

The determinants of auditor switching: The role of audit committee, firm size, audit fees, and financial distress with audit quality as a moderator

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Abstract

This study aims to analyze the factors influencing auditor switching, considering audit quality as a moderating variable. The phenomenon of auditor switching in Indonesia is becoming increasingly relevant with the introduction of auditor rotation regulations and the growing demand for good corporate governance. This study uses secondary data in the form of audited financial statements of companies included in the Sri Kehati index for the 2019–2023 period. Data analysis was conducted using SPSS 31 to examine the effects of the audit committee, company size, audit fees, and financial distress on auditor switching, with audit quality as a moderating variable. The results show that the audit committee does not affect auditor switching, whereas company size, audit fees, and financial distress do. Furthermore, audit quality is unable to moderate the influence of the four independent variables on auditor switching. These findings conclude that the decision to switch auditors is more determined by internal company factors, particularly financial condition and audit fees, than by the audit committee's role or audit quality.

Public interest statements

The managerial implications of this study emphasize the need for company management to carefully consider factors such as cost, independence, and financial condition before making auditor-switching decisions, and for regulators to ensure that auditor-switching practices are carried out in accordance with the principles of transparency and good governance.

Keywords: Auditor switching, audit quality, audit committee, audit fee, financial distress, company size.

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Abstrak

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang memengaruhi auditor switching dengan mempertimbangkan kualitas audit sebagai variabel moderasi. Fenomena auditor switching di Indonesia semakin relevan dengan adanya regulasi rotasi auditor serta tuntutan tata kelola perusahaan yang baik. Penelitian ini menggunakan data sekunder berupa laporan keuangan audit perusahaan yang tergabung dalam indeks Sri Kehati periode 2019–2023. Analisis data dilakukan dengan regresi logistik menggunakan aplikasi SPSS 31 untuk menguji pengaruh komite audit, ukuran perusahaan, fee audit, dan financial distress terhadap auditor switching dengan kualitas audit sebagai variabel moderasi. Hasil penelitian menunjukkan bahwa komite audit tidak berpengaruh terhadap auditor switching, sedangkan ukuran perusahaan, fee audit, dan financial distress terbukti berpengaruh signifikan. Lebih lanjut, kualitas audit tidak mampu memoderasi pengaruh keempat variabel independen terhadap auditor switching. Temuan ini menyimpulkan bahwa keputusan pergantian auditor lebih banyak ditentukan oleh faktor internal perusahaan, khususnya kondisi keuangan dan beban biaya audit, daripada peran komite audit maupun kualitas audit.

Pernyataan kepentingan publik

Implikasi manajerial penelitian ini menekankan perlunya manajemen perusahaan mempertimbangkan secara matang faktor biaya, independensi, serta kondisi keuangan sebelum mengambil keputusan auditor switching, dan regulator perlu memastikan praktik pergantian auditor berjalan sesuai prinsip transparansi dan tata kelola yang baik.

Kata Kunci: Auditor switching, kualitas audit, komite audit, fee audit, financial distress, ukuran perusahaan.

INTRODUCTION

The integrity of financial reporting is a cornerstone of transparent capital markets and effective corporate governance. External auditors play an indispensable role in this ecosystem by providing independent assurance that financial statements are presented fairly in accordance with established accounting standards (Nurhandika & Manalu, 2021). This independent verification is critical for mitigating information asymmetry and building trust among a company's diverse stakeholders, including investors, creditors, and regulators (Pratiwi & Muliarta, 2019). To preserve the objectivity fundamental to this role, mechanisms such as auditor switching—the decision by a company to change its external audit firm—are employed. This practice, which can be mandatory (e.g., regulated rotation) or voluntary, is advocated as a means to reinforce auditor independence and, by extension, audit quality (Challen & Sari, 2021).

Prior research has examined various drivers of auditor switching, including management changes, audit fees, company size, financial distress, and audit firm mergers (Adli & Suryani, 2019; Wati, 2020). However, empirical findings remain inconsistent. For instance, while some studies find that financial distress and audit fees significantly influence switching decisions (Santi, 2020; Widajantie & Dewi, 2020; Milo & Muhammad, 2022), others report mixed or insignificant results for variables like the audit committee (Arkaputra & Hidayah, 2022; Fitrianiingsih & Febrian, 2025). This inconsistency points to a significant research gap and suggests that the relationships between these antecedent factors and the switching decision may be more complex than previously modeled.

A critical yet underexplored aspect of this complexity is the potential moderating role of audit quality. Grounded in agency theory, high-quality audits reduce information asymmetry and

enhance the credibility of financial disclosures, thereby fundamentally altering a company's cost-benefit analysis of auditor retention. Consequently, audit quality may strengthen or weaken the influence of key governance and financial factors on the switching decision. Furthermore, most existing studies examine broad market samples, leaving a void in understanding the dynamics within specific contexts, such as among firms with explicit commitments to Environmental, Social, and Governance (ESG) principles.

To address these gaps, this study investigates the determinants of auditor switching with a novel focus. It examines the influence of the audit committee, audit fees, company size, and financial distress, while introducing audit quality as a moderating variable. Empirically, the analysis focuses on a unique sample: companies listed on the Sri Kehati Index from 2019 to 2023. The Sri Kehati Index serves as a proxy for firms with substantive ESG commitments, a context rarely applied in auditing research. This period also captures post-regulatory changes in audit rotation and growing demands for sustainable governance. Therefore, this study aims to provide a more nuanced understanding of auditor switching by (1) testing the direct effects of key independent variables, (2) evaluating how audit quality moderates these relationships, and (3) offering new insights from the perspective of ESG-committed companies, thereby contributing to both the auditing literature and the discourse on sustainable business practices.

THEORETICAL FRAMEWORK AND HYPOTHESES

Agency Theory

According to Djamil & Anggraini (2023), principals and agents have different goals, which can give rise to conflicts of interest and lead to information asymmetry. Agency theory explains the relationship between the party granting rights (the principal) and the party receiving rights (the agent) through a contract agreed upon by both parties (Yuniarti et al., 2021). According to Hadi & Tifani (2020), agency theory is a conceptual framework that explains the relationship between the client (or principal) and the manager (or agent). This theory describes a situation in which the principal delegates the management of an entity to an agent. In this case, the principal is the party that entrusts the management of the entity to the agent.

Auditor Switching

Auditor switching often occurs due to disputes between the company and its auditor regarding the presentation of the company's financial statements, leading the company to change auditors (Jayanti et al., 2020). Auditor switching becomes mandatory if it is caused by regulations that limit audit services. Conversely, if the change occurs not due to the expiration of the audit engagement period as per regulations, but for other reasons, it is voluntary (Huda, 2021). In this study, auditor switching is measured using a dummy variable. If the company switches its Public Accounting Firm (KAP), it is assigned a value of 1; if the company does not switch KAPs, it is assigned a value of 0 (Wardana & Challen, 2018).

Audit Committee

According to Safriliana & Muawanah (2019), an audit committee is a group of members with specific duties and responsibilities. In the study by Raihan & Herawaty (2019), the audit committee is measured by the ratio of audit committee members to the Board of Commissioners, serving as a moderating factor that enhances the quality of the company's financial reports. The membership of the audit committee in a company is established in accordance with the audit

committee membership provisions stipulated in regulation (OJK No. 55/POJK.04/2015), which requires issuers or public companies to have an audit committee. The Audit Committee uses the following benchmark: Percentage of Audit Committee Members = Number of Audit Committee Members / Number of Board of Commissioners (Darmawan, 2020).

Company Size

According to Listyarini (2022), company size is a scale used to classify a company's size, related to its financial condition. It is measured using several approaches, including total assets. Company size directly reflects the extent of its operational activities. Higher total assets indicate a larger company, and vice versa. This variable is measured using the natural logarithm (Ln) of the company's total assets (SIZE = Ln (Total Assets)).

Audit Fee

Audit fees are royalties paid to auditors for auditing client companies, usually in cash, commodities, or other forms of payment. The assignment's risk influences the amount of royalty received, the complexity of the services offered, and the specific expertise required to fulfill the obligations (Elva et al., 2022). Audit fees can be measured using three main aspects: assignment risk, service complexity, and the KAP's fee structure. Government Regulation Number 2 of 2016 from the Indonesian Institute of Accountants provides guidelines for determining audit fees, covering aspects of assignment risk, service complexity, and cost considerations. Audit fees reflect the cost and qualitative factors involved in the audit, as measured by the natural logarithm of professional fees (Dewi & Robertus, 2020).

Financial Distress

Financial distress is a condition in which a company experiences financial difficulties. This can result in negative cash flow, poor financial ratios, failure to meet existing debt payment agreements, and ultimately lead to bankruptcy (Dejan & Nurbaiti, 2020). Companies switch auditors because they are unable to pay the audit fees charged by the Public Accounting Firm (KAP) due to a decline in the company's financial capacity. This variable is measured by the Debt-to-Equity Ratio (DER): Total Debt / Total Equity.

Audit Quality

Audit quality refers to the auditor's ability to detect and report errors in the accounting system and material misstatements in the client company's financial statements. The level of quality achieved will also vary among Public Accounting Firms, especially when comparing KAPs with vastly different operational scales (Banias & Kuntadi, 2022). Companies that aim to build a good image and reputation are more likely to choose the services of a reputable accounting firm, such as a Big Four firm. Reputable accounting firms are known to have good audit quality (Dewita & NR, 2023).

This study uses the Kasznik (1999) model with discretionary accruals as a proxy for audit quality. The calculation steps are as follows:

Discretionary accrual (DACC):

$$DACC_{it} = TACC_{it} / TA_{it} - NDACC_{it}$$

Hypothesis Development

The Influence of the Audit Committee on Auditor Switching

According to Safriliana & Muawanah (2019), an audit committee is a group of members with specific responsibilities and tasks. Audit committee membership in a company is established in accordance with the provisions on audit committee membership stipulated in regulation (OJK No. 55/POJK.04/2015), which requires issuers or public companies to have an audit committee. A company's audit committee can fully oversee management performance and obtain accurate information from management to support the preparation of high-quality financial reports. This means the audit committee also impacts how well the auditor performs the audit (Hartono & Laksito, 2022). Research conducted by Holdi & Tarmizi (2022), Afidah et al. (2023), and Putri & Wulandari (2023) states that audit committee turnover significantly influences auditor turnover.

H1: The Audit Committee Influences Auditor Switching.

The Influence of Company Size on Auditor Switching

According to Listyarini (2022), company size is a classification scale for a company's financial position, based on several approaches, including total assets. The higher a company's revenue, the greater the difficulty it will face. Research by Aini and Yahya (2019) and Faradhillah and Abbas (2022) found that company size positively affects auditor switching. Similar results were obtained from research by Zikra & Syofiyani (2019) and Febrina et al. (2022), which found that company size influences auditor switching.

H2: Company Size Influences Auditor Switching.

The Influence of Audit Fees on Auditor Switching

According to Yustari et al. (2021), audit quality is influenced by the fees the company pays for its audit. Companies are willing to pay high audit fees in exchange for quality auditor services and the ability to produce reliable financial reports. High audit fees broaden and deepen the audit scope, allowing auditors to identify potential errors within the company more thoroughly. Consequently, the resulting audit will be of higher quality (Rompas, 2022). Research conducted by Adli & Suryani (2019), Ramadhan & Darsono (2024), and Damayanti & Putri (2023) found that audit fees negatively impact auditor switching.

H3: Audit Fees Affect Auditor Switching.

The Effect of Financial Distress on Auditor Switching

Financial distress is a condition in which a company is unable to pay its debts. If this situation persists, it can lead to bankruptcy. Clients experiencing financial distress are more likely to change their auditors, arguing that they need to hire a higher-quality auditor than their previous counterparts to gain stakeholder trust and increase the company's confidence (Handoko et al., 2020). Research by Yudha (2019), Kusuma and Farida (2019), and Pratama & Shanti (2021) found a significant effect of financial distress on auditor switching. They demonstrated that financial distress positively affects auditor switching. This means that companies experiencing financial distress will change auditors to improve the credibility of their financial statements.

H4: Financial Distress Affects Auditor Switching.

The Effect of the Audit Committee on Auditor Switching, Moderated by Auditor Quality

The audit committee plays a crucial role in overseeing a company's financial reporting process and mitigating agency conflicts. However, the effectiveness of the audit committee in influencing auditor switching decisions may depend on the quality of the auditor the company uses. High-quality auditors generally have a good reputation, greater independence, and stricter adherence to audit standards, thereby strengthening the audit committee's influence on auditor switching decisions. Therefore, auditor quality is expected to moderate the relationship between audit committees and auditor switching (Nofryanti, 2024). Rahayu's (2024) study, examining energy companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2021 period, found that financial distress, audit opinion, and audit delay influenced auditor switching, and that the reputation of the audit firm (affiliated with the Big Four) as a proxy for audit quality moderated the relationship between these variables and auditor switching. This study also included company size and audit fees as company/auditor characteristics in the model, thus supporting the test of the influence of audit fees, financial distress, and company size on auditor switching, with audit quality (audit firm reputation) as a moderator.

H5: Auditor Quality Moderates the Audit Committee's Effect on Auditor Switching.

The Effect of Company Size on Auditor Switching, Moderated by Auditor Quality

Company size is one factor influencing auditor switching decisions. Large companies have broader public exposure and are required to maintain the credibility of their financial reports, making them more likely to choose high-quality auditors. In this context, auditor quality is seen as strengthening the influence of company size on auditor switching. High-quality auditors can increase audit value, so large companies are more likely to retain or switch auditors to build a more credible audit reputation (Huda et al., 2025). Rahayu's (2024) study, examining energy companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2021 period, found that financial distress, audit opinion, and audit delay influenced auditor switching. The reputation of the Big Four-affiliated accounting firm (KAP), as a proxy for audit quality, moderated the relationship between these variables and auditor switching. This study also included company size and audit fees as company/auditor characteristics in the model, thus supporting the test of the influence of audit fees, financial distress, and company size on auditor switching, with audit quality (KAP reputation) as a moderator.

H6: Auditor Quality Moderates the Effect of Firm Size on Auditor Switching.

The Effect of Audit Fees on Auditor Switching, Moderated by Auditor Quality

Audit fees reflect the costs a company must bear for audit services provided by an auditor. Companies often consider the fee size when deciding to switch auditors, as high fees can put pressure on the company's financial condition. However, the presence of a high-quality auditor can moderate this relationship, as qualified auditors provide added value through independence, professionalism, and greater credibility of financial statements. This leads companies to retain auditors despite higher fees, as the reputational and quality benefits outweigh the short-term cost savings. (Utomo & Machmuddah, 2020). Rahayu's (2024) study, examining energy companies listed on the IDX during 2019–2021, found that financial distress, audit opinion, and audit delay influenced auditor switching. The accounting firm's reputation (affiliated with the Big Four) as a proxy for audit quality moderated the relationship between these variables and auditor switching.

This study also includes company size and audit fees as company/auditor characteristics tested in the model, thereby supporting the test of the effects of audit fees, financial distress, and company size on auditor switching, with audit quality (KAP reputation) as a moderator.

H7: Auditor Quality Moderates Audit Fees on Auditor Switching.

The Effect of Financial Distress on Auditor Switching, Moderated by Auditor Quality

Financial distress is a condition in which a company experiences financial pressure that can influence the decision to change auditors, usually to find a cheaper or more lenient auditor. This condition increases the likelihood of an auditor switching as companies seek to reduce financial burdens. However, if a company uses a high-quality auditor, this quality can moderate the effect of financial distress on auditor switching, as a quality auditor can provide added value through report credibility and help maintain the company's reputation with investors and regulators. Therefore, even under financial pressure, companies tend to retain quality auditors to maintain public trust (Prihandoko & Supriyati, 2020). Rahayu's (2024) study examined energy companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2021 period and found that financial distress, audit opinion, and audit delay influenced auditor switching, and that the reputation of the audit firm (affiliated with the Big Four) as a proxy for audit quality moderated the relationship between these variables and auditor switching. This study also included firm size and audit fees as company/auditor characteristics in the model, thus supporting the test of the effects of audit fees, financial distress, and firm size on auditor switching, with audit quality (audit firm reputation) as a moderator.

H8: Auditor Quality Moderates Financial Distress on Auditor Switching.

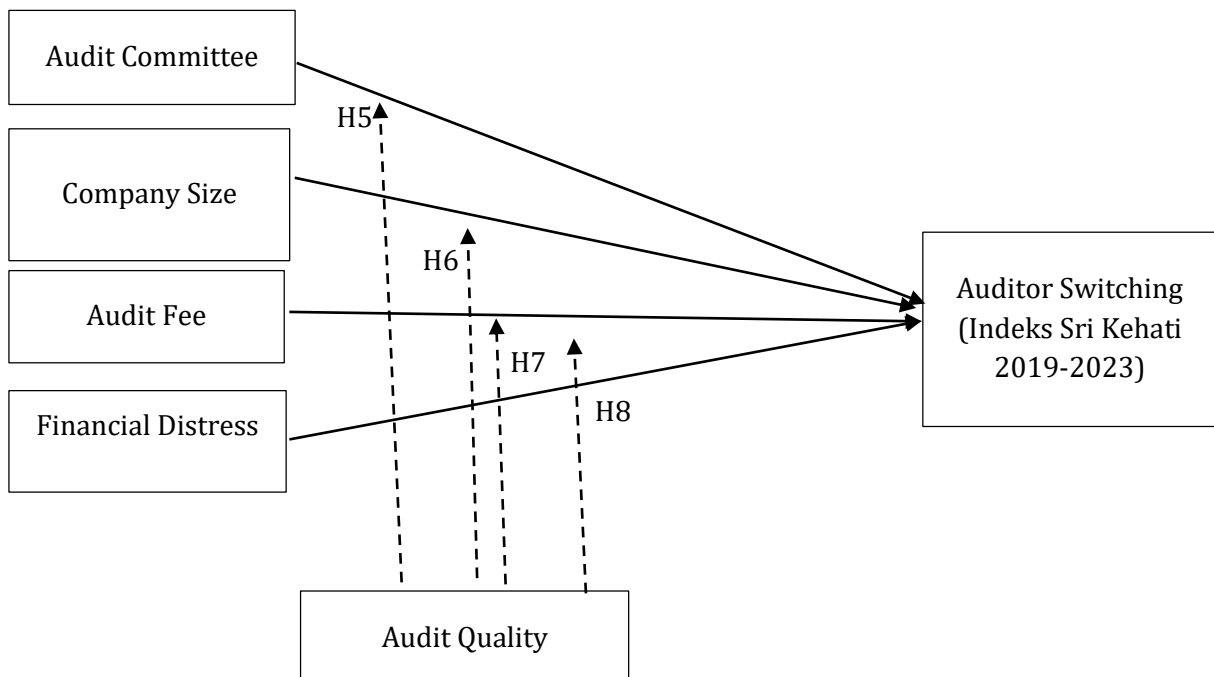


Figure 1.
Conceptual Framework

METHOD

Research Design

This study employs a quantitative research design. The research population consists of all companies listed on the Sri Kehati Index. The sample was selected using the purposive sampling method based on specific criteria. Companies were included if they were consistently listed on the Sri Kehati Index from 2019 to 2023, published complete annual financial reports audited by external auditors for each year during that period, and had all necessary data available to measure the study's variables. Applying these criteria resulted in a final sample of 16 companies. With data collected over five years, the total number of observations for analysis is 80 company-years. This study utilizes secondary data sourced from the audited annual financial reports of the sample companies. All data were obtained from the official website of the Indonesian Stock Exchange.

Variable Measurement

The Audit Committee variable is measured as the ratio of audit committee members to board of commissioners, following the approach used by Nelyumna et al. (2021). Company Size is measured by taking the natural logarithm of the company's total assets, following the method of Oktaviani et al. (2019). The Audit Fee variable is measured by taking the natural logarithm of the total audit fee paid by the company, in accordance with the measurement used by Elva et al. (2022). Financial Distress is measured using the Debt-to-Equity Ratio (DER), which calculates total liabilities divided by total equity, as used in research by Himawan (2020). Auditor Switching is a dummy variable. It is assigned a value of 1 if the company changed its external audit firm in a given fiscal year and 0 if it did not, following the coding method used by Anggraeni (2020). Audit Quality is measured using discretionary accruals as a proxy, calculated via an established accruals model, in line with the approach of Elevelendra and Nayang (2021).

Data analysis procedures

This study used SPSS version 31 software with descriptive statistical analysis and logistic regression methods, chosen because the dependent variable is dichotomous (doing or not doing auditor switching). Data testing was conducted through descriptive statistical analysis, likelihood tests, the Hosmer and Lemeshow Test, Nagelkerke R Square, classification tables, partial tests (t-tests), and moderated regression analysis.

RESULTS AND DISCUSSION

Descriptive statistics results

Before conducting the regression analysis, descriptive statistics were performed to provide a general overview of the research data. These descriptive statistics summarize the minimum, maximum, mean (average), and standard deviation values for each variable in the study: audit committee, company size, audit fees, financial distress, auditor switching, and audit quality. According to Table 1, the lowest value for the Audit Committee variable is in INDF, with only 12 commissioners and members, while the highest is in BMRI, with 15 members. Among the companies, SIDO is the smallest, whereas ASII is the largest. SIDO also incurs the lowest audit fees, while ASII incurs the highest. In terms of financial distress, SIDO recorded the lowest levels, while

BBTN showed the highest. The variables for auditor switching and audit quality are represented as dummy variables, indicating variability across different companies.

Table 1.*Descriptive Statistics Results*

	Minimum	Maximum	Mean	Std. Deviation
Audit Committee	.3300	.8800	.563600	.1284485
Company Size	21.9865	33.7306	27.257457	3.1636051
Audit Fees	3.0904	3.5184	3.298891	.1134890
Financial Distress	.1500	16.0800	3.315067	3.5578764
Auditor Switching	0	1	.69	.464
Audit Quality	0	1	.77	.421

Source: Processed Data (2025)

Regression results

The next step in the analysis is to evaluate the model's goodness-of-fit using the -2 Log Likelihood (-2LL) statistic. The initial -2LL value, calculated before any independent variables are entered into the model, serves as a baseline. This null model assesses how well the data is explained without the predictors. A key indicator of improvement is a significant decrease in the -2LL value after the independent variables are included, signifying that the new model provides a better fit to the research data. The iteration history in Table 2 demonstrates the convergence of the logistic regression model with the independent variables (Audit Committee, Company Size, and Audit Fee). The initial -2LL value for the null model (Block 0) was 92.490. After the independent variables were entered (Block 1), the final -2LL value converged to 51.309, as shown in Table 2. The substantial decrease from 92.490 to 51.309 indicates that the regression model incorporating the predictors provides a statistically significant improvement in fit over the null model, thereby better explaining auditor switching.

Table 2.*Value - 2*Log Likelihood (-2LL*Final)*

Iteration		-2 Log likelihood	Coefficients			
			Constant	Komite Audit	Ukuran Perusahaan	Fee Audit
Step 1	1	73.146	-86.961	1.172	-.987	34.690
	2	67.038	-4.491	1.666	.571	-3.120
	3	60.182	220.174	1.630	4.653	-104.675
	4	52.966	672.206	1.279	13.016	-310.104
	5	51.503	891.419	1.928	17.247	-411.177
	6	51.315	988.135	2.401	19.141	-456.008
	7	51.309	1008.668	2.488	19.543	-465.525
	8	51.309	1009.440	2.491	19.558	-465.883
	9	51.309	1009.441	2.491	19.558	-465.884
	10	51.309	1009.441	2.491	19.558	-465.884

Regression Model Suitability Test

A test for regression model suitability was conducted to evaluate whether the model appropriately fits the data and effectively explains the dependent variable based on the independent variables. This assessment employed the Hosmer and Lemeshow Test alongside the Nagelkerke R-Square statistic.

Table 3.
Regression Model Suitability Test Results

Test Statistic	Value	Description
Hosmer and Lemeshow Test		
Chi-Square	4.520	
Degrees of Freedom (df)	7	
Significance (p-value)	0.718	> 0.05 → Model fits well
Model Summary		
-2 Log Likelihood	51.309	
Cox & Snell R Square	0.422	
Nagelkerke R Square	0.596	Model explains 59.6% of variance
<i>Source: Processed Data (2025)</i>		

The results from Table 3 indicate that the regression model is a good fit for the data. The Hosmer and Lemeshow Test yields a significance value of 0.718, which is greater than the 0.05 threshold. This leads to the acceptance of the null hypothesis, confirming that there is no significant discrepancy between the model's predictions and the observed data. Furthermore, the Nagelkerke R Square value of 0.596 demonstrates that the independent variables collectively explain 59.6% of the variation in the dependent variable (Auditor Switching), with the remaining 40.4% attributable to other factors not included in the model. In conclusion, the regression model is deemed suitable for proceeding with hypothesis testing.

Classification Accuracy

The classification table assesses the predictive accuracy of the logistic regression model in distinguishing between companies that switched auditors and those that did not.

Table 4.
Classification Table

Observed	Predicted		Percentage Correct
	Not Switching KAP	Switching KAP	
Not Switching KAP	0	23	0.0%
Switching KAP	0	52	100.0%
Overall Percentage			69.3%
<i>Source: Processed Data (2025)</i>			

Based on Table 4, the model demonstrates an overall classification accuracy of 69.3%. This indicates its ability to correctly predict the auditor switching outcome for approximately 69.3% of the observations in the sample.

Hypothesis Testing Results

The results of the partial T-test and the Moderated Regression Analysis (MRA) are consolidated in the following table to provide a comprehensive overview of the direct and interaction effects on Auditor Switching.

Table 5.
Moderated Regression Analysis Results

Variable	Regression Coefficient (B)	Std. Error	t-value	Sig. (p-value)	Conclusion
A. Direct Effects					
Audit Committee	2.491	3.314	0.565	0.452	No Significant Effect
Company Size	19.558	6.598	8.785	0.003	Significant Positive Effect
Audit Fees	-465.884	160.072	8.471	0.004	Significant Negative Effect
Financial Distress	-0.355	0.148	5.783	0.016	Significant Negative Effect
B. Interaction Effects (Moderation)					
Audit Committee * Audit Quality	-10.624	17.602	0.364	0.546	Not Moderating
Company Size * Audit Quality	-4.805	25.241	0.036	0.849	Not Moderating
Audit Fee * Audit Quality	101.376	607.902	0.028	0.868	Not Moderating
Financial Distress * Audit Quality	0.427	0.530	0.652	0.420	Not Moderating

Source: Processed Data (2025)

The table presents two sets of findings. Section A shows the direct influence of each independent variable. It indicates that Company Size significantly increases the likelihood of auditor switching, while higher Audit Fees and Financial Distress significantly decrease it. The Audit Committee's direct effect is not statistically significant. Section B tests whether Audit Quality moderates these relationships. The results show that none of the interaction terms are statistically significant. Therefore, Audit Quality does not significantly strengthen or weaken the influence of the Audit

Committee, Company Size, Audit Fees, or Financial Distress on the decision to switch auditors in this study's model.

Discussion

The findings of this study provide nuanced insights into the determinants of auditor switching among ESG-focused companies. The analysis reveals that company size exerts a significant positive influence on the decision to switch auditors. This aligns with the expectation that larger organizations, characterized by greater operational complexity and higher public visibility, are more likely to seek auditor changes to meet elevated governance demands and maintain stakeholder confidence. This result is consistent with prior studies by Aini and Yahya (2019), Faradhillah & Abbas (2022), and Febrina et al. (2022), reinforcing the notion that scale and complexity drive audit procurement strategies. Conversely, the results for audit fees and financial distress indicate significant negative effects. Higher audit fees reduce the likelihood of switching, potentially because they signal auditor reputation and service quality that clients are reluctant to forfeit. Similarly, companies in financial distress exhibit a lower propensity to switch auditors, likely to avoid the additional transition costs, operational disruption, and perceived risk during a period of instability. These findings corroborate the work of Adli & Suryani (2019) and Muaqilah et al. (2021), suggesting that cost and risk aversion are paramount in distressed conditions.

In contrast, the audit committee did not demonstrate a significant direct effect on auditor switching. This suggests that, within this specific sample, the committee's oversight role may not directly translate into initiating auditor changes. Its influence may be more indirect, focused on broader governance rather than the specific switching decision. This outcome supports the conclusions of Mardasari & Triyanto (2020) and Murni & Arta (2021) but diverges from those of Holdi & Tarmizi (2022), indicating contextual or measurement-dependent variability in this relationship.

A pivotal contribution of this study is the examination of audit quality as a moderating variable. The results uniformly indicate that audit quality does not significantly moderate the relationships between the independent variables—audit committee, company size, audit fees, and financial distress—and the decision to switch auditors. This implies that the mechanisms driving auditor switching decisions operate largely independently of the perceived quality level of the incumbent audit. For instance, the negative effect of high audit fees on switching holds regardless of whether the audit is perceived as high or low quality, suggesting the fee itself is a more salient signal of value or cost commitment. Similarly, the influence of financial distress is not attenuated or strengthened by audit quality, highlighting that survival and cost considerations take precedence during financial hardship. These non-significant moderating effects align with findings from Estike & Sekar (2024) for audit committees and Qomari & Suryandari (2019) for audit fees, suggesting that the drivers of auditor switching are rooted in more fundamental economic and governance factors than in an interaction with audit quality.

Overall, the study underscores that strategic decisions like auditor switching are primarily influenced by direct economic factors (fees, financial health) and firm characteristics (size), while governance structures (such as the audit committee) and qualitative factors (such as incumbent audit quality) play a less pronounced role in this decision-making process. This highlights the complex interplay of cost-benefit analysis and risk assessment that companies undergo when considering a change in their external auditor.

CONCLUSION

The study's results indicate that the audit committee does not affect auditor switching. In contrast, company size has a significant impact: larger companies have a greater need for credible auditors. Additionally, audit fees negatively affect the decision to switch auditors. Financial distress also plays a significant negative role, suggesting that companies under financial pressure prefer to retain their auditors to avoid additional burdens. Furthermore, audit quality does not moderate the influence of these four factors on auditor switching, suggesting that internal company factors primarily determine auditor switching decisions. From a managerial perspective, this study highlights the importance of company management carefully considering costs, independence, and financial conditions when deciding to switch auditors. Companies must balance the need for cost efficiency with the need to maintain the reputation and credibility of their financial reports. For regulators, these findings suggest a need to enhance audit committees' role in shaping auditor-switching policies, while also tightening oversight of auditor-switching practices to ensure compliance with principles of transparency, accountability, and good corporate governance.

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