## *ABSTRACT*

*This regulation on mandatory rotation obligations is acceptable to investors it is believed to improve quality. The mandatory auditor rotation is also believed to help increase competition in the audit market thus encouraging non big four companies to grow and expand as the rotation is obliged to place it at the same level and opportunity as the big four companies.*

*Problems arise when a company replaces the Firm for the company's own desires (voluntary). Until now, there are still questions from various parties why companies do auditor switching voluntary.*

*The population in this study is a manufacturing company listed on the Indonesia Stock Exchange (IDX) period 2012-2015, while the sample in this study is determined by purposive sampling method to obtain 9 companies as a sample. Data analysis technique used is logistic regression.*

*The results show that simultaneous, change of management, audit opinion, growth of company, and financial distress affect significanlly to auditor switching. And partially corporate growth affect the auditor switching. While the change of management, audit opinion and financial distress have no effect on the switching auditor.*

*The results of this study are expected to contribute to the development of audit sciences especially that discusses the development of corporate behavior in conducting auditor turnover. As well as providing additional information about the factors that may affect the company in conducting the switching auditor.*



***Keywords: Auditor Switching, Management Changes, Audit Opinion, Companie's Growth, and Financial Distress.***