur dalam 3 tahun waktu penelitian. Metode pengambilan sampel yang digunakan adalah *purposive sampling*. Data yang dikumpulkan merupakan data sekunder dengan metode dokumentasi. Pengujian prasyarat analisis diantaranya menilai keseluruhan model, koefisien determinasi, menilai kelayakan regresi berganda, uji multikolinieritas, dan matriks klarifikasi, serta analisis regresi logistik.

Hasil penelitian analisis regresi logistik menunjukkan variabel opini auditor dan ukuran KAP berpengaruh signifikan dan negatif terhadap *auditor switching*. Variabel opini auditor menunjukkan tingkat signifikansi sebesar 0,018, dan tingkat signifikansi 0,010 untuk variabel ukuran KAP ($< 0,05$), dengan demikian hipotesis H₁ dan H₂ diterima. Variabel ukuran klien tidak berpengaruh secara signifikan terhadap *auditor switching*, dengan tingkat signifikansi 0,18 $> 0,05$ maka hipotesis H₃ ditolak.

Kata kunci: *Audit switching*, opini auditor, ukuran KAP, ukuran klien, opini auditor.