

**PENGARUH *AUDIT OPINION, COMPANY'S SIZE, FINANCIAL DISTRESS, DAN  
MANAGEMENT CHANGES* TERHADAP *AUDITOR SWITCHING* SECARA  
*VOLUNTARY***

**(Studi Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Pada  
Tahun 2016 - 2018)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *audit opinion, companys size, financial distress, dan management changes* terhadap *auditor switching* secara *voluntary*. Penelitian ini dilakukan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016-2018. Pengambilan sampel pada penelitian ini menggunakan metode *purposive sampling*, sehingga diperoleh sampel sebanyak 84 perusahaan manufaktur. Teknik analisa data yang digunakan untuk menguji hipotesis adalah analisis regresi logistik dengan menggunakan *software SPSS* versi 20. Hasil penelitian ini menunjukkan bahwa *audit opinion company's size, financial distress, dan management changes* tidak berpengaruh signifikan terhadap *auditor switching* secara *voluntary*.

**Kata kunci : *Audit Opinion, Company's Size, Financial Distress, Management Changes, Auditor Switching* secara *Voluntary***

***THE EFFECT AUDIT OPINION, COMPANY'S SIZE, FINANCIAL DISTRESS, AND MANAGEMENT CHANGES OF THE VOLUNTARY AUDITOR SWITCHING (Studi Of Manufacturing Companies Listed on the Indonesian Stock Exchange Period 2016 - 2018)***

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**ABSTRAK**

*The study aims to examine empirically the effect of audit opinion, companys size, financial distress, dan management changes terhadap auditor switching secara voluntary. This research was conducted at manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2016-2018. Sampling in the study used a purposive sampling method, so that a sample of 84 manufacturing companies was obtained. The data analysis technique used to test the hypothesis is logistic regression analysiss using SPSS version 20 software. The result of this study indicate that audit opinion, company's size, financial distress, and management changes do not affect the auditor switching secara voluntary.*

**Keyword:** *Audit Opinion, Company's Size, Financial Distress, Management Changes, Voluntary Auditor Switching*