

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, profitabilitas, reputasi auditor dan *debt to equity ratio* terhadap *auditor switching* pada perusahaan Farmasi yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2009-2013.

Adapun penelitian ini menggunakan metode *purposive sampling* untuk pengambilan sampel. Sedangkan pengumpulan data menggunakan metode observasi dan studi kepustakaan yang didasarkan pada laporan keuangan yang dipublikasikan oleh Bursa Efek Indonesia (BEI), dengan jumlah sampel sebanyak 9 perusahaan Farmasi. Metode analisis data dalam penelitian ini menggunakan analisis regresi logistik.

Hasil penelitian menunjukkan bahwa secara parsial ukuran perusahaan berpengaruh signifikan terhadap *auditor switching*. Sedangkan profitabilitas, reputasi auditor dan kesulitan keuangan tidak berpengaruh signifikan terhadap *auditor switching*. Secara simultan ukuran perusahaan, profitabilitas, reputasi auditor dan *debt to equity ratio* tidak berpengaruh signifikan terhadap *auditor switching* pada perusahaan Farmasi yang terdaftar di Bursa Efek Indonesia Periode 2009-2013.

Kata Kunci : Ukuran Perusahaan, Profitabilitas, Reputasi Auditor, *Debt to Equity Ratio* dan *Auditor Switching*.



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ABSTRACT

This study was conducted to determine the effect of firm size, profitability, reputation of auditors and debt to equity ratio on auditor switching on pharmaceutical companies listed in Indonesia Stock Exchange 2009-2013.

As this study using purposive sampling method for sampling. While the data collection methods of observation and study of literature based on financial statements published by the Indonesia Stock Exchange (BEI), with a total sample of 9 companies Pharmacy. Methods of data analysis in this study using logistic regression analysis.

Result of this research shows that partially significant effect on the size of the company's auditor switching. While profitability, reputation auditor and financial difficulties did not significantly influence the auditor switching. Simultaneously the company size, profitability, reputation of auditors and debt to equity ratio does not significantly influence the company's auditor switching pharmaceutical in Indonesia Stock Exchange Period 2009-2013.

Keywords: Company Size, Profitability, Reputation Auditor, Debt to Equity Ratio and Auditor Switching.

