

**PENGARUH OPINI AUDIT, UKURAN PERUSAHAAN DAN OPINI
AUDIT *GOING CONCERN* TERHADAP PERGANTIAN KANTOR
AKUNTAN PUBLIK**

Oleh

FADHIL ADLAN

Abstrak

Penelitian ini dilakukan untuk menguji pengaruh Opini Audit, Ukuran Perusahaan dan Opini Audit *Going Concern* terhadap Pergantian Kantor Akuntan Publik pada perusahaan manufaktur sektor aneka industri dasar dan kimia di Bursa Efek Indonesia periode 2011 - 2013. Populasi dalam penelitian ini sejumlah 63 perusahaan manufaktur sektor aneka industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2011 – 2013. Data diperoleh dari laporan keuangan perusahaan yang dipublikasi. Diperoleh jumlah sampel sebanyak 41 perusahaan. Teknik analisis yang digunakan adalah regresi logistik dan uji hipotesis menggunakan t-statistik serta F-statistik dengan tingkat kepercayaan 5%. Hasil penelitian menunjukkan bahwa Opini Audit dan Opini Audit *Going Concern* tidak berpengaruh signifikan terhadap pergantian Kantor Akuntan Publik. Sedangkan Ukuran Perusahaan berpengaruh signifikan terhadap pergantian Kantor Akuntan Publik.

Kata Kunci : Opini Audit, Ukuran Perusahaan dan Opini Audit *Going Concern*

The Influence of Audit Opinion, Firm's Size, and Audit Opinion Going Concern Toward Turnover Public Accountant Firm

By

FADHIL ADLAN

Abstract

This study is performed to examine the effect of Audit Opinion, Firm's Size, and Audit Opinion Going Concern Toward Turnover Public Accountant Firm in the basic chemical industry company in Indonesia stock exchange period 2011 - 2013. The population of this research is 61 basic chemical industry company in Indonesia stock exchange period 2011 - 2013. The data is obtained based on corporate finance reporting that at publication. It is gained sample amount of 41 companies from 61 companies those are classified in basic chemical industry company in Indonesia stock exchange. The analysis technique used here is logistic regression and hypothesis test using t-statistic and F-statistic with level of significance 5%. The research result that Audit Opinion, and Audit Opinion Going Concern are not significant to Toward Turnover Public Accountant Firm, while the Firm Size is a significant to Toward Turnover Publik Accountant Firm.

Keywords: Audit Opinion, Firm's Size, and Audit Opinion Going Concern