

INTISARI

Penelitian ini bertujuan menganalisis pengaruh pergantian manajemen, opini audit, *financial distress*, persentase perubahan ROA, ukuran KAP, ukuran klien dan kepemilikan saham publik terhadap *auditor switching*. Obyek penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2005-2011. Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling*. Analisis data dilakukan dengan menggunakan model regresi logistik.

Hasil pengujian regresi logistik menunjukkan pergantian CEO berpengaruh positif terhadap *auditor switching*. Opini audit berpengaruh positif terhadap *auditor switching*. *Financial distress* tidak berpengaruh terhadap *auditor switching*. Perubahan prosentase ROA tidak berpengaruh terhadap *auditor switching*. Ukuran KAP berpengaruh negatif terhadap *auditor switching*. Ukuran klien berpengaruh negatif terhadap *auditor switching*. Kepemilikan publik berpengaruh positif terhadap *auditor switching*.

Kata kunci: pergantian manajemen, opini audit, *financial distress*, persentase perubahan ROA, ukuran KAP, ukuran klien, kepemilikan saham publik, *auditor switching*

ABSTRAC

This research aims to analyze the influence of the change of management, audit opinion, *financial distress*, percentage ROA change, size of the KAP, the size of the client and public ownership on the change of auditor. The object of this research is the manufacturing companies listed on the Indonesia stock exchange from 2005-2011. The technique used is purposive sampling method. Data analysis using logistic regression model.

Logistic regression testing results the change of management have positive effect for *auditors switching*. Audit opinion influential positive effect for *auditor switching*. *Financial distress* does not affect for *auditor switching*. percentage ROA change does not affect for *auditor switching*. size of the KAP have negative effect for *auditor switching*. the size of the client have negative effect for *auditor switching*. Public ownership have influential positive effect for *auditor switching*.

Keyword : audit opinion, management turnover, financial distress, the percentage change in size of the ROA, the hood, the size of the client, the public shareholder, auditor switching