**ABSTRACT**

Angela / 34140082 / 2019 / *Analysis of Factors Affecting Switching Auditors in Manufacturing Companies Listed in Indonesia Stock Exchange from* 2015 *to* 2017 / *Supervisor*: Rizka Indri Arfianti S.E., Ak., M.M.,M.Ak.

*This study aims to determine: Effect of Management Change on Auditor Switching in manufacturing companies listed on the Indonesia Stock Exchange in the period* 2015-2017*, Effect of Audit Opinion on Auditor Switching on manufacturing companies listed on the Stock Exchange in the 2015-2017 period, Effect of Client Firm Size on Switching Auditors in manufacturing companies listed on the IDX for the* 2015-2017 *period and the Effect of Financial Distress on Auditor Switching on manufacturing companies listed on the IDX for the* 2015-2017 *period.*

*Auditor Switching is a change in* KAP *or auditor conducted by a company. This can be caused by client factors and auditor factors. Theories that underlie this research are the Stakeholder Theory and Agency Theory. Stakeholder Theory is a theory relating to certain parties in charge of making decisions within companies such as principal, agent, government, institutions, banks, etc. Agency theory is a theory related to the owner (principal) and management (agent) due to the problem of asymmetry of information from management to the owner of the company.*

*The population in this study are manufacturing companies listed on the Indonesia Stock Exchange in the* 2015-2017 *period. The sampling technique uses purposive sampling. The analysis technique that will be used is quantitative methods, including descriptive statistical analysis and logistic analysis. Data testing was performed using SPSS.*

*The results showed that the data can be pooled. The Change of Management variable has a sig value of 0.117 so H1 is rejected, Audit Opinion has a sig value of 0.086 so that H2 is rejected, Financial Distress has a sig value of 0.061 so that H3 is rejected, and Client's Company Size has a sig value of 0.442 whose value is greater than 0.05 so that H4 is also rejected.*

*The results of this study indicate that the variables of management change, audit opinion, financial distress do not significantly influence Auditor Switching*

*Keywords: Auditor Switching, management change, audit opinion, financial distress and client company size.*