**Abstract**

Fidelia Vaustine / 37150203 / 2019 / Determinants of Auditorswitchingin Manufacturing Companies Listed in Indonesia Stock Exchange from 2015 to 2017 / Advisor : Leonard Pangaribuan, SE, MM, M.Ak., Ak., CPA

There are many KAPs that are spread in Indonesia today, both the *big four*and non- *big four,*making companies have the choice to keep using the same KAP or change the KAP ( *audit switch*). This study wants to prove whether the selected variables affect the company's decision to change auditors . These variables are company size, company financial position, and public share ownership. The auditor switching phenome on that was studied was only for companies that changed auditors switch refers to Regulation of the Minister Finance of the Republic of Indonesia PP no. 20 / 2015 article 11 paragraph (1)

*Auditor switching*is the transfer of auditors by a client company. This study uses agency theory , which is a contract between *principal*and *agent.*Each theory has its own relationship with the research variables. The variables used in this study are company size, financial condition of the company, and public share ownership*.*

The research data in the form of secondary data is the audited annual report of manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2017 period. Data collection uses purposive sampling. The sample is chosen on the basis of the suitability of the characteristics of the sample with the specified sample selection criteria. Hypothesis testing uses logistic regression analysis by testing the similarity of coefficients, overall model fit, nagelkerke r square, hosmer and glue's goodness of fit test, multicollinearity test, and the formed regression model.

Based on research that the company's financial condition variable (sig = 0.046) influences the company's decision to conduct auditor switching. While the variable size of the client company (sig = 0.332) and public share ownership (sig = 0.190) is not enough evidence to influence the company's decision to conduct auditor switching

Thus it can be concluded that companies that are experiencing *financial difficulties*will tend to conduct *audit switching*. So this research can help investors as a material consideration in seeing companies that conduct *audit switching*.