

UNIVERSITI TEKNOLOGI MARA

**DETERMINANTS OF AUDITOR
SWITCHING: EVIDENCE FROM
PUBLIC LISTED COMPANIES IN
BURSA MALAYSIA**

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MASTER OF ACCOUNTANCY

DECEMBER 2015

Abstract

The objective of this study is to examine the factors affecting auditor switching in the context of Public Listed Companies in Bursa Malaysia. Secondary data collection method approach is used to obtain the data sourced from Bursa Malaysia. The sample of this study consists of 7271 Malaysian Public Listed Companies that represents eleven different industries for the period of 2000 to 2013. From the sample there were 645 companies that switch auditor during the period. This study defines auditor switching as dependent variable and four independent variables namely, financial risk, size of the audit firm, the percentage change in ROA, growth and also company size as control variable. From the logistic regression analysis, the results show that, all hypotheses are accepted except growth hypotheses. The results also showed that only company size have significant relationship with auditor switching.

Keywords: *Auditor switching, Financial risk, Size of Audit Firm, The percentage change in ROA, Growth*

ACKNOWLEDGEMENT

Alhamdulillah, all praises and gratitude to Allah SWT, The Most Gracious and The Most Merciful for bestowing me with strength and patience in completing this study.

I would like to express the deepest gratitude and appreciation to my supervisor Dr. Khairul Anuar Kamarudin. It is been a long and challenging journey, thank you for the contribution of time and ideas in assisting me with this dissertation. My appreciation also goes to the management of Kolej Yayasan Sabah that provided facilities and assistance. In addition, thank you to my colleagues and friends for helping me with this dissertation.

Lastly, I would like to thank my late mother Mariam Jilun and my siblings for all their love and encouragement. Special thanks to my husband Madjeli Elas, my baby twins, Nur Hannah Insyirah and Muhammad Alif Zahwan for their patience during my final stage of my dissertation. Lots of love and Thank you.

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