



Turkish Forum for
Collaborative Research

December 31, 2018

ACCEPTANCE LETTER

Dear Retna Safriliana

University of Merdeka Malang, Indonesia

Submission ID No: HBES-APRIL19-10 (Please use this ID for future correspondence)

Manuscript Title: The Effect of Audit Opinion, Public Accounting Firm Size, Financial Distress, Audit Committee on Auditor Switching in Indonesia

Co-Author: Siti Muawanah

We are thankful for your paper submission in our TFCR 2nd International Conference on Humanities, Business Economics and Social Sciences (HBES) on April 04-05, 2019 at Istanbul Gonen Hotel, Istanbul Turkey. Based on systematic double blind peer reviews process our scientific and review committee has accepted your paper for poster presentation at HBES-2019, Istanbul Turkey. Your paper will be included in the conference proceeding which will be published with ISBN in a CD form and online publication on the website.

You are cordially invited to share your academic research and findings with the participants of this event. As a presenter you are requested to bring your power point Slides with you at the day of conference. You are encouraged to register as soon as possible to avail the early bird discount. For details please visit at: <http://turfcr.com/2019-april-hbes-turkey-event/>. In case your paper is multi-authored and more than one author will attend the conference, each attending author needs to register and pay the registration fee for the conference separately.

We look forward to seeing you in conference. Should you need any further assistance, please contact the conference secretariat hbes.apr@turfcr.com

Kind regards

Matin Gurani
Conference Organizer
TFCR Secretariat
Email: matin.gurani@turfcr.com



Certificate of Presentation

This is to certify that

Retna Safriliana

Participated and presented the research paper titled:

**The Effect of Audit Opinion, Public Accounting Firm Size, Financial Distress,
Audit Committee on Auditor Switching in Indonesia**

In TFCR International Conference on Business, Economics, Social Sciences & Humanities (HBES)

From April 06-07, 2019 at Istanbul Gönen Hotel, Istanbul Turkey



Serda Sancak



REVIEWER'S REPORT FOR HBES-2019 ISTANBUL TURKEY

Submission ID No: HBES-APRIL19-10

Comment from Reviewer

Thank you for providing me the opportunity to review the abstract titled **The Effect of Audit Opinion, Public Accounting Firm Size, Financial Distress, Audit Committee on Auditor Switching in Indonesia**". I would like to appreciate your work. Below I provide my comments on this abstract.

Abstract:

Abstract is comprehensive. The purpose of study is clear. Brief description of research design is appreciable.

The key findings are well presented. It would add value to this study if you shortly discuss here the implications for theory development and practice.

I hope my comments could be of some help for you. It can be a good contribution in existing body of literature. I look forward reading the full draft of this study and wish you best of luck in this research project as you continue with it.

HBES-2019

**TFCR 2nd International Conference
Humanities, Business Economics and
Social Sciences**

Istanbul Gonen Hotel, Istanbul Turkey

April 06-07, 2019



**Turkish Forum for
Collaborative Research**

DAY 01 Saturday (April 06, 2019)

First Presentation Session (10:00 am - 01:00 pm)

Venue: Room 1

Session Chair: Sevda Sancak

Presenter Name	Manuscript Title	Paper ID
Track A: Business, Economics and Social Sciences		
Puji Handayati	The Syaria Economic Manifestation In The Samin Tribes Perspective	HBES-APRIL19-01
Sulis Rochayatun	The Village Financial Management System, A Policy Towards Independent Villages	HBES-APRIL19-02
Mrs. Sudarmiatin	Place Branding: An Alternative Model For Empowering Small And Medium Enterprises (Smes)	HBES-APRIL19-04
Humam Elagha	Key It Considerations For Internal Audit: Effective it Governance Processes - A Case Of Bahrain	HBES-APRIL19-05
Ludi Wishnu Wardana	Impact Of Existence of Religious Tourism to the Development Community Economy In Mojokerto Regency	HBES-APRIL19-06
Ana Sopanah	Local Wisdom-Based Creative Economy Model to Increase the Global Competitiveness	HBES-APRIL19-07
Retna Safriliana	The Effect of Audit Opinion, Public Accounting Firm Size, Financial Distress, Audit Committee on Auditor Switching In Indonesia	HBES-APRIL19-10
Meldona	Corporate Social Responsibility Disclosure Through Sharia Enterprise Theory	HBES-APRIL19-11
Skander, Dorra	Impact of the Conative, Cognitive And Affective Foundation of Communication on the Development of Partnership Capacity in the Context Of International Public-Private Partnerships	HBES-APRIL19-15
Christelle Mae Agustin	Breaking out of the Glass Box: Employee Responses To Disability Inclusion in the Workforce in Thailand	HBES-APRIL19-20
Track B: Engineering, Technology, Computer and Applied Sciences		
Rachedi Mohamed	Development of Control Strategy for Power Supply to Optimize Thermals Effects Induced in X-rays Tube for Medical Use	ETASC-APRIL-101
Nader Al Theeb	Selection of Electric Vehicles for Public use using AHP	ETASC-APRIL-113

Lunch & Ending Note: (01:00 - 02:00 pm)

The Effect of Audit Opinion, Public Accounting Firm Size, Financial Distress, Audit Committee on Auditor Switching in Indonesia

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Keywords: Auditor Switching, Audit Opinion, Public Accountant Firm Size, Audit committee

This study aims to examine the effect of audit opinion, public accounting firm size, financial distress, audit committee on auditor switching. This research is an explanatory research to re-examine some research that has been done previously similar research to strengthen research on auditor switching. The sample of this research is 50 companies selected by simple random sampling at manufacturing company listed in Indonesia stock exchange in year 2011-2016, so the amount of sample in this research 300 company. Analysis of the data used is logistic regression, for auditor switching variables measured by dummy variables. The results of this study, showed that public accounting firm size and audit committee affect the auditor switching, while the audit opinion and financial distress does not affect the auditor switching. The Limitation of this study was the sample only manufacturing company in Indonesia. May be to the future research, We hope that on sample auditor switching will be extended to several countries.