

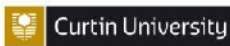
# 2<sup>ND</sup> ICAF UMY 2016 International Conference on Accounting and Finance



## Proceeding

### “Behavioral Accounting Issues in South East Asia”

Accounting Department  
Faculty of Economics  
Universitas Muhammadiyah Yogyakarta



**PROCEEDING  
2<sup>nd</sup> INTERNATIONAL CONFERENCE ON  
ACCOUNTING AND FINANCE  
(2<sup>nd</sup> ICAF UMY 2016)**

**“Behavioral Accounting Issues in South East Asia”**



**ACCOUNTING DEPARTMENT  
FACULTY OF ECONOMICS  
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA  
2016**

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## PREFACE

*Assalamu'alaikum Warahmatullahi Wabarakatuh*

*Alhamdulillahirabbilalamin*, let's be grateful to our God, Allah SWT, due to His blessing and mercy so the agenda of the *2<sup>nd</sup> International Conference of Accounting and Finance (ICAF)* of UMY 2016 held on February 24<sup>th</sup>-26<sup>th</sup> in 2016 can be implemented. Let's give our regards, *Shalawat*, to our prophet Muhammad SAW, who has given us pattern as the way of life as his *ummah* (follower).

The *2<sup>nd</sup> International Conference of Accounting and Finance (ICAF)* of UMY 2016 is held by Accounting Department, Faculty of Economics, UMY and has become the annual agenda of the Accounting Department. The theme of this *2<sup>nd</sup> ICAF UMY 2016* is "*Behavioral Accounting Issues in South East Asia*". So, we hope that this agenda gives contribution for academicians or researchers mainly in the *Behavioral Accounting* sector and other Accounting sectors.

The concept of the agenda combining the international seminar and call for papers has invited participants from the academicians or researchers to attend this agenda. There are about 250 participants attending this international seminar and 61 papers selected to be presented and published in the proceeding.

Finally, to all of you having taken contribution on this *2<sup>nd</sup> ICAF UMY 2016* and this proceeding; presenters, reviewers, and the committee, we give our high appreciation. We apologize if there are mistakes found in this proceeding which is beyond of our precision. Thank you.

*Wassalamu'alaikum Warahmatullahi Wabarakatuh*

Yogyakarta, February 17<sup>th</sup> 2016.

Head of Committee

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## **ANALISIS FAKTOR –FAKTOR YANG MEMPENGARUHI PERGANTIAN KANTOR AKUNTAN PUBLIK**

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### **ABSTRACT**

*The issue on independence is major cause of public accounting firm turnover. This study is aimed at examining whether financial distress, management rotation, prior audit opinion, firm profitability, and client's firm size influence a bank in doing public accounting firm turnover. The samples of this research are banking firms listed in the Indonesia Stock Exchange in the period of 2009 – 2014. The data were obtained from the annual reports and financial statements of the firms in banking sectors listed in the Indonesia Stock Exchange. The samples are as many as 15 banks. The data were analyzed using multinominal logistic regression. The results have shown that financial distress variable significantly influenced the Upgrade Public Accounting Firm Turnover and did not significantly influence the Samegrade Public Accounting Firm Turnover. Meanwhile, the firm profitability variable influenced the Upgrade and Samegrade Public Accounting Firm Turnover. The management rotation variable, the firm size, and the prior audit opinion variables did not significantly influence the Public Accounting Firm Turnover.*

**Keywords: Financial Distress, Management Rotation, Prior Audit Opinion, Firm Profitability, Client's Firm Size**