

JIM UPB

Journal of Management Studies Program
Universitas Putera Batam Vol.10 No.02

ANALYSIS OF FACTORS AFFECTING AUDITOR SWITCHING IN INDONESIA

Sunarto Wage¹⁾, Nanda Harry Mardika²⁾, Syahril Effendi³⁾

¹⁾Accounting Study Program, University Putera Batam

^{2),3)}Management Study Program, University Putera
Batam Email: sunarto@puterabatam.ac.id

ABSTRACT

This study's goal is to ascertain the impact of The goal of this study is to identify the factors that affect auditor turnover, including auditor opinion, financial distress, client business growth, and KAP size. The LQ 45 index businesses listed on the Indonesian Stock Exchange for the years 2018 through 2021 made up the study's population. 15 businesses were chosen as a sample using the purposive sampling method. Using Software Reviews, analyze survey data using multiple linear regression analysis 9. The findings of this study indicate that auditors' ability to move firms is influenced by audit opinion and margin size. At the same time, the turnover of auditors is unaffected by client firm development and financial difficulty.

Keywords: audit opinion, financial distress, company growth, KAP size, switching auditors.

INTRODUCTION

All businesses that are listed on the Indonesia Stock Exchange (IDX) are required to make their independently audited financial accounts public. The outcome of long-term success in addressing malignancy during the specific era is the response to malignancy. Financial skepticism that has been certified by a public accounting firm registered with the Capital Market Supervisory Agency and is hazily compliant with Financial Accounting Standards (SAK) (BAPEPAM). Public accounting services are becoming more and more scarce as more businesses go public. The financial report is the end product of the accounting process and does not serve as a channel of communication with those who have obligations. It comprises financial information for the organization (Pradita, Ayu, and Laksito, 2018).

The financial report's objective is to provide data on the company's financial condition, financial performance, and financial position. The company's disclosures must adhere to the accounting rules that are generally accepted by the public. for financial reports to include accurate, comprehensive, and simple-to-understand information. In response to this, Indonesia has been ripping up the language regarding auditor switching which is regulated in the regulation of the Minister of Finance of the Republic of Indonesia Number 17/PMK.01/2008 concerning Public Accountant Services, the regulation is an improvement from regulation 3/PMK.01/2008. Public Accountant and regulations Minister of Finance of the Republic of Indonesia Number

423/KMK.06/2002 regarding Public Accountant Services. In Article 3 paragraph 1, the provision of audit services for financial statements is done by KAP for six (six) years in a row and a public accountant for three (three) years in a row with the same client. General audit services on financial reports can be exhausted for one year closing the books through KAP (article 3 paragraph 3).

Professional Requirements for Accountants IAPI (2011) SA Section 110 (PSA No. 02) calls for an independent auditor of fairness to examine a custodial sentence and state any challenges to its fairness in a meaningful way, the defense's stance, and the findings of a business audit. Indonesian finance The financial report serves as a vehicle for the auditor to identify his supervisor or, if necessary, to state. no membership in an opinion. It must specify whether the audit adhered to the common auditing standards that are consistent with the Indonesian Institute of Certified Public Accountants as well as that the sample is not a member's opinion (IAPI).

Effects of the government regulation's implementation, specifically PP No. 20/2015 regarding the practice of public accounting. According to paragraph 1 of Article 11 of PP No. 20/2015, the KAP is not necessary to correlate the new KAP with the condition of the name. One of the rules Indonesian corporations must follow in order to promote auditors ' independence is the requirement for auditor rotation. Switching auditors is both required and optional. While the voluntary switching of auditors is the change of auditors carried out by the library (Klen) from outside the country, the mandatory auditor switching refers to the change of customers who can obtain the auditor in accordance with the regulations that have already been accompanied by the permanentdering. The Indonesian government's need for new auditors is met by thechange of auditors in Indonesia is served by the compulsory but still of done work.

According to (Rahayu, 2015) is a company where there is harmony or stability between the proprietors and the agent. There is an existing relationship between the principal and the agent, with the agent acting as the party to do tasks that the principal finds important. To ensure that the business person receives the highest profit at the lowest cost through to the agent, the firm is separated from the business owner.

Indicated that there are drawbacks to the task. management of the business as a manager who ought to be able to optimize corporate advantages. The use of the company's data may not be transparent as a result of this split. There may be a disagreement between the principal and the agent as the company's business grows. The conflict that occurs between the principal and the agent is due to the asymmetry of information that occurs because the agent has more information than the principal (Rahayu, 2015).

It is vital to have the third party as an intermediate to lessen the dispute between the primary and the agent. In the theory of agency, the independent auditor serves as a mediator between the agent and the principal, where each party has diverse interests. In addition, the independent auditor helps to lower the cost associated with selfishness. Additionally, a private auditor who works for the health minister has an opinion on the accuracy of the financial records of the businesses he has reviewed. (Deddy Kurniawansyah et al, 2018).

Auditor passis the change of KAP and auditor who is appointed by the company (client). Auditor switching is done to address the issue of auditor independence in maintaining an opinion on the client's financial reports, because it is feared that the

length of the auditor-client relationship (audit tenor) could potentially produce an unhealthy working environment. Auditor switching can be divided into two types, namely changes that are heavy (mandatory) and voluntary (voluntary). Auditor change is compulsorily (mandatory) done by the company according to the results of the government's regulations that apply in general, while voluntary auditor change is done by the company when there is no question.

In Indonesia, audit rotation has been regulated by perudinari in the Regulation of the Minister of Finance Number: 17/PMK.01/2008 Article 3 concerning Public Accountant Services. In article 3 paragraph (1) the Minister of Finance decides to grant public audit services for financial statements performed by KAP for the longest period of 6 years in a row and by a public accountant for the longest period of 3 years in a row. While in article 3 paragraph (3) general audit services on financial reports can be returned to the same person through the KAP after 1 (one) financial year is not submitted through the KAP. with Government (PP) No. 20 of 2015 concerning the Practice of Public Accountants. Article 11 paragraph (1) contains the provision of audit services on historical financial information on an entity by a public accountant, which is limited to a maximum of 5 (five) consecutive financial years. Article 11 paragraph (4) stipulates that public accountants can re-administer audit services on historical financial information related to audited entities for 2 (two) financial years in a row for the non-Menkayen section of the public services. In this regulation, it is called paubling. return public accountant audit services.

An audit opinion is a paramatang mandate expressed by an auditor to a client company within the reasonableness of the audited account (Putra, 2014). Before the auditor issues an opinion, there are several stages or processes carried out by the auditor, who will later make a conclusion on the opinion given to the financial report of the client who has audited the company. The statement of the opinion issued by the auditor may be the statement that is expected by the client to be reasonable without any exclusions or other than reasonable without any exclusions.

Audit opinion is the auditor's opinion on the fairness of the financial report of the entity that has been audited. This fairness conveys materiality, financial position, results of operations and cash flows. The public opinion by the auditor on the client's financial report must emphasize the audit that meets the standard auditing standards and on its findings. In (IAPI, 2011) SA 508 (PSA No.29) there are several types of opinion that will be expressed by the auditor in relation to the financial report.

According to (Schmuck, 2013) financial difficulties are a sign that the company is in bankruptcy which is characterized by a decrease in the company's ability to generate income. In general, companies that experience financial difficulties and business uncertainty will create an incentive for companies to move KAP. The company is domana auditor switching because the company is unable to pay the audit fees charged by the KAP due to the company's risk planning.

The rate of growth will affect the ability to maintain profit. The size of the enterprise is a measure that describes the ability of the enterprise to maintain the position of the economy. The company's growth can be seen from the level of sales of a company. The higher level of performance of a company's management, the higher the company's performance is, the more persuasive it is to carry out its strategy (Utami 2015)..

After completing the systematic audit, the independent auditor prepares a report on the results of the audit by communicating the conclusions obtained and making recommendations regarding the audited financial report. Furthermore, the auditor asks the challenger (opinion) in the audit report report for a complaint to the users of the financial report. According to (Lisnawati, 2014), the report that the auditor reports the most is the standard sukuk report. The standard sukuk report is based on an independent auditor's opinion regarding the fairness of the client's financial statements in line with general accounting principles. There are five types of opinion that can be given by the auditor, namely (1) Najar's opinion without exception,

According to Umar Sekaran (2016), the conceptual framework is a conceptual model of how relaxation theory relates to various factors that have been identified as important. In this research, the hypothesis that is drawn up is H1. Allegedly Audit Opinion, Financial Distress, Client Damage Growth and KAP Size Simultaneously Significant Velodus to Auditor Switching, H2. significant in terms of auditor switching., H4: It is assumed that company growth has a significant effect on auditor switching, H5. It is suspected that the size of the velodu KAP is significant for auditor switching.

METHODS

Data Collection Techniques

The research used in this research is secondary data that can be taken from the financial report of the company Index LQ 45 listed in the Indonesia Stock Exchange (2018-2021) which is sourced from the official site of the Stock Exchange. According to (Sugiyono, 2018) Secondary data is data that is published by an organization that is not the manager. The method of collecting data that is used in this research is using the documentation method. The documentary method is a method of collecting data that can be obtained from documents, archival manuscripts, image data or photo blue prints, and so on, which in this document use the IDX's 2018 to 2021.

Technical Analysis Data

This study uses the regression variable category data handling model. Categorical variable regression is more often treated with logistic regression. The purpose of the logistic regression model with a quantitative response to the dependent variable is to evaluate the probability of individuals in an intermediary based on their own dependent variable. Because the characteristic model with the dependent variable is qualitatively different from the general model, the OLS method no longer fulfills the criteria and is replaced by logistic regression. If OLS regression is used for a categorical model, it will produce a biased interpretation (Widarjono, 2013). Linear Probability Model (LPM), Logit and Probit. Logistic regression in peresianiki this time utilizes the logit method.

RESULTS AND DISCUSSION

A. Multiple linear regression analysis

Regression analysis not only measures the strength of the relationship between three or more variables, but also indicates the direction of the relationship between the dependent variable and the independent variable.

Table 1 Logistics Regression Analysis

Dependent variable: Y
 Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)
 Date: 10.09.21 Time: 15:35
 Samples: 2018 2021
 Included observations: 60
 Convergence was achieved after 5 iterations
 Covariance coefficient was calculated using the observed Hessian

Variable	Coefficient	St. Wrong	z-Statistics	Prob.
C:	1.659492	1.028989	1.612741	0.1068
X1:	-1.504983	0.950746	-1.582950	0.1134
X2:	-1.264249	0.507081	-2.493189	0.0127
X3:	4.289361	2.448821	1.751602	0.0798
X4:	2.374500	1.141493	2.080170	0.0375
McFadden R-squared	0.330640	Mean dependent var		0.866667
SD dependent var	0.342803	SE of the regression		0.296513
Akaike information criterion	0.692348	Square deposit of money		4.835593
Schwarz criterion	0.866877	Log probability		-15.77044
Hannan-Quinn criterion.	0.760616	Deviation		31.54087
rest. Deviation	47.12094	rest. the log likelihood		-23,56047
LR statistics	15.58006	Mean log likelihood		-0.262841
Prob (LR Stats)	0.003638			
Obs with Dep=0	8	o'clock General obs		60:
Obs with Dep=1	52:			

Logistics Regression Analysis Results

On the basis of the logistic regression equation, the results can be directly interpreted from the results that are seen in the linear regression model. To interpret, the antilog of the coefficient is given. The logistic regression equation before can be interpreted as follows.

1. For the Audit Opinion variable, the coefficient value is -1.504983 with the antilog value of the odds ratio X1 as 2.0326 which means that each time it happened Auditor Switching and other independent variables are constant, then it predicts pawitching2. Enterprise Index LQ45.
2. For the Financial Distress variable, the coefficient value is -1.264249 with the antilog probability ratio value X2 as 1.0151 which means that each previous Auditor Switching and other independent variables are constant, then calculated as 1.0151 Auditor Switching and other independent variables are constant, then educated, switch 1. Enterprise Index LQ 45.
3. For the Client Company Growth variable, the coefficient value is 4.289361 with the antilog of X3 odds ratio value as 24.0171 which means that each time Auditor Switching and other independent variables are constant, then it is

predicted that Auditor switching will increase as 24.0171 times higher for auditor switching in Enterprise Index LQ45.

4. For the KAP size variable, the coefficient value is 2.374500 with the antilog of the odds ratio X2 as 12.0885 which means that each time Auditor Switching and other independent variables are constant, so educate, auditors, auditors, auditors, 2.0885. Index LQ 45.

Table 2 Regression Model Feasibility

	That's all 8 o'clock	8.000000	52: 52.0000	60: 6.84052
HL statistics	6.8405		Prob. Chi-Sq (8)	0.5539
Andrews statistics	38.1920		Prob. Chi-Sq (10)	0.0000

In table 4.5 above, it can be concluded that the model qualification test which is similar to the results from the Hosmer and Lemeshow Test shows Probabilities Not publishing is 05539. From the test results, it shows that the criteria for remodelling are digresikin. The Chi Square value, which is $0.5539 > 0.05$, means that there is no need for civilization in the estimation data of the logistic regression model with the refinement observation data, this indicates that the Kiyotane regression model is worthy of this research.

Table 3 Coefficient of Determination (R2)

McFadden R-squared	0.330640	Mean dependent var	0.866667
SD dependent var	0.342803	SE of the regression	0.296513
Akaike information criterion	0.692348	Square deposit of money	4.835593
Schwarz criterion	0.866877	Log probability	-15.77044
Hannan-Quinn criterion.	0.760616	Deviation	31.54087
rest. deviation	47.12094	rest. the log likelihood	-23,56047
LR statistics	15.58006	Mean log likelihood	-0.262841
Prob (LR Stats)	0.003638		
Obs with Dep=0	8 o'clock	General obs	60:
Obs with Dep=1	52:		

Based on Table Can be ditunatura in the column McFadden R-squared sibagan value 0.330640 or 33% sibagan. That is, the X member variable, affects 33% of the Y variable, while the remaining 66% is influenced by other variables that are not relevant in this research.

TEST hypothesis

Table 4 Z Statistic Test Results

Dependent variable: Y
 Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)

Date: 10.09.21 Time: 15:35

Samples: 2018 2021

Included observations: 60

Convergence was achieved after 5 iterations

Covariance coefficient was calculated using the observed Hessian

Variable	Coefficient	St. Wrong	z-Statistics	Prob.
C:	1.659492	1.028989	1.612741	0.1068
X1:	-1.504983	0.950746	-1.582950	0.1134
X2:	-1.264249	0.507081	-2.493189	0.0127
X3:	4.289361	2.448821	1.751602	0.0798
X4:	2.374500	1.141493	2.080170	0.0375
McFadden R-squared	0.330640	Mean dependent var		0.866667
SD dependent var	0.342803	SE of the regression		0.296513
Akaike information criterion	0.692348	Square deposit of money		4.835593
Schwarz criterion	0.866877	Log probability		-15.77044
Hannan-Quinn criterion.	0.760616	Deviation		31.54087
rest. deviation	47.12094	rest. the log likelihood		-23,56047
LR statistics	15.58006	Mean log likelihood		-0.262841
Prob (LR Stats)	0.003638			
Obs with Dep=0	8	o'clock General obs		60:
Obs with Dep=1	52:			

Based on table 4.8 the Z (Partial) test values carried out using Eviews version 9.0 for windows can be as follows.

a. Influence of Opinion Auditor pass

Influence Opinion Audit (X1) against Auditor Switching (Y). In the table the probability value of audit opinion 0.1134 is greater than 0.05 with a Z-statistical value as -1.582950. This means that audit opinion (X1) is greater than Auditor Switching (Y). So it can be concluded that the results of the first hypothesis (H1) are that the Audit Opinion (X1) is not partially verified against Auditor switching (Y).

b. Effect of Financial Anxiety Against Auditor Switching

Financial anxiety(X2) against Auditor Switching (Y). In the table the probability of financial anxiety value is 0.0127. is smaller than 0.05 with the z-Statistical value as -2.493189. Meaning Financial Distress (X2) affects Auditor Switching (Y). So it can be concluded that the results of the second hypothesis (H2) are that Financial Distress (X2) has a partial effect on Auditor Switching (Y).

c. The Effect of Client Firm Growth against Auditor Switching

Client Firm Growth Influence (X3) against Auditor Switching (Y). In the table, the probability value of KAP size 0.0798 is greater than 0.05 with a z-Statistical value as 1.751602. This means that the Client's Company Growth (X3) is not adequate. *Auditor pass*(Y). So it can be concluded that the results of the Ketiya

hypothesis (H3) are: The growth of the Client's Company (X3) does not veluduha partially on the Auditor switching (Y).

d. Effect of KAP Size against Auditor Switching:

Inverhan The size of the hood (X4) corresponds to the Auditor Switching (Y). In the table of probability values KAP size 0.0375 is smaller than 0.05 with a z-Statistic value of 2.080170 as meaning that the size of KAP (X4) has an effect on Auditor Switching (Y). Maca it can be concluded that the results of the third hypothesis (H4) are the size of KAP (X4) partially Auditor switching (Y).

Table 5 LR Test Results (Simultaneous)

Dependent variable: Y				
Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)				
Date: 10.09.21 Time: 15:35				
Samples: 2018 2021				
Included observations: 60				
Convergence was achieved after 5 iterations				
Covariance coefficient was calculated using the observed Hessian				
Variable	Coefficient	St. Wrong	z-Statistics	Prob.
C:	1.659492	1.028989	1.612741	0.1068
X1:	-1.504983	0.950746	-1.582950	0.1134
X2:	-1.264249	0.507081	-2.493189	0.0127
X3:	4.289361	2.448821	1.751602	0.0798
X4:	2.374500	1.141493	2.080170	0.0375
McFadden R-squared	0.330640	Mean dependent var		0.866667
SD dependent var	0.342803	SE of the regression		0.296513
Akaike information criterion	0.692348	Square deposit of money		4.835593
Schwarz criterion	0.866877	Log probability		-15.77044
Hannan-Quinn criterion.	0.760616	Deviation		31.54087
rest. deviation	47.12094	rest. the log likelihood		-23,56047
LR statistics	15.58006	Mean log likelihood		-0.262841
Prob (LR Stats)	0.003638			
Obs with Dep=0	8 o'clock	General obs		60:
Obs with Dep=1	52:			

Based on Table This test is to test whether the simultaneous influanar gain on Audit Opinion Financial distress Client enterprise growth and KAP size against Auditor switching. in the table results the LR value is calculated as 1.007907 with a probability value of LR statistics 0.003638 less than 0.05. This means that Audit Opinion, Financial Distress, Client Company Growth, and KAP Size are simultaneous with Auditor Switching.

Discussion

Effect of Audit Opinion on Auditor Switching

Based on variable Audit Opinion inverse Audit Opinion (X1) against Auditor Switching (Y). In the table the probability value of audit opinion 0.1134 is greater than 0.05 with a z-Statistical value as -1.582950 This means that audit opinion (X1) is not parental to Auditor Switching (Y). So it can be concluded that the results of the first hypothesis (H1) are Audit Opinion (X1) is not beautiful now partially against Auditor switching (Y)

This result is in line with the research carried out (Fitriani and Zulaikha, 2014), it states that audit opinion does not affect auditor switching. This means that the auditor's opinion provides useful information for the user of the financial statement, especially for the external party, because it is very useful for taking decisions. Companies that have or are not named Unqualified Opinions (WTP) are unable to predict the company will be subject to auditor switching, because the audit opinion is valid with the results of the examination of the fairness of the auditor's report predicting.

Effect of Financial Distress on Auditor Switching

Based on Financial Distress Variable Financial Distress (X2) against Auditor Switching (Y). In the table the probability value of Financial anxiety as 0.0127 is smaller than 0.05 with the Z-Statistic value as -2.493189. Meaning Financial Distress (X2) affects Auditor Switching (Y). So it can be concluded that the results of the second hypothesis (H2) are Financial Distress (X2) has a partial effect on Auditor Switching (Y).

This result is in line with the research conducted by Fitriani and Zulaikha (2014) which shows that financial anxiety affects the transition of the auditor. This means that the company that is currently experiencing financial difficulties has a strong incentive to perform a temporary audit. Where the higher the level of independence, which is equivalent to a company, it can be held accountable for the change of auditors compared to another company with a lower level of interest.

The Effect of Client Firm Growth on Auditor Switching

Based on Client Company Growth Variable (X3) against Auditor Switching (Y). In the table the probability value of 0.0798 is greater than 0.05 with the z-Statistical value as 1.751602. This means that the Client's Company Growth (X3) is not veludu in terms of Auditor Switching (Y). So it can be concluded that the results of the Ketiya hypothesis (H3) are that the Client's Company Growth (X3) is not partially satisfied with the Auditor switching (Y).

This is consistent with the research conducted by Aprianti and Hartaty (2016) stating that company growth does not affect auditor switching. has audited it, then the company will continue to monitor the KAP and when the size of the company is safe while auditing the transition.

The Effect of KAP Size on Auditor Switching

Based on KAP Size Variables (X4) against Auditor Switching (Y). In the table the probability value is 0.0375. The KAP size is smaller than 0.05 with the z-Statistical value as 2.080170. This means that the KAP size (X4) is influent on Auditor Switching (Y). So it can be concluded that the results of the Ketiya hypothesis (H4) are that the KAP size (X4) has a partial effect on auditor switching (Y). This is consistent with the research done by Khasanah & Nahumury (2015) and Nurul Nur Apriyani (2018). The company wants a good reputation, then the company must provide information that is

good to the public. Malay audited financial reporting by KAP Big Four more by the public, KAP Big Four more capable audit report that: High quality as well as public response to companies from: KAP not big four. To maintain reputation both from the public, the company will have a KAP with better quality and has a level of credibility that: tall: so as to improve quality financial reporting reliability.

CONCLUSION

Based on the data and results of the previous research, the following conclusions can be drawn:

1. Audit Opinion, Financial Distress, Client Company Growth and KAP Size Simultaneously Significant to Auditor Switching.
2. Audit Opinion is not veldoh semperor significant with auditor switching.
3. Company Growth Clients do not veldobu match switching auditors.
4. KAP size has a significant effect on auditor switching.

REFERENCE

- Agusrianda, RAS Surya, & D. (2014). Analysis of Factors Affecting the Switching of Public Accounting Firms (Auditor Switching). *Let's Fekon* 1(2).
- Agustina, T, A. and Z. (2014). Factors Influencing the Opinion of Going Concern on Manufacturing Companies Listed on the IDX. *Diponegoro Journal of Accounting*, Vol.2, 1–15.
- Aprilia, R., & Effendi, B. (2019). Effect of Management Change, Public Ownership and Financial Distress on Auditor Switching. *STATERA: Dan Kevanan Journal of Accountancy*, 1(1), 61–75.
- Ayu, S., Pradita, P., & Laksito, H. (2015). Analysis of Auditor-Client Relationships. Factors Affecting Auditor Switching. *Analysis of Huphangan 72 Auditor-Client. Factors Affecting Auditor Switching*, 4(2), 988–997.
- De Angelo, LE (1981). Auditor size and audit quality. *Journal of Accounting and Economics* 3(3), 183–189.
- Dwiyanti, RME, & AS (2014). Factors Affecting Auditor Switching Voluntary. *Diponegoro Accounting Journal* 3 (3).
- Faradila, Y., & Yahya, MR (2016). Effect of Audit Opinion, Financial Distress, and Growth of Client's Company on Auditor Switching. *Journal of Student Science, Economic Accountancy (JIMECA)*, 1 (1), 81-100.
- Fitriani, and Zulaikha. 2014. "Analysis of Factors Affecting the Transition of Voluntary Auditors in Indonesian Manufacturing Companies." *Diponegoro Journal of Accounting*
- Ginting, Suriani, and Linda Suryana. 2014. Analysis of Factors Affecting Going Concern Audit Opinions on Manufacturing Companies on the Indonesia Stock Exchange. *Journal of Microscientist Economics*. Vol.4, No. 2, Pg 111-120
- Gunady, F., & YM (2016). Factors Affecting the Loss of Manufacturing Companies Listed on the IDX in 2008-2012 Change of KAP Mendiyan. *Tax and Accounting Review* 3(2).
- www.idx.co.id
- Indonesian Institute of Accountants. (2009). Presentation of Financial Accounting Standards No.1 (Revised 2009) Presentation of Financial Statements.
- I Wayan Deva Widia (2014) Putra E-Journal of Accounting, Udaana University 8.2 (2014). 308-323

- Juliantari, NWKA, and R. (2016). Auditor Switching and Factors Affecting It. *Udaana University Accounting E-Journal* 3(3)., 213-226.
- Khasanah, I., & JN (2018). Factors affecting auditor turnover in manufacturing companies listed on the Indonesia Stock Exchange (IDX). *The Indonesian Accounting Review* 3(2), 200–2012.
- Maulina, and N. (2019). Analysis of the Factors Affecting the Company Mendiyan Auditor Switching Voluntary. *Diponegoro Accounting Journal* 2 (3).
- Pawitri, Ni MP, & KY 2015. (nd). Effect of Audit Delay, Audit Opinion, Auditor Reputation and Management Change on Voluntary Auditor Switching. *Udayana University Accounting E-Journal.*, pp 218-224.
- Putra, IWDW (2016). Effect of Financial Distress, Rentability, Company Growth and Audit Opinion on Auditor Change. *Journal of Accounting Udaana University.*, 308-323.
- Pratiwi, IDAA, & Muliarta RM, K. (2019). Effect of Financial Distress, Company Size, and Audit Delay on Auditor Change. *E Journal of Accounting*, 26, 1048. <https://doi.org/10.24843/Eja.2019.V26.I02.P0>
- Realize, Realize & Putra, Emil & Tukino,. (2019). Effect of Perfectionistic and Brand Conscious on Consumer Decision-making Style of Young Adult in Batam in Mobile Phone Purchase. 8. 309-312. 10.35940/ijeat.F1050.0986S319.
- Sugiarti and Pramono. (2016). Management, Audit Opinion, Financial Distress, KAP Size, and Client Company Size on Auditor Switching in Real Estate and Property Companies on the IDX. *Let's Fekon* 1(2).
- Sugiyono. 2018. *Quantitative, Qualitative and R&D Research Methods*. Appeal: ALFABETA
- Widiastari, PA, & Yasa, GW (2018). Effect of Profitability, Free Cash Flow, and Firm Size on Firm Value. *Accounting E-Journal*, 23(2), 957-981
- Wijaya, RMAP (2013). Factors Affecting the Change of Auditors By Clients. *Journal of Accounting, Faculty of Economics and Business, Brawijaya* 1(1).
- Wijayanti, MP 2010. *Huphangn Auditor-Client Analysis. Factors Affecting Auditor Switching in Indonesia*, Diponegoro University Thesis, Semarang