

ABSTRACT

Corporate governance mechanisms are believed to have a strong impact to the company's choice of auditor. Implementation of corporate governance in a company may be different with the implementation of corporate governance in the company because the company characteristics. This study aims to analyze the impact of corporate governance mechanisms, indicated by a variable number of commissioners, the effectiveness of the audit committee of independent commissioners, and managerial ownership on auditor choice in non-financial companies listed on the Indonesia Stock Exchange. This study uses logistic regasi to test variables. This study uses 65 sample during 2011-2013. The results showed that there was a significant positive effect of a variable number of commissioners, the effectiveness of the audit committee and independent directors on the choice of auditors by companies. And there is no significant positive effect of managerial ownership variables on the choice of auditors by companies. And the results of the control variables are not significant positive effect of the variable firm size, asset turnover, return on assets (ROA), and leverage on the choice of auditors by companies.

Keywords: The number of commissioners, the effectiveness of the audit committee, independent directors, managerial ownership, firm size, asset turnover, return on assets (ROA), and leverage, auditor choice, corporate governance.