# ABSTRACT

Tirsa Marselina Santoso / 33150201 / 2019 / The Effect of Going Concern Audit Opinion, Audit Tenure, Management Change, and Audit Delay on Auditor Switching in Manufacturing Companies Listed in Indonesian Stock Exchange from 2015 to 2017 / Advisor: Haitami Abubakar, Drs., M.M., M.Ak.

The company's financial statements play an important role for the public as a basis for decision making. This information requires checks and guarantees from third parties, namely auditors to ensure reliability and truthfulness so as to provide trust and accountability to the public. The auditor in the Certified Public Accountant firm is responsible for giving his/her opinion on the information to the users. Companies can make voluntary auditor changes to get the best opinion results. This study aims to provide evidence on the effect of going-concern audit opinion, audit tenure, change of management, and audit delay towards auditor switching both simultaneously and partially.

Auditors switching is changes in auditor who examines financial statements based on management decisions. This change is done to ensure information from the company that will be given to users is reliable and qualified. This research is based on agency theory regarding the principal and agent relationships that explains why auditors are needed, and the importance of professional and independence of auditors to provide reliable guarantees to the public.

The population in this research is companies engaged in manufacturing industries listed on the Indonesian Stock Exchange for the period 2015-2017. The sampling technique used is the method of Judgment / Purposive Sampling accompanied by Random Sampling to minimize the number of samples. Samples amounted to 38 companies during 3 years of observation. The data analysis techniques being used are descriptive statistical tests, coefficient similarity tests and logistic regression by using SPSS 20.

The results show that data can be pooled. The logitstic regression test did not produce sufficient evidence to explain the effect of the Going Concern Audit Opinion, Audit Tenure, Management Change, and Audit Delay on the dependent variable which only explained 6% of effect and the rest were influenced by factors outside the research’s factors.

From this study it could be concluded that the Going Concern Audit Opinion, Audit Delay, and Management Change variables do not have a significant influence on the Auditor Switching, while Audit Tenure has a positive and significant effect on the Auditor Switching partially. In addition, the test result shows that the independent variables simultaneously do not have a significant effect on the Auditor Switching.

Keyword: Auditor Switching, Going Concern Audit Opinion, Audit Tenure, Management Change, Audit Delay