

ABSTRACT

The population and data sources in this study are centered on infrastructure, utilities, and transport sectors which are one of the sectors that bring impact on the level of economic growth in Indonesia. Therefore, the company strives to issue financial statements as best as possible to keep funding from investors. However, the company often manipulates financial statements by covering it through an independent auditor's report to make it look natural. Therefore, to control public confidence in the audit function and to protect the objectivity of Auditors, auditors are required to be switching.

Independent variables in this study are audit committees, company size, going concern opinion, and audit delay. Conversely, the dependent variables in this study are auditor switching. This research aims to determine if the influence of audit committee, company size, opinion of going concern, and audit delay on the auditor switching either simultaneously or partially on infrastructure companies, utilities, and transportation Listed on the Indonesia Stock Exchange. Because there is still a result that is not consistency in previous research.

The population of this research is 60 companies in the infrastructure, utilities and transportation sectors listed on the Indonesia Stock Exchange in 2016-2018. The number of companies presented in the sample is as many as 23 companies with a study of 3 years, hence obtained 69 total samples obtained using the purposive sampling method. The analytical methods used in this study are descriptive analysis and logistic regression.

The results of this study indicate that simultaneously audit committee variables, company size, going concern opinion, and audit delay affect auditor switching. While the audit committee and audit delay variables have no effect on auditor switching.

The size of the company has a negative effect on auditor switching, which means that the greater the total assets owned by the company, it is likely that the greater the total assets obtained, the company using a large total assets will make the auditor auditor less. Going concern opinion has a positive effect on auditor switching, which means that the higher the level of going concern opinion of a company, the more likely the company will do auditor switching.

Keywords: Auditor Switching, Audit Committee, , Audit Delay, company size, opinion Going Concern.