***ABSTRACT***

*William Saputra / 31150063/ 2019/ Influence of Audit Opinion, Audit Quality, and Company Size on Auditor Switching in Manufacturing Companies Listed in Indonesia Stock Exchange from 2016 to 2018 / Rizka Indri Arfianti S.E., Ak., M.M., M.Ak.*

 *Auditor Switching arises because of the existence of Government Regulation number 20 of 2015 concerning the Practice of Public Accountants requires companies to replace their auditors because they have exceeded the specified time limit. But there is also this study aimed to determine the effect of audit opinion, audit quality, and company size on auditor switching in manufacturing companies listed on the Indonesia Stock Exchange.*

*Auditor switching is a change of auditor made by the company. Auditor switching is mandatory and voluntary. The theory underlying this research is agency theory. Agency theory is a theory that explains the agency relationship that is principal and agent or the relationship between investor and management.*

*The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange for the period of 2016-2018. The sampling technique using purposive sampling. The analysis technique used is quantitative method, including coefficient similarity test, descriptive statistical test, and logistic regression test. The number of manufacturing companies sampled in this study was 258 samples for 3 years of observation. The hypothesis in this study is audit opinion, audit quality and company size affect auditor switching.*

*The results of the descriptive statistical analysis show that in the 2016-2018 period, there were 50.9% of the sample that did not make changes to the auditor and 49.1% of the sample made the change of auditors. The logistic regression test results showed that the significant value of audit opinion of 0.971 was proven to be greater than α (0.05), audit quality was 0.300 greater than α (0.05), and the size of the company was 0.036 smaller than α (0.05).*

*The results of this study concluded that the variables of audit opinion and audit quality did not affect auditor switching, and company size affected auditor switching.*

*Keyword : auditor switching, audit opinion, audit quality, and company size.*