

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti empiris mengenai pengaruh ukuran KAP, ukuran perusahaan klien, tingkat pertumbuhan perusahaan klien, kondisi keuangan perusahaan klien, opini audit dan *fee* audit terhadap pergantian auditor di Indonesia.

Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2010-2013. Metode pengambilan sampel digunakan *purposive sampling* dan diperoleh 40 perusahaan sampel. Data dianalisis menggunakan uji regresi logistik dengan jumlah data sebanyak 160 perusahaan.

Hasil penelitian menunjukkan bahwa *fee* audit berpengaruh positif dan signifikan terhadap pergantian auditor. Variabel tingkat pertumbuhan perusahaan klien dan kondisi keuangan perusahaan klien berpengaruh positif dan tidak signifikan terhadap pergantian auditor, sedangkan ukuran KAP, ukuran perusahaan klien dan opini audit berpengaruh negatif dan tidak signifikan terhadap pergantian auditor.

Kata kunci: Pergantian auditor, ukuran KAP, tingkat pertumbuhan perusahaan klien, opini audit dan *fee* audit.

ABSTRACT

This study aims to find empirical evidence the size of firm, the size of the client company, the growth rate of the client company, the financial condition of the client company, audit opinion, and audit fee that influence the auditor switches in Indonesia.

The population of this research is manufacturing companies listed in Indonesia Stock Exchange (IDS) in 2010-2013. The sampling method used purposive sampling and acquired 40 companies sampled. Data were analyzed using logistic regression with the amount of data as much as 160 companies.

The result showed that the audit fee has a significant positive effect on auditor switches. While the growth rate of the client company, and the financial condition of the client company has a positive effect and no significant on auditor switches, and the size of firm, the size of the client company and the audit opinion has negative effect and no significant on auditor switches

Keywords: Auditor switches, the size of firm, the growth rate of the client company, the audit opinion dan audit fee.