Indonesian Journal of Business Analytics (IJBA)
Vol.4, No.2, 2024: 401-426

Factors that Influence Auditor Switching in Banks Listed on the BEI

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A R T I C L E I N F O

keywords: Auditor Switching, Audit Role, Change of Auditor

Received : 08, February
Revised : 15, March
Accepted: 20, April

A B S T R A C T

The aim of this research is to examine the impact of going concern audit opinion, financial distress, company complexity, institutional ownership, and company size on auditor switching. And in this research we also added a moderating variable, namely audit fees, to test the role of audit fees in moderating the relationship between factors that influence auditor switching. This research focuses on bank companies listed on the Indonesia Stock Exchange in 2019-2022. The data collection technique uses a purposive sampling method with a total of 164 data, taken from 41 banks listed on the Indonesia Stock Exchange. This research uses multiple linear regression analysis techniques and interaction tests or MRA (Moderated Regression Analysis). This calculation analysis was carried out with the help of SPSS software. The research results show that going concern audit opinion has a positive effect on auditor switching, while company complexity has a negative effect on auditor switching. However, factors such as financial distress, institutional ownership and company size have no influence on auditor change. Apart from that, the size of the audit fee does not moderate the relationship between the factors that influence a company's decision to change auditors.

DOI: https://doi.org/10.55927/ijba.v4i2.8729
ISSN-E: 2808-0718
https://journal.formosapublisher.org/index.php/ijba

INTRODUCTION

Banks are business institutions formed to carry out activities to collect funds from customers and channel their funds in the form of loans or investments. Banks also provide various financial services, such as payments, fund transfers, issuing credit cards, and providing financial protection. Banks also provide other services known as agent of service. In this role, banks play an important role as intermediaries or representatives to provide additional services to customers. For example, banks can act as intermediaries for selling or purchasing securities, paying bills, sending money and also handling the tax payment process.

Indonesia, as one of the ASEAN countries that has public companies, also requires reliable financial reports. Therefore, the auditor's role is very important to ensure the reliability and transparency of financial reports. The trust of shareholders and the public depends on the integrity and objectivity of the auditor. In this case, the company's decision to carry out auditor switching will be a good decision that can influence the perception of shareholders and the public to have more confidence in the company's financial health. Auditor switching refers to the action of a client company to replace the auditor or public accounting firm that was previously responsible for auditing the company's financial statements. In other words, the company decides to switch to a new auditor or public accounting firm to provide audit services for its financial reports. (Yanti, 2017). Changing auditors (auditor switching) is an effort to maintain auditor independence.

This aims to prevent an audit engagement period that is too long between the auditor and the company which can cause emotional closeness between the two. (Suryandari & Kholipah, 2019) In the context of banks registered on the IDX, careful financial management and strict supervision are crucial to maintaining stability and customer trust, especially in foreign currency transactions. As a highly regulated and complex sector, banks in Indonesia are faced with various challenges and risks that can affect their business performance. These factors involve financial, regulatory and operational aspects that require careful monitoring and evaluation. Therefore, the need for audit services is crucial in ensuring transparency, accountability and reliability of bank financial reports in Indonesia. Changing auditors can affect the level of public trust in the bank, the effectiveness of the bank's internal supervision, and the bank's ability to mitigate the various risks it faces. Because of these impacts, banks need to consider carefully before deciding to change auditors. Careful and comprehensive analysis is needed to ensure that the decision to change auditors provides benefits that outweigh the risks for the bank.

The risks faced by banks in Indonesia make supervision important, both internal and external. These risks involve uncertainty in global markets, interest rate fluctuations, credit risks, and regulatory changes that can affect the stability and profitability of financial institutions. Effective internal control is the main basis for identifying, evaluating and managing these risks at the operational and managerial levels. To maintain independence and objectivity in carrying out risk assessments, the existence of an independent external auditor has a very crucial role. Auditors from outside the company who do not have a conflict of interest are seen as being able to provide a more objective and unbiased risk assessment, so that the results of the risk assessment can be more reliable. Independent auditors bring an objective perspective and are not internally related to the bank's business decisions, so they can provide a critical and comprehensive review of financial reports. The involvement of external independent auditors also creates a higher level of trust from external parties, such as shareholders, regulators and the general public. Therefore, cooperation between internal supervision and external independent auditors is essential in dealing with complex risks in the banking sector, to ensure transparency, accountability and resilience of financial institutions amidst ever-growing challenges. Therefore, when discussing the phenomenon of changing auditors in registered banks in Indonesia, we can see how changing auditors can influence internal supervisory practices in the international financial context.

In the context of conventional banks, careful financial management and strict supervision are crucial to maintaining stability and customer trust, especially in foreign currency transactions. As a highly regulated and complex sector, conventional banks are faced with various challenges and risks that can affect their business performance. These factors involve financial, regulatory and operational aspects that require careful monitoring and evaluation. Therefore, the need for audit services is crucial in ensuring transparency, accountability and reliability of conventional bank financial reports. Changes in auditors can impact the level of public trust, the effectiveness of internal supervision, and the bank's ability to mitigate these risks. Therefore, conventional banks must consider carefully before making auditor changes.

The risks faced by conventional banks in Indonesia make supervision important, both internal and external. These risks involve uncertainty in global markets, interest rate fluctuations, credit risks, and regulatory changes that can affect the stability and profitability of financial institutions. Effective internal control is the main basis for identifying, evaluating and managing these risks at the operational and managerial levels. However, to ensure independence and objectivity in assessing risks, the role of external independent auditors is very important. Independent auditors bring an objective perspective and are not internally related to the bank's business decisions, so they can provide a critical and comprehensive review of financial reports. The involvement of external independent auditors also creates a higher level of trust from external parties, such as shareholders, regulators and the general public. Therefore, cooperation between internal supervision and external independent auditors is essential in dealing with complex risks in the banking sector, to ensure transparency, accountability and resilience of financial institutions amidst ever-growing challenges. Therefore, when discussing the phenomenon of changing auditors in banks listed on the IDX, we can see how changing auditors can influence internal supervisory practices in the international financial context.

Change of auditor Refers to the change of auditor or public accounting firm carried out by a client company in order to obtain audit services for its financial reports. In other words, corporate clients decide to replace the auditor or KAP that previously provided their financial report audit services (Yanti, 2017). Changing auditors (auditor switching) is a mechanism to maintain auditor independence. This aims to prevent an audit engagement relationship that is too long between the auditor and the client company. An engagement period that is too long has the potential to create emotional closeness which can threaten the auditor's objectivity and independence in carrying out it. Therefore, changing auditors is seen as a way to mitigate this risk (Suryandari & Kholipah, 2019).

Based on OJK Regulation Number 13/POJK.03/2017 concerning the Use of the Services of Accountants and Public Accounting Firms in Financial Services Activities which was issued on March 27 2017, there is a provision that companies are not allowed to use the services of public accountants or Public Accounting Firms (KAP) that the same for auditing its annual financial statements for more than 3 (three) consecutive financial years. In other words, companies are required to rotate or change public accountants/KAPs after a maximum of 3 years of using the services of the same public accountant/KAP. This shows that refreshing and diversifying the use of public accounting services is very important to maintain the confidentiality and transparency of company financial data. In this case, changing auditors is very important, especially in the bank financial sector. In the banking industry, the problem of shifting auditors shows the shift in accounting service providers that is occurring. This shift could be due to a variety of reasons, including the need to maintain the integrity and independence of financial audits and reduce the risk of conflicts of interest.

The following problem phenomena are compiled to identify the phenomenon of changing auditors that occurs in banks listed on the IDX. There are 44 companies but only 41 companies meet our research criteria for the 2019-2022 period. The following problem phenomena were found:

a. There were 17 incidents where the duration of work with the same AP was for 3 consecutive years.
b. There were 41 incidents where the duration of work with the same AP was for 2 consecutive years.
c. There were 2 incidents where the duration of work with the same AP was not 3 years in a row.
d. here was 1 incident where the duration of work with AP varied for 4 consecutive years

The search results show that in 2019-2022, there were variations in the length of work of auditors at banks listed on the Indonesia Stock Exchange (BEI). Even though there are companies that change auditors, where the duration of the auditor's work can continue for three consecutive years, this phenomenon requires further study to understand the factors that influence a company's decision to change auditors. Therefore, this research will examine several variables that are thought to influence auditor switching, namely going concern audit opinion, financial distress, company complexity, institutional ownership, and company size. In addition, audit fees will be examined as a moderating variable that might influence the relationship between these variables and auditor switching. Based on this background, researchers are interested in conducting research on auditor changes that occur at banks listed on the IDX.

A company with a positive going concern audit opinion will be viewed more favorably by investors and the public, whereas if it is rated negatively it will create significant uncertainty for investors and the public. Therefore, changing auditors can be considered a strategic action to reduce risks and gain a new view of the company's financial situation. It is hoped that these steps will increase transparency, improve monitoring systems, and foster stakeholder confidence in the integrity of company financial reports. There are different research results regarding the influence of going concern audit opinion on auditor changes. Research conducted by Ni Putu Ayu (2020) and Cokorda (2018) shows that going concern audit opinion has a positive effect on a company's decision to change auditors (auditor switching). This means that companies that receive a going concern opinion tend to change their auditors. However, this finding is different from research by Wahyuningsih (2010) which concluded that going concern audit opinion does not have a significant influence on auditor switching. In other words, going concern opinion is not the main factor that encourages companies to change their auditors based on this research.

Financial distress refers to a situation where a company's operational cash flow is insufficient to pay its short-term obligations, such as trade debt or interest expenses. In these conditions, companies are forced to take corrective steps to overcome the financial difficulties they are experiencing (Manto & Lesmana Wanda, 2018). In situations of financial distress, companies must make important decisions about audit quality and auditor independence. They may consider changing auditors to increase rigor and gain a more objective view. There are differences in results in research regarding the influence of financial distress on auditor switching. Research conducted by Minaryanti (2017) and Fenny (2020) shows that financial pressure conditions have a significant influence on a company's decision to change auditors. This means that companies experiencing financial difficulties tend to change their auditors. However, this finding is different from the research results of Audina (2021) and Bellina (2020) which concluded that financial distress does not have a significant influence on auditor switching.

The level of complexity of a company may lead to the need to adopt an auditor switching strategy. This can be considered a response to the need for expertise and a deep understanding of increasingly complex business structures.

Business decision making is often influenced by institutional ownership, which includes organizations such as pension funds, insurance companies, and large investment companies. Changing auditors can be incorporated into institutional ownership strategies to reduce risk and increase transparency.

Although company size varies greatly, in general larger companies require a more thorough and thorough audit assessment compared to small companies. Therefore, considering company size is important in making decisions regarding auditor switching. This is because companies of different scales may have different audit needs and requirements. By understanding the size of the company, the decision to change auditors can be made more precisely according to the company's audit needs. There are differences in results in research regarding the influence of company size on auditor switching. Research conducted by Ahmad Zakie Mubarrok (2020), Firda Farhany Dimyanti (2020), and Winata (2017) shows that company size has a positive effect on the company's decision to change auditors. This means that the larger the company size, the greater the tendency to change auditors. However, this finding is different from the research results of Endru Douglas Simalango (2022), Yanti (2017), and Simalango (2022) who concluded that company size does not have a significant influence on auditor switching. In other words, the size of the company is not the main determining factor for a company to change its auditor based on this research.

Audit fee is the amount of budget allocated to pay for audit services. The amount of the audit fee is determined by several factors, including the time period for carrying out the audit, the level of risk of the audit work, the level of difficulty of the audit service provided, the ability and mastery required by the auditor to provide the service, the program budget of the Public Accounting Firm (KAP) in charge, and other professional considerations. In other words, audit fees are flexible and adjusted to the characteristics and complexity of the audit assignment itself (Santoso et al., 2023). The audit fee moderating variable means that it can strengthen or weaken the relationship between Going Concern Audit Opinion, Financial Distress, Company Complexity, Institutional Ownership, and Company Size on the Auditor Switching decision.

This research aims to identify the factors that influence a company's decision to change auditors (auditor switching) at banks listed on the Indonesia Stock Exchange (BEI). Several factors studied related to their influence on auditor switching include going concern audit opinion, financial distress conditions, company complexity, institutional ownership structure, and company size. By examining these factors, it is hoped that a more comprehensive understanding can be obtained regarding the determinants that encourage companies, especially banks, to change their external auditors.

The novelty in this research lies in the addition of the audit fee moderating variable, which differentiates it from previous studies. By including audit fees as a moderating variable, this study aims to test whether the amount of audit fees plays a role in weakening or strengthening the influence of variables such as going concern audit opinion, financial pressure conditions, company complexity, institutional ownership, and company size on auditor switching decisions. . Thus, it is hoped that this research can provide a more comprehensive understanding of the role of audit fees in moderating the relationship between these factors and a company's decision to change auditors.

THEORETICAL REVIEW

Agency theory is a theory that explains the relationship between principals and agents. In this context, a principal refers to one or more individuals who employ another party (agent) to provide certain services on their behalf. The principal gives the authority to the agent to make decisions related to the service in question. In other words, agency theory describes a contractual relationship between two parties, where one party (the principal) delegates responsibility to another party (the agent) to act on behalf of the principal (Jensen & Meckling, 1976). The principal refers to the shareholder who gives mandates or tasks to the agent, namely the management of the company.

Management (agents) are given the authority to carry out company operations and make strategic decisions in order to maximize profits and the best interests of the company. Thus, there is an agency relationship where the shareholder (principal) delegates responsibility for managing the company to management (agent) to act on behalf of the shareholder (DIANA, 2019). In agency theory, there are potential conflicts that can arise, namely conflicts of interest and information asymmetry. Conflicts of interest occur because of differences in goals between agents (management) and principals (shareholders). On the other hand, information asymmetry arises when one party, usually the agent, has more information than the other party, namely the principal. This condition can trigger deviant behavior from management, such as not being transparent in presenting financial reports. This shows that there is poor corporate governance due to lack of openness by management in disclosing the results of its performance to shareholders as company owners.

Thus, conflicts of interest and information asymmetry between management and shareholders can give rise to situations where management acts in its own personal interests and does not disclose information transparently to company owners (Adrian, 2019). The auditor here acts as an intermediary between the principal and the agent who is expected to help ensure that the financial reports are transparent and trustworthy.

Auditor switching is where the auditor currently working will no longer handle tasks in the future. There are two types of auditor switching, namely those carried out voluntarily (by one's own choice) and those carried out mandatory (must be done) (Adli & Suryani, 2019). There are a number of reasons that can cause companies to change their auditors, including the end of the audit contract without renewal, a conflict of interest between the company and management which results in a change of management and auditor, or management's desire to obtain an audit opinion that is in line with their expectations for the shareholder meeting. so they changed auditors (Fitriyana & Nazar, 2022).

A going concern audit opinion is an opinion issued by an auditor to demonstrate the audited company's ability to maintain its business continuity within a period of less than one year from the date the financial report is issued. This opinion represents the auditor's assessment regarding the viability of the business entity (Audina et al., 2021). A going concern audit opinion is an assessment conveyed by the auditor to the company regarding the company's financial condition. The operational sustainability of a company is closely related to management's ability to manage resources and carry out its business activities (Tampubolon, 2023). A company with a positive going concern audit opinion will be viewed more favorably by investors and the public, whereas if it is rated negatively it will create significant uncertainty for investors and the public. Based on the results of previous research conducted by Ni Putu Ayu (2020), Lombok Tampubolon (2023) and Cokorda (2018), the results show that going concern audit opinion has a positive effect on auditor switching.

H1: Going concern audit opinion influences auditor switching in conventional banks

Financial distress occurs when a company experiences a lack of funds to pay off short-term obligations such as business debts or interest payments. This situation requires the company to make improvements and take reconstruction steps in order to restore its financial condition (Manto & Lesmana Wanda, 2018). Financial distress is a situation where a company experiences financial problems or poor economic conditions so that it is feared that it will go bankrupt (Audina et al., 2021). Financial distress is a condition where a company is dealing with serious financial problems. The level of financial difficulty experienced by a company can be measured or explained using the debt to equity ratio (DER) as an indicator (Mulya & Akt, 2017).

Financial distress can also be interpreted as a situation when a company faces very serious liquidity problems, thus preventing the company's operations from running properly (Minaryanti, 2017). This financial distress situation forces companies to make serious decisions regarding audit quality and auditor independence with the aim of finding a more careful audit approach through auditor switching. Previous empirical studies conducted by Minaryanti (2017), Novi (2017), Maharani (2018), and Fenny (2020) found that the financial distress conditions experienced by companies had a significant influence on the company's decision to change auditors (auditor switching).

H2: Financial distress influences auditor switching in conventional banks

Company complexity is how difficult the audit task itself is and how many subsidiaries a company has (Al-Faruqi, 2020). Company complexity is the extent of difficulty in carrying out an audit. The decision to carry out auditor switching is usually made when the company experiences significant changes so that the company believes that it must carry out auditor switching to ensure audit competence is appropriate to the company's level of complexity.

H3: Company complexity influences auditor switching in conventional banks

Share ownership by institutions is one of the considerations in a company's decision to change auditors. Institutional ownership refers to a condition where a portion of a company's shares are owned by financial institutions, both banks and non-banks, especially those that focus as investment companies. These institutions manage investment funds on behalf of other parties or investors (Dejan & Nurbaiti, 2020).

Institutional ownership Refers to a situation where a number of shares of a company are owned by large investors, such as investment companies, banks, insurance companies, foreign institutions, asset management funds, and other similar institutions (Kristiana & Annisa, 2022). Previous studies conducted by Keumala Hayati (2021), Diana (2019), and Muhammad Dejan (2020) show that institutional ownership has a positive influence on a company's decision to change auditors (auditor switching).

H4: Institutional ownership influences auditor switching in conventional banks

Company size is a classification that shows how big or small a company is, which is related to the company's financial condition (Yanti, 2017). Company size can be measured by several metrics, such as the total number of assets owned, the size of sales, and market capitalization value. The greater the number of assets, sales and market capitalization of a company, the greater the size of the company (Winata, 2017). Company size can be measured in several ways including total assets, turnover or market capitalization. Company size can also describe how much resources and operations the company has.

Larger companies require a more careful and thorough audit process compared to smaller companies. Therefore, understanding company size is an important decision in carrying out auditor switching, because different companies may have different audit needs and demands. Previous studies conducted by Ahmad Zakie Mubarrok (2020), Firda Farhany Dimyanti (2020), and Winata (2017) found that company size has a positive influence on the company's decision to change auditors (auditor switching).

H5: Company size influences Auditor Switching in Conventional Banks

Audit fees are service fees sent to auditors or Public Accounting Firms (KAP) as compensation for audit work that has been carried out (Adli & Suryani, 2019). Audit fees are the imbalance received by auditors for the audit services provided. In this research, audit fees act as a moderating variable, which means that it can strengthen or weaken the relationship between going concern audit opinion, financial distress, company complexity, institutional ownership, and company size on the company's decision to change auditors. switching).

Audit fees are service fees that auditors receive after completing audit work. When an auditor first audits a new client, the first step that must be taken is to understand the client's business environment and identify audit risks that may arise. If the auditor cannot understand these two things well, it can cause higher audit costs to be incurred (Nadhilah, 2023). A going concern audit opinion is an opinion issued by an auditor to a company when there are financial problems that make the auditor doubt the continuity of the company's business. In issuing this opinion, the auditor must demonstrate his responsibility to the general public who will use the results of the audit opinion.

Therefore, opinion audits are expected not to present information that burdens interested parties in making business decisions based on financial reports (Dewi Anggiani & Triyanto Nur, 2020). High audit fees can strengthen the going concern auditor's opinion on the company's decision to hire a new auditor. High audit fees may also encourage companies to seek more positive audit opinions to reduce audit fees or reduce audit costs. This can cause a conflict of interest and affect the auditor's independence.

H6: The influence of going concern audit opinion on auditor switching is moderated by audit fees

Audit fees are costs incurred by businesses for audit services that have been carried out (Vidianti, 2023). To reach an agreement regarding the cost of audit services, the KAP must first provide an offer in accordance with the guidelines set by the KAP. If the offer given exceeds the company's tolerance limit, management will decide to replace the auditor. Management will then look for an auditor with an offer that is in line with the company's budget. Financial distress is where a business cannot fulfill its financial obligations and is threatened with bankruptcy, called financial distress (Nadia Rizky, Wika Dwika L, 2023). Companies facing the risk of bankruptcy tend to change Public Accounting Firms (KAP) more often than companies that are not threatened with bankruptcy. Companies that are experiencing financial difficulties tend to change auditors in the hope that the new auditor will provide an opinion that is in line with the company's wishes. Apart from that, the company also hopes that the auditor from the new KAP can help improve the company's financial condition for the better. The amount of audit fees associated with an unstable financial distress situation can have a greater impact on a company's decision to change auditors. Companies facing financial problems will look for ways to reduce costs, including audit fees. Increased financial pressures may lead to a tendency to seek more positive audit opinions or change auditors to reduce audit costs.

H7: The effect of financial distress on auditor switching is moderated by audit fees

Audit Fees are fees received by public accountants after completing all audit services (Dewi et al., 2023). The amount of audit fees charged depends on several factors, such as the risks associated with the audit assignment, the complexity of the services provided, the level of expertise required, the fee structure of the Public Accounting Firm conducting the audit, as well as other professional considerations. Audit fees can be interpreted as the amount of compensation the auditor receives after completing audit work, which can be estimated based on data on the number of hours worked by the audit staff involved. The level of complexity of a company being audited can be measured by the number of subsidiaries it has. The more subsidiaries there are, the wider the scope of the audit that must be carried out, so that auditors need more time to complete their audit work (Renzy et al., 2022).

High audit fees can strengthen the influence of company complexity on the decision to change auditors. Complex companies, with complicated business structures, subsidiaries, international transactions, and complex accounting policies, require more careful audits and auditor resources. Therefore, the audit costs are higher. When a large, complex company decides to change auditors, they will likely look for an auditor who has greater experience and expertise in the field. The company is willing to pay more expensive audit fees to obtain auditor services that are more suited to the needs and complexity of its business.

H8: The effect of company complexity on auditor switching is moderated by audit fees

Audit Fees are fees that must be paid to auditors as compensation for audit services they have performed for a company or client. The auditor has the right to receive compensation or wages for the audit work he has completed for the client. Audit fees are payments that auditors receive after completing their task of auditing the financial statements of a client company (Diandika & Badera, 2017). Institutional ownership refers to a condition where the majority of a company's shares are owned by institutions such as other companies, pension funds, mutual funds, and other similar institutions in significant amounts or large portions of ownership (Zalogo & Duho, 2022). Institutional ownership refers to the portion of share ownership in a company that is controlled by financial bodies or institutions, rather than owned by individuals or private individuals. These institutions usually have strong capital so they are able to buy large amounts of shares in the company.

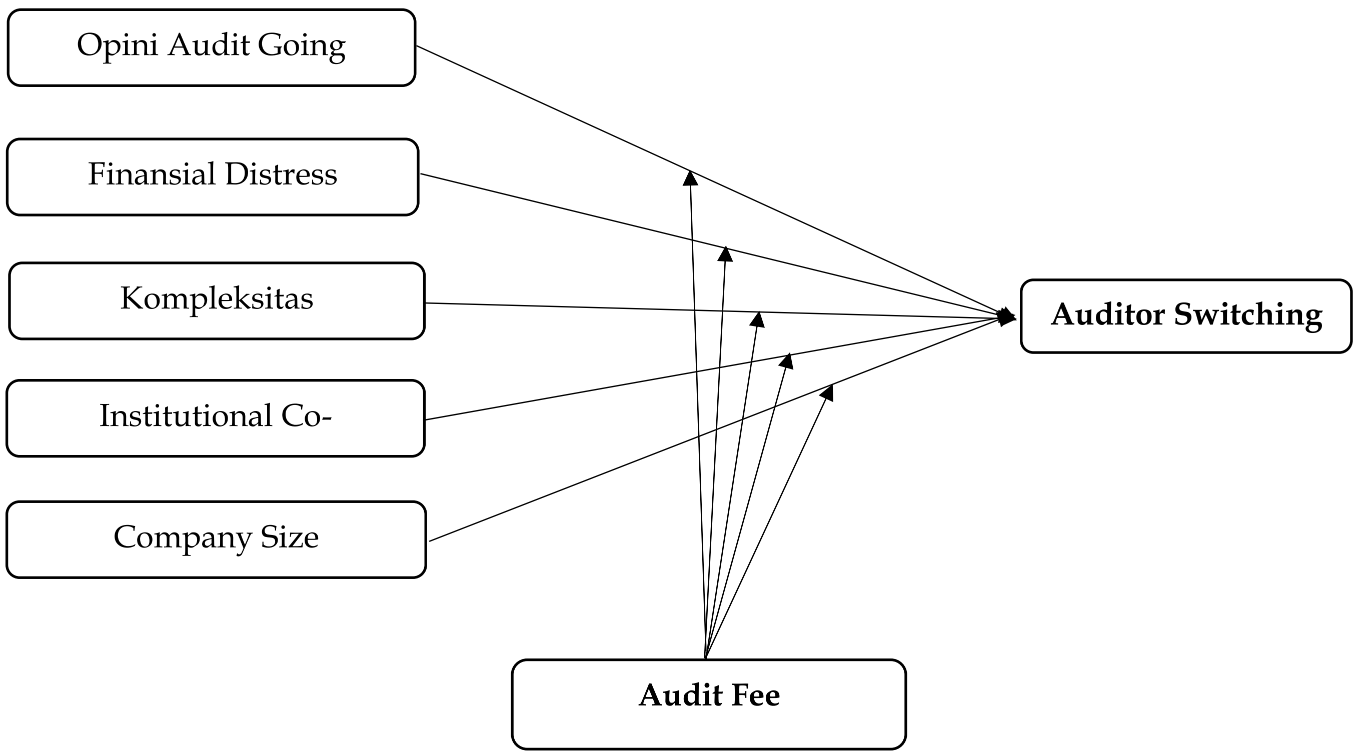
Thus, institutional ownership reflects the control of most of the company's shares by financial institutions or non-individuals. The greater the Audit Fee paid to the old auditor, the stronger the pressure from institutional shareholders for management to replace the auditor. Institutional shareholders usually pay close attention to costs, so expensive audit fees will encourage them to propose changing auditors in order to get more competitive audit fees. Thus, the high size of the Audit Fee can strengthen the influence of institutional ownership on a company's decision to change auditors.

H9: The effect of institutional ownership on auditor switching is moderated by audit fees

One of the things that needs to be considered when assigning an audit assignment to an auditor is the audit fee. An auditor carries out his work with the aim of earning a reasonable income, so the amount of service compensation or audit fees needs to be mutually agreed upon between the client and the auditor (Meidawati & Assidiqi, 2019). Audit fees cannot be determined unilaterally by the auditor alone, but must be agreed with the client so that the auditor gets a fair fee for the audit services he provides. Company size reflects the size of a company which is usually measured by the total assets or assets owned by the company (Anandayama & Suwardi, 2021). The greater the total number of assets owned by a company, it indicates that the size of the company is also greater.

Thus, the total asset value listed in the balance sheet reflects the size of a company. Companies with a high total asset value indicate a large company size. Total assets are one of the key indicators in assessing the size of a company. Generally, the larger the size of a company, the higher the audit fee that must be paid to the auditor. This high audit fee encourages large companies to reduce costs by changing auditors. Thus, expensive audit fees can strengthen the influence of a company's large size on its tendency to switch to another auditor who offers a lower fee (auditor switching).

H10: The effect of company size on auditor switching is moderated by audit fees.



METHODOLOGY

This research uses a quantitative approach with variables that can be measured numerically. Data analysis was carried out with the help of SPSS software to carry out descriptive statistical tests, classical assumption tests, multiple linear regression, and interaction tests or Moderated Regression Analysis (MRA).

This type of research is quantitative descriptive with an explanatory nature. The research population is banks listed on the Indonesia Stock Exchange (BEI) in the 2019-2022 period. The sample was selected using a purposive sampling method based on the following criteria: (1) Conventional banks registered on the IDX in 2019-2022, (2) Publishing complete financial reports. So in general, this research is a quantitative study with multiple regression analysis on the financial data of banks listed on the IDX during 2019-2022 which were selected purposively.

Table 2. Operational Definition

No	Variable	Dimension	Indicator	Scale
1.	Auditor Switching (Y)	Change of Public Accounting Firm (KAP) carried out by a company.	Value 1: The company carries out Auditor Switching Value 0: Companies that do not carry out Auditor Switching	Nominal
2.	Audit Fee (M)	Compensation or payment received by the auditor as compensation for his services.	Audit Fee = Ln(Audit Services)	Rasio
3.	Opini audit going concern (X1)	Opinion or statement of opinion given by the auditor regarding the fairness of the presentation of the financial statements of the company being audited.	Value 1: Company if the company receives an unqualified opinion Value 0: The company receives an opinion other than unqualified	Nominal
4.	Finansial distress(X2)	The amount of debt or liabilities a company has	DER = <u>Total Amoun of debt</u> Total Equity	Rasio
5.	Company complexity (X3)	Having a subsidiary or branch under the parent company.	Value 1: The company has subsidiaries Value 0: The company has no subsidiaries	Nominal
6.	Institutional ownership (X4)	The proportion or percentage of company share ownership controlled by institutions or business entities.	KI = (Shares owned by institutions/Number of shares) x 100%	Rasio
7.	Company size (X5)	The size of a company is generally judged by the company's	Company size = Ln(Total Assets)	Rasio

		financial position.		

DISCUSSION

Descriptive statistical test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Opini audit going concern	164	,00	1,00	,9390	,24002
Finansial distress	164	,06	9,73	4,7798	2,24908
Corporate complexity	164	,00	1,00	,4146	,49417
Institutional ownership	164	,02	,99	,6128	,24045
Company size	164	12,23	21,36	17,3458	1,99270
Audit switching	164	,00	1,00	,6341	,48314
Audit fee	164	19,28	23,96	21,5760	1,01124
Valid N (listwise)	164				

Source : Output Olah Data SPSS 25, 2024

Based on the Descriptive Test Results above, we can interpret the results of the data distribution obtained by researchers as:

1. The Going Concern Audit Opinion variable (X1) has a minimum value of 0.00 and a maximum value of 1.00. The average value is 0.9390 with a standard deviation of 0.24002.
2. The Financial Distress variable (X2) has a minimum value of 0.06 and a maximum value of 9.73. The average value is 4.7798 with a standard deviation of 2.24908.
3. The Company Complexity variable (X3) has a minimum value of 0 and a maximum value of 1. The average value is 0.4146 with a standard deviation of 0.49417.
4. The Institutional Ownership Variable (X4) has a minimum value of 0.2 and a maximum value of 0.99. The average value is 0.6128 with a standard deviation of 0.24045.
5. The Company Size variable (X5) has a minimum value of 12.23 and a maximum value of 21.36. The average value is 17.3458 with a standard deviation of 1.99270.
6. The Auditor Switching (Y) variable has a minimum value of 0 and a maximum value of 1. The average value is 0.6341 with a standard deviation of 0.48314.
7. The Audit Fee (M) variable has a minimum value of 19.28 and a maximum value of 23.96. The average value is 21.5760 with a standard deviation of 1.01124.

The classical assumption test was carried out using the multicollinearity test and the autocorrelation test.

1. **Multicollinearity Test**

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Opini audit going concern	,911	1,098
	Finansial distress	,681	1,468
	Corporate complexity	,838	1,193
	Institutional ownership	,830	1,205
	Company size	,735	1,360

a. Dependent Variable: Audit switching
Source : Output Olah Data SPSS 25, 2024

Based on the multicollinearity test results above, we can interpret the data results obtained by researchers as follows:

1. The Tolerance value for the going concern audit opinion variable (X1) is 0.911, greater than 0.10, and the VIF value is 1.098, smaller than 10.0. Therefore, there is no multicollinearity in this variable.
2. The Tolerance value for the Financial distress variable (X2) is 0.681, greater than 0.10, and the VIF value is 1.468, smaller than 10.0. Thus, there is no multicollinearity in this variable.
3. The Tolerance value for the Company Complexity variable (X3) is 0.838, greater than 0.10, and the VIF value is 1.193, smaller than 10.0. So, there is no multicollinearity in this variable.
4. The Tolerance value for the institutional ownership variable (X4) is 0.830, greater than 0.10, and the VIF value is 1.205, smaller than 10.0. Thus, there is no multicollinearity in this variable.
5. The Tolerance value for the company size variable (X5) is 0.735, which is greater than 0.10, and the VIF value is 1.360, which is smaller than 10.0. Therefore, there is no multicollinearity in this variable.

2. **Autocorrelation Test**

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,335[a]	,112	,084	,46236	2,041

a. Predictors: (Constant), Size company, Ownership institusional, Opini audit going concern, company complexity, Finansial distress

b. Dependent Variable: Audit switching
Source : Output Olah Data SPSS 25, 2024

Based on the table, the Durbin-Watson value is 2.041. This value is compared with a significance value of 0.05. In this research, there are 5 independent variables (K=5) with a sample size of 164. Referring to the Durbin-Watson table, the du value is 1.8078, and the 4-du value is 2.1922. It is known that the Durbin-Watson value is between du and 4-du, namely 1.8078 < 2.041 < 2.1922. Therefore, the data results fulfill the condition du < DW < 4-du. Based on this comparison, it can be concluded that there is no autocorrelation in the data.

Multiple Linear Regression Analysis Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	,077	,349		,222	,825
	Opini audit going concern	,576	,158	,286	3,643	,000
	Finansial distress	,010	,020	,047	,514	,608
	Corporate complexity	-,188	,080	-,192	-2,346	,020
	Institutional ownership	,113	,165	,056	,681	,497
	Company size	-,001	,021	-,006	-,063	,950

a. Dependent Variable: Audit switching
Source : Output Olah Data SPSS 25, 2024

The results of the table above can interpret the values of the regression equation as follows:

Y = α + βOAG + βFD + βKP + βKI + βUP

Y = 0,077 + 0,576 + 0,010 - 0,188 + 0,113 - 0,001

Based on the results of the data in table 3 above, it can be interpreted as follows:

a. The α value of 0.077 is a constant or condition where the Auditor Switching variable has not been influenced by other variables, namely going concern audit opinion (X1), financial distress (X2), company complexity (X3), institutional ownership (X4) and company size (X5). If the independent variable does not exist then the auditor switching variable does not change.

b. The βOAG value is 0.576, indicating that the going concern audit opinion variable (X1) has a positive influence on auditor switching, which means that for every increase in going concern audit opinion (X1) by one, auditor switching (Y) will increase by 0.576.
c. The βFD value is 0.010, indicating that the financial distress variable (X2) has a positive influence on Auditor switching, which means that for every increase in Financial distress (X2) by one, Auditor switching (Y) will decrease by 0.010.
d. The βKP value of -0.188 indicates that Company Complexity (X3) has a negative influence on Auditor switching, which means that for every increase in Company Complexity (X3) by one, Auditor switching (Y) will decrease by 0.188.
e. The βKI value of 0.113 indicates that the Institutional Ownership variable (X4) has a positive influence on Auditor switching, which means that for every increase in Institutional Ownership (X4) by one, Auditor switching (Y) will increase by 0.113.
f. The βUP value of -0.001 indicates that the Company Size variable (X5) has a negative influence on Auditor switching, which means that for every increase in Company Size (X5) by one, Auditor switching (Y) will decrease by 0.001

Coefficient of Determination Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,335[a]	,112	,084	,46236

a. Predictors: (Constant), Company size, institutional ownership, going concern audit opinion, company complexity, financial distress
b. Dependent Variable: Audit switching
Source : Output Olah Data SPSS 25, 2024

Based on the table, the R Square (R2) value is 0.084. This value shows that the magnitude of the influence exerted by the independent variables, namely going concern audit opinion, financial distress, company complexity, institutional ownership and company size, on the dependent variable Auditor Switching is 8.4%. Meanwhile, the remaining 91.6% was influenced by other variables not examined in this research.

T test

T Test results table

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	,077	,349		,222	,825
	Opini audit going concern	,576	,158	,286	3,643	,000
	Finansial distress	,010	,020	,047	,514	,608
		-,188	,080	-,192	-2,346	,020
	Corporate complexity	,113	,165	,056	,681	,497
	Institutional ownership	-,001	,021	-,006	-,063	,950

Source : Output Olah Data SPSS 25, 2024

The results of the table above can explain each variable as follows:

1. The going concern audit opinion variable has a calculated t value of 3.643 and a significant value of 0.000 <0.05. So the hypothesis (H1) is accepted, it can be concluded that going concern audit opinion has a positive and significant effect on auditor switching.
2. The financial distress variable has a calculated t value of 0.514 and a significant value of 0.608 > 0.05. So hypothesis (H2) is rejected, it can be concluded that financial distress has no effect on auditor switching.
3. The company complexity variable has a calculated t value of - 2.346 and a significant value of 0.020 < 0.05. So hypothesis (H3) is accepted, it can be concluded that company complexity has a negative and significant effect on auditor switching.
4. The institutional ownership variable has a calculated t value of 0.681 and a significant value of 0.497 > 0.05. So hypothesis (H4) is rejected, it can be concluded that institutional ownership has no effect on auditor switching.
5. The company size variable has a calculated t value of -0.063 and a significant value of 0.950 > 0.05. So hypothesis (H5) is rejected, it can be concluded that company size has no effect on auditor switching.

Moderation Regression Analysis Test

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-4,621	9,634		-,480	,632
	Opini audit going concern	6,136	4,732	3,048	1,297	,197
	Finansial distress	,879	,565	4,093	1,556	,122
	Corporate complexity	-3,060	2,185	-3,130	-1,400	,163
	Institutional ownership	6,649	3,765	3,309	1,766	,079
	Company size	-,333	,537	-1,374	-,621	,536
	Audit fee	,216	,440	,451	,490	,625
	X1M	-,263	,223	-2,870	-1,176	,242
	X2M	-,041	,026	-4,167	-1,539	,126
	X3M	,136	,101	3,099	1,346	,180
	X4M	-,308	,176	-3,341	-1,748	,083
	X5M	,016	,024	1,836	,665	,507

a. Dependent Variable: Audit switching
Source : Output Olah Data SPSS 25, 2024

Based on table 7, the regression equation can be seen as follows:

Y = α + βOAGC + βFD + βKP + βKI + βUP + βOAGC*M + βFD*M + βKP*M+ βKI*M + βUP*M

Y = - 4,621 + 6,136 + 0,879 – 3,060 + 6,649 – 0,333 + 0,216 – 0,263 – 0,041 + 0,136 – 0,308 + 0,016

Based on the results of the table data above, the interactions between variables are interpreted as follows:

a. It is known that the Sig value of the interaction variable between going concern audit opinion and audit fee is 0.242 (>0.05), so it can be concluded that the audit fee variable is unable to moderate the influence of going concern audit opinion on auditor switching. Thus, hypothesis (H6) is rejected.
b. It is known that the Sig value of the interaction variable between Financial distress and Audit fee is 0.126 (>0.05), so it can be concluded

that the Audit fee variable is not able to moderate the influence of Financial distress on Auditor switching. Therefore, hypothesis (H7) is rejected.

c. It is known that the Sig value of the interaction variable between company complexity and audit fees is 0.180 (>0.05), so it can be concluded that the audit fee variable is unable to moderate the influence of company complexity on auditor switching. Thus, hypothesis (H8) is rejected.
d. It is known that the Sig value of the interaction variable between institutional ownership and audit fees is 0.083 (>0.05), so it can be concluded that the audit fee variable is unable to moderate the influence of institutional ownership on auditor switching. Therefore, hypothesis (H9) is rejected.
e. It is known that the Sig value of the interaction variable between company size and audit fee is 0.507 (>0.05), so it can be concluded that the audit fee variable is not able to moderate the influence of company size on auditor switching. Thus, hypothesis (H10) is rejected.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,400[a]	,160	,099	,45851

a. Predictors: (Constant), X5M, Institutional ownership, going concern audit opinion, company complexity, financial distress, audit fees, X4M, company size, X3M, X1M, X2M

b. Dependent Variable: Audit switching

Source : Output Olah Data SPSS 25, 2024

Based on the table, the R Square (R2) value is 0.160. This value shows that the magnitude of the influence exerted by the independent variables, namely going concern audit opinion, financial distress, company complexity, institutional ownership, and company size, on the dependent variable Auditor Switching after the moderating variable (Audit fee) is 16%.

Based on all the test results above, we can conclude the research results as follows:

1. Going concern audit opinion has a positive effect on auditor switching. This means that if a company often receives going concern audit opinions, it will influence the company's decision to carry out auditor switching. These results are in accordance with research by Bellina (2020), Ni Putu Ayu Rizky Pradnyawati (2020), and Cokorda Krisna Yudha (2018) who found that going concern audit opinion has a positive effect on auditor switching.
2. Financial distress has no effect on auditor switching. This means that if the company experiences financial distress, this policy will not influence the

company to carry out auditor switching. These results are in line with research by Windi (2023), Kurniasih (2023), and Audina (2021) which states that financial distress has no effect on auditor switching.

3. Company complexity has a negative effect on auditor switching. This means that if a company has many subsidiaries, this will influence the company's decision not to carry out auditor switching.
4. Institutional ownership has no effect on auditor switching. This means that institutional ownership of company shares will not influence the company's decision to carry out auditor switching. These results are in line with research by Virane Marlina Matuankotta (2017) which states that institutional ownership has no effect on auditor switching.
5. Company size has no effect on auditor switching. This means that the size of a company will not influence the company's decision to carry out auditor switching. These results are in accordance with research by Simalango (2022), Endru Douglas Simalango (2022), and Virane Marlina Matuankotta (2017) who found that company size has no effect on auditor switching.
6. Audit fees are unable to moderate the influence of going concern audit opinions on auditor switching. This means that no matter how much the audit fee is given, it will not moderate the going concern audit opinion regarding the company's decision to carry out auditor switching.
7. Audit fees are unable to moderate the influence of financial distress on auditor switching. This means that no matter how much the audit fee is given, it will not moderate the financial distress regarding the company's decision to carry out auditor switching.
8. Audit fees are unable to moderate the influence of company complexity on auditor switching. This means that no matter how much the audit fee is given, it will not moderate the company's complexity regarding the company's decision to carry out auditor switching.
9. Audit fees are unable to moderate the influence of institutional ownership on auditor switching. This means that no matter how much the audit fee is given, it will not moderate institutional ownership of the company's decision to carry out auditor switching.
10. Audit fees are unable to moderate the influence of company size on auditor switching. This means that no matter how much the audit fee is given, it will not moderate the size of the company on the company's decision to carry out auditor switching.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The research results show that going concern audit opinion has a significant positive influence on the company's decision to change auditors (auditor switching). Companies tend to change their auditors if they frequently receive going concern opinions. On the other hand, company complexity has a negative effect on auditor switching, which means that the more complicated the company structure, the less likely it is to change auditors. Meanwhile, other factors such as financial distress, institutional ownership and company size do not have a significant influence on the company's decision to change auditors.

Furthermore, audit fees are unable to moderate the influence of factors such as going concern opinion, financial difficulties, company complexity, institutional ownership, and company size on the company's decision to change auditors (auditor switching). This shows that the amount of the audit fee does not influence the relationship between these factors and the company's decision to change its auditor.

It is hoped that the findings of this research will provide benefits for companies in making better and more targeted decisions regarding managing their relationships with external auditors. Apart from that, the research results can also help companies develop more effective financial strategies and improve their ability to manage business risks and maintain business continuity.

Recommendations

1. For future research, researchers are advised to expand and increase the number of banks studied as research objects. This was done with the hope that the research results could more accurately reflect the real situation regarding auditor switching.
2. In this research model there are other independent variables that are not included so that future researchers are expected to be able to add new independent variables. The addition of other independent variables can provide a more comprehensive perspective and insight in analyzing the factors that influence a company's decision to change auditors (auditor switching).
3. In this study, we only examined a time span of 4 years, so it is hoped that future research can increase the time span of years studied. By expanding the observation period, it is hoped that the research results can provide more general conclusions and have a wider scope

FURTHER STUDY

Future research should try new moderating variables other than the audit fee moderating variable.

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