

Auditor switching tendency in public companies of Jakarta Islamic Index (JII): An audit fee moderation perspective

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Abstract


This study aims to analyze the effect of audit report lag, firm size, audit committee, and financial distress on auditor switching, with audit fee as a moderating variable. The research sample comprises 13 manufacturing companies in the miscellaneous industry sector listed on the Jakarta Islamic Index (JII) during 2019–2023, yielding 65 observations selected through purposive sampling. Logistic regression was employed for data analysis. The findings show that audit report lag and firm size have a significant negative effect on auditor switching, while financial distress has a significant positive effect. In contrast, the audit committee has no significant effect on auditor switching. Furthermore, audit fees do not moderate the relationship between audit report lag, firm size, audit committee, and financial distress with auditor switching. These results indicate that the decision to change auditors is more influenced by internal factors such as financial conditions and business complexity, as well as auditor rotation regulations, rather than the amount of audit fees paid.

Public interest statements

The originality of this study lies in its focus on sharia-compliant companies listed on the JII, which are rarely examined, thereby providing new insights into the dynamics of auditor switching in Indonesia's Islamic capital market.

Keywords: Auditor switching, audit report lag, company size, audit committee, financial distress, audit fee

Paper type: Research paper

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh audit report lag, ukuran perusahaan, komite audit, dan kesulitan keuangan terhadap pergantian auditor, dengan biaya audit sebagai variabel moderasi. Sampel penelitian terdiri dari 13 perusahaan dari berbagai sektor industri yang terdaftar di Jakarta Islamic Index (JII) periode 2019–2023, dengan total 65 observasi, dipilih secara purposive sampling. Analisis dilakukan dengan menggunakan regresi logistik. Hasil penelitian menunjukkan bahwa audit report lag dan ukuran perusahaan berpengaruh negatif signifikan terhadap pergantian auditor, sedangkan kesulitan keuangan berpengaruh positif signifikan. Sebaliknya, komite audit tidak berpengaruh terhadap pergantian auditor. Lebih lanjut, biaya audit tidak terbukti memoderasi hubungan antara audit report lag, ukuran perusahaan, komite audit, atau kesulitan keuangan terhadap pergantian auditor. Temuan ini menunjukkan bahwa keputusan pergantian auditor lebih dipengaruhi oleh faktor internal perusahaan dan peraturan rotasi auditor daripada biaya audit. Orisinalitas penelitian ini terletak pada fokusnya pada sampel perusahaan Islam di Jakarta Islamic Index, yang jarang diteliti, sehingga memberikan perspektif baru tentang dinamika pergantian auditor dalam konteks pasar modal Islam Indonesia. Implikasi praktis dari penelitian ini adalah pentingnya menjaga hubungan jangka panjang dengan auditor yang berkualifikasi dan mempertimbangkan risiko dan biaya strategis sebelum melakukan pergantian auditor.

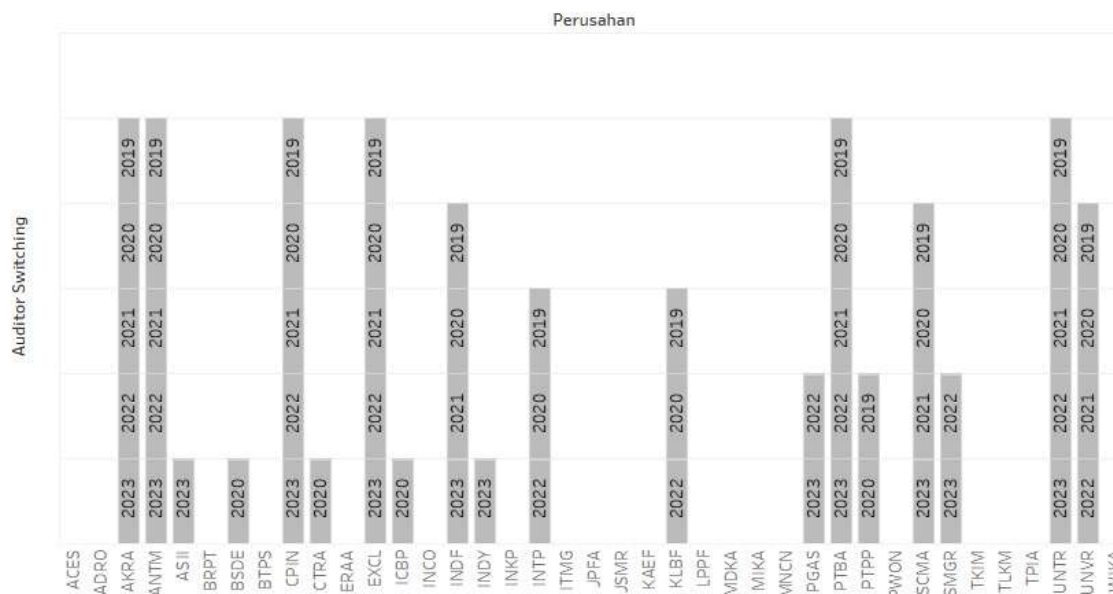
Introduction

Currently, many parties, including investors, require accurate and reliable financial information. However, not all users of financial statements understand its contents, leading to information asymmetry that can trigger conflicts of interest between management and external parties (Adji & Andayani, 2021). Financial statements of companies listed on the IDX are required to provide relevant information for users and investors in decision-making (Pratama & Shanti, 2021). In this context, auditor switching is necessary to prevent prolonged auditor relationships and reduce the risk of declining audit quality due to excessive closeness (Hayati et al., 2021).

Auditor switching is divided into two categories: mandatory and voluntary. Mandatory changes occur when auditors make changes in accordance with government regulations (Adli1 & Program, 2019), while voluntary auditor changes can originate with the client or the auditor themselves. Factors underlying voluntary auditor changes need to be reviewed, while causal factors from the company include company size, management changes, and financial difficulties. Causal factors from the auditor include audit delay, audit fees, audit tenure, and going-concern opinion (Dewi & Triyanto, 2020).

This study uses JII companies for the 2019–2023 period as the object of study, thus providing a different perspective from previous studies that generally examine all BEI companies, considering that the characteristics of sharia companies with stricter governance principles have the potential to produce auditor switching dynamics that are different from those of conventional companies.

GRAFIK AUDITOR SWITCHING JAKARTA ISLAMIC INDEKS PERIODE 2019-2023

**Figure 1.**

Graph of Auditor Switching Occurrence in the Jakarta Islamic Index 2019-2023

The auditor switching graph for the Jakarta Islamic Index (JII) companies for the 2019–2023 period shows that auditor changes occurred in various sectors, especially in large companies such as AKRA, ANTM, TLKM, and UNVR, which were influenced by the OJK auditor rotation regulations and the need for large-scale audits by international or Big Four KAPs; this trend tends to decrease from year to year, reflecting the company's efforts to maintain long-term relationships with auditors for cost efficiency, GCG compliance, and increased investor confidence.

Based on the literature review, there is a research gap regarding the factors influencing auditor switching because the results of previous studies show contradictory findings, where some studies found a significant influence of audit report lag, company size, audit committee, and financial distress (Widiastuti, 2024; Aini & Yahya, 2019; Safriliana & Muawnah, 2019; Holdi & Tarmizi, 2022), while other studies showed insignificant or contradictory results (Mardasari & Triyanto, 2020; Hestyaningsih et al., 2020); this uncertainty indicates the need for further research with a more comprehensive approach, including simultaneous testing between factors and the integration of moderating variables such as audit fees or auditor reputation, to provide a more complete understanding of the determinants of auditor switching.

This study adds audit fees as a moderating variable to examine the effect of audit report lag, company size, audit committee size, and financial distress on auditor switching. Audit fees are the budget allocated to pay for audit services. The amount of audit fees is determined by several factors, including the audit duration, the audit risk level, the complexity of the services provided, the auditor's required skills and expertise, the assigned Public Accounting Firm (KAP) program budget, and other professional considerations. In other words, audit fees are flexible and adjusted to the characteristics and complexity of the audit assignment itself (Santoso et al., 2023). This moderating variable, audit fees, can strengthen or weaken the relationships among Audit Report Lag, Company Size, Audit Committee Size, and Financial Distress in predicting Auditor Switching. This approach broadens the understanding of the factors influencing auditor switching in the Indonesian Islamic capital market. It assesses the

role of audit fees in strengthening or weakening this relationship, thereby providing a more comprehensive perspective on the auditor-switching literature.

Theoretical framework and hypotheses

Agency theory

Jamil & Anggraini (2023) state that differences in goals between principals and agents can create conflicts of interest and information asymmetry. Agency theory explains the contractual relationship between the owner (principal) and the manager (agent), in which the agent is authorized to manage the company and its investment funds. In contrast, the principal receives services from the agent (Yuniarti et al., 2021). Agency theory can be directly linked to auditor switching activities. According to Darmayanti et al. (2021), the relationship between agency theory and auditor switching is the auditor's role as an independent third party involved in resolving conflicts between the agent and the principal, as well as in assessing the fairness of financial statements.

Auditor switching

Auditor switching, as stipulated in Financial Services Authority Regulation Number 13/POJK.03/2017, limits the use of auditor services to a maximum of 3 years. Therefore, auditor switching is a phenomenon in which auditors change, which can be carried out either mandatorily or voluntarily (by the client company) (Deliana et al., 2021). Limiting an auditor's engagement with a company is intended to prevent the loss of auditor independence and the formation of an excessively long relationship (Kholipah & Suryandari, 2019). The Auditor Switching Measurement Scale is as follows:

Companies that carry out Auditor Switching are given a score of: 1

Companies that do not switch auditors are given a score of: 0

Audit Report Lag

Audit report lag is the time required for a company to prepare and issue an audit report after the end of the financial period. This includes the time required for the auditor to conduct the audit, compile the findings, and then produce the official audit report (Prasetyo et al., 2021). A longer audit report lag will result in the untimely publication of a company's financial statements. The Audit Report Lag measurement scale is as follows:

$$\text{Audit Report Lag} = \text{Audit Report Date} - \text{Financial Report Date}$$

Company Size

Nugraha & Riyadhi (2019) Company size is a scale that can classify companies into large companies or small companies according to various methods (such as total assets or total company assets, stock market value, average sales level, and number of sales). Companies that have large total assets indicate that the company has reached a mature stage, where in this stage the company's cash flow is positive and is considered to have good prospects in the longer term, in addition to reflecting a relatively more stable company and more capable of generating profits compared to companies with smaller total assets (Alicia et al., 2020). The Company Size Measurement Scale is as follows:

$$\text{Natural Logarithm (Ln) of Total Assets of the Company SIZE} = \text{Ln (Total Asset)}.$$

Audit Committee

Susandya & Suryandari (2021) The audit committee is one of the main pillars of the corporate governance system in public companies. The audit committee aims to increase confidence in the integrity of financial reports and company announcements, internal control processes and procedures, and risk management systems. The Audit Committee uses the following benchmark: Percentage of audit committee presence = Number of audit committees / Number of Board of Commissioners (Darmawan, 2020). The Company Size Measurement Scale is as follows:

$$\text{Percentage of Audit Committee Existence} = \frac{\text{Number of Audit Committee}}{\text{Number of Board of Commissioners}}$$

Financial Distress

Financial distress is a condition of a company experiencing financial difficulties. In such conditions, the company or client will experience negative cash flow, poor financial ratios, failure to fulfill existing debt payment agreements, and ultimately lead the company or client to bankruptcy. Uncertainty in the business of a company that is at risk of bankruptcy creates conditions for changing auditors or replacing old auditors with new auditors in assessing the fairness of the company's financial statements. The Financial Distress Measurement Scale is as follows (Dejan & Nurbaiti, 2020):

$$DER = \frac{\text{Total Liabilitas}}{\text{Total Equity}}$$

Audit fee

Hendi & Desiana (2019) Audit Fee is the amount charged by the auditor for their audit assignment. The amount charged by the auditor is based on the task aimed at providing an opinion on the fairness of the company's financial statements. The amount of the audit fee is determined by the risk of the assignment, the complexity of the service, the public accountant's fee structure, competence, and other professional considerations. Kalsum et al. (2021) audit

fees refer to the amount paid to the auditor as compensation for services rendered, and are usually adjusted according to the auditor's level of expertise and other relevant factors. The Audit Fee Measurement Scale is as follows:

$$\text{Natural Logarithm (Ln) of Audit Fee} = \text{Ln (Audit Fee)}$$

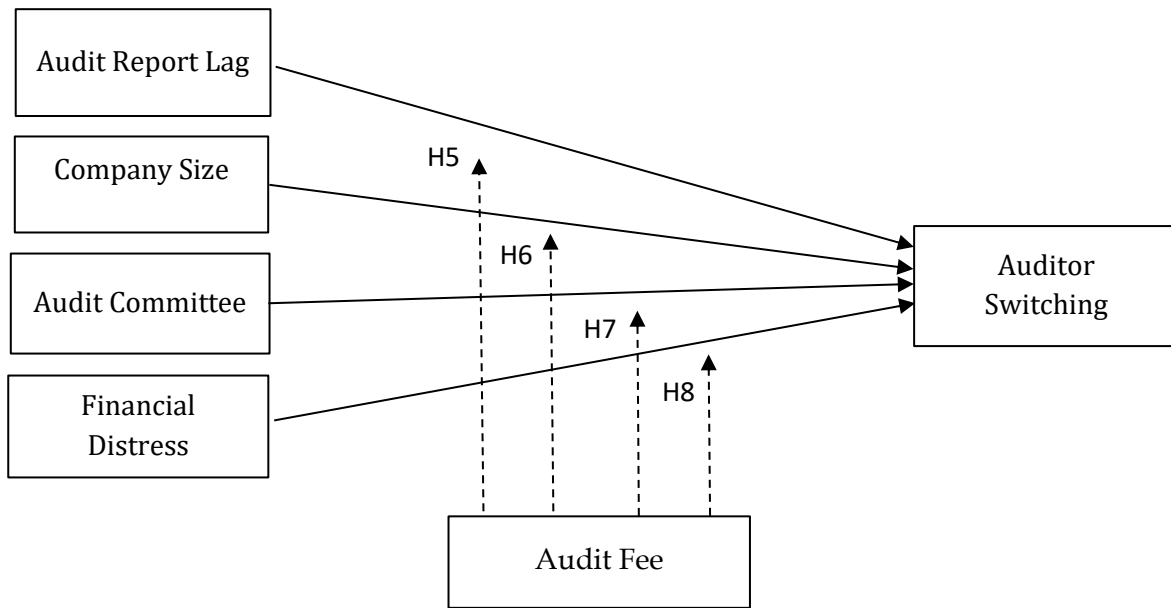


Figure 1.
Research Concept Framework

Hypothesis development

The effect of audit report lag on auditor switching

Fakri (2019) defines Audit Report Lag as the time span for audit completion, calculated from the end of the fiscal year to the date the audit report is issued. The longer the time gap, the lower the level of relevance of the information presented in the financial statements, as delays can reduce the quality of information for report users (Nathania, 2022). This condition has implications for increasing the potential for management dissatisfaction with auditors, thus encouraging auditor switching. From these two opinions, it can be seen that the main similarity lies in the understanding that the length of the Audit Report Lag will have an impact on the decline in the quality of financial statements, which has implications for management's decision to change auditors. This is in line with previous research findings by Widistuti (2024), Aysah et al. (2023), Fenadi (2019), Pradika (2022), and Sasmita and Sudarma (2020), which showed that Audit Report Lag has a positive effect on auditor switching.

H1: Audit report lag has a positive effect on auditor switching

The effect of company size on auditor switching

Company size is the size of a company, as determined by its total assets (Priyatama & Pratini, 2021). An increase in a company's total assets greater than its total liabilities can indicate an increase in the company's value, Amro & Asyik (2021). Company size is based on the total assets of all entities. Therefore, company size reflects the extent of a company's resources and operational activities. These two opinions demonstrate the similarity in the view that company size is a crucial factor in reflecting the capacity and complexity of a company's activities, which can then influence management decisions regarding auditor switching. Research by Aini & Yahya (2019); Simalango & Siagian (2022); Hestyaningsih et al. (2020), and Jayanti et al. (2025) also states that company size can influence auditor switching.

H2: Company size has a positive influence on auditor switching

The influence of the audit committee on auditor switching

The audit committee serves as an essential oversight body within the corporate governance (GCG) system, directly overseeing the financial reporting process, maintaining the quality of external audits, and participating in the selection of independent auditors. This committee is established by the board of commissioners to strengthen accountability and evaluate the implementation of the board of directors' functions in managing the company, particularly in ensuring the integrity of the financial reporting system. Furthermore, empirical research also shows that the existence and characteristics of an Audit Committee – such as the number of members, independence, active meetings, and member expertise – positively influence the quality of financial reporting and can support an effective audit oversight process (Pratiwi, 2023). Other studies conducted by Safriliana & Muawnah (2019); Simatupang & Tanusdjaja (2024); and Nelyumna et al. (2021) suggest that the Audit Committee has a positive effect on auditor switching.

H3: Audit committee has a positive influence on auditor switching

The impact of financial distress on auditor switching

Cita & Supadmi (2019) define financial distress as a condition where a company is unable to meet its obligations or when cash flow projections indicate that the company is unable to meet its financial obligations. This condition requires the company to undertake repairs and reconstruction measures to restore its financial condition. Financial distress can also be defined as a situation where a company faces financial problems or poor economic conditions, leading to concerns about bankruptcy (Audina et al., 2021). From these two opinions, it can be seen that the similarity lies in the understanding that financial distress is a problematic financial condition that can threaten business continuity. Research conducted by Holdi & Tarmizi (2022); Afidah et al. (2023); Putri & Wulandari (2023), and Sujiati et al. (2024) indicates that companies tend to change auditors when they experience increasing financial difficulties.

H4: Financial distress has a positive influence on auditor switching

The effect of audit fees as a moderator of audit report lag on auditor switching

A long audit report lag can be a negative signal to shareholders, encouraging companies to switch auditors. However, frequent auditor changes result in higher audit costs due to start-up costs, leading companies to reconsider their decision. Furthermore, new auditors may not necessarily understand the company's situation better or be able to complete audits more timely than existing auditors, so high fees do not always translate into improved audit quality or timeliness. Widiastuti (2024) explains that audit fees can strengthen the influence of audit report lag on auditor switching, as high audit fees make companies more likely to switch auditors.

H5: Audit fee moderates audit report lag against auditor switching

The effect of audit fee as a moderator of company size on auditor switching

Companies that frequently switch auditors are likely to incur higher audit costs due to start-up costs for replacement auditors. Based on agency theory, which emphasizes risk aversion, companies will consider the balance between costs and benefits, thus tending to reduce voluntary auditor switching and retain existing auditors deemed competent as the company's complexity increases. Therefore, audit fees act as a moderating variable, strengthening the influence of company complexity on the decision to switch auditors. Widiastuti (2024) found that the interaction between company size and audit fees had a significant positive effect, indicating that audit fees can moderate the relationship between company size and auditor switching.

H6: Audit fee moderates company size against auditor switching

The influence of audit fees as a moderator of audit committee on auditor switching

The audit committee plays a role in maintaining the integrity of financial statements and can encourage switching auditors to improve audit quality. However, this decision is also influenced by audit fees. High audit fees can weaken the audit committee's recommendations, while audit fees commensurate with the quality of the new auditor actually strengthen the switching decision. Thus, audit fees have the potential to moderate the audit committee's influence on auditor switching. The combination of the audit committee and audit fees has been shown to have a significant positive effect, thus audit fees serve as a moderating variable that strengthens the audit committee's influence on auditor switching (Widiastuti, 2024).

H7: Audit fee moderates audit committee against auditor switching

The effect of audit fees as a moderator of financial distress on auditor switching

Companies experiencing financial distress tend to switch auditors to new, more qualified auditors than their predecessors to regain shareholder confidence in the reliability of their financial reports. Furthermore, companies will have greater confidence if they use a more professional, independent auditor. However, continuous or voluntary auditor changes can increase audit costs due to the startup costs of the replacement auditor. Therefore, in financial distress, the likelihood of companies engaging in voluntary auditor switching decreases. Widiastuti (2024) shows that the interaction between financial distress and audit fees has a

significant positive effect, suggesting that audit fees can act as a moderator that strengthens the relationship between financial distress and auditor switching.

H8: *Audit Fee Moderates Financial Distress on Auditor Switching*

Methods

This study employs quantitative research methods as outlined by Sugiyono (2021). The population, defined by Sugiyono (2017), includes all companies listed on the Jakarta Islamic Index between 2019 and 2023. A purposive sampling technique was applied for sample selection, with the criteria focusing on companies consecutively listed on the Jakarta Islamic Index throughout the entire five-year period, those that published complete audited financial reports from 2019 to 2023, and those possessing all necessary data for measuring the research variables. Based on these criteria, a final sample of 13 companies was selected. Given the five-year observation window, this yielded 65 observations for analysis. All data were collected from the official website of the Indonesian Stock Exchange (www.idx.co.id).

Variable measurement

This study uses four independent variables, one dependent variable, and one moderating variable. The following are the measurements for each variable:

Table 1.

Variable Measurement

<i>Variable</i>	<i>Measuring Tools/Formulas</i>	<i>Scale/Measurement</i>
Auditor Switching	Dummy Variable: Companies that carry out Auditor Switching are given a value of: 1; Companies that do not carry out Auditor Switching are given a value of: Source: Anggraeni (2020)	Nominal
Audit Report Lag	ARL = Audit Report Date - Financial Report Date Source: Oktaviani & Ariyanto (2019)	Ratio Scale (Year)
Company Size	Ln (Total Assets) Source: Oktaviani et al. (2019)	Ratio Scale
Audit Committee	Percentage of Audit Committee Existence = (Number of Audit Committees)/(Number of Board of Commissioners) Source: Nelyumna et al. (2021)	Ratio Scale

Financial Distress	DER = (Total Liabilities) / (Total Equity) Source: Himawan (2020)	Ratio Scale
Audit Fee	Natural Logarithm (Ln) of Audit Fee = Ln (Audit Fee) Source: Elva et al. (2022)	Ratio Scale

Data types and data sources

The data for this study were analyzed using SPSS software, version 31. As the dependent variable is binary, indicating whether a company did or did not engage in auditor switching, the logistic regression method was selected. The analytical process involved descriptive statistical analysis followed by a series of evaluative tests for the regression model. This included assessing overall model fit with the Likelihood Ratio test, evaluating goodness-of-fit with the Hosmer-Lemeshow test, and measuring explanatory power with Nagelkerke's R-square. Predictive accuracy was assessed using a classification table, and the significance of individual variables was assessed using partial tests. The analysis of moderating effects was conducted using moderated regression analysis, in line with established methodological frameworks.

Results and discussion

Descriptive statistics

Hair et al. (2022) highlight descriptive statistics as a crucial foundational step, essential for identifying basic patterns, detecting potential anomalies, and ensuring data falls within a reasonable range before inferential analysis. Furthermore, descriptive statistics serve to examine the consistency of research variables and confirm that the data meet the fundamental characteristics required for hypothesis testing (Saunders et al., 2023). Thus, presenting descriptive statistics forms the initial groundwork for understanding data distribution and the quality of variable measurement in the study.

Table 2.

Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Standard Deviation
Audit Report Lag	65	29	184	90.600000	29.6794331
Company Size	65	23.7321	36.2677	31.379052	1.4497645
Audit Committee	65	.3333	1.3333	.633046	.2372291
Financial Distress	65	.1703	3.9284	.957683	.8700455
Auditor Switching	65	0	1	.75	.434
Audit Fee	65	18,7621	27.6270	25.174237	1.4959409
Valid N (listwise)	65				

Source: Processed Data (2024)

Assessing the overall fit model

Hair et al. (2023) explain that Moderated Regression Analysis (MRA) is used to test whether the relationship between an independent and a dependent variable changes as a function of a third variable, known as the moderator. This is achieved by incorporating an interaction term – the product of the independent and moderator variables – into the regression model. Evaluating the statistical significance of this interaction term is essential, as a significant result indicates the presence of a moderation effect. This analysis is fundamental for understanding the specific conditions under which hypothesized relationships hold, thereby refining theoretical models and enhancing the precision of research conclusions (Kline, 2024).

Table 2.

Values of -2 Log Likelihood (-2LL Initial)

Iteration History ^{a B C}			
Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	72,681	1,015
	2	72,549	1,117
	3	72,549	1,119
	4	72,549	1,119

Source: Processed Data (2024)

Based on the table above, the final -2 Log Likelihood value at block number = 1

Table 3.

Values -2 Log Likelihood (-2LL End)

Iteration History a, b, c, d

Iteration		-2 Log likelihood	Coefficients			
			Constant	Audit Report Lag	Company Size	Audit Committee
Step 1	1	57,106	17,328	-.010	-.537	1,259
	2	49,826	36,499	-.018	-1.142	1,732
	3	47,529	50,862	-.025	-1,604	2,363
	4	46,948	59,187	-.030	-1,875	2,806
	5	46,883	62,698	-.031	-1,990	2,958
	6	46,882	63,190	-.032	-2,007	2,976
	7	46,882	63,198	-.032	-2,007	2,976
	8	46,882	63,198	-.032	-2,007	2,976

Source: Processed Data (2024)

Based on Table 3, the initial -2 Log Likelihood at block number 0 (i.e., before the entry of the independent variables) is 72,549. Then, in Table 3, it can be seen that the final -2 Log

Likelihood value at block number = 1, namely after the entry of the four independent variables, is 46,882.

Feasibility Regression Model

Testing model feasibility in regression analysis ensures that the model satisfies its underlying assumptions, thereby guaranteeing that the resulting estimates are valid, unbiased, and reliable. Upholding these assumptions is critical, as violations can lead to coefficient estimation errors, reduced predictive accuracy, and potentially misleading interpretations (Field, 2022). According to Appendix 1, the Sig. (probability) value is 0.488. The probability value (Sig.) is greater than the significance level (0.05), indicating that H0 is accepted and H1 is rejected. Based on Appendix 2 above, the Nagelkerke R-squared for the regression model is 0.485. This indicates that the independent variables can explain 48.5% of the variability in the dependent variable.

Matrix Classification

The classification matrix, as outlined by James et al. (2023), is a key diagnostic tool that reveals specific patterns of prediction errors within a model. This analysis allows researchers to implement targeted improvements, such as selecting more relevant variables, adjusting classification thresholds, or adopting a different analytical approach. As shown in Table 4, the model achieves 75.4% accuracy in predicting auditor changes.

Table 4.

Matrix Classification

Classification Table ^{a, b}					
		Observed	Predicted		Percentage Correct
			Not replacing KAP	Replacing KAP	
Step 0	Auditor Switching	Not replacing KAP	0	16	.0
		Replacing KAP	0	49	100.0
Overall Percentage					75.4

Source: Processed Data (2024)

Hypothesis Testing

The results of the partial hypothesis testing, as detailed in Table 5, elucidate the direct relationships between the independent variables and the dependent variable. The analysis identifies a significant negative influence on two key factors. Specifically, Audit Report Lag exhibits a significant negative relationship (B = -0.032, p = 0.037), indicating that a longer delay in audit reporting is associated with a decreased likelihood of the dependent event. Similarly, Company Size shows a strong, significant negative impact (B = -2.007, p = 0.003).

In contrast, Financial Distress shows a significant positive influence ($B = 3.365$, $p = 0.041$), suggesting that companies experiencing greater financial distress are more likely to exhibit the dependent outcome. The variable for Audit Committee was found to have no statistically significant direct effect ($p = 0.103$). Furthermore, the moderated regression analysis indicates that none of the interaction terms tested for these variables are statistically significant (all $p > 0.05$), confirming that the established direct relationships are robust and not contingent upon the introduced moderator within this model.

Table 5.*Test Results Partial (Test T)*

Variable	Regression Coefficient (B)	Sig. (p-value)	Conclusion Partial (Test T)	Sig. (p-value)	Conclusion Test Moderated Regression
Audit Report Lag	-.032	.037	Significant Negative Impact	.548	No Moderation
Company Size	-2,007	.003	Significant Negative Impact	.191	No Moderation
Audit Committee	2,976	.103	No effect	.068	No Moderation
Financial Distress	3,365	.041	Significant Influence	.099	No Moderation

Source: Processed Data (2024)

Discussion

The analysis reveals distinct relationships between the hypothesized determinants and auditor switching behavior. A significant negative effect of audit report lag was found, indicating that companies experiencing longer audit delays are less likely to switch auditors. This finding aligns with the view that firms may prioritize continuity and the deep institutional knowledge of an incumbent auditor, thereby mitigating the high transition costs and risks associated with a new engagement, even in the face of reporting delays. This result is consistent with the research of Arisa (2020) and Ebimobowei et al. (2022) but contrasts with the findings of Jayanti et al. (2020).

Similarly, company size demonstrated a significant negative influence on auditor switching. Larger, more complex organizations face heightened monitoring challenges and potential information asymmetry, which may increase their reliance on and retention of auditors perceived as highly independent and competent to manage intricate audit scopes. This supports the work of Dharmasari and Suardana (2021), Ivone and Victoria (2021), Widiastuti (2024), Prayoga et al. (2024), and Mardasari and Triyanto (2020), though it diverges from the conclusion of Reschiwati and Syifa (2023).

Conversely, the analysis found that the audit committee does not exert a significant influence on auditor switching decisions. This suggests that the committee's primary oversight

function is oriented toward the financial reporting process and regulatory compliance rather than directly influencing external auditor selection. The decision to switch appears driven more by regulatory mandates, financial considerations, and auditor reputation. This finding is supported by Sofia et al. (2025), Arkaputra and Hidayah (2022), Supriyanto and Cristina (2021), Lusman (2020), and Mardasari and Triyanto (2020), but is inconsistent with Simatupang and Tanusdjaja (2024).

Financial distress was found to have a significant positive effect on auditor switching. Companies under financial strain may seek a change in auditors to gain a fresh perspective on their accounts, enhance the perceived credibility of their financial statements, or alter market perceptions. This tendency underscores how heightened risk environments can prompt a reassessment of auditor relationships. This result corroborates the studies of Afidah et al. (2023), Elisabeth (2021), Rahmadina et al. (2022), and Fauzi et al. (2020), but contradicts Ngulya and Nurcahya (2023).

The moderating role of audit fees was tested across all four relationships. The results indicate that audit fees do not significantly moderate the effects of audit report lag, company size, audit committee presence, or financial distress on auditor switching. This suggests that the primary relationships are robust and not contingent on audit fees. Decisions to switch auditors are motivated more directly by concerns over audit quality, timeliness, regulatory requirements, operational complexity, and financial necessity than by the fee structure itself. These findings align with the conclusions of Prayoga et al. (2024).

Limitations

This study is subject to several limitations. First, the sample is constrained to companies listed on the Jakarta Islamic Index (JII) during the 2019–2023 period. Consequently, the findings may not be fully generalizable to firms in other sectors or markets. Second, the analysis examined a defined set of variables – audit report lag, company size, audit committee, financial distress, and audit fees. Other potentially influential factors, such as auditor reputation, corporate governance quality, or management changes, were not included in the model. These limitations suggest opportunities for future research to expand the sample across different indices and incorporate a broader range of determinants to provide a more comprehensive understanding of auditor switching behavior.

Conclusion

The study's results indicate that Audit Report Lag has a significant negative effect on Auditor Switching, and that Company Size also negatively affects Auditor Switching. In contrast, the Audit Committee shows no significant effect. Additionally, Financial Distress has a significant positive effect on Auditor Switching. It is important to note that Audit Fees do not moderate the relationships between Audit Report Lag, Company Size, Audit Committee, and Financial Distress regarding Auditor Switching. From a managerial perspective, companies should prioritize building long-term relationships with qualified and business-savvy auditors. They need to strategically manage the risks associated with auditor switching and consider financial conditions as a crucial factor in their decisions. This approach should not solely focus on audit completion times or service fees.

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