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The Ifluence Of Audit Fee, Auditor Reputation, Audit Opinion and Management Changes On Auditor Switching

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Abstract

This research aims to determine and obtain empirical evidence of the influence of audit fees, auditor reputation, audit opinion, and management changes on auditor turnover. This type of research is quantitative research and uses secondary data in the form of audited annual financial reports sourced from the official website of the Indonesia Stock Exchange (BEI). The population in this research is transportation sector companies registered on the BEI during 2018-2022, with 37 companies as the population, and the sample technique used was purposive sampling, meeting the criteria of 10 companies sampled in 5 years of observation. The data analysis technique in this research uses logistic regression analysis in the Eviews 9 software application. The results of this research show simultaneously that audit fees, audit reputation, audit opinion, and management changes affect auditor changes. And partially shows that audit fees, audit reputation, audit opinion, and management changes have an influence on auditor changes.

INTRODUCTION

As is known, at the end of each month managers will be required to make a company financial report to provide information regarding the company's operations carried out during that period. The company makes financial reports that are not easily trusted by its users, one of which is external parties. Supervision and inspection need to be carried out so that financial reports can be trusted by external

partiesc. Independence is something that has an influence on auditors when carrying out auditing activities, so it requires auditors to provide an opinion on the fairness of the client company's financial statements. Various doubts arise on the one hand regarding independence, whether the duration and length of the working relationship between the auditor and the client company is likely to pose a threat to the relationship between the two which is feared to reduce the objectivity and independence of an auditor. Not only objectivity and independence, even the high level of dependence between a company (client) and the auditor will form a strong loyalty that will influence the auditor and the auditor's opinion. Therefore, to improve the performance of the auditors and maintain close familiarity, audit rotation (auditor switching) is necessary. There are 2 types of audit change methods that apply, mandatory audit change and voluntary audit change.

The latest regulation issued again from the Financial Services Authority (OJK) No.13/POJK.03/2017 concerning Financial Services Activities must limit the use of audit services for annual historical financial data with an audit period of 3 (three) consecutive reporting financial years (Pratiwi et al., 2022). There are two factors that cause companies to carry out auditor switching, including factors from the auditor or from the client. The type of auditor switching is divided into two types, namely mandatory auditors or government regulations (mandatory) and changing auditors at the will of each company, usually called voluntary. The following transportation companies carry out voluntary auditor switching:

From 2018 to 2022, based on the tabulated research results that I observed, voluntary auditor switching occurred in transportation sector companies which were the objects of this research, including, PT Adi Sarana Armada Tbk., PT. Blue Bird Tbk., PT. AirAsia Indonesia Tbk., and others. In total, there were 6 companies that carried out voluntary auditor switching. Companies that change auditors voluntarily. From the tabulation phenomenon described, there are companies that change auditors voluntarily, and the author is interested in using this phenomenon as the background for this research. In order to improve auditor performance in switching companies, there are several factors such as audit fees, audit reputation, audit opinions and management changes regarding switching auditors.

This research is a development of research conducted by previous

researchers, which examined the factors that influence auditor switching. The reason the researcher used the transportation sector as the object of this research was because he was interested in discussing voluntary auditor switching which was voluntary in providing a quick change of auditor from the company and why they did not follow the mandatory requirements which had to be carried out for 3 consecutive years. And researchers also use the transportation sector because not many have discussed the auditor switching variable in the object of this research. And this data processing program will be different, namely using Eviews 9, whereas previously many still used data processing in the SPSS program.

LITERATURE REVIEW

Signalling Theory

Signal theory is a theory that describes company actions in conveying financial information to users, due to the existence of asymmetric information between management and principals (shareholders). Signal theory can be used by investors for decision making. A disclosure can trigger a market reaction, namely an increase in share prices, so it can be said to be a positive signal. However, if the disclosure has a negative impact, then the disclosure is a negative signal (Ni'mah & Triani, 2021).

Agency Theory

Agency theory according to Jensen and Meckling (1976) in (Widajantie & Dewi, 2020) explains an agency relationship as a collaboration between one or several people (business owner or principal) and a manager (agent) to provide services and provide authority in decision making. This difference of opinion creates a conflict of interest between the principal and the agent. The principal represents an obligation to compensate the services provided by the agent to maximize his profits. A principal must know the various activities carried out by company managers in recording cash flows or operational costs that he invests in the company. In reality, a principal cannot monitor the activities of managers in the company on a regular basis.

Auditing

Auditing adalah suatu pemeriksaan yang dilakukan secara kritis dan sistematis oleh pihak yang independen terhadap laporan keuangan yang telah disusun oleh manajemen beserta catatan-catatan pembukuan dan bukti-bukti pendukungnya,

dengan tujuan untuk dapat memberikan pendapat mengenai kewajaran laporan keuangan Sukrisno Agoes (2011) in (Oktapiyana et al., 2018) Based on this definition, it can be concluded that auditing is an examination of financial reports by an independent auditor whose process is sequential by collecting relevant evidence to be submitted to interested parties (shareholders, management and investors).

The Influence of Audit Fees on Auditor Switching

Audit fees affect auditor switching. This is when the audit fee exceeds the limit set by the company, the company prefers to look for an auditor with a lower audit fee or in accordance with the tolerance limit set by the company. When a company feels uncomfortable with the audit fees paid, the company will try to switch auditors to find a better audit fee offer in accordance with the agreement between the client and the auditor (Adli & Suryani, 2019).

The Influence of Auditor Reputation on Auditor Switching

Auditor reputation influences auditor switching. This results in companies looking for KAPs with high reputations to increase the credibility of financial reports in the eyes of users of financial reports, so that investors can fulfill and provide continuity in investing in the company (Halim, 2021).

The Influence of Audit Opinion on Auditor Switching

Audit opinion influences auditor switching. This means that the quality of the opinion issued by the auditor can determine whether the company will carry out auditor switching. If the auditor cannot provide an unqualified opinion, then the company tends to change the KAP so that it can provide an opinion that is in line with the company's expectations. Management will dismiss its auditors for opinions that are not expected by the company and the company will continue to look for auditors who will provide opinions that are in line with its expectations (Rahmi et al., 2019).

The Influence of Management Change Audit Opinion on Auditor Switching

The change in management referred to is if new management is elected and believes that the previous auditor is not in line with the policies made by management and has its own point of view regarding the appointment of auditors, in this case it is

possible to suggest switching auditors (Muslimah & Pohan, 2022).

RESEARCH METHOD

Types of Research

The type of research used in this research is quantitative research with a positivism philosophical approach. This research aims to statistically test and explain existing phenomena using numbers for individual or group characteristics. Quantitative descriptive research was obtained from samples and research populations, analyzed according to the statistical methods used (Shanti, 2020).

Population and Sample

The population used in this research is all transportation companies listed on the Indonesia Stock Exchange (BEI) during 2018-2022. The transportation sector on the stock list on the IDX has 37 companies. The technique for using samples in research is the purposive sampling method with the aim of obtaining samples according to predetermined criteria (Akhsani et al., 2021). From these criteria, 10 companies were selected that met the criteria .

Operational Research Variables

Independent Variable (X)

Independent variables are variables that affect variables dependent or dependent variable. According to Sugiyono (2019:61) the independent variable are the variables that influence or cause change or the emergence of the dependent variable (bound). Independent variables in this study are:

1. Audit Fee (X1)

Audit fees are compensation for obtaining income from audit services that have been carried out or have been completed in varying amounts because there are many factors that influence them when carrying out audit tasks, such as the level of difficulty of the tasks carried out by the auditor. Audit fees in this research use a ratio scale that refers to research Ln=Professional Fees

2. Auditor Reputation (X2)

An audit reputation has expertise in examining an entity's financial reports and has good legality. Each auditor has a different level of expertise and competence, but auditors are required to provide priority integrity and professionalism to clients. Auditor reputation in this study uses a dummy scale with a value formula of 1 if audited by KAP Big 4 & its affiliates, and a value of 0 if not audited by KAP Big 4

& its affiliates.

3. Audit Opinion (X3)

The results of the opinion on the independent auditor's report and whether the report is free from material misstatement or not increase the final result's appropriate relevance. The audit opinion in this study uses an interval scale with the formula value 1 If the company gets a WTP opinion, value 2 If the company gets a WTP opinion with an explanatory paragraph, value 3 If the company gets a WDP opinion, value 4 If the company gets a TW opinion, value 5 If the company gets TMP opinion

4. Management Change (X4)

Management change (management change) is the result of an agreement between shareholders' meetings to follow up with the management of the company being built. Management change in this study uses a dummy scale with a value formula of 1. There was a change of new management directors and a value of 0. There was no change of management directors.

Dependent Variable (Y)

The dependent variable is the variable that is explained or influenced by independent variable (Indriantoro and Supomo, 2016:63). dependent variable in this study are:

a. Auditor Switching (Y).

Auditor switching is the transfer of auditors carried out by an entity. To move the auditor depends on several factors that have been carefully considered, there are those who follow the mandatory (mandatory) every 3 consecutive years and then change, and there are also those who are voluntary (voluntary) who can move every year for a specific purpose. With the formula, the value is 1 if there is audit rotation and the value is 0 if there is no audit rotation

Data Analysis Techniques

The data analysis technique used in this research is to describe the research variables. Data analysis carried out hypothesis testing and testing using statistical methods assisted by the eviews 9 program. The analysis used in this research was logistic regression. The reason for using logistic regression is because the dependent variable is dummy. According to Ghozali (2018), logistic regression

analysis is a regression that changes whether there is a probability that the dependent variable can be predicted by the independent

Descriptive Statistical Analysis

Descriptive statistics are statistics used in data that has been collected as it is without the intention of making generally accepted conclusions or generalizations Sugiyono (2016:147). Descriptive statistics provide an overview of a variable seen from the average value (mean), standard deviation, maximum value and minimum value Ghozali (2013:19) in (Azmi et al., 2022). And researchers used frequency analysis on variables with ratio, nominal and interval scales.

Descriptive Statistical Analysis

According to (Ghozali, 2016), validity test is used to measure legitimacy or valid or not a questionnaire. This validity test uses criteria with connecting each indicator with the total indicators of each variable. The validity test can be said to be valid by comparing r-count with r table. When the r-count value is greater than the r-table value, then the indicator is declared valid. This validity test can also be valid when the level significantly below 0.05 or 5%.

Model Feasibility Test

The feasibility of the regression model in testing the goodness of fit output results can also be seen from Hosmer and Lemeshow's testing (Ghozali, 2016:329), through the following hypothesis:

a. If the probability of Hosmer and Lemeshow's Goodness of > 0.05 then H0 is accepted.

b. If the probability of Hosmer and Lemeshow's Goodness of <0.05 then H0 is rejected.

Logistic Regression Test

The analysis model used in this research is logistic regression analysis. According to Ghozali (2018:325) logistic regression is a regression that tests whether there is a probability that the dependent variable can be predicted by the independent variable. In determining the equation to test the hypothesis in this research to measure the influence of each independent variable on the dependent variable.

Hypothesis Testing

Hypothesis testing in this research uses logistic regression analysis, with the aim of getting final results on the problem formulation determined, namely the influence

of audit fees, audit tenure, audit delay and auditor switching on the provision of audit opinions, each of which is tested partially and simultaneously. By determining the null hypothesis (H0) and alternative hypothesis (Ha). The null hypothesis (H0) is a hypothesis which states that there is no significant effect between the independent variable and the dependent variable. Meanwhile, the alternative hypothesis (Ha) is a hypothesis which states that the independent variable has a significant effect on the dependent variable.

1. **Partial Test (T)**

   The t test is basically the same as the partial Probability Z-test which is used to test whether an independent variable has an effect on the dependent variable or not (Ghozali, 2016:96). The t test is used to test individual variables that have a dominant influence with a significance of 5%. Partially to prove whether the independent variable can significantly influence the dependent variable in logistic regression which is shown in the Probability z-Statistic value. The hypothesis for this test is as follows:

   H0: The independent variable does not affect the dependent variable

   Ha: The independent variable influences the dependent variable

2. **Simultaneous Test (F)**

   The F test is basically the same as the LR probability statistic in logistic regression which aims to test whether all the independent variables can jointly influence the dependent variable (Ghozali, 2016:96). With the F test model in the simple regression model is (LR) statistics, the hypothesis is as follows:

   If the LR stat probability is > 0.05 then H0 is accepted and Ha is rejected

   If the LR stat probability is <0.05 then H0 is rejected and Ha is accepted

4. RESEARCH RESULTS AND DISCUSSION

4.1 Research result

4.1.1 Descriptive Statistical Tes

Table 1 Descriptive Statistical Test

Date: 08/12/23

Time: 23:54
Sample: 2018 2023

	AS	AF	RA	OA	MC
Mean	0.440000	21.51540	0.300000	1.180000	0.180000
Median	0.000000	21.01000	0.000000	1.000000	0.000000
Maximum	1.000000	25.23000	1.000000	2.000000	1.000000
Minimum	0.000000	18.10000	0.000000	1.000000	0.000000
Std. Dev.	0.501427	1.813506	0.462910	0.388088	0.388088
Skewness	0.241747	0.327438	0.872872	1.665853	1.665853
Kurtosis	1.058442	2.134105	1.761905	3.775068	3.775068
Jarque-Bera	8.340449	2.455494	9.542706	24.37709	24.37709
Probability	0.015449	0.292952	0.008469	0.000005	0.000005
Sum	22.00000	1075.770	15.00000	59.00000	9.000000
Sum Sq. Dev.	12.32000	161.1514	10.50000	7.380000	7.380000
Observations	50	50	50	50	50

Source: Eviews Output Version 9, 2023

Based on the data in table 4.3 above, it shows that the number of observation units is 50. This number is the total sample of transportation sector companies during the 5 year observation period during 2018-2022.

1. Audit fee Based on the results shown in the table, the audit fee variable has a minimum value of 18.10000, The maximum value is 25,23000, the average value (mean) was 21.51540 and the standard deviation was 1.813506.

2. Audit reputation Based on the results shown in the table, the audit opinion variable has a minimum value of 0,000,000, The maximum value was 1,000,000, the average value (mean) was 0.300000 and the standard deviation was 0.462910.

3. Audit opinion Based on the results shown in the table, the audit opinion variable has a minimum value of 1,000,000, The maximum value was 2,000,000, the average value (mean) was 1.180000 and the standard deviation was 0.388088.

4. Management Change Based on the results shown in the table, the management change variable has a minimum value of 0.000000, The maximum value of 1,000,000, average value (mean) was 0.180000 and the standard deviation was 0.388088.

5. Auditor Switching Based on the results shown in the table, the auditor switching variable has a minimum value of 0.000000, The maximum value is 1,000,000, average value (mean) is 0.440000 and the standard deviation is 0.501427.

Model Feasibility Test

In the feasibility test of the regression model, to determine whether there is logistical suitability of this research model from the research data, which can be seen from the chi square value, namely from the output results of the Hosmer and Lemeshow's Goodness of Fit Test from Eviews 9, there is the table below.

Table 2 Model Feasibility Test

Goodness-of-Fit Evaluation for Binary Specification
Andrews and Hosmer-Lemeshow
Tests
Equation: UNTITLED
Date: 08/12/23 Time: 23:58
Grouping based upon predicted risk (randomize ties)

	Quantile of Risk		Dep=0		Dep=1		Total	H-L
	Low	High	Actual	Expect	Actual	Expect	Obs	Value
1	0.0026	0.0150	5	4.96418	0	0.03582	5	0.03608
2	0.0218	0.1240	5	4.76520	0	0.23480	5	0.24637
3	0.2130	0.2777	4	3.73668	1	1.26332	5	0.07344
4	0.2798	0.3696	3	3.34349	2	1.65651	5	0.10651
5	0.4105	0.4252	2	2.89910	3	2.10090	5	0.66362
6	0.4294	0.4763	4	2.75292	1	2.24708	5	1.25703
7	0.4914	0.6064	1	2.35834	4	2.64166	5	1.48082
8	0.6080	0.7086	2	1.65337	3	3.34663	5	0.10857
9	0.7138	0.8081	2	1.18701	3	3.81299	5	0.73017
10	0.8124	0.9962	0	0.33971	5	4.66029	5	0.36447
		Total	28	28.0000	22	22.0000	50	5.06709

H-L Statistic	5.0671	Prob. Chi-Sq(8)	0.7504
Andrews Statistic	14.5711	Prob. Chi-Sq(10)	0.1485

Source: Eviews Output Version 9, 2023

Based on table 4.4 above, it can be seen that the model feasibility test shown by Hosmer and Lemeshow's shows the Chi Square Probability of 0.7504. The test results show that the criteria are in accordance with the feasibility of the regression model, namely Ha is accepted. Due to the chi square value of 0.7504 > 0.05, it can be said that the logistic regression estimation data with observational data in this research is feasible and appropriate to use in this research.

Logistic Regression Test

Logistic regression analysis (logistic regression) which tests whether there is a coefficient that predicts negative or positive in the independent variable and the dependent variable. And looking at the probability level of occurrence of the dependent variable can be predicted by the independent variable (Ghozali, 2018).

Table 3 Logistic Regression Test

Dependent Variable: AS
Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)
Date: 08/12/23 Time: 23:57
Sample: 2018 2023
Included observations: 50
Convergence achieved after 6 iterations
Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	21.69174	9.396975	2.308374	0.0210
AF	-0.861073	0.403930	-2.131736	0.0330
RA	3.394429	1.528435	2.220852	0.0264
OA	-4.668379	2.037670	-2.291037	0.0220
MC	4.297904	1.620792	2.651731	0.0080

McFadden R-squared	0.291329	Mean dependent var	0.440000
S.D. dependent var	0.501427	S.E. of regression	0.433382
Akaike info criterion	1.172197	Sum squared resid	8.451881
Schwarz criterion	1.363399	Log likelihood	-24.30492
Hannan-Quinn criter.	1.245008	Deviance	48.60983
Restr. deviance	68.59298	Restr. log likelihood	-34.29649
LR statistic	19.98315	Avg. log likelihood	-0.486098
Prob(LR statistic)	0.000503		

Obs with Dep=0	28	Total obs	50
Obs with Dep=1	22		

Source: Eviews Output Version 9, 2023

Based on table 4.8, it shows the results of the logistic regression analysis from Eviews 9.

Ln AS/(1-AS)= 21.69174 - 0.861073AF + 3.394429RA - 4.668379OA

+ 4.297904MC + 9.396975

1. The constant value (C) of 21.69174 indicates that if the independent variables, namely audit fees, auditor reputation, audit opinion and management change, have a value of 0, then the value of the dependent variable, namely auditor switching, has a fixed value of 21.69174.
2. For the audit fee variable, the regression coefficient value is -0.861073 and is negative. Where if the audit fee value increases by 1%, then auditor switching will decrease by -0.861073.
3. For the auditor reputation variable, the regression coefficient value is 3.394429 and is positive. Where if the auditor's reputation value increases by 1%, then auditor switching will increase by 3.394429.

4. For the audit opinion variable, the regression coefficient value is -4.668379 and is negative. Where if the audit opinion value increases by 1%, then auditor switching will decrease by -4.668379.
5. In the management change variable, the regression coefficient value is 4.297904 and is positive. Where if the management change value increases by 1%, then auditor switching will increase by 4.297904.

Hypothesis Testing

1. Partial Test (T)

In this partial test, it can be said that the individual test for each independent variable in this study uses probability which tests whether audit fees (X1), audit reputation (X2), audit opinion (X3) and management change (X4) affect auditor switching (Y). A statistical test (probability) has a value where the independent variable can influence the dependent variable or H0 is rejected and Ha is accepted. If the result is <0.05, it will have an effect and vice versa. The following are the output results from Eviews 9.

Table 4 Partial Test

Dependent Variable: AS
Method: ML - Binary Logit (Newton-Raphson / Marquardt steps)
Date: 08/12/23 Time: 23:57
Sample: 2018 2023
Included observations: 50
Convergence achieved after 6 iterations
Coefficient covariance computed using observed Hessian

Variable	Coefficient	Std. Error	z-Statistic	Prob.
C	21.69174	9.396975	2.308374	0.0210
AF	-0.861073	0.403930	-2.131736	0.0330
RA	3.394429	1.528435	2.220852	0.0264
OA	-4.668379	2.037670	-2.291037	0.0220
MC	4.297904	1.620792	2.651731	0.0080

Source: Eviews Output Version 9, 2023

Based on table 4.10, the partial t test will be explained as follows:

a. Audit Fee Testing (H1)

The first hypothesis states that it is suspected that there is an influence of the audit fee variable on auditor switching. This turns out to be in accordance with

expectations from the test results which can be seen in the table above that the audit fee variable has a probability value of 0.0330 < α 0.05, which means that audit fees have an effect on auditor switching. So it can be concluded that H1 is accepted. The results of this research are in line with (Adli & Suryani, 2019) and (Nainggolan et al., 2022) which states that audit fees influence auditor switching. However, the results of this research are not in line with research conducted by (Stevani & Siagian, 2020) that audit fees have no effect on auditor switching.

b. Auditor Reputation Testing (H2)

The second hypothesis states that it is suspected that the auditor reputation variable has an influence on auditor switching. This turns out to be in accordance with expectations from the test results which can be seen in the table above that the auditor reputation variable has a probability value of 0.0264 < α 0.05, which means that the auditor's reputation has an effect on auditor switching. So it can be concluded that H2 is accepted. The results of this research are in line with (Halim, 2021) and (Muslimah & Pohan, 2022) who state that auditor reputation influences auditor switching. However, the results of this study are not in line with research conducted by Rohmah et al. (2018) that auditor reputation has no effect on auditor switching.

c. Audit Opinion Testing (H3)

The third hypothesis states that it is suspected that there is an influence of the audit opinion variable on auditor switching. This turns out to be in accordance with expectations from the test results which can be seen in the table above that the audit opinion variable has a probability value of 0.0220 < α 0.05, which means that audit opinion has an effect on auditor switching. So it can be concluded that H3 is accepted. The results of this study are in line with (Saputra et al., 2020) and (Nainggolan et al., 2022) which states that audit opinion influences auditor switching. However, the results of this research are not in line with research conducted by (Widnyani & Muliartha, 2018) that audit opinion has no effect on auditor switching.

d. Management Change Testing (H4)

The fourth hypothesis states that it is suspected that there is an influence of the management change variable on auditor switching. This turns out to be in

accordance with expectations from the test results which can be seen in the table above that the management change variable has a probability value of 0.0080 < α 0.05, which means that management change has an effect on auditor switching. So it can be concluded that H4 is accepted. The results of this research are in line with (Muslimah & Pohan, 2022) and (Aulia Najwa & Syofyan, 2020) who state that management change has an effect on auditor switching. However, the results of this research are not in line with research conducted by (Widnyani & Muliartha, 2018)management change has no effect on auditor switching.

2. Simultaneous Test (F)

The F test aims to determine the joint influence between the independent variable and the dependent variable. In the Probability LR statistical column, the following are the results in the Eviews 9 table:

Table 5 Simultaneous Test

McFadden R-squared	0.291329	Mean dependent var	0.440000
S.D. dependent var	0.501427	S.E. of regression	0.433382
Akaike info criterion	1.172197	Sum squared resid	8.451881
Schwarz criterion	1.363399	Log likelihood	-24.30492
Hannan-Quinn criter.	1.245008	Deviance	48.60983
Restr. deviance	68.59298	Restr. log likelihood	-34.29649
LR statistic	19.98315	Avg. log likelihood	-0.486098
Prob(LR statistic)	0.000503		

Source: Eviews Output Version 9, 2023

Testing the Fifth Hypothesis (H5) from table 4.11 above states that it is suspected that there is an influence of all independent variables (X) on the dependent variable (Y). This turns out to be in accordance with the data in the assumption that the Prob(LR Statistics) column has a significance value of 0.000503 < 0.05. This means that the alleged hypothesis is appropriate, namely that the audit fee variable, auditor reputation, audit opinion and management change simultaneously influence the auditor switching variable. So it can be concluded that H5 is accepted. The results of this research are in line with (Muslimah & Pohan, 2022) who prove that audit fees, auditor reputation, audit opinion and management change simultaneously influence auditor switching.

CONCLUSIONS AND SUGGESTIONS

Based on the research results and discussion of the previous chapter, it can be concluded as follows:

1. Audit fees influence auditor turnover so that H2 is accepted.
2. Audit reputation influences auditor switching so that H3 is accepted.
3. Audit opinion influences auditor switching so that H4 is accepted.
4. Management changes have an effect on auditor changes so that H5 accepted.
5. Audit fees, auditor reputation, audit opinion and management changes simultaneously influences the change of auditor so that H1 is accepted.

5.2 Suggestions

Based on the conclusions and limitations above, further research is to obtain better results regarding the factors that influence the provision of audit opinions, including:

1. For universities, if they carry out the same research, it is recommended that they choose another type of company so that they can obtain a larger sample, so that they can strengthen the results of research that has been carried out by previous researchers.
2. For future researchers, it is recommended to use other independent variables such as financial distress, audit committee, audit delay, and others which influence auditor switching.
3. For KAPs and auditors, it is recommended that this research can be used as consideration and reference in carrying out the audit process, especially in auditor switching.
4. For investors and potential investors, it is recommended that this research be used as input in making decisions to invest before investing capital in a company.

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