

ABSTRACT

Auditor Switching is a regulation on the change of a Public Accounting Firm that a company must comply with to maintain audit quality results and maintain auditor independence. Auditor Switching can occur not only from government regulations but there are factors that are indicated to increase and decrease the possibility of auditor switching. This study uses the independent variable and the dependent variable. The independent variables consist of audit fees, audit delay, and auditor reputation, while the dependent variable is auditor switching. The purpose of this study was to determine the effect of audit fees, audit delay, and auditor reputation on auditor switching, either partially or simultaneously in trading, service, and investment sector companies listed on the Indonesia Stock Exchange. The population in this study are trading, service, and investment sector companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2021 period. The method used in this study is descriptive statistics and logistic regression using SPSS 25 tools. The sample determination in this study used purposive sampling technique, so that a total of 164 samples of companies were obtained. The results of this study indicate that the variables of audit fee, audit delay, and auditor reputation have a simultaneous effect on auditor switching. Partially, audit fees and audit delay have a negative effect on auditor switching, and auditor reputation has no effect on auditor switching.

Key Words: Audit Fee, Audit Delay, Reputation of Auditor, Auditor Switching