

Auditor Switching Why?

by Eny Maryanti

Submission date: 21-Feb-2022 10:44AM (UTC+0700)

Submission ID: 1767164951

File name: Auditor_Switching_why.pdf (196.43K)

Word count: 5065

Character count: 27112

Auditor Switching, Why?

Eny maryanti¹; Santi Rahma Dewi²; Herlinda Maya Kumala Sari³

University of Muhammadiyah Sidoarjo^{1,2,3}

Email : enymaryanti@umsida.ac.id ¹; santirahma.d@gmail.com²

mayanyil18@gmail.com³

2

Abstract

This study aims to obtain empirical evidence about the factors that influence voluntary auditor switching. The independent variables used in this study are audit opinion, KAP size, company size, Financial distress, audit committee. The object of this research is companies in the manufacturing sector which were listed on the Indonesia Stock Exchange during 2014-2018. Data were analyzed logistic regression analysis. The result of this study indicates that audit opinion, company size, financial distress and audit committee have no effect on auditor switching.

Keyword : Auditor switching, Company size, Financial distress

INTRODUCTION

The financial performance of a company is presented in financial statements. Financial statements are records of a company's financial condition in the accounting period. Financial statements should be presented in accordance with the actual company's condition, for which financial statements must be reliable and accurate. Some Parties use financial statements such as internal company and external parties of the company, because the users of financial statements in need of financial statements that can be trusted by the information then the company needs the other party in examining and judging from the financial report. Auditors can give confidence to all parties who have an interest in the company.

Independence is a condition for a professional auditor in carrying out its duties to examine the fairness of financial statements. When an auditor and client engage in special relationships, the independence of the auditor will be questioned. According to Wijaya and Pangky (2013) An auditor must be independent because to maintain the reputation of the public accounting firm itself and also to provide the correct information to the client. According to Christiawan (2004) Independent means that auditors have freedom to issue opinions and are not easily influenced. The rotation obligation of the auditor is also governed by regulation of the Minister of Finance No.

17/PMK. 01/2008 Regarding the auditor's rotation obligation of the alliance time restriction. The family relationship between the auditor and the company was created because the alliance had a long period of time. According to Nasser et al (2006) states "The family relationship between the auditor and the company could threaten the quality degradation and competence of auditors when evaluating the audit evidence".

.Auditor switching is a public accountant office that was replaced from the previous, implemented clients with the basis of government regulations or the wishes of the company itself. Basically, the nature of auditor turnover is mandatory and voluntary (voluntary). Mandatory substitution is a mandatory turnover of auditors on government regulations. If voluntary, the factors that affect the auditor's turnover come from the client itself. Auditor Switching can be influenced by several factors, for the first factor that affects auditor switching is the opinion of audit. Audit opinions can be defined as a report on the results of the assessment of financial statements provided by a registered public accountant to the company. The audit opinion consists of five types. There are a few things that can cause the auditor to not publish the report in the raw form. The following 2 categories of deviations from reports of raw forms, namely: (1) Report the raw form with paragraph explanation, (2) other types of opinions such as reasonable opinions with exceptions, unreasonable opinions, refuse to give opinions. According to Satriantini, et al. (2014); Juliantari and Rasmini (2013); Wulandari (2019) proves that the statistical audit opinion does not affect the change of Public Accountant Office. However, unlike the research results of Faradila and Yahya (2016) proved that the audit opinion significantly affects the Auditor switching.

The next factor that affects the auditor switching is the size of the public accountant office. The company will usually look for a public accountant firm that has high credibility, so that financial reports have high credibility for the users of financial statements. Large audit companies are considered to have a large reputation and have a high audit quality. According to Aprianti and Hartaty (2016); Wardana and Challen (2018); Ruroh and Rahmawati (2016) proved that the size of the public accountant firm significantly affects the auditor switching.

The next factor that affects auditors switching is the size of the company. Size of the company is a factor that can demonstrate how big or small the client company. The size of the company can be determined by total sales and total assets (Sembiring, 2008).

Widnyani and RM (2018) State the decision of the company in choosing a public accountant firm affected by the size of the company and will relate to the type of service required. Luthfiyati (2016); Ocktaviyany (2018) states the size of the company significantly affects the auditor switching. However, different from the research results of Fakhri et al (2018); Fauziyyah (2019) proves that the company size has no effect on the auditor switching. Furthermore, that affects auditor switching is financial distress.

Financial Distress is a state of the company experiencing financial difficulties. When the company experiences financial distress, will affect the auditor switching, where the company will look for auditors who can give an opinion like their wishes, but some who choose to keep using the old auditor because already know about the ins and outs of the company so it is expected to provide solutions on the financial problems they are facing. According to Faradila and Yahya (2016) proves that Financial distress has no effect on the auditor switching, the results are different from the research results of Manto and Manda (2018) stating that Financial distress affect the auditor switching. With good corporate governance is expected to improve the company's performance so that the use of resources can be used efficiently and effectively. Audit Committee is a component of good corporate governance that has the responsibility to keep the auditor can maintain its independence from the management. Safriliana and Muawanah (2019) proved that the Audit Committee has an effect on the auditor switching.

From the above background proved that many research on auditor switching because of the phenomenon in Indonesia often occurs auditors switching by the company in voluntary, so that research on Auditor Switching is still interesting to be researched because it is a question mark to know the factors that cause auditor switching voluntary done, and the results of the research is still interesting to be researched because of the results of inconsistent research. Based on the background, this research aims to identify the cause of auditor switching.

LITERATURE REVIEW

Agency theory

The agency's theory discusses the contractual relationship between the agent and the principal and the problem. The principal as a capital supplier provides confidence in the agent to manage its assets and the agent is obliged to report the asset's development to

the principal periodically. This relationship is governed by contracts called agency contracts (Jensen and Meckling, 1976). However, in its journey the expected relationship in harmony turned out to be a conflict, so it required a third party to bridge the conflict between the principal and the agent is the auditor.

Auditor turnover

Auditor switching is the substitution of public accountant firm implemented by the client on the basis of government regulations or the wishes of the company itself. In accordance with the regulations regarding the Auditor switching to maintain the independence of the auditor, there are some who argue that the existence of a switching auditor will be obliged to issue a cost that tends to be greater than the profit obtained. The parties who disagree with the Auditor switching are obliged to argue that the quality of audits produced by new auditors tends to decline because the Auditor is not familiar with client and client industry. On the other hand auditors switching too often also cause inconvenience to clients who are audited. During the initial audit process, auditors will inquire about the company's issues to the company's employees in order to determine the company's business environment.

According to U.S. General Accounting Office (GAO) 2003, conducting the auditor periodically will give the KAP a new point of view to delve into the case of new clients so that auditors are able to cope with complicated financial report problems with limited assignment period. The relationship between the KAP and the continuously extended client is at risk in lowering the quality and performance of the Auditor (Sumarwoto, 2006).

1. PMK No. 17/PMK. 01/2008 on Public Accountant services

The regulation on the substitution of Mandatory auditors in Indonesia is explained in KMK number 359/KMK. 06/2003 article 2 on the ' Public Accountant Services ' (amendment to the KMK number 423/KMK. 06/2002). This regulation explains that public Accountant Office can provide the longest audit service with 5 consecutive year book Limitation and 3 year consecutive book for public Accountant. The regulation was updated with regulation of the Minister of Finance No. 17/PMK. 01/2008 concerning "Public Accountant services". The renewal of the Minister of Finance regulation is intended to restrict the auditor's relationship with the client so that it can maintain an auditor's independence (Astyorini, 2015).

2. Regulation of the Government of Republic of Indonesia number 20 year 2015 about public accountant practice.

This regulation explains that auditors are limited to providing audit services for the longest 5 consecutive years, but actually the audit services of a client is never limited as long as it is eligible to use another KAP for 2 consecutive years (article 11 paragraph 1). Public Accountant who has been providing audit services to clients can provide audit services again after 2 consecutive years does not provide audit services (article 11 paragraph 4).

RESEARCH METHODS

Research approaches

This research uses quantitative-shaped research. According to Sugiyono (2014) Quantitative methods are often called positivistic, scientific and discovery methods. This method is called a quantitative method because of its research data in the form of numbers and analysis using statistics.

Variable identification

Independent variables:

Audit Opinion

The reputation of a company is one thing that must be very guarded. If the reputation of a company is bad, it will also affect the decrease in the confidence of the shareholders. Thus, issuers will always want an unqualified opinion from their auditors. If a company obtains an opinion other than the unqualified auditor, the company will likely change its audit. Audit opinion variables are given a symbol of OPINION and are proscribed with dummy variables and nominal scales. If the year with T symbol companies obtain an unqualified audit opinion is coded 0 and given code 1 if obtaining a code other than unqualified.

Size of public Accountant office

The size of the public accountant firm is a big little OF public accountant firm that can be determined from the linkage between the public accountant firm and the Big Four. The size of the public accountant firm is measured with a nominal scale and a dummy variable. The small potential to make more auditors turnover happens to clients who use the service of the Big Four public accountant firm. The company is given code 1 if in

year of t. Audited by public accountant firm not Big Four and given code 0 when audited Big Four

.Company size

The size of the company can be measured and determined using the company's total assets denoted by SIZE and using the ratio data scale and the Rupiah data unit. According to Widiawan and Meiranto (2011) Company size can be determined by the natural logarithmic formula of the total assets as follows:

$$\text{LnTA} = \text{Ln} (\text{TAt-0})$$

Description:

LnTA = logarithm Natural Total assets

TAt-0 = Total assets in year t where auditors switching

Financial Distress

Financial Distress is a condition or circumstance in which a company is experiencing a financial crisis. This will greatly impact the continuity of a company itself. Therefore, in such circumstances normally the company will be more binding to its auditors. Financial Distress can be described with the ratio of DAR to total debt divided by the total assets. The proportion of debt to asset ratio is proportional to the risk of financial difficulties. A company will enter the bankruptcy zone if the company's DAR ratio is more than 50%. This means that the company's debt is greater than the assets owned (Andra, 2012).

$$\text{DAR} = \frac{\text{Total debt}}{\text{Total assets}} \times 100\%$$

The higher value of the debt asset ratio will result in the opportunity of replacing the auditor by the company.

Corporate Good Governance

GCG in the study was procated by the audit committee where:

Audit committee = number of Audit committees within the company

Source: Ardianingsih (2013)

Dependent variables

Auditor switching

The dependent variable used is the substitution public accountant firm, which is the substitution of a public accountant office or an auditor who handles the company's financial statements. This audit variable switching is measured by dummy variables. If the company moved the public accountant firm it will be given a value of 1 and will be rated 0 if the client company does not change the public accountant firm

Population and samples

The population in this research is the entire company listed on the Indonesia Stock Exchange (IDX) The sample research used is a manufacturing company registered in IDX from 2014 to 2018 with simple random sampling method as many as 124 companies. Simple random sampling is a simple, randomized retrievals, so any research unit or unit of element of the population has the same opportunity to be selected into a sample.

Data Types and sources

This research uses the data type of secondary data. The source of the research data itself comes from data collected from various other sources that have existed before. The data used is an audit report, annual financial report and annual report of the company that has been listed on the Indonesia Stock Exchange in 2014-2018.

Data Collection Techniques

The data is collected by means of documentation. This technique will combine all useful information to solve the problem in the document.

Data Analysis

The tool to analyse is the analysis of logistic regression because it is dichotomy, so it can be known whether some of the factors that have been mentioned affect the HOOD change or not.

RESEARCH AND DISCUSSION

Table 1 shows that the block 0 gets a value of -2 log likelihood 109,567, Degree of Freedom (DF) = $N-1 = 124-1 = 123$. Chi Square table on DF 123 and probability 0.05 is:

149.8846 value-2 log likelihood (109,567) < X2 table (149.8846) then indicates ⁴ that the model before entering the independent variable is fit with the data.

From table 2 shows that the overall percentage value before the independent variable is inserted into the model: 83.9%.

From table 3 It is significant value 0.000 less than 0.05 this means it can be concluded that the model can be continued.

From table 4 showing results 1,000 more than 0.05 (5%) Indicates that research data can be analyzed with a regression logistic.

Auditor's opinion on Auditor Switching

From the table above, it can be concluded that the auditor's opinion does not significantly affect the results of $t > 0.05$. The results of this research are in line with the research results of Widnyani and RM (2018), Safrihana and Muawanah (2019), Efendy and Rahayu (2015) stating that the auditor's opinion is not concerned with the auditor switching but the results of this research are not in line with the research results of Faradila and Yahya (2016) stating that the auditor The results of this study proved that the auditor's opinion is important for users of financial statements due to the assessment of Auditors ³ on the fairness of a company's financial statements, so that any auditor's opinion does not make the company to replace the auditor because the opinion of the auditor is the opinion of the Professional and independent party.

Auditee felt the result of the audit is in conformity with the condition of the company auditee, so there is no need to change the auditor to give an opinion that is in accordance with the auditory wishes.

Size of public Accountant office on Auditor Switching

From the table above can be concluded that the size of the public accountant Office does not affect significantly because of the results $t > 0.05$. The results of this research are in line with the research results of Widnyani and RM (2018) which proves that the size of the public Accountant Office has no significant effect on the auditor switching. The results of the study were not in line with the research results of Safrihana and

Muawanah (2019) stating that the size of the public accountant firm ³ has a significant effect on the auditor switching. The results of this study proved that Auditee began to realize that the relevant and reliable data is more important in order not to disappoint users of the financial statements than to find a public accountant office that is easier to intervene or invited to give opinions as the auditee wishes. Choosing a reputable public accountant firm will determine the services provided so that it is expected to be able to create interest for the parties who want to invest, so this is the basis of the company using the KAP Big Four does not carry out the transfer of the non public accounting firm. On the other hand, many sample companies are still conducting an auditor switching from the public accountant non Big Four office to another public accountant firm that has a better reputation than the previous public accountant firm even though the transfer was not to the Big Four Public Accountant Office.

Company size towards Auditor Switching

From the table above, it can be concluded that the size of the company does not significantly deduce because the result is $1 > 0.05$. This result supports research conducted by Andra (2012), Fitriani (2014), Suarjana and Widhiyani (2015) and Pradhana and Saputra (2015) about the absence of indications of the size of the company's influential activities and responding to auditor switching. From the research activity, the research objects used are manufacturing companies with samples consisting of clients with total large assets but most of them are already using the Public Accountant Office non Big Four. This does not prove that the higher the assets of the company's wealth will make the company more utilizing the auditors who work according to the good standards, no matter the public accountant office is large or small.

Financial Distress against Auditor Switching

From the table above, it can be concluded that the size of the company does not significantly deduce because the result is $1 > 0.05$. This supports the research that has been done by Chadegani, DKK (2011), Andra (2012), Aprilia (2013), Salim Dan Rahayu (2014), Wijaya and Rasmini (2015) and Pradhana and Saputra (2015) about the absence of indications of an influential financial distress activity or responding to the

auditor switching. From the previous research activity, the research object used is a manufacturing company. This means that in manufacturing companies the financial distress will not change the company's provisions to migrate public accountant office

Audit Committee on Auditor Switching

From the table above, it can be concluded that the number of corporate audit committees did not affect significantly because of the result $0.999 > 0.05$. The results of this research are in line with the research results of Fenadi (2019) but not in line with the research results Safrihana and Muawanah (2019), Johari, and Hadiprajitno (2015) stating that the number of audit committees affect the auditor switching. The results of this research proved that the Audit Committee aims to provide financial statements of companies that have the value of reliability and truth, and to keep the independence of internal and external auditors. However, the number of audit committees will strive for the purpose of the audit committee to be achieved, so the number of audit committees will not affect the turnover of auditors because the main role of the Audit Committee is to provide the company's financial statements that have a value of reliability and truth So it will not attempt to seek the KAP in order to give opinions according to the Auditee wishes. Because the function of the Audit committee is to increase the independence of auditors.

CONCLUSION

The opinion of this auditor has no effect on the auditor switching, the result of this research proves that the opinion of the auditor is important for the users of financial statements because it is a valuation of auditors to the justice of the Company's financial statements, so that any opinion of the auditor does not make the company to replace the auditor because the opinion of the The size of the public Accountant Office has no effect on switching auditors, the results of this study proved that the auditee began to realize that relevant and reliable data is more important in order not to disappoint users from financial reports rather than seeking public accountant's office that is easier to intervene or invited to give opinions as Auditee wishes. The size of the company does not affect the auditor switching, does not prove that the company is more utilizing the auditors who work according to good standards, no matter the public accountant office

is large or small. Financial difficulties have no effect on the auditor switching, the company assumes that the old auditor has understood the condition of the company, if the company replace with the new auditor then become confused if the new auditor assess the company's financial statement. Audit Committee has no effect on auditor switching. Nevertheless, the number of Audit Committee will strive to achieve the objectives of the Audit committee, so the number of Audit committee will not affect the turnover of auditors because the main role of the Audit Committee is to provide the financial statements of companies that have the value of reliability and truth therefore, will not attempt to seek public accountant office to give opinion according to the auditory wishes. Because the function of Audit committee is to increase the independence of auditors.

REFERENCES

- Andra, Ichlasia Nurul. 2012. Faktor-Faktor Yang Mempengaruhi Auditor Switching Setelah Ada Kewajiban Rotasi Audit Di Indonesia. Fakultas Ekonomika dan Bisnis.
- Aprianti, Siska dan Hartaty, Sri . 2016. Pengaruh Ukuran KAP, Ukuran Perusahaan Klien, dan Tingkat Pertumbuhan Perusahaan Klien, Terhadap Auditor Switching. *Jurnal ACSY*. Vol 4 No. 1
- Ardianingsih, A. (2013). Hubungan Komite Audit Dan Kompleksitas Usaha Dengan Audit Fee. *Jurnal Ekonomi Dan Bisnis* Vol. 13 No. 02: 20–28.
- Chadegani, Arezoo Aghaei, Zakiah Muhammaddun Mohamed dan Azam Jari. 2011. The Determinant factors of auditor switch among companies listed on Tehran Stock Exchange.
- Challen, Auliffi Ernian dan Waradana, Ridho. 2018. Pengaruh Ukuran Kantor Akuntan Publik (KAP), Ukuran Perusahaan dan Opini Audit Terhadap Auditor Switching. *Majalah SAINSTEKES* Vol.5 No. 2: 112-121.
- Christiawan, Yulius Jogi. 2004. Kompetensi dan Independensi Akuntan Publik: Refleksi Hasil Penelitian Empiris. *Jurnal Akuntansi dan Keuangan* 4 (2):pp. 79-92.
- Fakhri, Muhammad, dkk. 2018. Pengaruh Opini Audit, Ukuran Kantor Akuntan Publik dan Ukuran Perusahaan Terhadap Auditor Switching. *E-Proceeding of Management*. Vol 5 No 1
- Faradila, Yuka dan Yahya, M.Rizal. 2016. Pengaruh Opini Audit, Financial Distress, dan Pertumbuhan Perusahaan Klien Terhadap Auditor Switching. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)* Vol. 1, No. 1.
- Fauziyyah , Wanda, dkk. 2019. Pengaruh Financial Distress, Ukuran Perusahaan, Opini Audit, Dan Reputasi Kap Terhadap Auditor Switching Secara

- Voluntary Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. Jurnal EMBA Vol 7 No 3
- Fitriani, Nurin Ari. 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). Fakultas Ekonomika dan Bisnis.
- Ghozali. 2011. Aplikasi Analisis multivariate Dengan Program SPSS. Yogyakarta.
- Juliantari, Ni Wayan Ari dan Rasmini, Ni Ketut. 2013. Auditor Switching Dan Faktor-Faktor Yang Mempengaruhinya. E-Jurnal Akuntansi Universitas Udayana. Vol 3 NO. 3.
- Jensen, Michael C. dan William H. Meckling. 1976. Theory of The Firm : Managerial Behavior, Agency Cost and Ownership Structure.
- Luthfiyati, Binti. 2016. Pengaruh Ukuran Perusahaan, Opini Audit, Pergantian Manajemen, Ukuran KAP dan Audit Tenure Terhadap Auditor Switching. Jurnal Ilmiah Mahasiswa Akuntansi Universitas Pandanaran. Vol 2 No.2
- Manto, Juli Is dan Manda, Dewi Lesmana. 2018. Pengaruh Financial Distress, Pergantian Manajemen Dan Ukuran Kap Terhadap Auditor Switching . Media Riset Akuntansi, Auditing & Informasi. Vol. 18 No.2
- Nasser, Abu Thahir Abdul, Emelin Abdul Wahid, Sharifah Nazatul Faiza Syed Mustapha Nazri dan Mohammad Hudait. 2006. Auditor Client Relationship : The Case of Audit : Tenure and Auditor switching in Malaysia.
- Octaviany, Widy Ayu. 2018. Pengaruh Ukuran Perusahaan Klien, Pergantian Manajemen, Kepemilikan Institusional, Rentabilitas Dan Kompleksitas Perusahaan Terhadap Auditor Switching. JOM FEB, Volume 1 Edisi 1.
- Pawitri, Ni Made Puspa dan Ketut Yadyana. 2015. Pengaruh Audit Delay, Opini Audit, Reputasi Auditor dan Pergantian Manajemen pada Voluntary Auditor switching. E-Jurnal Akuntansi 10 (1):214-228.
- Pradhana, Made Aditya Bayu dan IDG Dharma Suputra. 2015. Pengaruh Audit Fee, Going Concern, Financial Distress, Ukuran Perusahaan, Pergantian Manajemen Pada Pergantian Auditor. E-Jurnal Akuntansi 11 (3):713-729.
- Pratama, Aditya dan Dodik Ariyanto. 2016. Pengaruh Faktor Internal Klien Terhadap Pergantian Kantor Akuntan Publik Upgrade, Downgrade Dan Samegrade. E-jurnal akuntansi 17 (1):112-140.
- Ruroh, Farida Mas dan Rahmawati, Diana. 2016. Pengaruh Pergantian Manajemen, Kesulitan Keuangan, Ukuran KAP dan Audit Delay Terhadap Auditor Switching. Jurnal Nominal. Vol. V No. 2
- Safrihana, Retna dan Muawanah, Siti. 2019. Faktor yang Mempengaruhi Auditor Switching di Indonesia. Jurnal Akuntansi Aktual. Vol. 6 No. 1
- Salim, Apriyeni dan Sri Rahayu. 2014. Pengaruh Opini Audit, Ukuran KAP, Pergantian Manajemen, Dan Financial Distress Terhadap Auditor switching. eProceedings of Management 1 (3).
- Satriantini, Putu Diah, Ni Kadek Sinarwati dan Lucy Sri Musmini. 2014. Pengaruh Pergantian Manajemen, Opini Audit, Dan Ukuran KAP Terhadap Pergantian

- KAP Pada Perusahaan Real Estate Dan Properti yang Terdaftar Di BEI Periode 2009-2013. JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi S1) 2 (1).
- Sembiring, Seniwati. 2008. Pengaruh Ukuran Perusahaan dan Kebijakan Pendanaan terhadap Kinerja Keuangan pada Perusahaan Bisnis Properti di Bursa Efek Jakarta.
- Suarjana, I Wayan dan Ni Luh Sari Widhiyani. 2015. Faktor Klien Yang Memengaruhi Pergantian Kantor Akuntan Publik Di BursaEfeK Indonesia. E-Jurnal Akuntansi 10 (1):78-90.
- Sugiyono. 2011. METODE PENELITIAN Kuantitatif, Kualitatif, dan R&D.
- Sunaningsih, Suci Nasehati dan Abdul Rohman. 2014. Faktor-Faktor Yang Berpengaruh Terhadap Audit Delay (Studi Empiris pada Perusahaan Sektor Jasa yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2011 dan 2012). Fakultas Ekonomika dan Bisnis.
- Widiawan, Wisnu dan Wahyu Meiranto. 2011. Faktor-Faktor Yang Mempengaruhi Pergantian Kantor Akuntan Publik (Studi Empiris pada Perusahaan Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2003-2008). Universitas Diponegoro.
- Wijaya, Edwin dan Ni Ketut Rasmini. 2015. Pengaruh Audit Fee, Opini Going Concern, Financial Distress, Ukuran Perusahaan, Ukuran KAP pada Pergantian Auditor. E-Jurnal Akuntansi 11 (3):940-966.
- Wijaya, RM dan Aloysius Pangky. 2013. Faktor-faktor yang mempengaruhi pergantian auditor oleh klien. Jurnal Akuntansi Fakultas Ekonomi dan Bisnis Universitas Brawijaya 2 (21):7-10.
- Wulandari, Dian Triska. 2019. Pengaruh Opini Audit dan Audit Delay Sebagai Variabel Intervening. MAKSI. Vol 4 No. 4
- Widnyani, Ni Luh Eka Desy dan RM, Ketut Muliarta. 2018. Pengaruh Opini Audit, Audit Fee, Reputasi KAP dan Ukuran Perusahaan Klien Terhadap Auditor Switching. E-Jurnal Akuntansi Universitas Udayana. Vol. 23 No. 2

Tabel 1
Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0 1	111.113	1.355
2	109.578	1.623
3	109.567	1.648
4	109.567	1.649

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 109.567
- c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Tabel 2
Classification Table^{a,b}

Observed			Predicted		Percentage Correct
			ASW		
			perusahaan tidak berpindah KAP	perusahaan berpindah KAP	
Step 0	ASW	perusahaan tidak berpindah KAP	0	20	.0
		perusahaan berpindah KAP	0	104	100.0
Overall Percentage					83.9

- a. Constant is included in the model.
- b. The cut value is .500

Tabel 3
Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	109.567	5	.000
	Block	109.567	5	.000
	Model	109.567	5	.000

Tabel 4
Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	.000	4	1.000

Tabel 5

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95.0% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a OA	3.188	5.402E4	.000	1	1.000	24.237	.000	.
UKAP	-.225	3.879E3	.000	1	1.000	.799	.000	.
UP	-.149	1.841E3	.000	1	1.000	.862	.000	.
FD	1.457	1.178E4	.000	1	1.000	4.294	.000	.
KA	36.308	3.404E3	.000	1	.991	5.865E15	.000	.
Constant	-122.343	5.401E4	.000	1	.998	.000		

a. Variable(s) entered on step 1: OA, UKAP, UP, FD, KA.

Auditor Switching Why?

ORIGINALITY REPORT

12%

SIMILARITY INDEX

9%

INTERNET SOURCES

7%

PUBLICATIONS

9%

STUDENT PAPERS

PRIMARY SOURCES

1

Submitted to President University

Student Paper

7%

2

journal.stiemb.ac.id

Internet Source

2%

3

ijar-iaikapd.or.id

Internet Source

2%

4

Submitted to Sriwijaya University

Student Paper

2%

Exclude quotes On

Exclude matches < 2%

Exclude bibliography On