# ABSTRACT

Gredy Christiady / 33150014 / 2018 / The Effect of Audit Opinion, Company Size, and Company Growth on Auditor switching in Manufacturing Companies Listed in the Indonesia Stock Exchange (IDX) in 2015-2017 / Advisor: Mr. Haitami Abubakar, Drs., MM., M.Ak.

Financial statements are an important media in the company to provide value to related companies. Companies that want to be judged good must have a financial report that has been audited by an auditor. Inappropriate assessments will make the company make auditor changes in the hope of getting an assessment that is in accordance with what is expected by the company.

This research uses agency and stakeholder theory. Agency theory addresses the relationship between investors and management. While stakeholder theory discusses all parties involved in a company. The research hypothesis is that audit opinion, company size, and company growth have a positive effect on auditor switching.

This research uses descriptive analysis, pooling test, and logistic regression analysis. The object of this research is manufacturing companies listed on the Indonesia Stock Exchange in 2015 to 2017. This research uses company financial report data that has been audited by auditors and this study uses quantitative analysis methods.

The test results show that the data can be pooled and regresis logistics show that the audit opinion has an effect on auditor switching, the size of the company and the growth of the company has no effect on the auditor switching.

The results of this study draw conclusions from audit opinions that have an effect on auditor switching, company size and company growth have no effect on auditor switching.

*Keywords: auditor switching, audit opinion, company size, and company growth.*