

ABSTRACT

DESSY SUSANTI

1401010011

DETERMINANTS FACTORS OF VOLUNTARY AUDITOR SWITCHING

A Case Study on Banking Sector Listed in Indonesia Stock Exchange (IDX) year
2014-2016

(xiv+76 pages; 2 figures; 20 tables; 7 appendixes)

The purpose of this research was to determine: (1) the effect of audit fee on auditor switching (2) the effect going concern opinion on auditor switching (3) the effect of public accounting firm size on auditor switching on banking sector company listed in Indonesia Stock Exchange (IDX) for period of year 2014-2016.

Type of this research was casual comparative research with ex post facto approach. The number of sample used in this study was 25 companies from total 43 banking companies that listed in Indonesia Stock Exchange on 2014-2016. Sampling technique that used in this study was purposive sampling method. Total data used in this study was 75, the data were analyzed by using descriptive statistic and logistic regression.

The result showed that: (1) Audit Fee is significantly affect Auditor Switching as shows by the regression coefficient -0.671 and significance 0,046 ($0.046 < 0,05$). (2) Going Concern Opinion is significantly affect Auditor Switching as shows by the regression coefficient 1.722 and significance 0,002 ($0.002 < 0,05$). (3) Public Accounting Firm Size is not significantly affect Auditor Switching as shows by the regression coefficient 0.397 and significance 0.248 ($0.248 > 0,05$).

Keywords: Auditor Switching, Audit Fee, Going Concern Opinion, Public Accounting Firm Size.

References: 46