Current Science Research Bulletin
Volume 02 (10), October 2025, pp. 319-327
CrossRef DOI: 10.55677/csrb/03-V02I10Y2025
Available on: https://csrbjournal.org/
e-ISSN: 3050-7103
p-ISSN: 3050-709X

Audit Tenure as a Moderating Variable and the Impact of Audit Opinion and Management Change on Auditor Switching

Nera Marinda Machdar[1*], Adler Haymans Manurung[2], Yayan Hendayana[3]
[1, 2, 3]Faculty of Economics and Business, Universitas Bhayangkara Jakarta Raya, Jakarta, Indonesia

ABSTRACT: The purpose of this study is to look at how audit opinion and management turnover affect auditor switching, with audit tenure serving as a moderator. Numerous research studies have looked into the impact of audit opinion and management change on auditor switching, but the results are mixed. The complex factors driving auditor switching have attracted scholarly attention, particularly in countries like Indonesia. This study employs audit tenure as a moderating variable to investigate the scope of audit tenure's role in this investigation. Research on the impact of auditor opinion on auditor switching has produced contradictory findings. This study analyses the infrastructure companies listed on the Indonesia Stock Exchange from 2017 to 2024. This study takes a quantitative method to determine the causal relationship between the independent and dependent variables. The findings show that (1) audit opinion has a negative impact on auditor switching, (2) management turnover has a positive impact on auditor switching, (3) audit tenure has no moderating effect on audit opinion, and (4) audit tenure has no moderating effect on management turnover. It should be noted that having a long audit tenure does not usually imply a loss of auditor independence. The longer an auditor has known a client, the less likely the auditor is to allow the customer to select accounting processes based on their preferences.

KEY WORDS: Auditor Switching, Audit Opinion, Management Turnover, Audit Tenure.

1. INTRODUCTION

Auditor switching is a significant issue in emerging countries, especially amid recent developments in Indonesia. Auditor switching refers to replacing a company's external auditor, either voluntarily or due to regulation. Mandatory switching occurs when laws require a company to change auditors, such as through rotation standards limiting how many consecutive years an auditor may serve. Voluntary auditor switching happens when a business decides to replace auditors for reasons like wanting a new viewpoint or being unhappy with the current auditor, rather than in response to legal requirements. Regular auditor switching is crucial as a result. The credibility of financial reporting and the expenses of keeping an eye on management operations are both impacted by the phenomenon of auditor change (Nazri et al., 2012).

One well-known instance of credible financial reporting involves an Indonesian insurance provider. The management of PT Asuransi Adisarana Wanaartha (Wanaartha Life) has disclosed the causes of the difficulties the company is facing, which resulted in the Financial Services Authority (OJK) revoking its business license. Wanaartha Life was unable to draw in investors or get cash infusions from its controlling shareholders to close the gap between its assets and liabilities. Its accumulated losses from the marketing of savings plan-type products were the cause of the large disparity between its liabilities and assets. These goods' sales had problems since their returns were lower than the company's capacity to make money from investment management.

The corporation created this scenario, which led to financial reports that were not accurate when they were published and filed to the OJK. Through the Decree of the Board of Commissioners number KEP-5/NB.1/2023, KEP-3/NB.1/2023, and KEP-4/NB.1/2023, dated February 24, 2023, the Financial Services Authority (OJK) has imposed sanctions in the form of a Decree on the Cancellation of the Registered Certificate at the OJK to public accountants Nunu Nurdiyaman, Jenly Hendrawan, and the Public Accounting Firm Kosasih, Nurdiyaman, Mulyadi Tjahjo & Rekan (KNMT), respectively. Following a review of the public accountant and public accounting firm that audited PT Asuransi Adisarana Wanaartha's (WAL) annual financial report from 2014 to 2017, the penalties were put in place.

Due to their alleged serious violations of Article 39 letter b POJK number 13 / POJK.03 / 2017 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities (POJK 13 of 2017), AP was sanctioned on behalf of Nunu Nurdiyaman and KAP KNMT. Because he was also a party to the violations committed by AP Nunu Nurdiyaman, Jenly

Corresponding Author: Nera Marinda Machdar

Hendrawan was found to lack the competency and knowledge necessary to become an AP who offers services in the Financial Services Sector as defined by Article 3 POJK 13 of 2017.

When doing their tasks, auditors frequently encounter a number of significant obstacles. Professional standards must be followed by auditors, but they also have to follow management's instructions, which presents a challenge (Soraya & Haridhi, 2017). It may be possible to increase audit market competitiveness, improve audit quality, strengthen auditor independence, and lower audit costs by requiring public accounting firms to rotate (Narayanaswamy & Raghunandan, 2019). However, there are drawbacks to auditor switching, such as the possibility of audit quality deteriorating as the new auditor must adjust, increased expenses from the replacement and adaptation process, and potential management discontent if the change is brought on by problems or disagreements with service quality. Additionally, firms with a poor audit opinion or financial issues are more likely to experience auditor switching (Fitriani & Zulaikha, 2014; Rahayu et al., 2025). Saputra et al. (2024) define auditor switching as the process of moving a public accounting firm or auditor from one business to another. When the business chooses to switch auditors on its own initiative and shareholders designate management to run and make decisions for the business, this is known as voluntary audit switching (Safriliana & Muawanah, 2019).

Since the auditor will have a deeper understanding of the client's operations, business risks, and accounting systems, a longer audit tenure results in a more effective audit process Johnson et al., 2002). An extended audit period can improve the auditor's comprehension of the client's operations, which aids in the identification of fraud or other infractions (Priscilia & Putri, 2025). However, an excessively long term may jeopardize the independence of the auditor since the auditor may grow too close to management, thus losing control.

The purpose of this study is to look at how audit opinion and management turnover affect auditor switching, with audit tenure serving as a moderating variable. Numerous research studies have looked into the impact of audit opinion and management turnover on auditor switching, but the findings have been conflicting. According to Faradila and Yahya (2016); Luthfiyati (2016); Agiastuti and Suputra (2016); Putra and Suryanawa (2016); Permata and Astika (2018); and Alisa et al. (2019), audit opinion has a beneficial effect on auditor switching. Uslifah and Hanafie (2016), Budisantoso et al. (2017), and Putra and Suryanawa (2016) claim that audit opinions have a detrimental impact on auditor switching. Audit opinions have little influence on auditor switching, according to Fahrin (2024), Hidayatulloh et al. (2022), Pratama & Sudiyatno (2022), Izza et al. (2022), Isnaeni (2021), and Sinaga et al. (2021). Results from studies on how management changes affect auditor switching are likewise not always consistent. Ningtiyas & Hariyanto (2024), Saputra et al. (2024), Setyoastuti et al. (2020), Aprilia & Effendi (2019), Wulandari & Suputra (2018), Aminah et al. (2017), Udayani & Badera (2017), Luthfiyati (2016), Agiastuti & Suputra (2016), and Uslifah & Hanafie (2016) have all found that management change has a positive impact on auditor switching. Other research findings by Sinaga et al. (2021) and Izza et al. (2022) show that auditor switching is unaffected by management changes.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. LITERATURE REVIEW

Agency theory and signaling theory serve as the foundation for this study. According to agency theory, a contract between a principal and an agent requires the agent to operate in the principal's best interests. In order to curb aberrant behavior, the principal may also keep an eye on the agent, incurring monitoring expenses. The connection between the principal and the agent does have some issues, though, as the agent may act more in his or her own interests than the principal's. The "separation of ownership and control," which motivates the agent to behave as though they are optimizing the welfare of the principle, is the cause of this issue (Jensen & Meckling, 1976). Since this is a frequent issue in businesses, a third party—an auditor—is required.

Signaling theory is a theory that describes information signals that can help investors and other stakeholders make decisions about a company. Spence (1973) developed signaling theory, which states that signals produced by information owners (management) aim to provide data or information that can be exploited by information recipients (external parties).

According to Brian and Connelly (2011), signaling theory will incentivize high-quality enterprises to provide signals while not motivating low-quality companies. According to signaling theory, corporations change auditors to send a signal to the public based on the sort of auditor they perceive (Bagherpour & Monroe, 2010). The relationship between signaling theory, audit tenure, and auditor flipping is related to how one party, management, conveys information in order to affect the perspectives of other parties, shareholders, and stakeholders (Priscilia & Putri, 2025).

Auditor switching is the act of replacing an auditor or public accounting firm with another business. Auditor switching is intended to preserve investor trust. In accordance with rules set by the Financial Services Authority, it is customary to replace a public accountant who has audited a company's financial accounts for three years in a row. However, if the corporation decides to implement the change internally, it becomes anomalous (Ruroh & Rahmawati, 2016). A company's auditor change is never revealed in the financial statements (Fitriani & Zulaikha, 2014). Companies frequently conceal the true motivations behind the auditor switching procedure (Nazri et al., 2012).

Corresponding Author: Nera Marinda Machdar

One element that may affect auditor switching in a corporation is a change in management. Pawitri and Yadnyana (2015), Wea and Murdiawati (2015), Manto and Wanda (2018), and Safriliana and Muawanah (2019) highlight evidence that supports this claim, although a number of scholars disagree, including Karina et al. (2014), Kurniaty et al. (2014), and Augusty and Wilopo (2017). The board of directors, directors, and audit committee are examples of management reforms (Aminah et al., 2017). Wulandari and Suputra (2018) contend, however, that in businesses that employ public accounting services, policy and management changes do not necessarily take place at the same time.

The length of the auditor-client relationship, or audit tenure, may have a detrimental effect on auditor independence. This is due to the fact that a closer relationship between the auditor and the client is more likely to develop over time, which would allow the auditor to be influenced by the customer (Budiantoro et al., 2021). According to Lesmana and Kurnia (2016), there are benefits for the business when an audit engagement period between the auditor and the client is too long. The longer the audit engagement term, however, the more tightly both parties are connected; therefore, it is important to watch out for the development of a dependency relationship that could jeopardize the auditor's independence preferences.

Narayanaswamy and Raghunandan (2019) state that auditors are comfortable with long-term relationships, which can be described as a "cozy relationship." Therefore, Indonesia requires mandatory auditor replacement. Mandatory rotation is expected to improve audit quality. Audit switching is necessary because there are underlying factors that underlie the "cozy relationship" between auditors and clients. This is due to the reluctance of the previous auditor to disclose fraud within the company. Companies deliberately switch auditors for dubious reasons (Faradila & Yahya, 2016). The financial accounts never reveal auditor changes, in actuality.

The provision of audit services on financial information to an entity by a public accountant is limited to five (five) consecutive financial years, as stated in paragraph (1) of article 11 of Government Regulation (PP) No. 20 of 2015. Paragraph 4 affirms that public accountants can provide audit services on historical financial information to the entity mentioned in paragraph (1) after two (2) consecutive financial years of not doing so. Financial Services Authority Regulation Number 13/POJK.03/2017, which addresses the use of public accountant services and public accounting firms in financial services activities, was released by the Financial Services Authority (OJK).

Parties engaging in financial services activities must restrict the use of audit services to yearly historical financial data from the same AP for a maximum of three (3) consecutive reporting financial years of the audit period, according to Article 16 paragraph (1). According to Article 16, paragraph (3), parties engaged in financial services operations are only permitted to reuse audit services for the annual historical financial data from the same AP mentioned in paragraph (1) following two (2) consecutive reporting fiscal years during which they did not use audit services for the annual historical financial data from the same AP (cooling-off period).

2.2. HYPOTHESIS DEVELOPMENT

2.2.1. THE EFFECT OF AUDIT OPINION ON AUDITOR SWITCHING

An auditor's opinion is their assessment of the fairness of a company's financial accounts after they have conducted their own audit. Another way to characterize it would be as a remark on the auditor's claims (Wawo et al., 2017). Companies tend to dislike audit opinions other than unqualified, and this will affect auditor switching. This is due to the fact that it may influence how investors view the company's financial reports (Sinaga et al., 2021; Nawalin & Anisykurlillah, 2017). Uslifah and Hanafie (2016), Budisantoso et al. (2017), and Putra & Suryanawa (2016) showed that audit opinions had a detrimental impact on auditor switching.

Based on the explanation above, the proposed hypothesis is:

H1: Audit opinion has a negative effect on auditor switching.

2.2.2. THE EFFECT OF MANAGEMENT CHANGE ON AUDITOR SWITCHING

According to Setyoastuti et al. (2020), the new management will undoubtedly seek auditors or public accounting companies that can accommodate their requests. Changes in management will result in new company policies, claims Augustyvena (2017). The earlier studies found that auditor switching is positively impacted by management turnover (Ningtiyas & Hariyanto, 2024; Saputra et al., 2024; Setyoastuti et al., 2020; Aprilia & Effendi, 2019).

Based on the explanation above, the proposed hypothesis is:

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

2.2.3. AUDIT TENURE MODERATES THE EFFECT OF AUDITOR OPINION AND MANAGEMENT CHANGE ON AUDITOR SWITCHING.

The predetermined time frame for the audit engagement between the client and the auditor or public accounting firm (KAP) is known as the audit tenure. An audit engagement that is too brief or too lengthy may result in disagreements. A "cozy relationship," in which the client can engage in opinion shopping and the auditor loses their independence, might result from a lengthier client-auditor relationship. Should the auditor fail to produce an opinion that is in line with the company's desires, the firm may threaten and exert pressure on the auditor to do so. According to Nugroho & Dwihandoko (2020), auditors who are accused of fraud—for example, by offering a conflicting opinion—tend to refer their audit contracts with the company, which leads to auditor switching.

Hasanah and Putri (2018) state that auditor skill and financial incentives are the two constructs associated with audit tenure. Additionally, audit tenure is correlated with the auditor's level of expertise. Due to the familiarity that grows over time, a lengthy audit engagement may erode the independence of the auditor (Dewita & Erinos, 2023). According to Hivianto & Kurniawati (2025), longer audit engagements have a number of benefits, such as a deeper comprehension of the client's business operations, increased effectiveness in carrying out audit procedures, and the possibility of higher audit quality. Based on the explanation above, hypotheses 3 and 4 are proposed as follows:
H3: Audit tenure strengthens the influence of audit opinions on auditor switching.
H4: Audit tenure strengthens the influence of management changes on auditor switching.

III. METHOD

3.1 SAMPLE SELECTION

This study examined infrastructure companies listed on the Indonesia Stock Exchange between 2017 and 2024. A purposive sampling strategy was used to collect data from 52 companies, yielding 416 observations. Data were gathered from the Indonesia Stock Exchange website, www.idx.co.id. This study takes a quantitative method to determine the causal relationship between the independent and dependent variables.

3.2 OPERATIONAL VARIABLE DEFINITION

This study uses auditor switching as the dependent variable. The independent variables are audit opinion and management change, while audit tenure is the moderating variable. Auditor switching refers to a company's change of auditor (public accounting firm). This variable is measured using a dummy variable, with companies that switch public accounting firms assigned a value of 1 and those that do not. Audit opinion is the auditor's opinion on the fairness of the company's financial statements. This variable is measured using a dummy variable, with companies receiving an unqualified opinion giving a value of 1 and those receiving an opinion other than unqualified. Management change refers to a change in the board of directors within a company. This is measured using a dummy variable, with companies receiving a change of board of directors given a value of 1 and those without a change of board of directors given a value of 0. Audit tenure refers to the length of the collaborative relationship between the auditor and the company providing audit services. The audit tenure variable is calculated using the total length of the audit engagement period before the auditor's switch.
The statistical equations in this study model include:

1. $SWITCH = \alpha + \alpha 1OPINI + \alpha 2CEO + \varepsilon 1$
2. $SWITCH = \alpha + \alpha 1OPINI + \alpha 2CEO + \alpha 3TENURE + \varepsilon 2$
3. $SWITCH = \alpha + \alpha 1OPINI + \alpha 2CEO + \alpha 3TENURE + \alpha 4OPINI*TENURE + \alpha 5CEO*TENURE + \varepsilon 3$

Notes: Opinion = Audit opinion, CEO = Management changes, Tenure = Audit tenure, α = Constant, ε = Error.

IV. RESULTS

4.1 DESCRIPTIVE STATISTICS ANALYSES

Descriptive statistics are required to acquire data in the form of mean, minimum, and maximum values, as well as standard deviation for a variable. The dependent variable is auditor switching, whereas the independent variables are auditor opinion and management turnover, and the moderating variable is audit tenure. Table 1 shows the descriptive statistical values for the examined variables.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SWITCHING	416	0,00	1,00	0,5096	0,50051
OPINI	416	0,00	1,00	0,9760	0,15335
CEO	416	0,00	1,00	0,2837	0,45131
TENURE	416	1,00	4,00	1,5433	0,85196

Notes: Opinion = Audit opinion, CEO = Management changes, Tenure = Audit tenure
Source: Data is processed.

Auditor switching as a dependent variable employs a measuring instrument, specifically organizations that have switched auditors or have not changed auditors. The lowest value is 0, indicating that the company has not changed auditors, while the highest value is 1, indicating that the company has changed auditors. The average value of the auditor switching variable is 0.5096, indicating that 50.051% of manufacturing companies listed on the Indonesia Stock Exchange changed auditors between 2017 and 2024. The standard deviation is 0.50051. If the standard deviation is less than the average value, it indicates that the variable's standard error is modest.

The auditor's opinion is the first independent variable. Whether a corporation gets an unqualified opinion or an opinion other than unqualified is the measurement instrument that is employed. The lowest score, zero, indicates that a business was given an opinion other than unqualified. The highest possible number is 1, which indicates that a business was given an unqualified opinion. The audit opinion variable has an average value of 97.60% and a standard deviation of 0.1533.

Management change is the second independent variable. Whether or not a corporation has replaced its president or director serves as the measurement instrument. The management turnover variable has a minimum value of 0, which indicates that a company has not changed its president or director, and a maximum value of 1, which indicates that a company has. The management turnover variable has an average value of 0.2837 and a standard deviation of 0.45131.

Audit tenure is a moderating variable. The duration of collaboration between the public accounting firm or auditor and the corporation is utilized as a measurement tool. The audit tenure variable has a minimum value of 1, indicating that the audit engagement term is one year, and a maximum value of 4, indicating that the audit engagement period is four years. The mean value of the audit tenure variable is 1.54, and the standard deviation is 0.85196.

4.2. RESULTS OF HYPOTHESES

According to Table 2, the adjusted R^2 is 0.022, meaning that only 22% of audit switching can be explained by changes in audit opinion and management; the remaining 78% may be explained by factors not included in the model. The F-statistic value is 5.564 with a probability of 0.004. Given that the probability is much less than 0.05, the coefficient of determination (R^2) is not equal to zero. In other words, audit switching is impacted simultaneously by the audit opinion and management change.

Table 2. Results for Hypothesis 1 and Hypothesis 2

$SWITCH = \alpha + \beta 1OPINI + \beta 2CEO + \varepsilon 1$

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	
1	(Constant)	0,565	0,157		3,598	0,000	
	OPINI	-0,108	0,159	-0,033	-0,680	0,497	
	CEO	0,177	0,054	0,160	3,284	0,001	**)
	Adjusted R Square'	0,022					
	F Test	5,564				.004b	**)

a. Dependent Variable: SWITCHING

Notes: Opinion = audit opinion, CEO = Management changes,

***Significant at 1% level, **Significant at 5% level, *Significant at 10% level.

Source: Data is processed.

Hypothesis 1 states that audit opinion has a negative effect on auditor switching. Opinion audit has a negative (-0.108) and negligible coefficient (0.497), as Table 3 demonstrated, suggesting that hypothesis 1 is accepted. This is consistent with the findings of Uslifah and Hanafie (2016), Budisantoso et al. (2017), and Putra and Suryanawa (2016) that audit opinion has a negative impact on auditor switching. A company's choice to change auditors is not strongly and statistically significantly correlated with the audit opinion. This implies that a corporation does not necessarily need to change auditors just because it receives an “unqualified” opinion, which is a positive view. Therefore, even if the audit opinion is positive, it is not the main factor in determining whether a company would change auditors.

Hypothesis 2 states that auditor switching is positively impacted by management turnover. With a significant coefficient (0.177) and a positive coefficient (0.001), management turnover supports hypothesis 2. The study's findings support those of Ningtiyas & Hariyanto (2024), Saputra et al. (2024), Setyoastuti et al. (2020), Aprilia & Effendi (2019), and Wulandari & Suputra (2018), which concluded that auditor switching is positively impacted by management turnover. This implies that a company's likelihood of switching auditors increases with the frequency of management changes. For a variety of reasons, including obtaining a more positive audit opinion or adjusting to a new approach, new management frequently wishes to collaborate with an auditor other than the former auditor. Switching auditors may reduce audit expenses, particularly if there are signs of potential financial problems

Corresponding Author: Nera Marinda Machdar

Table 3. Results for Hypothesis 3 and Hypothesis 4

SWITCH = α + β1OPINI + β2CEO + β3TENURE + β4 OPINI x TENURE + β5CEO x TENURE + ε_2

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
		B	Std. Error	Beta			
1	(Constant)	1,152	0,248		4,654	0,000	
	Opini	-0,207	0,252	-0,063	-0,821	0,412	
	CEO	0,152	0,095	0,137	1,597	0,111	
	Tenure	-0,348	0,131	-0,593	-2,651	0,008	*)
	OP*Tenure	0,049	0,133	0,084	0,364	0,716	
	CEO*Tenure	-0,050	0,060	-0,072	-0,843	0,399	
	Adjusted R Square'	0,295					
	F Test	35,662				$.000^b$	***)

a. Dependent Variable: Switching

Notes: Opinion = audit opinion, CEO = Management changes,

***Significant at 1% level, **Significant at 5% level, *Significant at 10% level.

Source: Data is processed.

Table 3 demonstrates that audit tenure has a negative (-0.348) and significant coefficient (0.008), showing that audit duration has a negative impact on auditor switching. It means that longer audit tenure reduces the possibility of switching auditors. Audit duration has a detrimental impact on auditor switching because long tenure can cause organizations to shift auditors regardless of management changes. The longer a corporation retains the services of the same auditor, the greater the likelihood of engagement, which may compromise auditor independence. Excessively extended engagement durations can lead to organizations switching auditors to retain independence.

The moderation coefficients for audit opinion and audit tenure are positive (0.049) but negligible (0.716). This suggests that Hypothesis 3, which claims that audit tenure increases the impact of audit opinion on auditor switching, is rejected. Audit tenure does not mitigate the effects of audit opinion on auditor switching, which means that the length of the audit relationship has no effect on the relationship between audit opinion (e.g., unqualified) and a company's likelihood of changing auditors. This implies that even if a company has been audited by the same public accounting firm for a long period (audit tenure), the audit opinion given still has a significant impact on the company's choice to change auditors.

The audit tenure and management turnover moderation coefficients were negligible (0.399) and negative (-0.050). Thus, the fourth hypothesis—that audit tenure increases the impact of management turnover on auditor switching—is disproved. The impact of management turnover on auditor switching is not mitigated by audit tenure. Government rules pertaining to tenure length are currently posing a problem for businesses, forcing them to choose between changing auditors or preserving their current partnerships.

V. CONCLUSION

This study sought to investigate the impact of audit opinion and management turnover on auditor switching, with audit tenure serving as a moderating variable. The findings show that (1) audit opinion has a negative impact on auditor switching, (2) management turnover has a positive impact on auditor switching, (3) audit tenure has no moderating effect on audit opinion, and (4) audit tenure has no moderating effect on management turnover. This study has limitations: the use of dummy variables simplifies more complex variables, makes dealing with unusual categories harder, and fails to account for hidden variation (latent variables) within categories. The managerial implications of this research include that long audit tenures can improve auditor understanding while potentially eroding independence. Companies with overly long tenures may wish to change auditors due to independence issues or the necessity for audit process improvements. This is due to two factors: first, the transition from the previous auditor to the new auditor necessitates the transfer of records, methodology adjustments, and the introduction of a new staff. This may extend the time required to perform the audit. Second, organizations with extended tenures may decide to change auditors because they believe the new public accounting firm will provide a fresher perspective and more modern approach.

REFERENCES

1. Alamsyahbana, M. I., Satria, H., Klaudia, K. & Sambodo, B. (2024). Pengaruh Audit Tenure, Opini Audit Going Concern, Pergantian Manajemen Dan Audit Delay Terhadap Auditor Switching Dengan Ukuran Perusahaan Sebagai Variabel Moderasi. *Juremi: Jurnal Riset Ekonomi*, *3*(4), 341–348. https://doi.org/10.53625/juremi.v3i4.7175
2. Alisa, I., Devi, I., & Brillyandra, F. (2019). The effect of audit opinion, change of management, financial distress, and size of a public accounting firm on auditor switching. Jurnal Akuntansi Trisakti, 6(1), 55-68. http://dx.doi.org/10.25105/jat.v6i1.4868
3. Agiastuti, I.A.P. & Suputra, I.D.G.D. Faktor-Faktor yang Berpengaruh Pada Voluntary Auditor Switching. *Jurnal Akuntansi*. 17(1). 56-83.
4. Aminah, A., Werdhaningtyas, A., & Tarmizi, R. (2017). Analisis Faktor-Faktor Mempengaruhi Auditor Switching Pada Perusahaan Yang Tercatat Di Bursa Efek Indonesia Tahun 2010-2015. Akuntansi & Keuangan, 8(1), 36–50
5. Aprilia, R. & Effendi, B. (2019). Pengaruh Pergantian Manajemen, Kepemilikan Publik, dan Financial Distress terhadap Auditor Switching. *STATERA: Jurnal Akuntansi dan Keuangan*, 1(1), 61-75.
6. Augustyvena, E. V., & Wilopo, R. (2017). The effect of management change, audit opinion, and financial distress on auditor switching. *The Indonesian Accounting Review*, *7*(2), 231-240. https://doi.org/10.14414/tiar.v7i2.950
7. Bagherpour, M & Monroe, G (2010). Auditor Switching in an Increasingly Competitive Audit Market. Working Papers. 2010.
8. Brian L. & Connelly, S. T. (2011). Signaling Theory: A Review and Assessment. *Journal of Management*, 37(1), 42-52.
9. Budiantoro, H., Serena, A. & Tantriningsih, A. H. (2021). Pengaruh Audit Tenure, Ukuran KAP, Spesialisasi Auditor, dan Auditor Switching terhadap Kualitas Audit: (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2017-2019). *Journal of Research in Business, Economics, and Education,* 3(5), 26-38.
10. Budisantoso, T., Rahmawati, Bandi, & Probohudono, A. N. (2017). Determinants of Downward Auditor Switching. Jurnal Akuntansi Multiparadigma (JAMAL), 8(3), 444–457.
11. Deliana, D., Rahman, A., & Monica, L. (2021). Faktor-faktor yang Mempengaruhi Auditor Switching. *Reviu Akuntansi Dan Bisnis Indonesia*, *5*(1), 1–12. https://doi.org/10.18196/rabin.v5i1.11136
12. Dewita, T. H. & Erinos, N. R. (2023). Pengaruh Audit Tenure, Rotasi Audit, dan Fee Audit terhadap Kualitas Audit. Jurnal Eksplorasi Akuntansi, 5(1), 370–384.
13. Fahrin, S. M. (2024). Analisis Faktor-Faktor yang Mempengaruhi Auditor Switching di Indonesia Studi Empiris pada Perusahaan Manufaktur. Inisiatif: Jurnal Ekonomi, Akuntansi Dan Manajemen, 2(4). 258–269. https://doi.org/10.30640/inisiatif.v3i4.3125
14. Faradila, Y., & Yahya. (2016). Pengaruh Opini Audit, Financial Distress, dan Pertumbuhan Perusahaan Klien Terhadap Auditor Switching (Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2010- 2014). Jurnal Ilimah Mahasiswa Ekonomi Akuntansi (JIMEKA), 1(1), 81–100.
15. Fitriani, N. A. & Zulaikha, Z. (2014). Analisis Faktor-Faktor Yang Mempengaruhi Voluntary Auditor Switching Di Perusahaan Manufaktur Indonesia (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Tahun 2008-2012), *Diponegoro Journal of Accounting*, 3(2), 875-887, https://ejournal3.undip.ac.id/index.php/accounting/article/view/6154
16. Hasanah, A. & Putri, M.S. (2018). Pengaruh Ukuran Perusahaan, Audit Tenure Terhadap Kualitas Audit. *Jurnal Akuntansi*, 5(1).
17. Heliodoro, P. A., Carreira, F. A., & Lopes, M. M. (2016). The change of auditor: The Portuguese case. Revista de Contabilidad, 19(2), 181–186. https://doi.org/10.1016/j.rcsar.2015.05.001
18. Hivianto, L. S., & Kurniawati, K. (2025). Audit Quality: The Role Of Audit Tenure, Auditor Switching, Audit Committee, And Time Budget Pressure. Jurnal Aplikasi Akuntansi, 10(1), 151–165. https://doi.org/10.29303/jaa.v10i1.677
19. Hidayatulloh, T., Amyar, F., Djanegara, M., & Dzulkarnaen, P. D. (2022). Pengaruh Opini Audit, Pergantian Manajemen, Ukuran Perusahaan, dan Ukuran KAP terhadap Auditor Switching pada Perusahaan Pertambangan. *Jurnal Ilmiah Akuntansi Kesatuan*, *10*(1), 171–180. https://doi.org/10.37641/jiakes.v10i1.1269
20. Isnaeni, I. (2021). Pergantian Manajemen dan Opini Auditor Serta Pengaruhnya Terhadap Pergantian Auditor. *BJRM (Bongaya Journal For Research in Management)*, *4*(2), 17–23. https://doi.org/10.37888/bjrm.v4i2.296
21. Izza, R. N., Zakaria, A. & Muliasari, I. (2022). Pengaruh Opini Audit, Financial Distress, dan Pergantian Manajemen Terhadap Auditor Switching. *Jurnal Akuntansi, Perpajakan Dan Auditing*, *3*(3), 571–587. https://doi.org/10.21009/japa.0303.03
22. Jannah, S. G., & Machdar, N. M. (Februari, 2024). Pengaruh Financial Distress, Audit Tenure, dan Profitabilitas terhadap Penerimaan Opini Audit Going Concern dengan Persistensi Laba sebagai Variabel Moderasi. CEMERLANG: *Jurnal Manajemen dan Ekonomi Bisnis,* 4(1), 70-82. 28 Februari 2024 https://doi.org/10.55606/cemerlang.v4i1.2262
23. Jensen and Meckling (1976). Theory of the Firm: Management Behavior, Agency Cost, and Ownership Structure. *Journal of Financial Economics.* 3(4), 305-360.

Corresponding Author: Nera Marinda Machdar

24. Johnson, V. E., Khurana, I. K., & Reynolds, J. K. (2002). Audit Firm Tenure and the Quality of Financial Reports. Contemporary Accounting Research, 19(4), 637-660.
25. Karina, F. L., Kholmi, M., & Harventy, G. (2017). Pengaruh Opini Going Concern, Pergantian Manajemen, Dan Ekspansi Internal Terhadap Auditor Switching Secara Voluntary. *Jurnal Reviu Akuntansi dan Keuangan,* 4(1), 555-562. https://doi.org/10.22219/jrak.v4i1.4928
26. Kholipah, S., & Suryandari, D. (2019). Faktor-faktor yang mempengaruhi auditor switching pada perusahaan keuangan yang terdaftar di BEI periode 2015-2017. Jurnal Akuntansi, 9(2), 83-96
27. Kurniaty, V., Hasan, H. A., & Anisma, Y. (2014). Pengaruh Pergantian Manajemen, Opini Audit, Financial Distress, Ukuran Kap, Dan Ukuran Perusahaan Klien Terhadap Auditor Switching Pada Perusahaan Real Estate Dan Properti di Bursa Efek Indonesia. *Jurnal Online Mahasiswa (JOM) Bidang Ilmu Ekonomi,* l(2). https://jom.unri.ac.id/index.php/JOMFEKON/article/view/4598
28. Lesmana, K. & Kurnia, R. (2016). Analisis Pengaruh Pergantian Manajemen, Opini Audit Tahun Sebelumnya, Financial Distress, Ukuran KAP, dan Ukuran Perusahaan Klien Terhadap Voluntary Auditor Switching (Studi Pada Perusahaan Manufaktur di BEI Periode 2012-2014). *Ultima Accounting,* 3(1). 37-52. file:///C:/Users/husnu/Downloads/adminakuntansi,+Journal+manager,+3.Kevin+Lesmana_Ultima+Accounting+Vol+8+No+1.pdf
29. Luthfiyati, B. (2016). Pengaruh Ukuran Perusahaan, Opini Audit, Pergantian Manajemen, Ukuran KAP, dan Audit Tenure Terhadap Auditor Switching. *Journal of Accounting*. 2(2)
30. Manto, J. I. & Wanda, D. L. (2018). Pengaruh financial distress, pergantian manajemen dan ukuran kap terhadap auditor switching. *Media Riset Akuntansi, Auditing & Informasi,* 8(2), 205-224.https://doi.org/10.25105/mraai.v18i2.3212
31. Menteri Keuangan Republik Indonesia. Peraturan Menteri Keuangan Republik Indonesia Nomor 17/PMK.01/2008 Pasal 3 tentang Jasa Akuntan Publik, Jakarta, 2008.
32. Narayanaswamy, R., & Raghunandan, K. (2019) The Effect of Mandatory Audit Firm Rotation on Audit Quality, Audit Fees, and Audit Market Concentration: Evidence from India. *IIM Bangalore Research Paper* No. 582 (2019), Available at SSRN: https://ssrn.com/abstract=3360256 or http://dx.doi.org/10.2139/ssrn.3360256
33. Nawalin, R., & Anisykurlillah, I. (2017). The Influence of Abnormal Audit Fee and Auditor Switching Toward Opinion Shopping. *Sriwijaya International Journal of Dynamic Economics and Business*, 1(1), 103–118.
34. Nazri, S. Malcolm, S., & Zubaidah, I. 2012. Factors Influencing Auditor Change: Evidence From Malaysia. Asean Review of Accounting. 20 (3): 22-240.
35. Ningtiyas, D. A. & Hariyanto (W). (2024). Management Changes Drive Auditor Switching In Indonesian Companies, *Indonesian Journal of Law and Economics Review*, 19(3), 4-10. https://doi.org/10.21070/ijler.v19i3.1146
36. Pawitri, N., & Yadnyana, K. (2015). Pengaruh Audit Delay, Opini Audit, Reputasi Auditor Dan Pergantian Manajemen Pada Voluntary Auditor Switching. E-Jurnal Akuntansi, 10(1), 214-228. Retrieved from https://ojs.unud.ac.id/index.php/Akuntansi/article/view/9956
37. Peraturan Pemerintah Pemerintah Indonesia. (2015). Peraturan Pemerintah Republik Indonesia Nomor 20 Tahun 2015 Tentang Praktik Akuntan Publik. Jakarta.
38. Peraturan Otoritas Jasa Keuangan Nomor 13 /POJK.03/2017 Tentang Penggunaan Jasa Akuntan Publik Dan Kantor Akuntan Publik Dalam Kegiatan Jasa Keuangan
39. Permata, S. G., & Astika, I. (2018). Pengaruh opini going concern, financial distress dan kepemilikan institusional pada auditor switching. E-Jurnal Akuntansi, 23(2), 898-926. https://doi.org/10.24843/eja.2018.v23.i02.p04
40. Putra, I., & Suryanawa, I. (2016). Pengaruh opini audit dan reputasi KAP pada auditor switching dengan financial distress sebagai variabel moderasi. E-Jurnal Akuntansi, 14(2), 1120-1149. Retrieved from https://ojs.unud.ac.id/index.php/Akuntansi/article/view/14991
41. Qomari, A., & Suryandari, D. (2020). The Roles of Auditor's Reputation in Moderating the Factors Affecting Auditor Switching. *Accounting Analysis Journal*, *8*(3), 191-197. https://doi.org/10.15294/aaj.v8i3.23532
42. Rahayu, R. A., Haryanto, S. D., & Alfarizi, L. (2025). Does an Audit Firms Reputation Matter? Firm And Audit Characteristics In Auditor Switching On Indonesian Energy Companies. *International Journal Multidisciplinary (IJMI)*, *2*(1), 99–109. https://doi.org/10.61796/ijmi.v2i1.283
43. Ruroh, F. M., & Rahmawati, D. (2016). Pengaruh Pergantian Manajemen, Kesulitan Keuangan, Ukuran Kap, dan Audit Delay terhadap Auditor Switching. *Jurnal Nominal*, 5(2), 68–80.
44. Permata, S. G. & Astika, I. (2018). Pengaruh Opini Going Concern, Financial Distress, Dan Kepemilikan Institusional Pada Auditor Switching. *E-Jurnal Akuntansi*, 23(2), 898-926. https://doi.org/10.24843/eja.2018.v23.i02.p04

Corresponding Author: Nera Marinda Machdar

45. Pratama, A. W. & Sudiyatno, B. (2022). Pengaruh Opini Audit, Reputasi Kap, Ukuran Kap, Dan Financial Distress Terhadap Auditor Switching, *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, 13(2), 660-670. https://ejournal.undiksha.ac.id/index.php/S1ak/article/view/43342
46. Priscilia, A. & Putri, T. A. K. (2025). Pengaruh Audit Tenure dan Auditor Switching Terhadap Audit Report Lag. Aurelia: Jurnal Penelitian dan Pengabdian Masyarakat Indonesia, 4(1), 1454-1465.
47. Pusat Pembinaan Profesi Keuangan. (2020). Daftar Kantor Akuntan Publik (KAP) yang telah memperoleh izin dari Menteri Keuangan per 2 Maret 2020. https://pppk.kemenkeu.go.id/in/post/daftar-kantor-akuntan-publik-aktif
48. Putra, I., & Suryanawa, I. (2016). Pengaruh Opini Audit Dan Reputasi KAP Pada Auditor Switching Dengan Financial Distress Sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 14(2), 1120-1149. https://ojs.unud.ac.id/index.php/Akuntansi/article/view/14991
49. Safriliana, R, & Muawanah, S. (2019). Faktor Yang Memengaruhi Auditor Switching Di Indonesia. *Jurnal Akuntansi Aktual*, 5(3), 234–240. https://doi.org/10.17977/um004v5i32019p234
50. Saputra, I., Mariam, S., Sari, N. Z. N., Febriyanti, S., & Santoso, R. A. (2024). Pengaruh Kompetensi dan Pengalaman Kerja Auditor Internal Terhadap Kualitas Audit *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, *3*(4), 573–578. https://doi.org/10.56799/ekoma.v3i4.3535
51. Setyoastuti, N. D., Murtanto, M., & Nilawati, Y. J. (2020). Pengaruh Pergantian Manajemen, Financial Distress, Ukuran KAP, dan Opini Audit Terhadap Auditor Switching pada Perusahaan Property dan Real Estate yang Terdaftar di Bursa Efek Indonesia pada Tahun 2012-2016. *Jurnal Akuntansi Trisakti,* 7(1), 89–110. https://doi.org/10.25105/jat.v7i1.6400
52. Sinaga, A. N., Mega, M., Felline, F., & Wijaya, O. R. (2021). Pengaruh Profitabilitas (ROE), Ukuran Perusahaan, Financial Distress, dan Opini Audit Terhadap Auditor Switching Pada Perusahaan Manufaktur Di BEI. *Journal of Economic, Business and Accounting (COSTING)*. 5(1), 307-317. https://journal.ipm2kpe.or.id/index.php/COSTING/article/view/2453/1740
53. Sinarto, V. & Wenny, C. D. (2017). Pengaruh Pertumbuhan Perusahaan, Pergantian Manajemen, Opini Audit, dan Financial Distress Terhadap Auditor Switching Pada Perusahaan Manufaktur Tahun 2013-2016. Jurusan Akuntansi. STIE Multi Data Palembang. www.Eprints.Mdp.Ac.Id
54. Soraya, E. & Haridhi, M. (2017). Faktor-faktor yang Mempengaruhivoluntary Auditor Switching (Studi Empiris pada Perusahaan Non Financing yang Terdaftar di Bursa Efek Indonesia Tahun 2011-2015). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi Unsyiah*, 2(1), 48-62. https://jim.usk.ac.id/EKA/article/view/2219
55. Spence, M. (1973). Job Market Signaling. *The Quarterly Journal of Economics*, *87*(3), 355–374. https://www.jstor.org/stable/1882010
56. Thahir Abdul Nasser, A., Abdul Wahid, E., Nazatul Faiza Syed Mustapha Nazri, S., & Hudaib, M. (2006). Auditor-client relationship: the case of audit tenure and auditor switching in Malaysia. Managerial Auditing Journal, 21(7), 724–737. https://doi.org/10.1108/02686900610680512
57. Udayani, N. K. S. & Badera, I. D. N. (2017). Kualitas Audit Sebagai Pemoderasi Pengaruh Pergantian Manajemen Dan Audit Fee Pada Auditor Switching. *E-Jurnal Akuntansi Universitas Udayana*, 20(3). 1820-1847. file:///C:/Users/husnu/Downloads/6849-13598-1-SP.pdf
58. Uslifah, R., & Hanafie, H. (2016). Auditor Switching Perusahaan Manufaktur di Bursa Efek Indonesia. Assets, 6(2), 251-267.
59. Wawo, A. B., Nurdin, E., & Yusran, S. D. (2017). Pengaruh Opini Audit dan Reputasi Auditor Terhadap Voluntary Auditor Switching. *Jurnal Akuntansi Dan Keuangan*, II, 49–60.
60. Wea, A. N. S. & Murdiawati, D. (2015). Faktor-faktor yang mempengaruhi auditor switching secara voluntary pada perusahaan manufaktur. *Jurnal Bisnis dan Ekonomi*, 22(2), 154–170.
61. Wulandari dan Suputra, I. D. G. D. (2018). Pengaruh Profesionalisme Auditor, Komitmen Organisasi dan Etika Profesi Pada Kinerja Auditor Kantor Akuntan Publik Provinsi Bali. E-Jurnal Akuntansi, 22(1), 273-300.