

## ABSTRACT

*Auditor switching after five years contract in mandatory term is not a problem. However, a voluntary switching due to a company's decision regardless the financial regulation will raise big question. This research aimed to analyze the effect of the management turnover, the auditor's opinion, the financial difficulties, the size of the firm and the percentage of growth in earnings to the auditor switching in manufacturing companies listed in Indonesian Stock Exchange.*

*This research is quantitative and explanatory research. 52 samples from manufacturing companies listed in Indonesia Stock Exchange (IDX) during the years 2009 to 2011 was obtained by purposive sampling and analyzed by logistic regression.*

*The results of this study indicate that the management turnover (X1) has positive and significant effect on the auditor switching. The size of the firm (X4) has negative and significant effect on the auditor switching. Meanwhile the auditor's opinion (X2), the financial difficulties (X3) that are proxied with Debt to Equity Ratio (DER) and the percentage of growth in earnings (X5) that are proxied by Return on Assets (ROA) did not have significant effect on the auditor switching in manufacturing companies.*

*Keywords: auditor switch, financial difficulties, the auditor's opinion, management turnover, the percentage of growth in earnings, the size of the firm.*