

ABSTRACT

Auditor Switching is defined as a change of auditors made by clients that aims to strengthen the surveillance system. Limitation of the term of the engagement is deemed necessary, because the length of the engagement period can cause the auditor to undergo more familial relations and can reduce the independence of the auditor. There are several factors that influence auditor switching including company size, audit delay, profitability and audit fees.

The purpose of this study was to determine and obtain empirical evidence simultaneously or partially regarding firm size, audit delay, profitability and audit fees. (study on infrastructure, utility and transportation sector companies listed on the Indonesia Stock Exchange in the 2016-2020 period).

This study uses data from companies in the infrastructure, utilities and transportation sectors listed on the Indonesia Stock Exchange for the 2016-2020 period. The method used in this study is a quantitative method. Determination of the sample in this study using purposive sampling technique, in order to obtain as many as 49 companies. The data that is processed is secondary data through the website of the Indonesia Stock Exchange (IDX). The analytical method used in this study is descriptive statistics and logistic regression using SPSS 25 tools.

The results of this study indicate that the variables of firm size, audit delay, profitability and audit fees simultaneously have an effect on auditor switching. Partially, audit delay has a positive effect on auditor switching, audit fees have a negative effect on auditor switching, meanwhile firm size and profitability have no effect on auditor switching.

Keywords: *audit delay, audit fee, auditor switching, firm size, profitability*