

## **ABSTRACT**

*This study aims to examine the effect of profitability ratio as an independent variabel to capital gain as a dependent variable, also audit opinion and type of public accounting firm as moderation variable.*

*The population this study is the non-financial companies in Indonesia that are listed on Indonesian Stock Exchange in the year 2015. The method used for sampling is purposive sampling. The total amount of the sample were determined with specific criteria, this study obtained 266 companies as the sample. This study used multiple linear regression to examine the hypothesis.*

*The result of this study shows that profitability ratio positively affecting capital gain. Type of accounting firm positively affecting corelation between rasio profitability to capital gain. Audit opinion positively affecting corelation between rasio profitability to capital gain.*

*Keyword: rasio profitability, audit opinion, type of public accounting firm, capital gain.*