

### ***Abstract***

*This study analyzed the reasons or factors that affect companies in Indonesia to turn KAP. The factors to be analyzed are the audit opinion, management turnover, profitability, financial difficulties, and the size of the KAP. The population in this study are all companies listed on the Indonesia Stock Exchange in the period 2007 through 2010. While the study sample are companies listed on the Indonesia Stock Exchange the period 2007 - 2010 which were selected using purposive sampling method. Thus the conclusion of the implementation of this study is that the hypothesis of five variables only the size of the KAP affect KAP turnover. The results of this study can generally be explained that the trust of the client company to KAP (which includes the Big Four) is very high, especially in terms of its independence. A company will be entrusted to the KAP of the audit process that is reliable audit quality and independence rather than a small KAP. Companies that use large KAP has a very small chance to make the shift auditor or the hood. However, for companies that use small KAP (non-Big Four) will make the shift auditor to increase the credibility of the company in the market equity.*

***Keywords: KAP changes, audit opinion, management turnover, profitability, financial difficulties, and the size of the KAP***