

## **ABSTRAK**

Penelitian ini dilatar belakangi oleh perilaku perusahaan dalam mengganti auditornya untuk peningkatan kualitas laporan keuangan perusahaan. Tujuan penelitian ini adalah menguji dan menganalisis pengaruh ukuran KAP, pergantian manajemen, ukuran perusahaan pertambangan go publik yang terdaftar di BEI periode 31 Desember 2014 – 31 Desember 2016. Jenis penelitian ini menggunakan teknik penentuan sampel yang diperoleh secara purposive dampling. Data dikumpulkan dan selanjutnya dianalisis menggunakan metode regresi logistik. Berdasarkan hasil uji regresi logistik variabel ke-1 diperoleh signifikansi sebesar 0,600. Hasil uji variabel ke-2 sebesar 1,000. Hasil uji variabel ke-3 sebesar 0,983. Hasil uji variabel ke-4 sebesar 0,357. Hasil penelitian ini adalah ukuran KAP dan ukuran perusahaan berpengaruh positif tidak signifikan terhadap auditor switching. Sedangkan pergantian manajemen dan kepemilikan publik berpengaruh negatif tidak signifikan terhadap auditor switching. Kesimpulan dari penelitian ini bahwa variabel independen berpengaruh tidak signifikan terhadap auditor switching.

Kata kunci: ukuran KAP, pergantian manajemen, ukuran perusahaan, kepemilikan publik, auditor switching.

## ***ABSTRACT***

*This research is motivated by the company's behavior in replacing its auditors to improve the quality of the company's financial statements. The purpose of this study was to examine and analyze the effect of KAP size, management turnover, size of mining companies going public listed on the IDX for the period of 31 December 2014 - 31 December 2016. This type of research used a technique of determining samples obtained by purposive sampling. Data were collected and then analyzed using logistic regression methods. Based on the results of the logistic regression test the 1st variable obtained a significance of 0.600. The results of the 2nd variable test are 1,000. The result of the third variable test is 0.983. The result of the 4th variable test is 0.357. The results of this study are the size of the firm's accounting firm and the size of the firm have a significant non-positive effect on the switching auditor. While the change in management and public ownership has a significant negative effect on the switching auditor. The conclusion of this study is that the independent variables have no significant effect on the switching auditor.*

*Keywords:* *KAP size, management turnover, company size, public ownership, auditor switching.*