

ABSTRACT

Maria Ulfah. 2014. *THESIS*. Title: "*The Effect of Client Size, Audit Opinion, Accountant Firm Size, Management Changes to Auditor Switching (Empirical Study on Banking Business which Listing on Indonesia Stock Exchange period 2009-2013)*"

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The management of a company's interest to present the financial statements as a description of their job performance. This report potentially affected private interests, while the third party, there is external users of financial statements as very interested to get reliable financial statements. Here, the role of public accountants as an independent party to mediate the two parties (principal and agent) with the different interests. the growing need for audit services influential the development of the public accounting profession in Indonesia. Increasing the amount of public accounting firms (furthermore referred to as KAP) which operates can lead to competition between KAP with one another, thus allowing the company to move from one KAP to another KAP, and also to maintain and enhance the independence and objectivity of the auditor to the information presented. This Research aims to know the effect of Client Size, Audit Opinion, Accountant Firm Size, Management Changes to Auditor Switching (*Empirical Study on Banking Business which Listing on Indonesia Stock Exchange period 2009-2013*).

The data used are secondary data in the form of the financial report banking business audit registered on the Indonesia Stock Exchange 2009-2013. Sample obtained by the method purposive sampling with 14 samples late based on predetermined criteria obtained 70 observations. Data analysis technique used is logistic regression analysis who consist of stages of descriptive statistics and hypothesis testing research.

The result show that the size of the public accountant and management changes effect on auditor switching on banking business which listing on Indonesia Stock Exchange period 2009-2013, whereas the audit opinion and management change have no effect on auditor switching, while the client size, the audit opinion does not affect the auditor switching.