

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh financial restatement dan severity of restatement dan variabel control audit firm size, growth dan ROA terhadap auditor switching pada tahun 2014-2019. Pemilihan sampel menggunakan metode purposive sampling dan sampel penelitian sebanyak 114 perusahaan manufaktur. Penelitian ini menggunakan metode regresi logistic. Hasil penelitian ini menunjukkan bahwa Financial Restatement dan ROA berpengaruh terhadap auditor switching dan Severity of Restatement, Growth dan Audit Firm Size tidak berpengaruh terhadap auditor switching

Kata kunci: *Financial restatement, Severity of restatement, auditor switching, Roa, growth, auditor firm size*

ABSTRACT

His study aims to examine the effect of financial restatement and severity of restatement and control variables audit firm size, growth and ROA on auditor switching in 2014-2019. The sample selection used the purposive sampling method and the research sample was 114 manufacturing companies. This study used the regression method. logistics. The results of this study indicate that Financial Restatement and ROA have an effect on auditor switching and Severity of Restoration, Growth and Audit Firm Size have no effect on auditor switching.

Keyword: Financial restatement, severity of restatement, auditor switching, roa, growth, auditor firm size,