

INTISARI

Penelitian ini menguji pengaruh opini *going concern*, pergantian manajemen, ukuran KAP, *financial distress* dan kepemilikan investor institusional terhadap pergantian KAP serta pergantian manajemen, *financial distress* dan kepemilikan investor institusional terhadap pergantian ke KAP bereputasi. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI periode 2006-2011.

Penelitian ini menggunakan teknik pengumpulan data yaitu *purposive sampling*. Populasi dari penelitian ini adalah 634 perusahaan, 85 perusahaan melakukan pergantian KAP dan 549 perusahaan yang tidak melakukan pergantian KAP. Alat statistik yang digunakan dalam penelitian ini adalah uji regresi *logistic*.

Hasil uji statistik menunjukkan bahwa opini *going concern*, pergantian manajemen dan ukuran KAP berpengaruh signifikan terhadap pergantian KAP sedangkan *financial distress* dan kepemilikan investor institusional tidak berpengaruh terhadap pergantian KAP. Pergantian manajemen, *financial distress* dan kepemilikan investor institusional tidak berpengaruh terhadap pergantian ke KAP bereputasi.

Kata Kunci: opini *going concern*, pergantian manajemen, ukuran KAP, *financial distress*, kepemilikan investor institusional, pergantian ke KAP bereputasi

ABSTRACT

This research aims at examining the effect of going concern opinion, management change, size of the public accounting firm, financial distress and institutional ownership on the substitution of the Public Accounting Firm and management change, financial distress and institutional ownership on the substitution of to the Public Accounting Firm that reputation. The objects of this research are the manufacturing companies listed in Indonesia Stock Exchange in the period of 2006-2011.

The data collection techniques employed in this research is purposive sampling technique. The population of this study is 634 firms, among which 85 firms substitute the Public Accounting Firms and 549 companies do not substitute the Public Accounting Firms. The data analysis technique employed in this research is logistic regression test.

Statistical analysis result shows that going concern opinion, management change and size of the public accounting firm significantly influences the substitution to turn of the Public Accounting Firms, whereas financial distress, and institutional ownership do not influence the substitution of the Public Accounting Firms. Management change, financial distress and institutional ownership do not influence the substitution of to the Public Accounting Firms that reputation.

Keywords: *going concern opinion, management change, size of the public accounting firm, financial distress, institutional ownership, substitution of to the Public Accounting Firms that reputation*