

## **ABSTRACT**

*This study was meant to determine factors that likely to affects manufacturing companies to switch their CPA firm. The factors used in this study are going concern audit opinion, audit quality, change in management, financial distress and client size.*

*The sample of this study are manufacturing companies listed on the Indonesia Stock Exchange (BEI) in the year 2009 to 2012. Data collection methods used in this study is using purposive sampling method and obtained a total sample of 128 companies. This hypothesis was tested using logistic regression analysis and using SPSS program.*

*The results of this study showed that the factors which have a significant influence for the switch are going concern audit opinion, financial distress and client size. While, the other factors in this study, like audit quality, and change in management are not proven having a significant affect on the client's decision to make the CPA firm switch.*

*Keywords: CPA firm turnover, mandatory, voluntary, going concern audit opinion, audit quality, change in management, financial distress, client size.*