

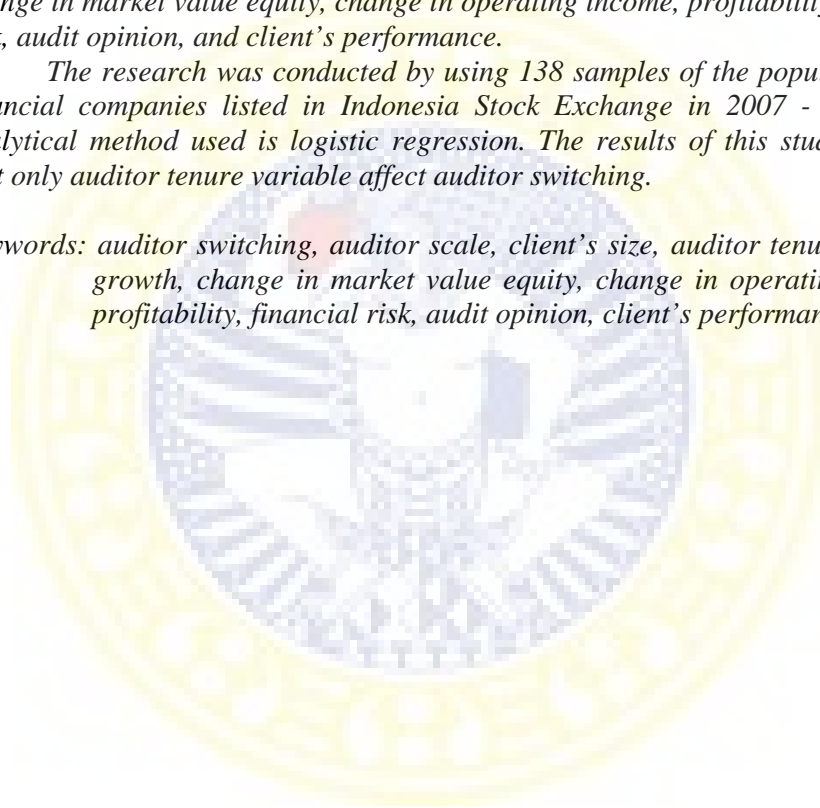
ABSTRACT

Bussiness complexity development has risen the need of auditing service which is done by the independent auditor. This could affect the accounting profession's development in Indonesia so that a number of auditor's firms (KAP) are going to be increased and so does the competition among them. In such condition, a corporation may change their auditor (auditor switching).

This study aimed to identify the factors that affect the auditor switching on non-financial companies listed in Indonesia Stock Exchange. The independent variables used include auditor scale, client's size, auditor tenure, client's growth, change in market value equity, change in operating income, profitability, financial risk, audit opinion, and client's performance.

The research was conducted by using 138 samples of the population non-financial companies listed in Indonesia Stock Exchange in 2007 - 2009. The analytical method used is logistic regression. The results of this study indicate that only auditor tenure variable affect auditor switching.

Keywords: auditor switching, auditor scale, client's size, auditor tenure, client's growth, change in market value equity, change in operating income, profitability, financial risk, audit opinion, client's performance.



ABSTRAK

Berkembangnya kompleksitas bisnis menimbulkan kebutuhan jasa auditing oleh auditor independen. Hal ini dapat mempengaruhi perkembangan profesi akuntan di Indonesia sehingga jumlah Kantor Akuntan Publik (KAP) semakin bertambah dan persaingan di antara beberapa KAP semakin besar. Pada kondisi seperti inilah, perusahaan mungkin akan mengganti auditor independennya.

Penelitian ini bertujuan mengetahui faktor-faktor yang mempengaruhi *auditor switching* pada perusahaan-perusahaan nonkeuangan yang terdaftar di Bursa Efek Indonesia. Variabel bebas yang digunakan diantaranya skala auditor (KAP), ukuran klien, *auditor tenure*, pertumbuhan klien, perubahan ekuitas nilai pasar, perubahan *operating income*, profitabilitas, risiko keuangan, opini audit, dan performa klien.

Penelitian dilakukan dengan menggunakan 138 sampel dari populasi perusahaan nonkeuangan yang *listing* di Bursa Efek Indonesia pada tahun 2007 - 2009. Metode analisis yang digunakan adalah regresi logistik. Hasil dari penelitian ini menunjukkan bahwa hanya *variabel auditor tenure* yang berpengaruh terhadap *auditor switching*.

Kata kunci: *auditor switching*, skala auditor (KAP), ukuran klien, *auditor tenure*, pertumbuhan klien, perubahan ekuitas nilai pasar, perubahan *operating income*, profitabilitas, risiko keuangan, opini audit, performa klien.