

INTISARI

Penelitian ini menguji pengaruh proporsi *public ownership*, *share growth*, *large board*, pergantian dewan direksi, *leverage*, reputasi KAP, ROE dan *firm size* terhadap pergantian KAP. Objek penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI periode 2006-2010.

Penelitian ini menggunakan teknik pengumpulan data yaitu *purposive sampling*. Populasi dari penelitian ini adalah 234 perusahaan, 103 perusahaan melakukan pergantian KAP dan 131 perusahaan yang tidak melakukan pergantian KAP. Alat statistic yang digunakan dalam penelitian ini adalah uji *regresi logistik*.

Hasil uji statistik menunjukkan bahwa *share growth*, pergantian dewan direksi dan reputasi KAP berpengaruh signifikan terhadap pergantian KAP sedangkan proporsi *public ownership*, *large board*, *leverage*, ROE dan *firm size* tidak berpengaruh terhadap pergantian KAP.

Kata Kunci: proporsi *public ownership*, *share growth*, *large board*, pergantian dewan direksi, *leverage*, reputasi KAP, ROE, *firm size*.

ABSTRACT

This research aims at examining the effect of proportion of public ownership, share growth, large board, board of director turnover, leverage, reputation of the public accounting firm, return on equity and firm size to turn of the public accounting firm, and the size of the Public Accounting Firm on the substitution of the Public Accounting Firm. The objects of this research are the manufacturing companies listed in Indonesia Stock Exchange in the period of 2005-2010.

The data collection techniques employed in this research is purposive sampling technique. The population of this study is 234 firms, among which 103 firms substitute the Public Accounting Firms and 131 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 share growth, board of director turnover and reputation of the public accounting firm significantly influences the substitution to turn of the Public Accounting Firms, whereas proportion of public ownership, large board, leverage, return on equity and firm size do not influence the substitution of the Public Accounting Firms.

Keywords: *proportion of public ownership, share growth, large board, board of director turnover, leverage, reputation of the public accounting firm, return on equity and firm size*