

**PENGARUH OPINI AUDIT, PERGANTIAN MANAJEMEN, UKURAN  
KANTOR AKUNTAN PUBLIK, UKURAN PERUSAHAAN KLIEN DAN  
*AUDIT DELAY TERHADAP AUDITOR SWITCHING***

**(Studi Empiris pada Perusahaan *Real Estate* dan *Property* yang Terdaftar di  
Bursa Efek Indonesia Periode 2012-2017)**

***THE INFLUENCES OF AUDIT OPINION, MANAGEMENT CHANGE,  
SIZE OF PUBLIC ACCOUNTANT FIRM, SIZE OF CLIENT COMPANY  
AND AUDIT DELAY AGAINST AUDITOR SWITCHING***

***(An Empirical Studies on Real Estate and Property Companies Are Listed in the  
Indonesian Stock Exchange in 2012-2017 Period)***



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**2018**