



RESEARCH ARTICLE

Factors Affecting Auditor Rotation In Transportation Subsector Service Companies Listed On The Indonesia Stock Exchange

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Abstract

This study aims to analyze the effect of Public Accounting Firm (PAF) size, audit opinion, and financial distress on auditor switching in transportation service companies listed on the Indonesia Stock Exchange (IDX) for the period 2021–2024. The research method used is a quantitative approach with logistic regression analysis. The research sample consists of 27 transportation service companies selected through purposive sampling. The results show that simultaneously, PAF size, audit opinion, and financial distress significantly affect auditor switching. However, partially, these three variables do not have a significant effect on auditor switching.

Keywords: Auditor Switching, PAF Size, Audit Opinion, Financial Distress

Introduction

The development of the business world is increasingly complex in the era of globalization push every company For maintain integrity as well as continuity its operations, at the same time avoid various form fraud that is not wanted (Syahri et al, 2024). increasing amount company the public also triggered increasing competition strict between entity business. Therefore that , the company sued For think in a way critical, act efficient , and run business processes in a way effective in order to be able to still competitive in the market . According to Bambang & Waskito (2022) in his research explain that with increasing development company business so there was also an increase in interest user auditor services. auditors must apply independence in operate his duties, the auditor must guard objectivity and also maintain attitude so as not to take sides with anyone for the sake of one's interests personal Because feared will occurrence fraud (Chandra and Arisman 2023). In the study Haryani et al, (2019). Emphasizes that reputation and trust public, especially in the sector service transportation, become foundation important for continuity business.by Because that, the company must ensure that report finance they evaluated in a way independent and objectively by the auditor. One of method For guard audit integrity is with apply system auditor rotation. for example, has adopt policy auditor rotation since in 1994 with sets the maximum auditor work period at 7 years. Policy This born as response on scandal finance big, like the Enron case in 2001 which used Arthur Andersen's accounting firm services for 16 years. The long. standing relationship between companies and auditors are worried can bother independence auditor (Lisbeth & Ramadhan, 2022). In Indonesia, the government has also arrange matter This through Minister of Finance Regulation (PMK) No. 17/PMK.01/2008, which states that a KAP only can conduct an audit of One entity maximum for 6 years in succession, and accountants the public

maximum 3 years in a row. However, regulations the Then changed through PP No.20/2015, which states No Again limitation of the audit period by KAP. Although Already There is clear regulations, practices fraud still just happened. One of the enough cases sticking out is case PT. Garuda Indonesia Tbk in 2019, where the auditor was considered convey report finances that are not in accordance reality. As a result report finance No marked handled by the board of directors and the company Finally replace the auditor from BDO Public Accounting Firm affiliated with Tanudireja, Wibisana, Rintis & Rekan Public Accounting Firm (PwC affiliate) with the well -known auditor Daniel Kohar experienced reputable good (Ministry of Finance Web 2019). According to Irmawati et al, (2023) auditor change is the process of replacing KAP by a company in frame implementation of audit reports finance . Substitution This Can nature mandatory or voluntary (voluntary) one of them influencing factors to decision This is KAP size . Sari & Destiana (2022) explain that KAP size divided become big and small based on amount clients and staff professionals owned by large KAPs usually affiliated with Big Four, own Lots branches, and serve clients large . On the other hand, small KAP No own affiliate and the amount power professionalism limited. Besides that, audit opinion can also influence decision company For replacing auditors. Amalia (2019) stated that audit opinion reflects auditor's assessment of fairness report finances that have been they audit. On the other hand, the condition finance The company is also affected. Financial distress describe situation moment company experience pressure risky finances cause bankruptcy (Setyoastuti et al, 2020). In condition like that, the company tend replace management even the auditor use maintain investor confidence and sustainability business. Study This referring to with compare with study Cahyono & Sari (2022) with variables study that is variables independent audit fee, KAP size, management change, financial distress, and audit opinion . Meanwhile, variables dependents used is Change of Auditor. Several difference study This with study previously lies in the variable independent, object research, and year research, research This take sample report finance sub-sector service companies Transportation 2021-2023. Different with study previous person who took the report data finance company finance 2017-2020. And Research This own variables its independence in the form of KAP size, audit opinion, financial distress. different with study previously had variables its independence in the form of audit fee, KAP size, Management

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Change, Management Change, and Audit Opinion. Study This also focuses on the change of auditors that was carried out in a way voluntary and mandatory by the company client. Meanwhile study previously only focused on the change of auditors made in a way voluntary only by the company client.

Method

According to Veronica, et al (2022) in his book entitled methodology study quantitative, methodology study is method quantitative, usually used For study with sample certain, so that the hypothesis the beginning that has been planned Can tested. While in the book Sugiyono (2019) stated that : rational, empirical, and systematic is characteristic features science as base For look for method scientific For activity research. Research This use approach quantitative suitable used For test hypothesis based on numerical

data from samples that have been determined. While that, according to Sugiyono (2019), research scientific must done in a way rational, based on real data (empirical), and systematic. Study This use method quantitative data analysis. Analysis This covering data processing, data grouping, and discovery results. Testing to hypothesis One until three in study This done in a way multivariate with use logistic regression stages analysis study This only will consists of from explanation statistics descriptive and analytical regression logistics. Statistics descriptive used For describe and explain variables in research. Overview and description variables can seen from average (mean), maximum, minimum and standard values deviation. Statistics Descriptive According to Sugiyono (2019) explains Statistics descriptive aim For describe data characteristics, such as average, minimum, maximum, and standard deviation of each variable. Coefficient Test in a way Partial Coefficient test in a way partial This used For test how much Far influence One variables independent individually in explain variation dependent. If the value probability significance more from 0.05 then something variables independent No is explanation for variables dependent. On the contrary If mark probability significance not enough from 0.05 then something variables independent is significant explanation to variables dependent. Regression Model Feasibility Test So that we can know eligibility from the regression model logistics, then researchers need apply Hosmer and Lemeshow's of Fit Test in study This. Hosmer and Lemeshow Goodness of Fit Test is used as tester hypothesis zero is empirical data No experience difference between model and data to called fit (Christoforus, 2022). Feasibility of the regression model will tested with use method Hosmerand Lemeshow's Goodness of Fit Test. This model used For test hypothesis zero that empirical data suitable or in accordance with model (no There is difference between the model and the data so that the model can said to be fit). If the value statistics Hosmerand Lemeshow's Goodness of Fit Test The same with or not enough from 0.05, then hypothesis zero rejected which means There is difference significant between the model and mark his observations so that Goodness fit model no Good because the model is not can predict mark observation. If the value statistics Hosmer and Lemeshow's Goodness of Fit Test more big from 0.05, then hypothesis zero No can rejected and means the model is capable predict mark his observations or can it is said that the model can accepted Because suitable with observation data. 3.7.3 Coefficient Determination (Cox and Snell's R Square and Nagelkerke R Square) According to (Ghozali, 2018) Nagelkerke R square can interpreted like R² above multiple regression. Researchers use Nagelkerke R square for measure how much big variability from variables dependent (X) that can explained by variables independent (Y) in study. Nagelkerke R square This is modification from coefficient Cox and Snell's R Square. Cox and Snell's R Square is trial size copy size R Square on multiple regression based on techniques estimate likelihood with mark maximum not enough from 1 to difficult interpreted. For can get coefficient determination that can interpreted like R² value in multiple regression, then used nagelkerke R Square. Nagelkerke's R Square is modification from coefficient Cox and Snell R Square For ensure that its value

varies from 0 to 1. This is done with method share mark Cox and Snell R Square with mark maximum. Small value means ability variables independent in explain variation variables dependent very limited. The value is close to One means variables independent give almost all required information For predict variation variables dependent. Regression Model Logistics Testing that uses regression logistics For test to what extent the variables dependent have the opportunity and can predicted with variables independent (Effendi, 2023). The analysis used in study This is analysis regression logistic regression, namely with see influence KAP size, audit opinion, financial distress auditor specialization towards auditor change in sub-sector service companies transportation. Reasons use tool analysis regression logistics regression) is Because variables dependent nature dichotomy (doing change of auditor and not do change of auditor). regression model logistics in study This formulated as following : Information : $\ln \frac{PA}{1-PA} = \text{Change of Auditor}$ $a = \text{Constant}$ $b_1 - b_3 = \text{Coefficient regression KAP} = \text{KAP Size}$ $\text{OPINION} = \text{Audit opinion}$ $\text{FD} = \text{Financial distress}$ $e = \text{Error interim}$

Results and Discussion

Statistics Descriptive

Analysis statistics descriptive in study This used For give description general regarding data from each of variables studied. both variables dependent and independent. This data covers minimum, maximum, average (mean) values, and standard deviation from every variables presented in the table the.

Table 1. Statistics Descriptive

	N	Minimum	Maximum	Mean	Standard Deviation
KAP Size	10	0	1	.17	.374
Audit Opinion	10	0	1	.94	.230
Financial Distress	10	.07	90.30	2.743	9.72685
Change of Auditor	10	0	1	.25	.435
Valid N (listwise)	10				

Regression Model Feasibility Test Logistics

Before analyzing regression models, regression models must fulfil condition model feasibility. In study This For evaluate feasibility of the regression model researchers using the Hosmer and Lemeshow's Goodness of Fit Test. Hosmer and Lemeshow's Goodness of Fit Test test hypothesis zero that empirical data suitable or in accordance with model (no There is difference between the model and the data so that the model can said to be fit). In testing this, worthy or whether or not the regression model measured with see mark significance that appears. If the value significance > 0.05 then hypothesis zero accepted and capable model predict mark his observations. However if on the contrary, then hypothesis 0 is rejected and the data is said to be not fit because the model is not can predict mark his observations, which means there is difference significance between the model and mark observation so that No capable predict mark his observations

Table 2. Feasibility test overall model

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0	1	121,665
	2	121,464
	3	121,464
	4	121,464

Table 3. Iteration History a,b,c,d

Iteration	-2 Log likelihood	Coefficients				
		Constant	X1	X2	X3	
Step 1	1	116,399	-1,813	-.700	1,035	.000
	2	114,310	-2,845	-1,089	2,055	.000
	3	113,721	-3,820	-1,181	3,062	-.001
	4	113,535	-4,794	-1,187	4,061	-.001
	5	113,487	-5,789	-1,188	5,063	-.001
	6	113,471	-6,791	-1,188	6,065	-.001
	7	113,465	-7,792	-1,188	7,066	-.001
	8	113,463	-8,792	-1,188	8,067	-.001
	9	113,462	-9,792	-1,188	9,067	-.001
	10	113,462	-10,793	-1,188	10,067	-.001
	11	113,462	-11,793	-1,188	11,067	-.001
	12	113,462	-12,793	-1,188	12,067	-.001
	13	113,462	-13,793	-1,188	13,067	-.001
	14	113,462	-14,793	-1,188	14,067	-.001
	15	113,462	-15,793	-1,188	15,067	-.001
	16	113,462	-16,793	-1,188	16,067	-.001
	17	113,462	-17,793	-1,188	17,067	-.001
	18	113,462	-18,793	-1,188	18,067	-.001
	19	113,462	-19,793	-1,188	19,067	-.001
	20	113,462	-20,793	-1,188	20,067	-.001

a. Method: Enter
 b. Constant is included in the model.
 c. Initial -2 Log Likelihood: 113.462

Hypothesis in Omnibus Test is as following: H 0 : Variables independent in a way simultaneous No influential significant to variables dependent (model without variables free No different with model with variables free). H 1: Variable independent in a way simultaneous influential significant to variables dependent (model with variables free more Good than the model without variables free). If mark the significance (p-value) of the Omnibus test is less from 0.05, then H 0 rejected and can concluded that the regression model logistics involving variables independent worthy used and variables the in a way together influential significant to variables dependent.

Table 4. Simultaneous test Omnibus Tests of Model Coefficients

Step 1	Step	Chi-square	Df	Sig.
		8,003	3	.046
	Block	8,003	3	.046
	Model	8,003	3	.046

Table 5. Omnibus Tests of Model Coefficients

Step 1	Step	Chi-square	Df	Sig.
		8,003	3	.046
	Block	8,003	3	.046
	Model	8,003	3	.046

The SPSS Omnibus test output results are used For know what is the regression model logistics built in a way overall (simultaneous) significant or no. The significance value (Sig) is 0.046 (< 0.05) so the model is stated significant. This means that existence variables independent in study This give contribution significant to the model in predict variables dependent variable free together too improve model fit.

Coefficient Determination (Nagelkerke R Square) Variability from variables independent in explain variables dependent measured use coefficient determination that can seen from mark Nagelkerke's R Square . The value of Nagelkerke's R Square in the form of modified decimal become percentage to make it easy understood and interpreted.

Table 6 Coefficient Test Determination Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	113,462 ^a	.071	.106

Partial Test (Wald Test)

Partial test done For know whether each variable significant to change of auditors individual. The following is the result: size: Significance value = 0.133 (>0.05). This means that KAP size does not influential significant in a way partial to change of auditor. Opinion: Significance value = 0.999 (>0.05). This also shows that audit opinion does not influential significant to change of auditor. Financial Distress: Significance value = 0.426 (>0.05). This is show that condition finance company No in a way significant influence decision change auditors.

Table 7 partial test (Variables in the Equation)

		B	SE	Wald	Df	Sig.	Exp(B)
Step 1 ^a	KAP Size	-1.188	.791	2,257	1	.133	.305
	Audit opinion	-0.067	.176	.000	1	.999	.935
	Financial distress	-.087	.109	.635	1	.426	.917
	Constant	-0.793	.176	.000	1	.999	.451

Source: SPSS 2025 Output

Discussion

Influence KAP size against Change of Auditor

The results of the tests carried out in the research This is shown in table 6 that The size of the KAP is not influential in a way partial to Change of Auditor. This is show that the affiliated KAP with big four KAPs and KAPs that are not affiliated with the big four KAP You're welcome have equal opportunities in do change of auditor. Various study related previous with Many KAP sizes are classified that KAP is divided become become an affiliated KAP big four and non-big four. In Classification the done with assumption that the big four KAPs have better quality Good because the big four KAPs are considered universal scale. The company will choose a KAP that has higher audit quality Good For increase quality report more finances good. This is can interpreted with the more many companies audited by the big four KAP tend maintain the auditor. Based on results analysis No its influence The size of the KAP is due to the company that was made The average sample was audited by a non-big four accounting firm. Companies audited by a non-big four accounting firm No do change to the big four KAP due to cost incurred for audits affiliated with the big four KAPs more big. Research result This in line with study Widajantie and Dewi (2020), Fahmi, et al. (2017) who said that KAP size is not influential to change of auditor. Based on theory agency , can happen his change of auditor due to agent / management replace KAP with a more own Name Good For company with objective eye - catching holder share

Influence Audit opinion on Change of Auditor

Based on results Testing in table 6 of the study This aim For test whether there is influence Audit Opinion on Auditor Change. Test Results regression logistics in table 6 are obtained mark coefficient negative of -0.067 with level significant (P) of 0.999, more big from $\alpha = 0.05$. Because the level of significant (P) more big from $\alpha = 0.05$ shows that Audit Opinion does not influential against change of auditor. Based on from study audit opinion does not influential to change of auditor due to the company that receives opinion besides reasonable without exception If do the change of new auditors also tends to accept same opinion or opinion that is not Far different with opinion obtained by the old auditor. Because the new auditor will look for information opinion obtained by the old auditor. Study This in line with research conducted by Salim and Rahayu (2014), in study This all auditors have view in a way comprehensive and has sufficient audit quality competent in evaluate continuity life company using the big four KAP or non big four , then opinions obtained will similar . Audit Opinion is auditor's statement regarding fairness report finance from entities that have audited. Fairness This concerning materiality, cash flow . Based on theory agency, management as assumed agent party have

interest personal and want maximize The importance of the results of research conducted by Susan and Trisnawati (2011), Ginting and Fransisca (2014) shows that Audit Opinion does not influential to Change of Auditor, meaning companies that acquire opinion besides reasonable without exceptions, no push company For do change of auditor or companies that do change of auditors no influenced by the audit opinion.

Influence Problem Corporate Finance (Financial Distress) against Change of Auditor

Test results in research This is shown in table 6 that Financial Distress in a way partial No influential to Auditor Change. Financial Distress own very important function For do taking decision in maintain audit. In fact Not yet Of course companies that experience problem finance company (Financial Distress) will do change of auditors due to a number of factors , namely : First , in Indonesia , companies will consider in a way Serious about problem change of auditor because the auditor who has been This they use has know and understand condition company . If the company change auditors, companies worry if the new auditor will do inspection to system bookkeeping and appraisal low standard quality bookkeeping company they. This is can result in delay in presentation report finances that cause company bear cost fine delay. Second, there is collision interest to the auditor in carry out audit tasks and provide service consultant. Clash interest This can bother auditor independence that will influence audit opinion. Companies in Indonesia feel matter the can give profit, so that company No Want to do auditor change (Ardiati , 2006 in Prastiwi 2009). Financial Distress Can happen Because There is error agent / management that occurs in manage company. Based on theory agency, thing the due to existence business in a company managed and run by agents / management as given mandate by the principal. So that manipulation on report finance company have possibility happened, because of That required independent auditor For evaluate A report finance whether has in accordance with the actual situation has occurs in the company being audited, for example the auditor will evaluate condition finance A company. These results also agree with research that has been done done by Sarumaha et al (2020) These results also show that companies that experience Financial Distress Not yet Of course will do audit change . 4.3.4 Influence KAP Size , Auditor Opinion, and Financial Distress on change of auditor Based on results from study This is shown in table 4 that in a way together or in a way simultaneous KAP size , auditor opinion , and financial distress influential to change of auditors is indicated with simultaneous test results of 0.046 which means more small from 0.05 and stated significant . If in a way partial of each variable independent No influential significant That due to his strength limited and not influential to decision company For replace auditors. However , the combined from factors This Can cause significant influence to decision company For replace the auditor if all three happened at a company in a way simultaneously like the size of the KAP small , company get opinion No reasonable , and the company is also experience difficulty finance . That thing will cause company emit decision For replace the auditor , and can cause impact important in a way accounting, law , and trust public to company the with objective repair image company .

Conclusions and Recommendations

Study This aim For see influence Firm Size , Audit Opinion , and Issues Corporate Finance (Financial Distress) against Change of Auditor. Based on results research that has been done so can concluded :

1. KAP size with indicator dummy no influential to change of auditors in the company service subsector registered transportation on the stock exchange effect Indonesia.
2. Auditor's Opinion with indicator dummy No influential to change of auditors in the company service subsector registered transportation on the stock exchange effect Indonesia.

3. Financial distress with DER (debt to equity ratio) indicator is not influential to change of auditors in the company service subsector registered transportation on the stock exchange effect Indonesia . 4. KAP size , auditor opinion , and financial distress have an influence in a way simultaneous to change of auditors in the company service subsector registered transportation on the stock exchange effect Indonesia.

Based on discussion and conclusion , then there are suggestions for related parties in study This :

1. For Researchers Furthermor,it is hoped that research furthermore can develop return study This with method expand object study so that can produce further research okay , researcher it is also expected that can add period research in order to be able to show results further research accurate . Besides that's also a researcher furthermore can expected For add variables different independents outside research . so that can held study furthermore about similar things in the future upcoming with different variables .
2. For the Company, it is expected For can more optimal in do improvement performance, sources Power human, quality company , and control management companies to be able to awake continuity life business in term long time.

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