## PENGARUH PROFITABILITAS, PERTUMBUHAN PERUSAHAAN, PERGANTIAN MANAJEMEN, DAN KOMPLEKSITAS PERUSAHAAN TERHADAP AUDITOR SWITCHING

## THE INFLUENCE OF PROFITABILITY, COMPANY GROWTH, MANAGEMENT CHANGE, AND COMPANY COMPLEXITY TOWARDS AUDITOR SWITCHING



By:

#### MUHAMMAD RIZKY DARMAWAN

20160420086

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA

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# THE INFLUENCE OF PROFITABILITY, COMPANY GROWTH, MANAGEMENT CHANGE, AND COMPANY COMPLEXITY TOWARDS AUDITOR SWITCHING

#### **UNDERGRADUATE THESIS**

Submitted as Partial Fulfilment of the Requirement for the Attainment of the Bachelor

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By:

#### **MUHAMMAD RIZKY DARMAWAN**

20160420086

FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA

2023

DECLARATION PAGE

Hereby, I

Name

: Muhammad Rizky Darmawan

Student Number

: 20160420086

I had declared that this undergraduate thesis entitled "THE INFLUENCE OF PRIFOTABILITY, COMPANY GROWTH, MANAGEMENT CHANGE, AND COMPANY COMPLEXITY TOWARDS AUDITOR SWITCHING" is my own original work to fulfil the requirement to achieve the degree of Sarjana Akuntansi (S.Ak) in Faculty of Economics and Business of Universitas Muhammadiyah Yogyakarta. It does not include any content previously written or published by other people, except those indicated in the references list. If there is any violation of scientific ethics found in this study. I am the only responsible and willing to accept sanctions.

Yogyakarta, October 17th 2023



Muhammad Rizky Darmawan

#### **PREFACE**

Assalamua'laikum Wr. Wb.

Praise to Allah SWT who has given me the will, strength, and courage so that I can finish this undergraduate thesis. Shalawat to the great prophet Muhammad SAW.

This undergraduate thesis title "The Influence of Profitability, Company Growth, Management Change, and Company Complexity Towards Auditor Switching" is written to fulfil one of my requirements to attain the Bachelor Degree of Accounting. The researches took this topic in order that it may provide insight to the auditor switching factors in the industrial sector of companies listed in ISSI.

The completion of this undergraduate thesis is not without guidance and supports from various individuals and groups. Therefore, the researcher would like to thank the following parties:

- 1. Mr. Wahyu Manuhara Putra, S.E., M.Si., Ak., Ca. as a supervisor who patiently guide the research as thoroughly as possible and his full support towards me.
- All of Accounting Lecturers in Faculty of Economics and Business in Universitas Muhammadiyah Yogyakarta who provided knowledge through formal meeting and informal meeting.

- 3. My family which greatly supports me through my up-and-down completing this undergraduate thesis.
- 4. All of my friends in International Program Accounting 2016 which helps me with all of their heart.

In hope that all of your supports and assistance have given the researcher the will to finish this undergraduate thesis until the end. The researcher will like to be given constructive critics and suggestions for further research development regarding the topic. The researcher hopes that this study can be useful for the readers.

Yogyakarta, 19 September 2023

Muhammad Rizky Darmawan

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