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ANALYSIS OF FACTORS AFFECTING AUDITOR TURNOVER

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Abstract – *The purpose of this study is to analyze the effect of profitability, company size, financial distress, and KAP size on auditor switching. This research population is a financial company listed in the Indonesia Stock Exchange (IDX) in 2020-2022 totaling 84 companies. Sample is used by as many as 57 companies selected using a purposive sampling method. This research uses secondary data obtained from financial statements and independent auditor's reports published on the internet on the official website of the Indonesia Stock Exchange www.idx.co.id. The data analysis technique used in this research is descriptive statistics and logistic regression. The results of this study indicate that profitability and KAP size have a negative effect on auditor switching, while company size and financial distress have no significant effect on auditor switching.*
Keywords*: profitability, company size, financial distress, KAP size*

I. INTRODUCTION

Companies listed on the Indonesia Stock Exchange (IDX) are required to submit financial reports that have been examined by an independent auditor or Public Accounting Firm (KAP) (Arista, 2019). Financial reports are provided in detail, because they function as accountability material from all parts of the company. In addition, financial reports must also be understandable, reliable and not misleading for its users, in order to fulfill interested parties. In order for the company to provide accurate information, an inspection process is required by the Public Accounting Firm (KAP) through an independent auditor (Fenadi, 2019).

According to the Indonesian Institute of Certified Public Accountants ((IAPI), 2021) several ethical criteria in the audit profession in the independence of an auditor itself. Independence is the behavior of an auditor who cannot be influenced by other parties. In carrying out the financial reporting process, the auditor as someone who has an independent attitude in carrying out his obligations is very important to provide relevant and reliable financial report results, so that other parties can give confidence to the company (Rahman, 2018). Every company needs an auditor who is independent in expertise and fairness in handling financial statements. The independence of an auditor will be lost when there is a long interaction between the client and the auditor, because it can create a sense of comfort between the client and the auditor who identifies the client's interests (Arsih & Anisykurillah, 2015).

Several cases have occurred regarding the loss of auditor independence, due to difficulties in finding or ignoring errors in the form of fraud. This situation can lead to auditing failure, where the auditor cannot detect significant errors in the financial statements. Errors made by auditors can have a negative impact on their clients and will be subject to legal action especially if the main element is against the auditor.

However, it can be seen that there are still many financial reports that are not done correctly, so that they do not provide actual facts such as what happened regarding auditor independence at PT SNP Finance in 2018 which carried out financial manipulation activities carried out by management and auditors at the company. Both made mistakes and were not careful in auditing their clients. In this case, it resulted in the management and auditors of PT SNP Finance being sanctioned by Public Accountant Marlina and Public Accountant Merliyana Syamsul and KAP Satrio Bing Eny and Partners OJK for committing acts of violation of public accountant professional standards (SNP Finance Case & Auditor Delloitte Indonesia) reported on accounting.binus.ac.id. By (Handoko & Gatot Soepriyanto, 2018).

How to overcome the increasingly minimal auditor independence is by changing auditors which is one way to maintain the independence of an auditor, minimizing the emergence of closeness between auditors and companies (Kholipah & Suryandari, 2019). According to (Arista, 2019) auditor changes occur (mandatory), which occurs when applicable government regulations.

Government regulations in Indonesia are required to change auditors by limiting the time for each Public Accounting Firm (KAP) in carrying out its audits, In the Regulation of the Minister of Finance of the Republic of Indonesia KMK Number 359 / KMK / 06 / 2003 which has been revised with Minister of Finance Regulation Number 17 / PMK / 01 / 2008 concerning public accounting services regarding restrictions on providing auditing services for a maximum of 6 consecutive years and auditors for 3 consecutive years then replaced by Government Regulation (PP) Number 20 of 2015 concerning Public Accountant Practices which states that companies are required to change auditors for a maximum of 5 consecutive years (Kholipah & Suryandari, 2019).

Companies that will do voluntary auditor switching occur when companies voluntarily change their KAP and auditors with the aim of providing higher quality results and preserving auditor independence, if the change is voluntary then the main attention is given to the client. When the client makes a change of auditors but there are no rules that require a change to be made, it can occur when the auditor resigns or the auditor is fired by the client (Ruroh & Rahmawati, 2016). However, it can be influenced by several factors that occur, namely Profitability, Company Size, Financial Distress and KAP Size.

Profitability is the ability of a company to earn profits in a certain period with sales, total assets and its own capital (Fenadi, 2019). In previous studies that affect profitability is measured using ROA (Fenadi, 2019). This study shows that profitability can affect auditor switching, if a company gets profitability then the company will experience growth that tends to do auditor switching.

Auditor switching can also be caused by company size, which is seen from the size of the company related to existing finances. Companies that have relatively small total assets tend to choose a Public Accounting Firm (KAP) that is not one of the Big Four. Issuers with total assets owned by the Big Four KAP as auditors reflect the suitability between KAP and its clients. Companies that are increasingly going public certainly need auditors who have a good reputation in order to create trust for their shareholders. The rationalization is that the size of the company must be the same as the auditor's reputation and the service requirements used (Fauziyyah et al., 2019). Research made by (Widnyani & Muliartha, 2018).

Financial Distress is another factor that occurs and has an impact on auditor switching. Financial distress occurs when a company is in a situation where it cannot meet its financial obligations or cannot pay off debts to its debtors. As a result, the company will go out of business or experience bankruptcy. Financial distress has a very negative effect, namely companies cannot pay KAP audit fees, which means they have to replace KAP with lower audit fees. To prevent mistakes and increase shareholder confidence, companies experiencing financial distress will prefer independent auditors.

When client companies change auditors, they experience a financial crisis because companies do not want to report conditions to the public (Fauziyyah et al., 2019). However, research by (Manto & Lesmana Wanda, 2018) and (Nisrina Dwi Setyoastuti et al., 2020) shows that the financial crisis affects auditor turnover. However, other research (Fauziyyah et al., 2019) shows that the financial crisis does not affect auditor turnover.

In addition, KAP size (size of KAP) can affect auditor switching. KAP is large if it has an affiliation with the big four. companies that have a reputation for increasing the credibility of the company's financial statements when used study (Ridho, 2020) shows that KAP size has a negative impact on auditor switching, but another study (Zikra & Syofyan, 2019) shows that KAP size does not have a negative impact on auditor switching.

Research related to auditor switching is quite a lot done and is still interesting to research because previously conducted research provides different results. Judging from the above background, this study re-examines the Analysis of the Effect of Profitability, Company Size, Financial distress and KAP Size on Auditor switching in Food and Beverage Sector companies listed on the Indonesia Stock Exchange for the period 2020 - 2022.

The motivation in this study is to re-test whether profitability, company size, financial distress and KAP size have an effect or not on auditor switching. It is hoped that the results of this study will provide an overview of what causes the occurrence of auditor switching in food and beverage companies in Indonesia. Because of some existing research the results are still conflicting so that researchers conduct new research years and choose objects in the food and beverage sector because this sector has a large scale and large numbers and has good prospects, so that it can represent other companies to conduct broader research related to the problems that occur. Given the opportunity for the population in Indonesia to continue to grow, the greater the supply of food and beverages that can make investors invest in this sector.

II. METHODS

This study uses secondary data obtained using documentation techniques. The population in this study are Food and Beverage Companies listed on the IDX during 2020-2022. Sampling using purposive sampling method as many as 57 companies out of 84 companies as samples with a total observation for a period of 3 years, namely from 2020-202. The data analysis method used in this research is descriptive analysis and logistic regression analysis from SPSS. The results of the research sample selection can be measured in Table.

Table 1. Research sample selection process

No.	Sample Criteria	Total Company
1.	Food and beverage companies listed on the Indonesia Stock Exchange from the period 2020-2022.	84
2.	Financial statements issued and presented in rupiah currency.	(5)
3.	Food and beverage companies that are listed consecutively on the Indonesia Stock Exchange during the period 2020-2022.	(22)
4.	Companies that are not delisted during the research period 2020-2022.	0
Total Sample Companies		**57**
Year of observation		**3**
Total sample during the study period		**171**

Source: Data processed, 2024

Research Variables

Table 2. Operational Definition

VARIABLES	INDICATOR
Profitability	$\text{ROA} = \frac{\text{Profit Before Tax}}{\text{Total Assets}} \ x\ 100\%$
Company Size	$\text{UP} = \text{Ln [total assets]}$
Financial Distress	$\text{DER} = \frac{\text{Total Utang}}{\text{Total Modal}} \ x\ 100\%$
KAP size	This variable is measured by a dummy variable with a nominal scale. KAP affiliated with Big four is given a value of 1 for the company's audit, while KAP not affiliated with Big four is given a value of 0 for the company's audit.
Auditor Switching	This variable is measured by a dummy variable with a nominal scale, namely if a company changes KAP, it is given a value of 1 and if the company does not change KAP, compared to the previous year, it is given a value of 0.

Source: Data processed, 2024

III. RESULTS AND DISCUSSION

Descriptive Statistics

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitability	171	-.64	.50	.0613	.12399
Company Size	171	13.77	30.73	22.9435	5.68898
Financial distress	171	-4.86	92.50	1.9558	7.66100
KAP size	171	.00	1.00	.3450	.47677
Auditor switching	171	.00	1.00	.4327	.49691
Valid N (listwise)	171				

Source: Secondary data processed with SPPS

Table 3 above shows that the amount of sample data used in this study is 171 data from 57 food and beverage companies listed on the Indonesia Stock Exchange (IDX) which are presented from the period 2020-2022. Table 3 describes the variables statistically and shows the results of descriptive statistics regarding the independent and dependent variables in this study.

The first independent variable is profitability, which shows that the smallest (minimum) value generated from the profitability variable is -0.64, the largest (maximum) value is 0.50, with an average profitability value (mean) of 0.0613, and a standard deviation of 0.12399.

The second independent variable is company size shows that the smallest (minimum) value resulting from the company size variable is 13.77, the largest (maximum) value is 30.73, with an average company size (mean) of 22.9435 and a standard deviation of 5.68898.

The third independent variable is financial distress, indicating that the smallest (minimum) value resulting from the financial distress variable is -4.86, the largest (maximum) value is 92.50, with an average financial distress value (mean) of 1.9558, and a standard deviation of 7.66100.

The fourth independent variable is KAP size, it shows that the smallest (minimum) value generated from the KAP size variable is 0, the largest (maximum) value is 1, with an average (mean) KAP size of 0.3450 and a standard deviation of 0.47677.

Assessing the Fit of the Regression Model

To assess the feasibility of the regression model can be seen in table 4.

Hosmer and Lemeshow Test			
Step	Chi-square	df	Sig.
1	14.907	8	.061

Source: Secondary data processed with SPPS

Based on table 4, the regression analysis results show that the Hosmer and Lemeshow Test results obtained a chi-square value of 14.907 with a significant level of 0.061. The test results show that the probability value (P-value) ≥ 0.05 (significant value) is 0.061 ≥ 0.05, then H0 is accepted. This indicates that there is no significant difference between the model and the data so that the regression model in this study is like and able to predict the value of the observations.

Table 5 Results of Fit Test 1 and Fit Test 2

Uji Fit 1

Iteration History[a,b,c]			
Iteration		-2 Log likelihood	Coefficients Constant
Step 0	1	233.953	-.269
	2	233.953	-.271
	3	233.953	-.271

Uji Fit 2

Iteration History[a,b,c,d]							
Iteration		-2 Log likelihood	Coefficients				
			Constant	Profitabilitas	Ukuran Perusahaan	*Financial distress*	Ukuran KAP
Step 1	1	232.976	-.479	.154	.004	.012	.254
	2	232.974	-.486	.158	.004	.013	.258
	3	232.974	-.486	.158	.004	.013	.258

Source: Secondary data processed with SPPS

Based on table 5 obtained from the regression analysis results, it shows that the initial -2Log likelihood value (block number = 0) before entering the independent variables is 233.953. After the four independent variables are entered, the final -2Log likelihood value (block number = 1) decreases to 232.974. The difference between the initial -2Log likelihood and the final -2Log likelihood shows a decrease of 0.979. It can be concluded that the initial -2Log likelihood value (block number = 0) is greater than the final -2Log likelihood value (block number = 1), resulting in a decrease. This indicates that the hypothesized model is late (fit) with the data, so that the independent variables into the model show that the regression model is getting better or in other words H0 is accepted.

Coefficient of Determination

Assessing the summary test can be seen in table 6:

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	232.974[a]	.006	.008

Source: Secondary data processed with SPPS

Based on table 6 obtained from the regression analysis shows that the coefficient of determination seen from the Nagalkerke R Square value is 0.008. This indicates that the ability of the independent variables, namely profitability, company size, financial distress, and KAP size in explaining the dependent variable, namely auditor switching, is only 0.8%. While the rest is explained by other variables outside of this research model, which is 99.2%.

Clasification Tabel

Classification Table[a]					
			Predicted		
			Auditor switching		
	Observed		Did not make a change of KAP	Make a Change of KAP	Percentage Correct
Step 1	*Auditor switching*	Did not make a change of KAP	97	0	100.0
		Make a Change of KAP	73	1	1.4
	Overall Percentage				57.3

Source: Secondary data processed with SPPS

Based on table 6 obtained from the regression analysis results, it shows that the model's ability to predict the occurrence of a KAP change or no KAP change is 57.3%. From the table above, the possibility of the company changing KAP is 1.4% of the total sample of 171 data. While companies that do not make KAP changes are 100% of the total sample of 171 data.

Table 7. Variabel in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1[a]	Profitability	.158	1.482	.011	1	.915	1.171
	Company Size	.004	.029	.019	1	.891	1.004
	Financial distress	.013	.025	.256	1	.613	1.013
	KAP Size	.258	.347	.554	1	.457	1.295
	Constant	-.486	.739	.432	1	.511	.615

Source: Secondary data processed with SPPS

The first hypothesis (H1) which states that profitability has no effect on auditor switching. This is shown in table 4.9 with a probability value greater than the significance level (0.915 ≥ 0.05). So based on the results of the study, the profitability variable has no partial effect on auditor switching which shows its significance with a positive correlation. The same results were also found in research

(Husnimubaroq & Majidah, 2019), which said that if the company is able to obtain satisfactory profitability, of course the company does not want to change auditors, because profitability is a positive signal that can improve the company in the eyes of investors.

The second hypothesis (H2) which states that company size has no effect on auditor switching. This is shown in table 4.9 with a probability value greater than the level of significance (0.891 ≥ 0.05). So based on the results of the study, the company size variable has no partial effect on auditor switching which shows its significance with a positive correlation. These results are in accordance with research (Ridho, 2020) which states that companies with small total assets tend to make KAP changes, small companies tend to use non Big Four KAP services so they tend not to make KAP changes. So this causes an increase in company size, does not make the company change its auditors on the grounds of avoiding agency costs and maintaining audit quality.

The third hypothesis (H3) which states that financial distress has no effect on auditor switching. This is shown in table 4.9 with a probability value greater than the level of significance (0.613 ≥ 0.05). So based on the results of the study, the financial distress variable has no partial effect on auditor switching which shows its significance with a negative correlation. This indicates that financial distress is not a factor in auditor switching. The results showed that financial distress was not a factor in causing the company to change public accounting firms. Financial distress conditions tend not to make KAP changes due to the attention of shareholders' perceptions as owners of company funds, when companies often make changes to KAP it will have a negative impact, this causes when the company is experiencing financial difficulties, it does not make the company change its auditors, this research is in accordance with (Lesmana & Kurnia, 2016) which states that financial distress has no influence on auditor switching.

The fourth hypothesis (H4) which states that KAP size has no effect on auditor switching. This is shown in table 4.9 with a probability value greater than the level of significance (0.457 ≥ 0.05). So based on the research results, the KAP size variable has no partial effect on auditor switching which shows its significance with a positive correlation. Where in this case the food and beverage companies listed on the Indonesia Stock Exchange (IDX) for the period 2020-2022 show that when the company is affiliated with KAP Big four will not make the company do auditor switching, thus causing KAP size does not affect the existence of auditor switching in the company. This research is in accordance with what was done by (Lesmana & Kurnia, 2016) which states that KAP size has no influence on auditor switching.

IV. CONCLUSION

Based on the results of the study, it shows that the greater profitability does not result in client companies changing auditors. research shows that the size of a company does not affect the company's decision to change auditors. Companies tend to use old auditors and strive to improve the Company's performance in improving the Company's financial condition and with the reputation of KAP does not affect auditor switching. The use of services from KAP Big four or not makes the Company change auditors.

For further authors looking for data sources from other Company sectors that have good financial data, the dependent or independent variables are expected to use other measures so that the data can be tested normally and can use multiple linear regression tests. And it is expected to examine in a period of at least 5 years, to be more sure if the Company changes its auditors.

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