

ABSTRACT

Auditor switching is a replacement of KAP that has mandatory (voluntary) and voluntary nature. A long working relationship between the auditor and the client can cause the auditor to have a tendency to lose independence and become the basis for auditor switching.

The independent variables in this study are going concern opinion, auditor reputation, and audit fees. While the dependent variable in this study is auditor switching. This study aims to determine whether the influence of going-concern opinion, auditor reputation, and audit fees on auditor switching, either simultaneously or partially, in the transportation sub-sector companies that are listed on the Indonesia Stock Exchange.

The population of this research is 72 companies in the transportation sub-sector listed on the Indonesia Stock Exchange in 2014-2019. The number of companies presented in the sample is 12 companies with a review of 6 years, then obtained 72 total samples obtained using the purposive sampling method. The analytical method used in this research is descriptive statistics and logistic regression.

The results of this study indicate that simultaneously going concern opinion variables, auditor reputation, and audit fees affect auditor switching. Partially, going concern opinion influences auditor switching, meanwhile auditor reputation and audit fee have no effect on auditor switching.

Keywords: Going Concern Opinion, Auditor Reputation, Audit Fee, Auditor Switching.