

ABSTRACT

This study aims to determine the effect of management changes, audit delays and audit fees on auditor switching in coal subsector mining companies listed on the Indonesia Stock Exchange (IDX) in 2016-2020. The independent variables of this study are management turnover, audit delay and audit fees, while auditor switching is the dependent variable.

This study uses secondary data with the data obtained, namely the financial statements on the official website of the Indonesia Stock Exchange (IDX) or the sites of each company that is the sample in this study. The method used in this research is descriptive quantitative method and sampling technique using Non Probability Sampling with Purposive Sampling method and produces as many as 11 companies as research samples.

The results of this study that Management Changes, Audit Delay and Audit Fees simultaneously have a positive and significant effect on Auditor Switching with a contribution of 70.5% influence.

Keywords : Management Changes, Audit Delay, Audit Fee, Auditor Switching.