

# Evaluating Factors Influencing Auditor Switching: Insights from Indonesian Manufacturing Firms

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## ABSTRACT

Audit switching, or the replacement of a public accounting firm by a company, plays a critical role in ensuring audit independence and the reliability of financial reporting. In the manufacturing sector, which significantly contributes to Indonesia's GDP, audit quality is especially crucial due to the complexity and public exposure of operations. This study used a purposive selection technique to pick a sample of 85 manufacturing enterprises listed in Indonesia, observed over a three-year period from 2021 to 2023, resulting in a total of 255 observations. Using a quantitative approach, this research aims to address inconsistent findings in previous studies and fill existing gaps in the literature. Considering that management typically views audit fee, audit opinion, and PAF size as insignificant or standardized variables, the results show that these do not substantially impact the probability of auditor switching. However, audit tenure demonstrates a favorable impact, suggesting that longer audit relationships may raise concerns regarding auditor independence and objectivity. Consequently, audit tenure emerges as a key determinant in auditor switching decisions, highlighting its role in maintaining the credibility and integrity of financial audits.

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## 1. INTRODUCTION

Audit switching, or the replacement of a public accounting firm by a company, is a critical issue in the business environment as it directly relates to corporate governance quality and the transparency of financial reporting. This phenomenon has gained increasing relevance, particularly among public companies, where investor confidence and stakeholder trust are heavily influenced by the integrity of the audit process. In Indonesia, the manufacturing sector is one of the country's most strategic industries,

contributing approximately 17.34% to the national Gross Domestic Product (GDP) in 2021 (1). Given its significant role in the national economy, the sector presents a compelling context for audit switching studies due to its operational complexity and high public exposure, which demand a reliable and high-quality audit process. Beyond regulatory factors, audit switching decisions may also be driven by business considerations, cost efficiency, and auditor reputation, thereby necessitating a deeper examination of the factors influencing audit switching practices within this sector.

From an academic standpoint, there remains a notable research gap concerning the determinants of audit switching, particularly in the context of manufacturing companies in Indonesia. Prior studies have yielded inconsistent findings when examining the impact of variables such as audit fees, audit opinions, audit tenure, and PAF size. While some researchers (2–4) have found these variables to be significant in influencing audit switching decisions, others (5–9) have reported the opposite. These conflicting results highlight a gap in the literature that has yet to be thoroughly addressed. Accordingly, this study aims to re-examine the effects of audit fees, audit opinions, audit tenure, and PAF size on audit switching, using the most recent data from 2021 to 2023, with a particular focus on the manufacturing sector in Indonesia.

## 2. LITERATURE REVIEW

### 2.1. Agency Theory

Audit tenure, audit opinions, audit fees, and PAFs are examined in this study to shed light on the factors that influence auditor switching decisions, with agency theory serving as a strong theoretical foundation. The inherent conflict of interest between shareholders (as principals) and management (as agents) is explained by this viewpoint, wherein management may not consistently operate in accordance with the optimal interests of the owners. One way to ensure that financial statements are credible and to reduce the impact of information asymmetry is through the use of external audits (10). Elevated audit costs are frequently linked to enhanced audit quality, which can subsequently diminish perceived risk for investors (11). A clean audit opinion indicates to shareholders that the financial statements are accurately represented, but adverse judgments may lead management to change auditors to save the company's reputation (12). Additionally, longer audit tenure may enhance audit effectiveness, as the auditor gains deeper insights into the client's business operations; however, extended tenure also

carries the risk of reduced independence (13). The size of the audit firm further reflects its reputation and service quality, with companies often preferring large audit firms to enhance stakeholder confidence and opting for auditor switching when the existing firm fails to meet these expectations.

### 2.2. Legitimacy Theory and Cost Efficiency Theory

In addition to agency theory, legitimacy theory and cost efficiency theory also offer important conceptual foundations for understanding how audit fee, audit opinion, audit tenure, and PAF size influence auditor switching decisions. Legitimacy theory posits that companies strive to gain and maintain legitimacy from society and stakeholders by engaging in transparent and credible financial reporting practices. A favorable audit opinion can enhance stakeholder trust and reduce information asymmetry (14). Higher audit fees are often interpreted as indicative of superior audit quality, encouraging companies to retain auditors who can deliver positive audit opinions and strengthen corporate legitimacy (15,16). Meanwhile, cost efficiency theory emphasizes that companies consider cost-effectiveness when selecting auditors, particularly in highly competitive environments where balancing cost and quality becomes critical (17). Audit firms also prioritize efficiency in service delivery, and larger PAFs are generally better positioned to offer economies of scale and operational efficiency (18). Therefore, these two theories collectively provide a robust theoretical basis for explaining the factors influencing auditor switching, especially in the context of manufacturing companies, which prioritize audit quality, cost efficiency, and transparent, accountable financial reporting (19).

## 3. METHODS

The positivist ideology is the basis for this study's quantitative methodology, which assumes that reality can be objectively measured through numerical data. The approach emphasizes the systematic and

statistical collection and analysis of quantitative data to examine the relationships and effects between independent and dependent variables. Through this method, the study aims to generate findings that are empirically verifiable, with strong validity and reliability, thereby providing solid empirical evidence to support or reject the proposed hypotheses (20).

### 3.1. Object of the Study

This research focuses on manufacturing firms listed on the Indonesia Stock Exchange (IDX) from 2021 to 2023. The manufacturing sector was chosen for its pivotal role in fostering national economic growth and stability. This sector has garnered scholarly attention due to the contradictory conclusions of prior studies about the impact of critical variables such as audit fee, audit opinion, audit tenure, and PAFs. This study seeks to offer a more thorough and contextual comprehension of audit switching phenomena in the manufacturing sector.

### 3.2. Research Instrument

The research instrument used in this study consists of documented data on operationalized variables measured using nominal, dummy, and interval scales. As a dependent variable, auditor switching, measured as a dummy variable. The independent variables include audit fee (measured using the natural logarithm of audit cost), audit opinion (a dummy variable representing whether the opinion is unqualified or not), audit tenure (measured in years of auditor engagement), and PAFs (a dummy variable indicating whether the auditor is from a Big Four firm or not).

### 3.3. Sampling Method

This study employs purposive sampling based on the following criteria:

- (1) firms involved in manufacturing that have been regularly listed on the IDX from 2021 to 2023,
- (2) businesses that report their financials using the Indonesian Rupiah currency, and
- (3) companies that provide comprehensive information about their public accounting firm and audit fees.

### 3.4. Data Collection

The information was collected through a documentation study that used secondary data obtained from manufacturing enterprises' financial statements and annual reports. The documents were obtained from the official IDX website and the respective official websites of each company for the pertinent research period.

### 3.5. Data Analysis

This study utilizes a quantitative methodology through logistic regression analysis, as the dependent variable—auditor switching—is categorical (dummy-coded), with a value of 1 signifying the occurrence of auditor switching and 0 indicating its absence. For the purpose of investigating the impact of independent variables, logistic regression is deployed, namely Audit Fee ( $X_1$ ), Audit Opinion ( $X_2$ ), Audit Tenure ( $X_3$ ), and PAFs ( $X_4$ ), on the likelihood of Auditor Switching ( $Y$ ). The research model is specified as follows:

$$\frac{P}{1-P} = \alpha + \text{Exp}(\beta_1)X_1 + \text{Exp}(\beta_2)X_2 + \text{Exp}(\beta_3)X_3 + \text{Exp}(\beta_4)X_4 + e$$

Information:

$\frac{P}{1-P}$	= Auditor Switching
$X_1$	= Audit Fee
$X_2$	= Audit Opinion
$X_3$	= Audit Tenure
$X_4$	= Public Accounting Firm Size (PAFs)
$\alpha$	= Konstanta
$\text{Exp}(\beta_{1-4})$	= Exponential of regression coefficient
$e$	= Error

Before executing logistic regression, a descriptive statistical analysis was conducted to characterize the data. A multicollinearity test was subsequently performed to confirm the absence of significant correlation among the independent variables. Following the rule set out by Hair et al., (21) multicollinearity is considered absent when the tolerance value is more than 0.10 and the Variance Inflation Factor (VIF) is less than 10. A tolerance value under 0.10 or a VIF above 10 signifies multicollinearity that necessitates intervention.

The testing of the logistic regression model was conducted in multiple phases. When the significance result for the Goodness of Fit test, which employs the Hosmer and Lemeshow Test, is more than 0.05, it means that the model provides a good fit to the available data. Second, the Overall Model Fit was evaluated by comparing the -2 Log Likelihood (-2LL) values between block 0 and block 1. A decrease in -2LL from block 0 to block 1 suggests that the logistic regression model is improved and significantly better at explaining the data.

In order to test the hypothesis, we ran partial tests (Wald Tests) on each independent variable to see how it affected the dependent variable. When the p-value is less than 0.05, we say that the effect is statistically

testing. The comprehensive outcomes of the descriptive statistical analysis are displayed in the subsequent table:

Based on the results of the descriptive statistical analysis, the dependent variable, Auditor Switching, shows a minimum value of 0 and a maximum value of 1, with a mean of 0.28 and a standard deviation of 0.449. This indicates that most companies in the sample did not switch auditors; however, there is considerable variability among observations. The wide data distribution reflects diversity in auditor switching decisions among manufacturing companies during the observation period.

The independent variable, Audit Fee, varies from a minimum of 18.06 to a high of 24.30, with a mean of 20.29 and a standard

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Switching	255	0.00	1.00	0.28	0.44
Audit Fee	255	18.06	24.30	20.29	1.26
Audit Opinion	255	0.00	1.00	1.00	0.06
Audit Tenure	255	1.00	3.00	1.51	0.68
PAF	255	0.00	1.00	0.35	0.47

Source: Processed by the researcher

significant. Additionally, a simultaneous test (F-test) was performed to assess whether all four independent variables collectively influence auditor switching. The decision criterion also refers to a significance level below 0.05, indicating that the model is significant as a whole.

## 4. RESULTS AND DISCUSSION

### 4.1. Descriptive Statistical Analysis

A descriptive statistical analysis was performed to offer a comprehensive summary of the features of each variable analyzed in the study. This analysis presents a summary of data related to Audit Fee, Audit Opinion, Audit Tenure, and PAFs in relation to Auditor Switching. Through this analysis, the researcher gains insight into the distribution patterns, central tendencies, and variability of each variable prior to further inferential

deviation of 1.267. This indicates that audit fees among organizations are pretty uniform, with data clustered around the average. The Audit Opinion variable exhibits a mean of 1.00 and a standard deviation of 0.63, suggesting that most companies obtained unqualified views, accompanied by a limited data dispersion. The mean audit tenure is 1.52, with a standard deviation of 0.681, indicating that the majority of organizations sustain short to medium audit partnerships. PAF variable has a mean of 0.35 and a standard deviation of 0.476, suggesting that the majority of corporations engage non-Big Four firms, with significant variability in PAF size selection.

### 4.2. Multicollinearity Test

To make sure the independent variables weren't highly correlated with each other, which could have affected the

reliability of the model's parameter estimations, a multicollinearity test was run before the logistic regression analysis. The following table displays the outcomes of the multicollinearity test:

Table 2. Multicollinearity Test

	Tolerance	VIF
Audit Fee	.512	1.952
Audit Opinion	.991	1.009
Audit Tenure	.993	1.007
PAF	.513	1.949

Source: Processed by the researcher.

A thorough examination of the model's independent variables using multicollinearity tests showed that every one of them had VIF values below 10 and tolerance values over 0.10. Based on these criteria, we can say that there is no evidence of multicollinearity among the logistic regression model's independent variables. Consequently, each independent variable—Audit Fee, Audit Opinion, Audit Tenure, and PAFs—is statistically independent of one another, thereby avoiding any distortion in the estimation of regression coefficients. This finding strengthens the validity of the model developed to examine the influence of these variables on the decision to switch auditors.

#### 4.3. Model Fit Test (Goodness of Fit)

Before interpreting the results of the logistic regression, it is essential to conduct a goodness of fit test to ensure that the developed model appropriately fits the observed data. One commonly used method for this purpose is the Hosmer and Lemeshow Test, which evaluates how well the regression model predicts the observed values accurately. The outcomes of the model fit assessment are displayed in the subsequent table:

Table 3. Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	3.849	8	.870

Source: Processed by the researcher.

The logistic regression model's suitability for fitting the data was assessed using the Hosmer and Lemeshow method. The results of the test showed a 0.870 significance level and a chi-square value of

3.849. Since  $0.870 > 0.05$ , the significance value is greater than 0.05, we accept the null hypothesis ( $H_0$ ). Due to the lack of statistical significance between the predicted and actual data, we may conclude that the logistic regression model well predicts the probability of audit switching. In order to understand why the corporation decided to switch auditors, the model correctly outlines the interrelationships between Audit Fee, Audit Opinion, Audit Tenure, and PAFs.

#### 4.4. Hypothesis Testing Results

To examine the individual effects of each independent variable on auditor switching, this study employed partial hypothesis testing using logistic regression analysis. This method was selected for its ability to assess the relationship between independent variables—whether categorical or continuous—and a binary dependent variable, namely the auditor switching decision. Here is a comprehensive table displaying the outcomes of the hypothesis testing:

Table 4. t-Statistic Test

	B	Sig.	Exp(B)
Audit Fee	.037	.828	1.038
Audit Opinion	17.96 3	1.00 0	63,271,64 0
Audit Tenure	-2.991	.000	0.050
PAF	.127	.782	1.135
Constant	- 15.99 2	1.00 0	0.000

Source: Processed by the researcher.

According to Table 4, the t-test findings demonstrate that the Audit Fee variable possesses a significant value of 0.828 ( $0.828 > 0.05$ ), resulting in the rejection of hypothesis  $H_1$ . This suggests that audit fees do not have a significant influence on the decision to switch auditors among manufacturing companies listed on IDX during the 2021–2023 period. The finding implies that the magnitude of audit fees is not a key determinant in auditor replacement decisions within this sector. Likewise, the

Audit Opinion variable, with a significance value of 1.000 ( $1.000 > 0.05$ ), results in the rejection of hypothesis  $H_2$ , indicating that the type of audit opinion received does not significantly affect auditor switching decisions in this study's context.

In contrast, the Audit Tenure variable shows a significance value of 0.000 ( $0.000 < 0.05$ ), supporting the acceptance of hypothesis  $H_3$ . This result demonstrates that the length of the auditor's engagement significantly influences a company's tendency to switch auditors. It supports the assumption that both overly extended and very short auditor-client relationships can impact a company's decision to seek a new auditor. Meanwhile, PAFs variable has a significance value of 0.782 ( $0.782 > 0.05$ ), leading to the rejection of hypothesis  $H_4$ . This indicates that the size of the audit firm does not significantly affect the decision to switch auditors, suggesting that firm size is not a primary consideration for manufacturing companies when making auditor replacement decisions.

#### 4.5. F-Test Results

The results of the F-test reveal a significance value of 0.000, which is below the 0.05 threshold. This indicates that, collectively, the independent variables—Audit Fee, Audit Opinion, Audit Tenure, and PAFs—have a statistically significant influence on a company's decision to switch auditors. Thus, the logistic regression model employed in this study is considered valid and capable of explaining the variability in auditor switching based on the combined effect of the four independent variables.

#### 4.6. Coefficient of Determination

The coefficient of determination test shows a Nagelkerke R Square value of 0.331, meaning that 33.1% of the variation in auditor switching can be explained by the independent variables included in the model: Audit Fee, Audit Opinion, Audit Tenure, and PAF Size. The remaining 66.9% is attributed to other factors not captured by the current model. This result suggests that while the model has a moderate explanatory power, additional variables outside the scope of this

study may also influence auditor switching decisions.

#### 4.7. Discussion: Audit Fee Effect on Auditor Switching

The findings of this study demonstrate that audit fees do not significantly impact the choice to change auditors. This finding can be attributed to the fact that the differences in audit fees across public accounting firms are generally not substantial enough to serve as a decisive factor in management's decision-making process. Instead, company management tends to prioritize more strategic considerations—such as the auditor's reputation and the length of the auditor-client relationship—over mere cost efficiency (22). This suggests that variations in audit fees offered by different PAFs are not sufficiently meaningful to drive auditor switching. Similarly, Rahmadhani et al. (23) argue that audit fees are often perceived as fixed or marginal costs and thus do not play a critical role in motivating auditor change. In contrast, audit tenure emerges as a more influential factor, as excessively long audit relationships may raise concerns over auditor independence, potentially prompting companies to change auditors.

This phenomenon can be further understood from a practical perspective. The margin of audit fees among PAFs, particularly those within the same tier in terms of reputation and operational scale, tends not to differ significantly. As a result, fee differences become less relevant to management when they do not yield substantial economic benefits. Rahmadhani et al. (23) emphasize that companies are more concerned with the long-term risks to audit quality and auditor independence—factors that are more accurately reflected in audit tenure rather than in audit service costs. Therefore, while audit fee is included as a variable in this study's model, in practice, it does not serve as a primary determinant of auditor switching. Instead, audit tenure is a more substantial indicator, as it reflects the potential risks associated with prolonged auditor-client relationships and the need for companies to

maintain objectivity and audit quality over time.

#### **4.8. Discussion: Audit Opinion Effect on Auditor Switching**

Audit opinion has no significant impact on the decision to switch auditors, according to this study's conclusions. This can be attributed to the perception that audit opinions are part of a routine and standardized audit process, and therefore, they are not always a strategic factor in management's decision-making. Audit opinions tend to be descriptive, static, and relatively uniform—particularly because most companies receive an unqualified opinion—thus failing to provide a strong signal for companies to consider changing auditors. Furthermore, management generally values long-term relationships with auditors who have a deep understanding of the company's business conditions and internal processes.

The findings are supported by Kirana et al. (8), who argue that audit opinion does not significantly influence auditor switching because companies prioritize the stability of their auditor relationships over reactions to opinions that tend to be similar across clients. Consistent with these results, a study by Lewier et al. (24) in the context of manufacturing firms in China also found that audit opinion is not a primary factor considered in auditor switching decisions. Instead, companies focus more on other aspects such as auditor independence, audit tenure, and auditor performance as more relevant considerations.

Moreover, Lewier et al. (24) and Yuesti et al. (25) explain that audit opinions are retrospective in nature and do not always comprehensively reflect actual risks or audit quality, thereby limiting their influence on strategic decisions like auditor switching. That being the case, audit opinion is clearly not the main factor when it comes to auditors deciding to move jobs. Instead, businesses prioritize aspects that show strategic value in the long run, like the auditor-client relationship, the public accounting firm's

credibility, and the audit's neutrality and sustainability.

#### **4.9. Discussion: Audit Tenure Effect on Auditor Switching**

The study repeatedly shows that the amount of time an auditor has been working with a client impacts their independence, which in turn influences the choice to switch auditors. The duration of the audit engagement correlates positively with the likelihood of personal relationships that may compromise the auditor's neutrality in executing their responsibilities. (22) discovered that audit tenure strongly influences companies' decisions to alter auditors, as firms often rotate auditors to preserve audit objectivity and quality. This finding is further supported by Dewi et al. (3), who suggest that an appropriate duration of the auditor-client relationship can lead to more credible audits, whereas an excessively long tenure may pose risks to auditor independence.

Moreover, Alhazmi et al. (26) indicate that an excessively long audit tenure can potentially decrease the quality of financial reporting, prompting companies to respond by switching auditors to preserve audit integrity and stakeholder confidence. This finding reflects a global trend in which companies increasingly recognize that prolonged auditor relationships, if left unchecked, may introduce professional bias. Therefore, audit tenure not only represents the length of the working relationship but also serves as a critical indicator in assessing auditor independence. By considering this factor, companies can sustain audit quality through strategic decisions such as auditor switching.

#### **4.10. Discussion: PAFs Effect on Auditor Switching**

As per the findings of this research, the choice to switch auditors is not significantly impacted by PAFs. This is because decisions to change auditors are more often influenced by strategic factors such as the need for independence, audit efficiency, and the company's internal conditions, rather than merely the scale or PAFs (27). Similarly,

Huda et al. (7) and Fianti and Badjuri (28) found that companies do not consider the size of the PAF as a primary factor; instead, they prioritize the company's financial capacity to pay audit fees and the suitability of audit services to their specific needs. This is further supported by Mattar et al. (27), who demonstrate that variables like company size are more relevant in influencing auditor switching decisions, whereas PAF size is not statistically significant.

Furthermore, Dimiyati et al. (29) add that in practice, companies tend to focus more on changes in management, financial conditions, and the sustainability strategy of the audit process when selecting a new auditor, rather than solely on the reputation or size of the accounting firm. Therefore, although PAF size is often associated with higher audit quality, it does not necessarily serve as a strong rationale for companies to switch auditors. As explained by Dimiyati et al. (29), the decision to change auditors is primarily based on a comprehensive evaluation of the company's specific needs, rather than the motivation to move to a larger or more well-known firm. Consequently, PAF size is not a major determinant in auditor switching decisions but rather one of many contextual factors that may be considered.

## 5. CONCLUSION

This study's findings indicate that audit fee, audit opinion, and PAFs do not

significantly influence the decision to change auditors. The disparities in prices among PAFs are generally minimal and regarded as fixed or marginal expenditures, prompting companies to prioritize other strategic elements, such as the auditor's reputation and the continuation of the auditor-client relationship. Likewise, audit opinions, which are uniform and descriptive, frequently fail to accurately represent the company's actual risk situations and hence seldom provide a compelling rationale for altering auditors. The size of the PAF also does not significantly influence auditor switching decisions, as companies prioritize specific needs, internal conditions, and service suitability over merely choosing larger firms perceived to have higher reputations.

Conversely, audit tenure significantly impacts auditor rotation. Prolonged relationships between auditors and clients increase the possible risk of diminished auditor independence. Companies tend to consider auditor rotation as a means to maintain objectivity, especially when the tenure period has become excessively long. Findings from various studies indicate that audit tenure serves as an important indicator for maintaining audit quality and avoiding personal ties that may compromise auditor neutrality. Therefore, compared to other variables, audit tenure represents a more substantial factor in the strategic decision to switch auditors as an effort to uphold the integrity and credibility of financial reporting.

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