

## **ABSTRACT**

*This research discusses the influence between changing the public accountant firm and audit opinion for market reaction with size and tenure audit as control variable. The change of public accountant firm and audit opinion are measured using dummy variable that is if the company does changing KAP Big Four to KAP Non-Big Four so the value is 1 beside this is 0, if the company does changing KAP Non-Big Four to KAP Big Four so the value is 1 beside this is 0, and if the company obtained Unqualified Audit Opinion so the value is 1 beside this is 0. Market reaction measured with Abnormal Return.*

*Method which was used in sample was purposive sampling. Sample which was done in this research was 81 companies which weren't consistent registered as LQ45 companies in 2002 until 2009, however this data use year 2007-2009 and the research Data was analyzed using double regressive analyze.*

*This research result showed that KAP Big Four to Non Big-Four influenced negatively also no significant to abnormal return, the change of KAP Non-Big Four to KAP Big Four influenced positively also significant to abnormal return, and audit opinion influenced positively also significant to abnormal return. Meanwhile, size and tenure audit didn't influence significant to abnormal return.*

*Key words: Auditor switching, Audit opinion, and Abnormal Return.*