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The Influence of Audit Delay, Audit Opinion, and Management Change on Auditor Switching

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A R T I C L E I N F O

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A B S T R A C T

Auditor Switching is important to maintain independence in company audits. This study examines the impact of Audit Delay, Audit Opinion, and Management Change on auditor turnover in the property and real estate sector on the IDX. Using quantitative methods and regression analysis, the study involved 41 companies for the period 2018-2023 selected by purposive sampling. The results show that Audit Delay and Audit Opinion do not affect Auditor Change, but Management Change has a positive effect. This study provides new insights into the factors that influence auditor turnover in this sector.

INTRODUCTION

The Indonesian Stock Exchange requires listed companies to publish financial reports as a form of corporate governance accountability to shareholders. However, evaluating accurate and reliable financial reports is a challenge, so companies need to carry out audits by third parties. Independent auditors are needed to prevent misuse of interests by management when preparing financial reports. However, independent auditors must also maintain their independence and prevent conflicts that could affect audit results (Ruroh, 2016).

In this context, changing auditors (auditor switching) is one of the methods used to maintain the integrity of financial reports. Changing auditors is a process in which a company changes the auditor or audit firm used. Change of auditor can be done by following government regulation no. 17/PMK.01/2008 concerning public accounting services. However, companies also have the freedom to voluntarily change auditors without complying with the time limits stipulated in the auditor change rules.

The Financial Services Authority (OJK) regulates the use of public accounting services in the service sector through OJK regulation no. 13 of 2017. Article 16 requires entities in the financial services sector to comply with the provisions for using Public Accounting Firm (KAP) audit services. This provision requires the KAP to be changed every three consecutive years. Although there are rules regarding changing auditors, some companies do not comply with them, which can threaten auditor independence due to the close relationship between the company and the auditor. However, if you regularly change auditors, it can increase the company's audit costs and show the audit company's unprofessionalism.

In Indonesia, there are many phenomena where companies choose to change auditors (KAP) or maintain KAP as auditor, even though there are regulations governing this. Among the companies registered on the IDX which operate in the property and real estate sector.

One of the case phenomena related to the problem of violations of auditor independence in Indonesia is the case of PT. Alam Sutera Realty Tbk (ASRI) in 2020 saw a change from KAP Tanudiredja, Wibisana, Rintis & Partners (PwC Indonesia) to KAP Satrio Bing Eny & Partners (Deloitte Indonesia) due to a change in management. In 2021, there will be a change to KAP Purwantono, Sungkoro & Surja (Ernest & Young Indonesia) due to the need for a more in-depth audit related to debt restructuring and in 2022 returning to KAP Tanudiredja, Wibisana, Rintis & Rekan to maintain higher audit quality according to conditions growing business.

Voluntary auditor changes can raise questions and suspicions from external parties and stakeholders. The reasons for a voluntary change of auditor can be varied, including internal company problems such as financial problems, management, changes in ownership and management restructuring. Auditors may also decide to change their clients for reasons such as high audit fees, questionable audit quality, delays in audit implementation, and the results of the audit report provided to the client. On the other hand, mandatory auditor

changes, as regulated in Indonesia, are usually caused by regulations that require such changes.

There are several factors that influence audit changes. One of the initial factors that influences the decision to change audits is Audit Delay, which refers to the time required to complete the audit process. The speed at which an independent auditor completes an audit report depends on the complexity of the audit process and the complexity of the client company's business. A company's financial reporting in the capital market can be missed if the audit process exceeds the time limit. Overall audit quality may suffer due to these delays. In addition, as long as an audit lasts a long time, it can give a negative impression to investors, which can be considered a sign of bad news (Fany, etc. all 2023).

An additional factor that causes auditor change is audit opinion. An audit opinion is an evaluation made by an auditor after auditing a client company's financial statements to assess whether the report was prepared by management and whether it complies with standards. If the company disagrees with the previous year's auditor's opinion, sometimes the auditor is replaced. Because audit opinions are very important for external party investment decisions. Companies usually expect an unqualified audit opinion. However, if the auditor gives an unreasonable opinion, it is likely that the company will change the auditor. (Subiyanto, etc. all, 2022).

The final factor that may influence the decision to change auditors is management change. Management change is a change in the company's CEO which can have an impact on policy, one of which is the policy regarding replacing the old auditor with a new auditor because new management often chooses an auditor who is more in line with their policies and strategies in the fields of accounting and finance. This shows the importance of alignment between auditors and management in ensuring transparency and compliance with accounting standards. (Taufik, etc.all 2022)

In this research, there are several problems formulated related to the context which have been explained as follows:

1. Does a delay in the audit process (Audit Delay) influence the decision to change auditors (Auditor Switching)?
2. Does the opinion given by the auditor (Audit Opinion) influence the decision to change auditors (Auditor Switching)?
3. Does a change in management (Management Change) influence the decision to change auditors (Auditor Switching)?

LITERATURE REVIEW

Agency Theory

According to (Jensen and William, 1976), agency theory is a discussion of the delegation relationship between principals and agents in a company highlighting how principals give authority to agents. However, information asymmetry often occurs between the two. To overcome this problem, independent auditors act as independent mediators between principals and

agents. Independent auditors monitor and supervise management activities to ensure that the actions taken are in accordance with the interests of the principal or not. Managers usually choose KAPs that have a good reputation to increase investor confidence.

Change of Auditor

The theory related to changing auditors, namely agency theory, is explained. According to (Farhan Ilhamsia, 2020), changing auditors is a process in which a company changes auditors or audit firms. Change of auditor can be mandatory or voluntary, depending on government requirements for audits. The strategy used to maintain the credibility and integrity of financial reports is to change auditors before a certain period of time.

Audit Delay

According to agency theory, each individual will act based on personal interests (Apriyanti & Hartanty, 2016). The auditor's delay in examining the financial statements can cause conflict between the agent and the principal. Therefore, managers may choose to change auditors to improve company performance.

Research conducted by Fany Audia Irjani (2023), shows that audit delay is related to changing auditors. This is due to the fact that audit delays affect audit report deadlines. If the auditor needs more time, the company is likely to look for a new audit.

H1 : *Audit delay has a positive influence on auditor switching.*

Audit Opinion

Audit opinion in the context of agent theory assumes that management as intermediaries has personal interests and intends to maximize their own profits (Dwiyanti and Sabeni, 2012). The auditor, who is an independent entity acting as a third party, has the responsibility of resolving disputes between agents and principals by providing evaluations regarding the appropriateness of financial statements. (Darmayanti, 2017). Of course management wants to get a positive opinion to attract investor interest.

Research by Tahnyatun Naili (2020) and Bambang Subiyanto (2022) shows that audit opinion has a negative effect on auditor turnover. When a company obtains an unqualified opinion, the possibility of the company changing auditors becomes smaller.

H2 : *Audit opinion has a negative influence on auditor switching.*

Change of Management

According to agent theory, disputes between shareholders and management can result in management changes by the principal. Shareholders hope to have new management that can support their interests, which may apply a different accounting approach (Darmayanti, 2017).

Research by Mazda Eko Sri Tjahjono (2021) confirms that management changes do not have a significant impact on the decision to change auditors. The reason is because management changes are not always followed by adjustments

to company policies implemented by new management. Thus, simply making management changes does not necessarily ensure that the company will change auditors.

H3 : *Management changes have no influence on auditor changes.*

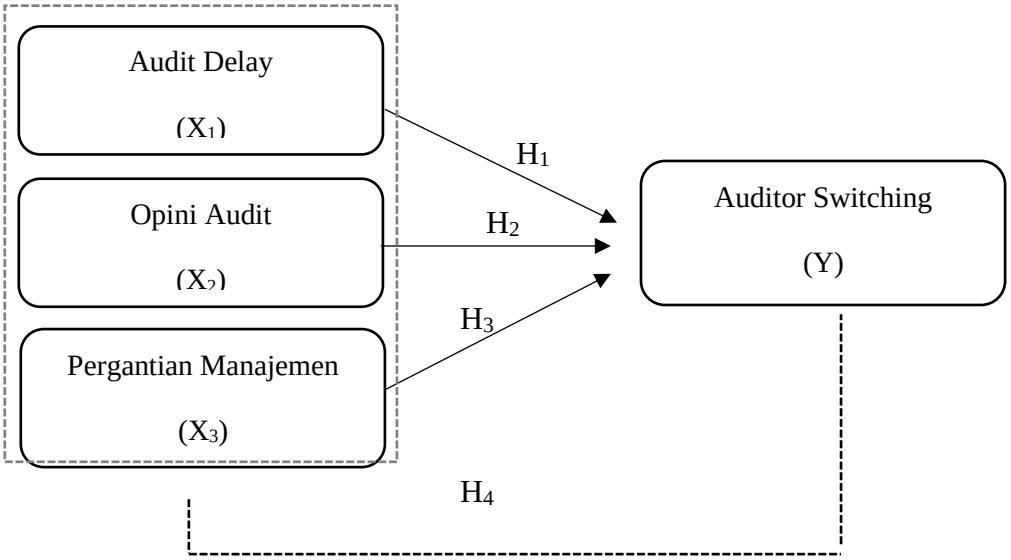

Figure 1
Conceptual Frame

METODOLOGY

Research varies depending on the characteristics of the problem being studied, such as causal research or comparative research. This research applies a quantitative approach by following scientific standards. Quantitative research is a form of research in which the relationship between two or more variables is shown without the researcher focusing special attention on those variables.

Population is a complete component used as a generalization area, Sugiyono (2018). The sample is defined as a factor of the overall character possessed by a population.

The data used was taken from the annual reports of companies listed on the Indonesian Stock Exchange. The population in this research is in the property and real estate sector during the 2018-2023 period. The following criteria were used to select samples using purposive sampling technique:

1. Property and real estate sector companies that continue to be listed on the IDX during the 2018-2023 period.
2. Property and real estate sector companies that routinely publish annual financial reports on the IDX during the 2018-2023 period.
3. Property and real estate sector companies that have complete data regarding audit turnover variables during the 2018-2023 period.

Tabel 1. Variabel Measurement

Variabel	Pengukuran	Skala
Dependen		
Auditor Swithcig	By using dummy variables, companies that changed auditors during the research period were given a value of 1 and companies that did not were given a value of 0.	Nominal
Independen		
Audit Delay	AD = Audit report issuance date - Audit report book closing date	Rasio
Audit Opinion	The measurement used is a dummy, companies that receive unqualified audit results will be given a score of 0 while qualified audit results will be given a score of 1.	Nominal
Change of Management	A dummy variable is used, a value of 1 is given if there is a change in the company's president director, conversely a value of 0 is given if there is no change in the president director.	Nominal

Source: data obtained from various literature 2024

Data Analysis Technique

The method applied is quantitative. This technique examines patterns to obtain the information needed for data analysis. Statistical analysis refers to sampling methods (Chow Test, Hausmant Test, Langrange Multiplier Test), Coefficient of Determination R2, Simultaneous Significance Test (f-Test), and Individual Parameter Significance Test (t-Test).

1. Descriptive Statistical Analysis
   Descriptive statistical analysis is the process of summarizing or interpreting data in order to describe or present the data that has been collected as information that is not intended to make general conclusions (Hakim, 2019). Statistical analysis provides meaning or interpretation of data that shows the mean, maximum, minimum and variance to describe research variables.
2. Parameter Estimation in Panel Data
   a. CEM
      The Common Effect model combines all data without taking into account time series and individual differences, so it only produces one data set consisting of dependent variables and independent variables (Eka, etc.all 2020)

   b. FEM
      The Fixed Effect Model takes into account individual differences using dummy variables (Iqbal, 2015).

c. BRAKE
The Random Effect model assumes that each company has a different intercept, which is a random or stochastic variable. This model is very useful when the individuals (entities) in the sample are selected randomly and are representative of the population. This technique also considers possible correlations between errors along the cross section and time series (Iqbal, 2015).

3. Selection of Panel Data Regression Model Techniques
   a. Test Chow
   Used to determine a more appropriate model, namely CEM or FEM (Aris, 2017).
   H_0 : *Common Effect Model* (CEM)
   H_1 : *Fixed Effect Model* (FEM)
   H_0 is rejected if *the P-Value* is smaller than the value α. Conversely, H_0 is accepted if the P-Value is greater than the value α. The α value used is 5%.
   b. Hausmant test
   Hausman has designed a test to determine whether FEM or REM is more suitable for use in this research (Aris, 2017).
   H0 *: Random Effect Model* (REM)
   H1: *Fixed Effect Mode* l (FEM)
   H_0 is rejected if *the P-Value* is greater than the value α. Conversely, H_0 is accepted if the P-Value is smaller than the value α. The α value used is 5%.
   c. Langrange Multiplier Test (LM Test)
   According to Widarjono (2007: 260), the Langrange Multiplier (LM) is used to determine whether the REM model is better than CEM.
   H0 *: Common Effect Model* (CEM)
   H1: *Random Effect Mode* l (REM)
   H_0 is rejected if *the P-Value* is greater than the value α. Conversely, H_0 is accepted if the P-Value is smaller than the value α. The α value used is 5%.

4. *Coefficient of Determination (R^2)*
   The coefficient of determination shows how well the model explains variations in the dependent variable. The coefficient of determination value ranges from zero to one, where a low value (R^2) indicates that the independent variable does not provide much of the explanation needed to predict the dependent variable (Aris, 2017).

5. *Simultaneous Significance Test (f-Test)*
   The F test statistically evaluates whether the regression coefficient of the independent variables as a whole has a significant influence by comparing the probability value (F-statistic) with the critical value from the F table. If

the F-statistic value is greater than the F table value, then the null hypothesis (H0) is rejected and the alternative hypothesis (Ha) is accepted; thus, the independent variable significantly influences the dependent variable (Aris, 2017).

6. *Individual Parameter Significance Test (t-test)*
   Individual coefficients were tested using t-test. In this test, the population regression coefficient is evaluated to determine whether the value is zero, indicating that the independent variable has no significant influence on the dependent variable, or if it is not zero, indicating that the independent variable has a significant influence on the dependent variable (Iqbal, 2015).

RESEARCH RESULT
Descriptive Statistics Test Results

Date: 05/31/24 Time: 15:04
Sample: 2018 2023

	AUDIT_DELAY	OPINI_AUDIT	PERGANTI...	AUDITOR_...
Mean	97.69919	0.975610	0.134146	0.150407
Median	88.00000	1.000000	0.000000	0.000000
Maximum	331.0000	1.000000	1.000000	1.000000
Minimum	41.00000	0.000000	0.000000	0.000000
Std. Dev.	37.52092	0.154572	0.341504	0.358198
Skewness	2.909857	-6.166441	2.146969	1.955935
Kurtosis	15.78652	39.02500	5.609475	4.825682
Jarque-Bera	2022.982	14861.48	258.7844	191.0174
Probability	0.000000	0.000000	0.000000	0.000000
Sum	24034.00	240.0000	33.00000	37.00000
Sum Sq. Dev.	344915.7	5.853659	28.57317	31.43496
Observations	246	246	246	246

Source: Data processed with Eviews version 12, 2024

Based on the descriptive statistics obtained above, it shows that there was 246 research information used in this observation. This information is in the form of 41 sample companies listed on the IDX in the 2018-2023 period.

1. Change of Auditor
   The table shows the value range from 0.000000 to 1.000000. The mean is 0.150407, with a standard deviation of 0.358198.
2. Audit Delay
   The table explains the average value of 97.69919 during the observation period. The standard deviation is 37.52092. The value range is between 41,00000 to 331,0000.
3. Audit Opinion
   The table shows that the maximum number of Audit Opinions is 1.000000 and the minimum number is 0.000000. During the observation period the average was 0.975610 with a standard deviation of 0.154572.
4. Change of Management

The table shows that the maximum number of Management Changes is 1.000000 and the minimum number is 0.000000. During the observation period the average was 0.134146 with a standard deviation of 0.341504.

Test Chow

Table 3 Chow test

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.746093	(40,202)	0.0068
Cross-section Chi-square	73.052082	40	0.0011

Source: Data processed with Eviews version 12, 2024

Prob number 0.0011 < 0.05. Therefore the **FEM pattern** is used **.**

Hausman Test

Table 4 Hausman Test

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.627546	3	0.8901

Source: Data processed with Eviews version 12, 2024

Prob number 0.8901 > 0.05 Therefore the **REM pattern** is used.

Lagrange Multiplier (LM) Test

Table 5 Lagrange Multiplier Test

Lagrange Multiplier Tests for Random Effects
Null hypotheses: No effects
Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided (all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	7.030789 (0.0080)	0.041083 (0.8394)	7.071872 (0.0078)
Honda	2.651563 (0.0040)	-0.202689 (0.5803)	1.731616 (0.0417)
King-Wu	2.651563 (0.0040)	-0.202689 (0.5803)	0.692758 (0.2442)
Standardized Honda	2.907183 (0.0018)	0.128364 (0.4489)	-2.909328 (0.9982)
Standardized King-Wu	2.907183 (0.0018)	0.128364 (0.4489)	-2.531444 (0.9943)
Gourieroux, et al.	--	--	7.030789 (0.0114)

Source: Data processed with Eviews version 12, 2024

Breusch-pagan Prob Number 0.0080 < 0.05. Therefore the **REM pattern** was chosen.

Table 6 Model Testing

Percobaan	Perolehan	Ketetapan
Uji Chow	Prob < 0,05	FEM
Uji Hausman	Prob > 0,05	REM
Uji Lagrange Multiplier	Prob < 0,05	REM

Source: Data processed in 2024

To test the hypothesis based on the three tests that have been carried out, the **REM pattern will be used** , as seen in the table above.

T test

Table 7. T Test

Dependent Variable: AUDITOR_SWITCHING
Method: Panel EGLS (Cross-section random effects)
Date: 05/31/24 Time: 15:09
Sample: 2018 2023
Periods included: 6
Cross-sections included: 41
Total panel (balanced) observations: 246
Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.048489	0.208711	0.232328	0.8165
AUDIT_DELAY	0.000661	0.000709	0.931578	0.3525
OPINI_AUDIT	0.011039	0.178209	0.061942	0.9507
PERGANTIAN_MANAJEMEN	0.198271	0.065970	3.005464	0.0029

Source: Data processed with Eviews version 12, 2024

Here is how the independent factors affect the dependent variable separately:

1. The results of the t test on the Audit Delay variable received a calculated t value of 0.931578 < above t table is 1.969734 and the Sig number. 0.3525 > 0.05 means that H_a is not included and H_0 is included, so Audit Delay has no impact on Auditor Change.
2. The results of the Audit Opinion t test obtained a calculated t value of 0.061942 < above t table is 1.969734 and the Sig. 0.9507 > 0.05 then Ha_a is not included and H_0 is included, then the Audit Opinion does not provide benefits to the Change of Auditor.
3. The results of the Management Change t Test showed that the calculated t number was 3.005464 > above t table was 1.969734 and the Sig number. 0.0029 < 0.05 then $H0_{is}$ not included and Haa_{is} included, then Management Change has an impact on Auditor Change.

F Test (Simultaneous)

Table 8 F Test

Weighted Statistics			
R-squared	0.041566	Mean dependent var	0.110244
Adjusted R-squared	0.029684	S.D. dependent var	0.335692
S.E. of regression	0.330672	Sum squared resid	26.46124
F-statistic	3.498383	Durbin-Watson stat	1.914787
Prob(F-statistic)	0.016218		

Source: Data processed with Eviews version 12, 2024

The statistical F number is 3.498383 > F Table 2.641902 along with the Prob number of 0.016218 < 0.05 H_0 is not included and Ha_{is} included, meaning that the Independent variable has an effect on the Audit.

The R-Squared value is 0.041566 or 4.1566%. The coefficient of determination figure states that Audit Delay, Audit Opinion, and Management Change can mean an Auditor Change value of 4.157%, whereas factors that are not involved in this observation pattern explain the remaining 95.843%.

Panel Data Regression Equation

$Y = 0.048489325715 + 0.000660706762386*X_1 + 0.0110386113828*X_2 + 0.198270691365*X_3 + [CX=R]$

The explanation is as follows:

1. If Audit Delay, Audit Opinion and Management Turnover are assumed to have constant values then Auditor Turnover is 0.048489325715.
2. The Audit Delay regression coefficient value (X_1) is 0.000660706762836, which states that the Auditor Change variable will increase by 0.000660706762836 if the Audit Delay variable increases. Likewise vice versa.
3. The Audit Opinion regression coefficient (X_2) is 0.0110386113828, which states that the Auditor Change variable will increase by 0.0110386113828 if the Audit Opinion variable increases. Likewise vice versa.
4. The Management Change regression coefficient (X_3) is 0.1982270691365, which states that the Auditor Change variable increases by 0.1982270691365 if the Management Change variable increases. Vice versa.

DISCUSSION

1. The results of the t test on the Audit Delay Variable (X_1) show that the calculated t value is 0.931578 < from t table, namely 1.969734 and the Sig value. 0.3525 > 0.05 this means that Ha_{is} rejected and H_0 accepted, so that the Audit Delay variable has no effect on Auditor Change. Findings This is different from research (Fany Audia Irjanti, 2023), which states that Audit delay has a positive effect on auditor turnover. When the company

change auditor , auditor just takes time to understandcompany conditions and adapting to the environment, so it does not guarantee a faster audit than the previous auditor.

2. Results Test t on Variable Opinion Auditing (X_2) shows that calculated t value as big as 0.061942 <from t table, namely 1.969734 and the Sig value. 0.9507 > 0.05 this means that Ha $_{is}$ rejected and H_0 accepted, so that the Audit Opinion variable has no effect on Auditor Replacement. This finding is different fromresearch (Tahniatun Naili, 2020), which states that opinion auditing influential negative to Change of Auditor, due to management understand that public accountants or auditors are independent parties and professional, so that audit services and opinions given already according to criteria Which applies.
3. The results of the t test on the Management Change Variable (X_3) show that the calculated t value is 3.005464 > from t table, namely 1.969734 and Sig value. 0.0029 < 0.05. This means H_0 is rejected and H_a is accepted, so that the Management Change variable has an effect on Auditor Change. These findings are different with research (Mazda Eko Sri Tjahjono, 2021), which states that management changes do not have a significant effect on Auditor Change. A change of auditor occurs if there is a disagreement between the company and the auditor or KAP regarding certain accounting issues which may be caused by a change in management. The increase in management turnover was also accompanied by an increase in auditor or KAP turnover.

The results of the analysis show that the Audit Delay variable (X_1) has a significant impact on Auditor Turnover in the Real Estate sector. This difference is due to the time required for new auditors in the company which prevents them from conducting audits earlier. The Audit Opinion variable (X_2) has a smaller impact on Auditor Turnover than the variables Audit Delay (X_1). This difference is caused by the understanding that the public auditor is an independent and professional authority and the audit process and opinion are consistent with the audit process. The Management Change variable (X_3) has a greater impact on Auditor Change in the Real Estate sector. This difference is caused by the company's decision to conduct an audit when there is no agreement between the company and the auditor or public auditor (KAP) which can lead to the resignation of the company manager. Improving management also influences improving auditors or KAP.

CONCLUSIONS AND RECOMMENDATIONS

1. The change of auditors in the Real Estate sector listed on the IDX is within 6 years, namely, 2018-2023, ***which is not affected*** by the Audit Delay.
2. The change of auditors in the Real Estate sector registered on the IDX is within a 6 year period, namely 2018-2023, ***which is not affected*** by the Audit Opinion.
3. Change of Auditor in the Real Estate Property sector listed on the IDX with a time span of 6 years, namely, 2018-2023 ***has a positive effect*** on Management Changes.

ADVANCED RESEARCH

1. Increased Understanding: Companies in the property and real estate sector are advised to better understand the dynamics that influence auditor changes, especially in the context of management changes. This can help in making better decisions regarding auditor selection.
2. Increased Understanding: Companies in the property and real estate sector are advised to better understand the dynamics that influence auditor changes, especially in the context of management changes. This can help in making better decisions regarding auditor selection.
3. Compliance with Regulations: Companies are expected to comply with regulations set by the Indonesia Stock Exchange regarding audits and financial reporting, in order to increase accountability and shareholder trust.

RESARCH LIMITATIOS

1. Sample Limitations: This study may only use samples from companies listed on the Indonesia Stock Exchange, so the results may not be generalizable to companies in other countries or different industrial sectors.
2. Time of Study: If the study is conducted in a limited time period, the results may not reflect long-term changes in the relationship between Audit Delay, Audit Opinion, Management Turnover, and Auditor Turnover.
3. Time of Study: If the study is conducted in a limited time period, the results may not reflect long-term changes in the relationship between Audit Delay, Audit Opinion, Management Turnover, and Auditor Turnover.
4. Data Limitations: The availability and accuracy of the data used in the study may be a problem, especially if the required data is difficult to access or incomplete.
5. Focus on Specific Sectors: This study may only focus on the property and real estate sector, so it does not consider the dynamics that may be different in other sectors

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