

## **ABSTRACT**

*This study aimed to examine factors that influence company changes their public accountant. In the business, auditor rotation is needed to keep the independence of the auditor from the influence of another party. Some of past researches about the auditor changes indicated results that different one and others. Because of that, this research is needed to do to find the empirical proof about the factors that influence company, changes their public accountant.*

*The data being used is manufacturing companies which is listed in "Bursa Efek Indonesia" (BEI) in 2007-2010 periods. Variables that are used in this research are management changes, financial distress, KAP size, client size, audit opinion, ROA growth percentage and auditor changes. Sample 34 companies chosen by purposive sampling method. The examine used logistic regression analysis with SPSS program.*

*The result of this study indicates that the factors that significant influence auditor changes is financial distress and ROA growth percentage in the 5% level of significance. While another factors that is management changes, KAP size, client size, and audit opinion can not found that significant influence companies changes their public accountant.*

*Keywords : auditor change, auditor rotation, and auditor independency.*