

Abstract

This study replicates the results of research conducted by Damayanti and Sudarma (2008) because there are inconsistencies in the results of the study. The population in this study are all companies listed on the Indonesia Stock Exchange (BEI) in the period 2006 to 2009 period. Further study sample consisted of companies listed on the Indonesia Stock Exchange (BEI) in the period 2006 to 2009 period that were selected using *purposive sampling* method. The number of samples in this study were as many as 41 companies. Based on the formulation of the problem presented conclusions obtained in this study is that some of the factors that affect the company's move Public Accountant (*Auditor Switching*) among other factors audit opinion, the financial difficulties the company, management turnover, the size of the KAP and the percentage change in ROA. However, based on hypothesis testing with the t test showed that the only factor management turnover and the size of the KAP are shown to affect the company to move Public Accountants. Proven hypotheses about management turnover does not affect the *auditor switching* support research and Sudarma Damayanti (2008) as well as research Kartika (2006). While the evidence of the hypothesis about the size of the *auditor switching* supports research and Sudarma Damayanti (2008).

Keywords: *audit opinion, the financial difficulties of company, management turnover, the size of the KAP, the percentage change in ROA, auditor switching*