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The Influence of Audit Opinions, Management Changes, Audit Fees, Auditor Reputation on Auditor Switching

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A B S T R A C T

The aim of this research was to prove the influence of audit opinions, management changes, audit fees and auditor reputation on auditor switching. The place where this research was conducted was at IDX (Indonesia Stock Exchange) and analyzed using causal quantitative analysis methods. Then the population selected was 10 companies operating in the mining sector that were registered on IDX. The financial reports of each company were looked at in the last 5 years, namely 2019 to 2023. The results of this research show that audit opinion, management changes, auditor reputation have an effect on auditor switching, then audit fees have a positive and insignificant effect on auditor switching. This can be seen from the t test with a significance value <0.05.

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INTRODUCTION

An auditor is an independent party and has the responsibility to assess whether a company's financial statements are appropriate or not. To explain the assessment of financial statements from company management, an auditor must have an independent attitude when conducting an audit. An independent attitude is a neutral attitude or lack of partiality. Auditors must respect and protect their independence. When the auditor and his client are personally close, independence reduces his or her credibility, which can impact the client's opinions and way of behaving. These fears and risks can be caused by long audit engagement times. Research on auditor switching was taken based on the failure experienced by the Arthur Anderson Public Accounting Firm (KAP) in the United States in 2001, which is one of the five leading KAPs in the world, known as The Big 5 (Five). KAP Arthur Anderson was caught in a case of lies with his client (Enron) which resulted in a decline in his independent attitude. The time limit set when an audit agreement is made is intended to prevent engagement between the KAP or auditor and the client, so that auditor switching can occur. Article 3 PMK RI Regulation No. 17/PMK.01/2008 discusses "Public Accounting Services". This rule emphasizes that financial reports carried out by a public accounting firm must not exceed six (6) years of financial reports in a row, in addition to that a public accountant must not exceed three (3) years of financial reports periodically.

LITERATURE REVIEW

Agency Theory

Agency theory discusses the relationship between agents and principals, explaining that a company is a group of contracts between holders of economic resources known as management who are (agents) who manage the use and supervision of resources. The agency problem is caused by a mismatch between the shareholders and the management, therefore giving this authority the management must make good financial reports. This creates problems for shareholders and management, where share owners need good financial reports, but management also wants them more than share owners. This can trigger fraud in the presentation of a financial report (Jensen & Meckling, 1976). Auditor switching is defined as mandatory and voluntary KAP exchange. In this case, the mandatory auditor switching occurs due to the necessity of existing regulatory provisions which must be accounted for. On the other hand, mandatory auditor switching occurs due to certain reasons for the auditee and related KAP outside of current regulations (Wildan 2017). Audit opinion is one of the factors that causes auditor switching. Audit opinion is also a form of assessment from an external auditor which is the result of an audit of the auditee's financial statements. So an audit opinion is very necessary as a basis for considering financial reports for their users (Nawalin et al., 2017 in Khairani 2022).

H1: Audit opinion has a positive effect on audit switching.

Management change is a change in the company's CEO which is the result of the General Meeting of Shareholders (GMS) or due to resignation. (Darmayanti et al., 2021 in Azlin and Taqwa 2023).

H2: Management turnover has a positive effect on audit switching.

Audit fees are fees for audit services provided by auditors. Usually the reason for changing auditors is because the fees are quite large, causing discrepancies between the auditee and the auditor (Wijaya & Rasmini 2015 in Adli & Suryani 2019).

H3: Audit fees have a positive effect on audit switching.

Auditor reputation is the good name obtained by the KAP based on the performance, achievements and public trust that the auditor has (Wulandari et., all 2016)

H4: Auditor reputation has a positive effect on audit switching.

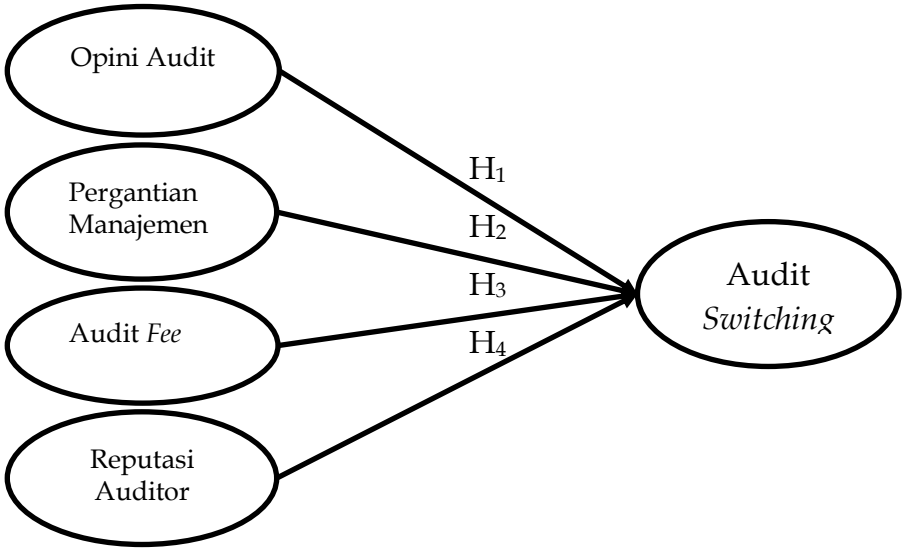


Figure 1. Conceptual Framework

METHODOLOGY

This research uses a casual research design to find out and also carry out analysis regarding the influence of audit opinions, management changes, audit fees and auditor reputation on auditor switching. Then the approach is, quantitative research also by means of analysis, namely multiple regression analysis.

Research Place

This research was conducted on the Indonesia Stock Exchange (IDX).

Research time

This research was carried out from February to May 2024

Research Results Data

Data collection technique

Population

The population is companies in the mining sector on IDX.

Sample

Sampling was carried out on the financial reports of the last five years for each mining sector company that was registered on IDX.

Design Analysis and Hypothesis
Instrument Testing
1. Validity Test
2. Reliability test
Classic assumption test
1. Normality Test
2. Multicollinearity Test
3. Heteroscedasticity Test

Hypothesis test
1. Test Model (t Test)
2. Model F (F Test)
3. Test R2

RESEARCH RESULT
Test Data Quality
Validity Test

Table 1. Research Sample

No	Mining Sector	Year
1	ADRO	2019-2023
2	ANTM	2019-2023
3	BPRT	2019-2023
4	PTBA	2019-2023
5	HRUM	2019-2023
6	INDY	2019-2023
7	ITMG	2019-2023
8	TINS	2019-2023
9	UNTR	2019-2023
10	ATLAS Resources. TBK	2019-2023

Source: Statistical Test Results, 2024

In the table above, 10 companies in the mining sector were obtained with their respective financial reports for the last 5 years as the sample used in the research.

Validity Tests

Validity tests are defined as measurements used with the aim of proving the validity of a questionnaire. An instrument can be valid if each statement item used can prove what the questionnaire wants to prove (Ghozali, 2018). Validity test uses Pearson product moment correlation analysis. The criteria that can be accepted for this validity test are that the questions in the questionnaire have a significant level of relationship to the total score which is said to be valid with statistical r > r table through a confidence figure of 95% (α = 0.05), and the results of the validity test can be seen from the table. below:

Table 2. Audit Opinion (X1)

Year	r Table	r Count	Label
2019	.2284	.903	Valid
2020	.2284	.890	Valid

2021	.2284	.827	Valid
2022	.2284	.835	Valid
2023	.2284	.818	Valid

Source: Statistical Test Results, 2024

From table 2 above, it is shown that all values from 2019 to 2023 have a calculated r value > than the r table, so it can be concluded that the indicators used in the audit opinion variable are valid.

Table 3. Management Change (X2)

Tahun	r Tabel	r Hitung	Keterangan
2019	.2284	.831	Valid
2020	.2284	.905	Valid
2021	.2284	.945	Valid
2022	.2284	.911	Valid
2023	.2284	.860	Valid

Source: Statistical Test Results, 2024

From table 3 above, all values from 2019 to 2023 have a calculated r value that is > compared to r table, so it can be concluded that the indicators used for management changes are valid.

Tabel 4. Audit *Fee* (X3)

Tahun	r Tabel	r Hitung	Keterangan
2019	.2284	.835	Valid
2020	.2284	.777	Valid
2021	.2284	.800	Valid
2022	.2284	.807	Valid
2023	.2284	.769	Valid

Source: Statistical Test Results, 2024

So, table 4 above shows that all values from 2019 to 2023 have a calculated r value that is > than the r table, so it can be concluded that the indicators used in the audit fee variable are valid.

Tabel 5. Reputasi Auditor (X4)

Tahun	r Tabel	r Hitung	Keterangan
2019	.2284	.845	Valid
2020	.2284	.786	Valid
2021	.2284	.754	Valid
2022	.2284	.850	Valid
2023	.2284	.757	Valid

Source: Statistical Test Results, 2024

From table 5 above, it shows that all values from 2019 to 2023 have a calculated r value that is > than the r table, so it can be concluded that the indicators used in the auditor reputation variable are valid.

Tabel 6. Auditor *Switching* (Y)

Tahun	r Tabel	r Hitung	Keterangan
2019	.2284	.680	Valid
2020	.2284	.773	Valid
2021	.2284	.806	Valid
2022	.2284	.723	Valid
2023	.2284	.880	Valid

Source: Statistical Test Results, 2024

From table 2 above, it shows that all values from 2019 to 2023 have a calculated r value that is > than the r table, so it can be concluded that the indicators used in the auditor switching variable are valid.

Reliability Test

Ghozali (2018) explained that the reliability test functions to assess the level of certainty in the results of measuring questionnaires when using the same questionnaire. Respondents' responses to each statement can be said to be reliable if each questionnaire is answered in a non-random manner. The rule of thumb or provisions that are often used as a way to assess the level of reliability with a composite reliability value > 0.7 in confirmatory research and a value of 0.6 – 0.7 may be accepted in exploratory research, so that the results of the reliability test can be seen in table 4.10 following:

Table 7. Reliability Test Results

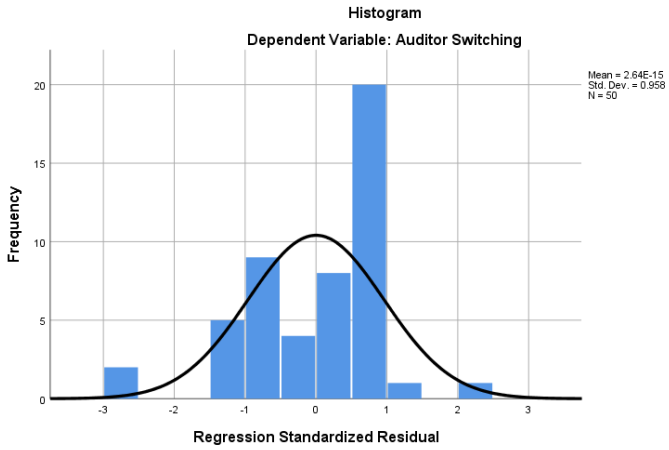
No	Variable	Alpha Value	Standar Cronbach's Alpha	Label
1	Audit Opinion (X1)	.945	.60	Very Reliable
2	Change of Management (X2)	.734	.60	Reliable
3	Audit Fee (X3)	.857	.60	Reliable
4	Auditor Reputation (X4)	.855	.60	Reliable
5	Audit Switching (Y)	.803	.60	Reliable

Source: Statistical Test Results, 2024

From table 7 above, it can be proven that the Cronbach's alpha value for audit opinion, management change, audit fee, auditor reputation, and audit switching is > 0.7. Therefore, it can be concluded that audit opinion, management change, audit fee, auditor reputation, and audit switching are reliable because the Cronbach's alpha value is > 0.7.

Normality Test

The normality test is carried out to find out whether the data in the research is distributed normally or not. The normality test in this study used the Kolmogorov-Smirnov Normality Test. So using these measurements, the data is normally distributed if the significance value is > 0.05 (α). then, the normality test is also seen from the normal P-plot graph and histogram graph.



Source: Statistical Test Results, 2024

Figure 2. Normality Test Result

From Figure 2, the normality test results obtained with the histogram are said to be normal if the histogram mostly meets the inverted bell line as in the image above. So the image above can be interpreted as all variables having a normal distribution, which means they pass the next statistical test.

Multikoloniarity Test

To prove whether or not multicollinearity exists, you can use the tolerance value or variance inflation factor (VIF). A small tolerance number is the same as a high VIF number (because VIF = 1/Tolerance). The cut off value to prove the existence of multicollinearity is a tolerance number ≤ 0.10 or equivalent to a VIF number ≥ 10. If the tolerance value is > 0.10 or a VIF value < 10, it means that there is no multicollinearity, you can see the table below:

Table 8. Multicollinearity Test Results

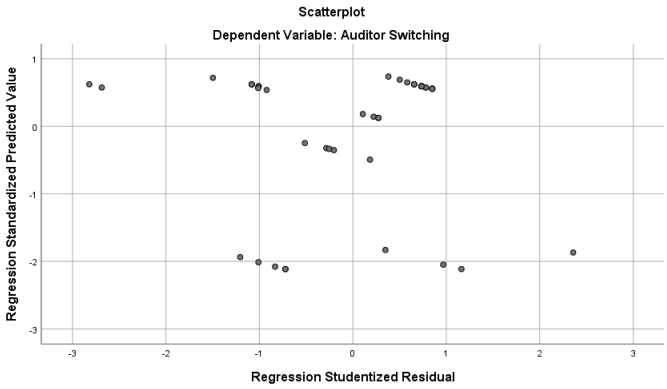
Coefficientsa			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Audit Opinion	.199	5.028
	Change of Management	.790	1.266
	Audit Fees	.217	4.603
	Auditor's Reputation	.809	1.236
a. Dependent Variable: Auditor *Switching*			

Source: Statistical Test Results, 2024

From table 8 above, it can be concluded that the variables audit opinion, management change, audit fee, and auditor reputation, there is no multicollinearity. The results of the multicollinearity test have passed the VIF requirements, that the tolerance value is > 0.10 or the VIF value is < 10, so this explains that there is no multicollinearity.

Heteroskedastisty Test

Heteroscedasticity can exist if the damaging variance is not constant from one time to time in all observations. Heteroscedasticity can result in regression coefficients, namely estimates being underestimated, estimates being larger, or a misinterpretation. Proving heteroscedasticity using the Glejser method. Using this test method, heteroscedasticity can be considered non-existent if the probability value > alpha (α = 0.05) can be seen in the image below:



Source: Statistical Test Results, 2024

Figure 3. Heteroscedasticity Test Results

Looking at Figure 3 above, it can be concluded that no particular pattern is formed, and is spread almost in various places above and below the zero value on the Y axis, meaning that there is no heteroscedasticity in the data.

Multiple Regression Analysis

Regression analysis uses multiple linear regression analysis to test the influence of audit opinions, management changes, audit fees, and auditor reputation on audit switching. Y = α + β1X1 + β2X2 + β3X3 + β4X4 + ε(1) The results of the regression analysis calculations from respondents can be seen in the following table:

$$\mathbf{Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3X3 + \beta 4X4 + \varepsilon \quad (1)}$$

The results of the regression analysis calculations from respondents can be seen in the following table:

Table 9. Multiple Regression Analysis Test Results

Coefficientsa							
Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**	**Collinearity Statistics**	
	B	**Std. Error**	**Beta**			**Tolerance**	**VIF**
1 (Constant)	.765	.070		.604	.766		
Opini Audit	.049	.023	.068	2.133	.000	.199	5.028
Pergantian Manajemen	.828	.013	.017	6.012	.038	.790	1.266
Audit Fee	.029	.025	.034	1.134	.263	.217	4.603
Reputasi Auditor	.045	.015	.046	2.943	.004	.809	1.236

a. Dependent Variable: Audit *Switching*

Source: Statistical Test Results, 2024

Based on table 9 above regarding the summary of the regression test results above, the following method for calculating the resulting regression is obtained: Y = 0.765 (Constant) + 0.049 (Audit Opinion) + 0.828 (Management Turnover) + 0.029 (Audit Fee) + 0.045 (Auditor Reputation) + ε

From the regression equation, it can be explained:

1. The number 0.765 means the independent variables being tested, namely Audit Opinion (X1), Management Change (X2), Audit Fee (X3), and

Auditor Reputation (X4), then Audit Switching will still have a value of 0.765.

2. The regression number for the Audit Opinion variable (X1) 0.049 defines the other variables tested as having numbers so that if there is an increase of 1 in the Experience value it will cause an increase in Audit Switching by 0.049.
3. The regression figure for the Management Switching variable (X2) is 0.828, proving that if the other variables studied are constant, then every 1 increase in Experience value will increase Audit Switching by 0.828.
4. The regression figure for the Audit Fee variable (X3) of 0.029 explains that if the other variables studied are constant, then every 1 increase in the Accountability value increases Audit Switching by 0.029.
5. The regression figure for the Auditor Reputation variable (X4) 0.045 proves that if the other variables tested have numbers, then every additional 1 Integrity value will increase Audit Switching by 0.045.

t test

The t test is used with the aim of seeing the significance level of the relationship between the independent (X) and dependent (Y) variables. This test looks at whether Variable X has a positive and significant influence on variable Y separately or partially Ghozali (2005) in Untary (2015). The t test was analyzed to prove H1, H2, H3, and H4, the results of which are shown below:

Table 10. t test results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients				Collinearity Statistics	
		B	Std. Error	Beta	t Hitung	t Tabel	Sig.	Tolerance	VIF
1	(Constant)	.198	.657		.301		.766		
	Opini Audit	.091	.020	.189	4.435	1.300	.000	.308	3.252
	Pergantian Manajemen	.287	.037	.306	7.708	1.300	.000	.354	2.822
	Audit Fee	.090	.040	.100	2.226	1.300	.035	.275	3.633
	Reputasi Auditor	.071	.026	.138	2.727	1.300	.011	.220	4.554

Source: Statistical Test Results, 2024

Based on the table, it can be concluded that:

1. The Audit Opinion variable partially has a positive effect on Audit Switching.
2. The Management Change variable partially has a positive effect on Audit Switching.
3. The Audit Fee variable partially has a positive effect on Audit Switching.
4. The Auditor Reputation variable partially has a positive effect on Audit Switching.

Simultaneous Significance Test (F Test)

Simultaneous Significance Test (F Test) is carried out to prove the influence of each independent variable simultaneously on the dependent variable:

Table 11. F Test Results

ANOVAa								
Model		**Sum of Squares**	**df**	**Mean Square**	**F Hitung**	**F Tabel**	**Sig.**	**Hipotesis**
1	Regression	117.689	4	29.422	106.424	2.85	.000b	H_0 Ditolak
	Residual	12.441	45	.276				H_a Diterima
	Total	130.130	49					

a. Dependent Variable: Auditor *Switching*
b. Predictors: (Constant), Reputasi Auditor, Pergantian Manajer, Audit Fee, Opini Audit

Source: Statistical Test Results, 2024

In table 11, the calculated F value is 106.424 > F table 2.85 or Sig 0.000 < 0.05, which means that H0 is rejected and Ha is accepted. This figure proves that the variables audit opinion, management changes, audit fees, and auditor reputation as a whole have a significant effect on audit switching.

Coefficient of Determination Test (R2)

The R2 test generally calculates the strength of the model explaining the dependent variable which can be seen (Ghozali, (2018) in Untari (2015). The coefficient value is between 0 and 1. The number 1 means that the model can explain variations in the variables studied very well. Meanwhile, the number 0 proves that the model is unable to explain the variation in the variables studied. The number of variations in variables in the research that cannot be explained by the model means that they are explained by variables outside the research that are not used in the research, the amount of which can be calculated using the coefficient of determination value which comes from the number 1. reduced, as in the following table:

Table 12. R2 Test Results

Model Summaryb				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.951a	.904	.896	.52580

a. Predictors: (Constant), Opini Audit, Pergantian Manajemen, Audit Fee, Reputasi Auditor
b. Dependent Variable: Auditor *Switching*

Source: Statistical Test Results, 2024

If you look at table 12, you get an R value of 0.904. Which means, there is a correlation between variable X (Audit Opinion, Management Change, Audit Fee, and Auditor Reputation) and variable Y (Audit Switching) of 0.896. This means that there is a strong positive correlation between variable X and Y because the index value is almost the same as 1. The rest can be explained by variables outside the research. Then the Adjusted R is 0.896, meaning that simultaneously the variables audit opinion, management change, audit fee, and

auditor reputation have a positive effect on audit switching, namely 89.6%. Apart from that, it is influenced by variables outside the research.

DISCUSSION

The Influence of Audit Opinion on Auditor Switching

The test results using multiple linear regression produced a positive coefficient value of 0.049 and a significance value of 0.000 < alpha value of 0.05. Thus, it is known that the audit opinion variable has a positive and significant influence on auditor switching. Audit opinion is also related to agency theory, where the agent, namely management, is known to have their own interests, namely to maximize their interests (Dwiyanti & Sabeni, 2012). Agency theory supports that audit opinions have an influence on auditor switching. It is explained that auditors are tasked with resolving conflicts between management (agent) and principal. So management tends to look for or replace auditors who have views that are in line with management. The test results also support that audit opinion has an effect on auditor switching. If we look at the sample obtained, it can be seen that a reasonable and comprehensive audit opinion has an influence on auditor switching, meaning that the more reasonable the opinion obtained by management, the lower the management's policy to change auditors. This proves that the quality of the audit opinion also influences management's decision to carry out auditor switching. There is previous research that has conclusions that support this research, such as research conducted by Muslimah & Pohan (2022), Nainggolan, Sidauruk, & Cahyani (2022), Silitonga & Hutapea (2022), Tjahjono & Khairunissa (2021) and Nainggolan & Sianturi (2021) stated that audit opinion has a positive and significant effect on auditor switching.

The Effect of Management Changes on Auditor Switching

The results of the research show that using the multiple regression test, a positive coefficient was obtained, namely 0.828 and a significance level of 0.038 < the alpha value of 0.05. Thus, it can be concluded that management change has a positive and significant influence on Auditor Switching and supports the hypothesis to be tested. The results of this research have proven that management changes have an influence on auditor switching. It is believed that changes in management will also change company policy. This is because leaders have different guidelines and leadership styles. So changes in leadership or management within a company often result in a change of auditor. The reason for changing auditors is because new leaders tend to look for auditors who match the vision, mission and strategy that will be applied to the company and are expected to be able to provide opinions that are in line with the goals of the new leader. The research results are also confirmed by previous research by Wati et al, (2022), Muslimah & Pohan (2022), Muthi'a & Budiantoro, (2019), Ruroh, (2016) showing that management changes have a positive influence on auditor switching. This means that the higher the management turnover, the more often auditor switching occurs.

The Influence of Audit Fees on Auditor Switching

The results of the multiple linear regression test prove that the positive number is 0.029 and the significance is 0.236 > from alpha 0.05. Thus, the conclusion is that the audit fee variable has a positive and insignificant influence on auditor switching, therefore rejecting the hypothesis in this research. Agency theory can explain the link between audit fees and auditor switching. Management as agent has full authority in determining the auditor. In determining the selection of auditors, management or agents tend to behave rationally. So that when selecting an auditor, whether offering a high or low auditor fee will not influence management's decision whether to carry out auditor switching or not. Because management will definitely look for auditors who have competencies and qualifications that match management's views, high or low fees are not a problem for management. The results of this research also prove that management will continue to choose auditors who meet standards and quality that are in line with management's views, not high or low audit fees. Research that also supports the results of this research is research previously conducted by Muslimah & Pohan, Wulandari, Cahyono & Martiana (2019), Anisa & Christy (2019) proving that audit fees have no effect on auditor switching.

The Influence of Auditor Reputation on Auditor Switching

Based on the results of the multiple linear regression test, a positive number of 0.45 was obtained and a significance of 0.04 < alpha 0.05. Based on these results, a conclusion can be made that auditor reputation has a positive effect on auditor switching and supports the hypothesis in this research. The relationship between auditor reputation and auditor switching can be explained by contingency theory. Where in this theory it is explained that situational is the basic characteristic of an agent. The environmental situation greatly influences management decisions in selecting auditors. Management can improve the company's image by using the services of auditors who have a high reputation and are affiliated with the Big 4. So management often carries out auditor switching to get reputable and credible auditors. The better the reputation of the auditor chosen, the more it will improve the company's image and increase investor confidence. Previous research also supports the results of this research, such as research by Muslimah and Pohan, (2022), Nainggolan & Sianturi (2021), Halim, (2021), Yudha & Saputra (2019), Syarif & Hasibuan (2018) proves that auditor reputation influences auditor switching. This means that the better the quality of the auditor, the higher the possibility that management will carry out auditor switching.

CONCLUSIONS AND RECOMMENDATIONS

From the test results and discussion that have been presented, it can be concluded that audit opinion, management changes and audit reputation have a positive and significant effect on auditor switching. Then audit fees have a positive and insignificant effect on auditor switching. The R-Square value of 0.904 or 90.4% indicates that auditor switching is influenced by audit opinions, management changes, audit fees and audit reputation. The remaining value of 9.6% indicates that auditor switching is influenced by variables that are not used in this research.

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