

THE EFFECT OF AUDIT SWITCHING, AUDIT TENURE, PUBLIC ACCOUNTING FIRM REPUTATION, AND FIRM SIZE ON AUDIT QUALITY IN STATE-OWNED ENTERPRISES LISTED ON THE INDONESIAN STOCK EXCHANGE (2020–2023)

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Abstract. This study aims to test and obtain empirical evidence regarding the effects of audit switching, audit tenure, public accounting firm reputation, and firm size on audit quality. This study uses secondary data sourced from the annual financial statements of state-owned enterprises (SOEs) listed on the Indonesia Stock Exchange from 2020 to 2023. The population for this study consists of 27 companies over the four-year study period. The sample was selected using purposive sampling, with a total of 108 cases meeting the criteria. Data analysis employed logistic regression analyzed using SPSS version 26. The results indicate that audit switching has a positive effect on audit quality, audit tenure has no effect on audit quality, the reputation of the public accounting firm has a negative effect on audit quality, and firm size has a negative effect on audit quality.

Keywords: Audit Switching, Audit Tenure, Firm Size, Audit Quality, Public Accounting Firm Reputation

I. INTRODUCTION

Financial statements are the primary source of information used by management and stakeholders to evaluate a company's financial condition and support decision-making. Therefore, financial statements must be presented reliably and free from material misstatements so that they can be trusted by investors, creditors, and other external parties. External audits conducted by independent auditors play a crucial role in enhancing the credibility of financial statements and reducing the risk of unreliable information due to errors or manipulation by management (Effendi & Ulhaq, 2021; Novrilia et al., 2019).

Audit quality is reflected in the auditor's ability to issue an opinion that aligns with actual conditions. However, an Unqualified Opinion (WTP) does not always guarantee that a company is free from fraudulent practices. One example illustrating this situation is the case of PT Waskita Karya in 2023. The Attorney General's Office uncovered the misuse of Supply Chain Financing (SCF) funds for fictitious projects and personal gain, even though the company's financial statements had previously received an unqualified opinion from an independent auditor. The Supreme Audit Agency also identified various irregularities in the company's projects, while the auditor stated that the audit had been conducted in accordance with applicable standards (Republika, 2023; Tempo, 2023). This phenomenon raises questions

regarding the effectiveness of audit quality in detecting material irregularities and the factors that influence it.

Several factors suspected of influencing audit quality include audit switching, audit tenure, the reputation of the Public Accounting Firm (PAF), and firm size. Audit switching is conducted to maintain auditor independence so that an overly long relationship with a client does not compromise the objectivity of the audit (Pramaswaradana & Astika, 2017; Cahyati et al., 2021). Meanwhile, an excessively long audit tenure has the potential to foster closeness between the auditor and the client, which can affect the auditor's independence (Wardani & Waskito, 2022). The reputation of the audit firm also serves as an indicator of audit quality, as auditors from Big Four firms are generally perceived to possess better resources and competencies compared to those from non-Big Four firms (Nizar, 2017; Ramadhan & Laksito, 2018). Furthermore, firm size influences audit complexity and the agency risks faced by a company, which in turn can impact audit quality (Darya & Puspitasari, 2017; Ningsih et al., 2023).

This study uses agency theory as a foundation to explain the importance of audit quality in reducing information asymmetry between management as the agent and shareholders as the principal. A high-quality external audit is expected to enhance the credibility of financial statements, reduce the potential for fraud, and strengthen oversight mechanisms over management.

The study focuses on state-owned enterprises (SOEs) listed on the Indonesia Stock Exchange during the 2020–2023 period. The selection of the research subjects is based on the limited existing research on audit quality in SOEs, as well as various cases involving SOEs, such as PT Waskita Karya and PT Indofarma. Furthermore, the study period spans the COVID-19 pandemic through the early stages of economic recovery, a time when pressure on corporate performance and audit risks increased significantly. These conditions make the 2020–2023 period particularly relevant for evaluating the effectiveness of audit quality in mitigating agency risks during a period of economic uncertainty.

This study builds upon the research by Aurelia & Haq (2024). The differences lie in the research sample, which focuses on SOEs; the measurement of audit quality using the going-concern opinion as a dummy variable; and the use of logistic regression analysis. Furthermore, the inconsistent findings of previous studies regarding the effects of audit switching, audit tenure, the reputation of the public accounting firm, and firm size on audit quality underscore the need to replicate this research within the context of SOEs.

II. LITERATURE REVIEW

A. Agency Theory

The agency theory proposed by Jensen and Meckling (1976) explains the relationship between the principal (shareholders) and the agent (management), in which the principal delegates authority to the agent to manage the company in the owners' best interests. In practice, this relationship often gives rise to conflicts of interest due to information asymmetry, as management possesses more complete information about the company's condition than shareholders do. This situation underscores the need for oversight mechanisms through independent auditors, whose role is to ensure that financial statements are presented transparently and in accordance with the principals' interests. Thus, auditors serve as a bridge between the interests of management and shareholders in enhancing corporate accountability (Wardani & Waskito, 2022).

B. Audit Quality

Audit quality refers to the auditor's ability to conduct the audit process in accordance with applicable professional standards. According to the Professional Standards for Public Accountants (SPAP), a high-quality audit is conducted in accordance with auditing standards and is supported by the auditor's competence and independence. A competent auditor is able to identify material misstatements in financial statements, while an independent auditor is able to disclose such findings objectively without being influenced by the interests of other parties. Therefore, audit quality is reflected in the auditor's ability to detect and disclose material errors, thereby producing a reliable audit opinion (Tandiontong, 2015; Rapina et al., 2012).

C. Audit Switching

Audit switching refers to a company's replacement of an auditor or a Public Accounting Firm, which may be done voluntarily or in accordance with applicable regulations (Aprianti & Hartaty, 2016). The replacement of an auditor may be influenced by the expiration of the audit engagement term or changes in the company's circumstances, such as a change in management or conflicts of interest between shareholders and management (Putra & Wilopo, 2017). In Indonesia, regulations regarding auditor rotation are set forth in Financial Services Authority (OJK) Regulation No. 9 of 2023, which limits the use of the same public accountant to a maximum of seven consecutive fiscal years for issuers, public companies, and commercial banks as an effort to maintain auditor independence (Septiani et al., 2021).

D. Audit Tenure

Audit tenure refers to the duration of the professional relationship between a company and a public accounting firm in providing audit services (Werastuti, 2013). A longer relationship allows auditors to understand the characteristics of the client's business, thereby reducing information asymmetry. However, an excessively long engagement period also has the potential to undermine auditor independence due to closeness with the client, causing auditors to become less critical in performing audit procedures (Prasetia & Rozali, 2016). Provisions regarding limits on the use of audit services in Indonesia are regulated by POJK No. 9 of 2023, which limits the use of the same Public Accounting Firm to a maximum of seven consecutive fiscal years.

E. Reputation of Public Accounting Firms

The reputation of a public accounting firm (PAF) reflects the level of public trust in the quality of the audit services it provides. PAFs with a high reputation are generally considered better able to maintain auditor independence and produce higher-quality audits than PAFs with a lower reputation (Darya & Puspitasari, 2017; Prasetia & Rozali, 2016). A PAC's reputation is also often linked to its affiliation with a Big Four network, which generally possesses greater resources, experience, and a larger number of professionals compared to non-Big Four PACs (Novrilia et al., 2019; Firyana, 2014; Ginting & Fransisca, 2014).

F. Firm Size

Firm size indicates the scale of a company, which is generally measured using total assets, total sales, or other financial indicators (Suryana & Rahayu, 2018). Larger companies generally have broader access to funding and higher levels of public trust compared to smaller

companies (Ni Luh Ayu, 2016). Under Law No. 20 of 2008, companies are classified as micro, small, medium, or large enterprises based on asset value and annual sales.

G. Research Framework

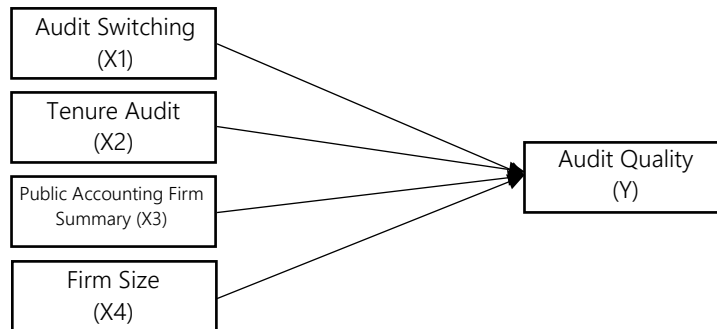


Figure 1 Research Framework

H. Hypothesis Development

The Effect of Audit Switching on Audit Quality

According to Indahsari et al. (2023), audit switching is conducted with the aim of maintaining a professional relationship between the auditor and the client, to avoid the influence of overly close personal relationships on audit quality. Thus, the risk of auditors losing their independence in performing their work can be minimized. Muh. Rafi Naufaldyaksa et al. (2023) state that audit switching can pose a challenge during the initial adjustment period in understanding the company, but the resulting increase in independence and the new perspectives brought by the auditor outweigh these challenges. New auditors tend to apply strict audit standards (Aurelia & Haq, 2024).

In line with this view, previous studies—such as those conducted by Indahsari et al. (2023), Naufaldyaksa et al. (2023), Aurelia & Haq (2024), and Winda & Hadiwibowo (2023)—indicate that audit switching has a positive impact on audit quality. Similar results were also found by Yalçın & Yaşar (2019), Sukirman & Asih (2021), and Pasali & Arief (2023), who confirmed that new auditors bring fresh perspectives and greater independence in evaluating clients' financial statements. Based on these findings, the researchers then formulated the first hypothesis as follows:

H1: Audit switching has a positive effect on audit quality

The Effect of Audit Tenure on Audit Quality

According to Jessica et al. (2021), the longer a public accounting firm (PAF) has been associated with an audited company, the better it understands the company's conditions and can deliver higher audit quality compared to a new relationship between the company and a PAF. An audit firm's tenure with a client that is too short results in a lack of specific knowledge about the client. The extent of the audit firm's understanding of the audited company and its long-standing relationship with the company maximize the quality of the assigned audit. Auditors possess greater experience and skills in performing audit procedures when they have a longer tenure (Maong, 2021).

Based on the descriptions and findings from previous studies discussing the effect of auditor tenure on audit quality, it can be concluded that a long-term relationship between the

auditor and the client can enhance the auditor's understanding of the client's business complexity. Therefore, the researcher formulates the second hypothesis as follows:

H2: Audit tenure has a positive effect on audit quality

The Effect of the Public Accounting Firm's Reputation on Audit Quality

According to Pasali & Arief (2023), if the public discovers fraud committed by an auditor to conceal a client company's financial statements, the auditor's reputation may be at risk. Companies that engage auditors with a good reputation tend to produce more accurate and reliable financial statements. Hartono & Laksito (2022) argue that an audit firm's reputation reflects the auditor's ability to maintain independence and conduct audits professionally, as large audit firms—or the "Big Four"—are less financially dependent on the auditee. Audit firms with a high reputation are also characterized by a high degree of independence. This high level of independence can serve as a solution to information asymmetry between principals and agents (Clarissa & Simbolon, 2022).

This hypothesis aligns with research also conducted by Sukirman & Asih (2021) and Sari & Rahmi (2021), both of which show that a CPA firm's reputation has a positive effect on audit quality. Based on the descriptions and findings from previous studies discussing the influence of a CPA firm's reputation on audit quality, the researchers formulate the third hypothesis as follows:

H3: The reputation of a public accounting firm has a positive effect on audit quality

The Effect of Firm Size on Audit Quality

Kameyer & Yanti (2023) argue that large companies have better management and also possess greater competence in terms of expertise, information systems, and internal control systems. A sound internal control system facilitates auditors in gathering the information needed to perform audit procedures (Yustari et al., 2021). Cahyaningrum & Pardistya (2023) also argue that the larger the company, the better the audit quality, as there is a tendency for such companies to use the services of public accounting firms affiliated with the Big Four, which have better internal controls compared to firms not affiliated with the Big Four.

This hypothesis is also consistent with research conducted by Putri & Pohan (2022) and Basworo et al. (2021), both of which show that firm size has a positive effect on audit quality. Based on the descriptions and findings from previous studies discussing the effect of firm size on audit quality, the researchers formulate the fourth hypothesis as follows:

H4: Firm size has a positive effect on audit quality.

III. RESEARCH METHODOLOGY

This study is a quantitative study that uses secondary data in the form of annual financial reports from state-owned enterprises (SOEs) listed on the Indonesia Stock Exchange for the 2020–2023 period. The research sample was determined using purposive sampling with the following criteria: (1) SOEs that were continuously listed on the Indonesia Stock Exchange during the 2020–2023 period; (2) companies that published annual financial statements consecutively during the observation period; and (3) companies that provided complete information regarding the auditor, audit tenure, the reputation of the public accounting firm (KAP), and the company's total assets.

The effects of audit switching, audit tenure, PAC reputation, and firm size on audit quality were analyzed using logistic regression because the dependent variable was measured as a dummy variable. The research model is formulated as follows.

$$\text{Ln (KA/(1-KA))} = \alpha + \beta_1\text{Switching} + \beta_2\text{Tenure} + \beta_3\text{Reputation} + \beta_4\text{Size} + e$$

Notes:

- α = Constant
- Ln (KA/(1-KA)) = Audit quality
- β (1234) = Regression model coefficient (X 1234)
- Switching = *Audit switching*
- Tenure = *Audit tenure*
- Reputation = Public Accounting Firm Reputation
- Size = *Firm size*
- e = Error

IV. RESULTS AND DISCUSSION

A. Description of the Research Population

The population or research subjects used in this study consist of 27 state-owned enterprises (SOEs) listed on the Indonesia Stock Exchange from 2020 to 2023. The research subjects were selected from companies that had published annual financial statements during the specified period because information related to the variables (auditors and the public accounting firms that audited them, as well as total assets) in this study was explicitly disclosed in those annual financial statements.

Sample selection in this study used purposive sampling with predetermined criteria. As a result, the entire population met these criteria, yielding 108 research samples from 27 companies across the four study periods.

B. Descriptive Statistical Analysis

Table 1. Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Standard Deviation
<i>Audit switching</i>	108	0	1	0.58	0.495
<i>Audit tenure</i>	108	1	4	2.06	1,070
KAP Reputation	108	0	1	0.50	0.502
<i>Firm size</i>	108	27.36	35.32	31.6217	1.75725
Audit Quality	108	0	1	0.24	0.430
Valid N (listwise)	108				

The descriptive statistics show that the study used 108 observations. The audit switching variable has a mean value of 0.58, indicating that most companies in the sample switched auditors during the study period. The audit tenure variable has a mean of 2.06 years, with a range of 1 to 4 years, indicating that most companies retained their auditors for a relatively short period.

The accounting firm reputation variable had a mean of 0.50, indicating a relatively balanced distribution of the sample between companies audited by firms affiliated with the Big Four and those affiliated with non-Big Four firms. Meanwhile, the firm size variable has a mean value of 31.62 with a range of 27.36–35.32, indicating that the sample is dominated by companies with medium to large asset sizes.

For the dependent variable, audit quality has a mean of 0.24, indicating that only about 24% of the companies in the sample received a going-concern opinion as a proxy for audit quality, while the majority received the opposite rating. This suggests that the distribution of audit quality in the sample is still dominated by companies with a dummy value of 0.

C. Overall Test of the Analysis Model

Table 2 Results of the Overall Analysis Model Test

Iteration	-2 Log-likelihood
-2 Log Likelihood at the initial block (Block number = 0)	119.217
-2 Log-likelihood at the final block (Block number = 1)	97.449

Based on the table above, which presents the results of data analysis using SPSS 26, the value for block number = 0 is 119.217. After including the four independent variables, the value of -2 Log Likelihood for block number = 1 becomes 97.449. This indicates a decrease of 21.768. This decrease in the -2 Log Likelihood value indicates a better regression model—or that the hypothesized model fits the data.

D. Regression Model Fit Test

Table 3. Results of the Regression Model Suitability Test

Step	Chi-Square	df	Sig.
1	6.077	8	0.639

Based on the results of data analysis using SPSS 26, it can be seen that the results of the Hosmer and Lemeshow Goodness of Fit Test for the logistic regression model show a Chi- -square value of 6.077 and a significance level of 0.639. Therefore, since the significance level is ≥ 0.05 , the null hypothesis (H_0) is accepted because no difference was found between the estimated logistic regression model data and the observed data. The model fits the data well.

E. Logistic Regression Analysis

Table 4. Results of the Logistic Regression Analysis

	B	S.E.	Wald	df	Sig.	Exp (B)
<i>Audit switching</i>	1.355	0.688	3,882	1	0.049	3,875
<i>Audit tenure</i>	0.424	0.288	2.166	1	0.141	1.529
KAP Reputation	-1,299	0.602	4,647	1	0.031	0.273
<i>Firm size</i>	-0.433	0.184	5.564	1	0.018	0.649
Constant	11.121	5.726	3.772	1	0.052	67,600.3439

Based on the results of data analysis using SPSS 26, the logistic regression equation can be formulated as follows from the table above:

$$KA = 11.121 + 1.355AS + 0.424AT - 1.299RKAP - 0.433FS + e$$

Based on the logistic regression equation above, it can be described that the constant (a) is 11.121, which means that if the values of the independent variables remain constant, then audit quality (KA) is 11.121. Furthermore, the Audit Switching (AS) variable has a positive coefficient of 1.355, meaning that for every one-unit increase in Audit Switching—assuming all other variables remain constant—audit quality increases by 1.355. The Audit Tenure (AT) variable has a positive coefficient of 0.424, meaning that for every one-unit increase in Audit Tenure—assuming all other variables remain constant—the audit quality value increases by 0.424.

The audit firm reputation (RKAP) variable has a negative coefficient of -1.299, meaning that a one-unit increase in audit tenure—assuming all other variables remain constant—will decrease audit quality by -1.299. The Firm Size (FS) variable has a negative coefficient of -0.433, which means that for every one-unit increase in Firm Size—assuming all other variables remain constant—the audit quality score will decrease by -0.433.

F. Coefficient of Determination Test

Table 5. Results of the Coefficient of Determination Test

-2 Log Likelihood	Cox & Snell R-Square	Nagelkerke R-Square
97.449 ^a	0.183	0.273

Based on the results of the SPSS 26 analysis, it can be seen that the coefficient of determination, as measured by the Nagelkerke R-Square value, is 0.273 or 27.3%, which means that 27.3% of the variability in the dependent variable can be explained by the independent variables. Meanwhile, the remaining 72.70% is explained by other variables outside the scope of this study.

G. F-Test

Table 6. Results of the F-Test

		Chi-Square	df	Sig.
Step 1	Step	21.768	4	0.000
	Block	21,768	4	0.000
	Model	21,768	4	0.000

Based on the results of data analysis using SPSS 26, it can be seen that the significance value obtained is 0.000. This means that the significance value is less than 0.05. Therefore, it can be concluded that the variables audit switching, audit tenure, CPA firm reputation, and firm size have a simultaneous effect on audit quality.

H. Wald Test

Table 7. Wald Test Results

	B	S.E.	Wald	df	Sig	Exp (B)
<i>Audit switching</i>	1.355	0.688	3,882	1	0.049	3,875
<i>Audit tenure</i>	0.424	0.288	2.166	1	0.141	1.529
KAP Reputation	-1,299	0.602	4,647	1	0.031	0.273
<i>Firm size</i>	-0.433	0.184	5.564	1	0.018	0.649
Constant	11.121	5.726	3.772	1	0.052	67,600.3439

Based on the results of data processing using SPSS 26, the results of the Wald test analysis can be interpreted as follows: The audit switching (AS) variable shows a significance value of 0.049 and has a beta coefficient of 1.355. This means that the significance value is less than 0.05. This indicates that the audit switching variable has a positive partial effect on audit quality. The Audit Tenure (AT) variable shows a significance value of 0.141 and has a beta coefficient of 0.424. This means that the value is greater than 0.05. This indicates that the Audit Tenure variable does not have a partial effect on audit quality.

The KAP Reputation (RKAP) variable shows a significance value of 0.031 and has a beta coefficient of -1.299. This means the value is less than 0.05. This indicates that the KAP Reputation variable has a partial negative effect on audit quality. The Firm Size (FS) variable shows a significance value of 0.018 and has a beta coefficient of -0.433. This means the value is less than 0.05. This indicates that the Firm Size variable has a partial negative effect on audit quality.

I. Discussion

The Effect of Audit Switching on Audit Quality

The results of the study show that audit switching has a significant positive effect on audit quality, thus accepting the first hypothesis (H1). This finding suggests that changing auditors can improve audit quality because new auditors tend to have higher levels of independence and objectivity compared to auditors who have had a long-standing relationship with the client. Changing auditors also reduces the potential for conflicts of interest that may arise from long-term relationships between auditors and management, so the audit process is expected to be more critical and independent.

This finding aligns with the research by Winda & Hadiwibowo (2023), Sukirman & Asih (2021), and Aurelia & Haq (2024), which states that auditor switching is one mechanism for maintaining auditor independence and enhancing the credibility of audit results. New auditors tend to apply audit procedures more objectively, thereby producing higher-quality audit results.

The Effect of Audit Tenure on Audit Quality

The research results indicate that audit tenure does not have a significant effect on audit quality; therefore, the second hypothesis (H2) is rejected. This finding suggests that the duration of the relationship between a company and a public accounting firm does not directly determine the quality of the audit produced.

Audit quality is more influenced by quality control systems, professionalism, and auditor competence than by the duration of the audit engagement. Although a long-term relationship

has the potential to undermine auditor independence, the public accounting firm's internal oversight mechanisms and adherence to professional codes of ethics are capable of ensuring that audit quality remains in line with applicable standards. Conversely, a short engagement period does not necessarily result in a better audit, as auditors still require time to understand the characteristics and business risks of the client.

These findings are consistent with the research by Effendi & Ulhaq (2021) and Fauziyyah & Praptiningsih (2020), which states that the length of the audit engagement is not the primary factor determining audit quality.

The Effect of the Audit Firm's Reputation on Audit Quality

The results of the study indicate that the reputation of the audit firm has a significant negative effect on audit quality; therefore, the third hypothesis (H3) is rejected. This finding suggests that companies audited by audit firms affiliated with the Big Four do not necessarily achieve higher audit quality compared to companies audited by non-Big Four audit firms.

Although Big Four firms possess greater experience, resources, and reputation, their large client base and the need to maintain long-term business relationships can potentially create pressure during the audit process. Conversely, non-Big Four firms have a greater incentive to maintain their credibility and thus tend to conduct audits more carefully and thoroughly. These conditions mean that audit quality is not determined solely by the firm's reputation but also by the professionalism demonstrated during the audit process.

This finding aligns with the research by Dayuni et al. (2021), which states that non-Big Four firms do not necessarily produce lower audit quality because many of them are affiliated with international audit networks and apply equivalent audit standards.

The Effect of Firm Size on Audit Quality

The results of the study show that firm size has a significant negative effect on audit quality; therefore, the fourth hypothesis (H4) is rejected. This finding indicates that the larger the firm, the lower its likelihood of achieving high audit quality.

Large companies generally have more complex operational activities and involve more stakeholders. This complexity increases audit risk and can put pressure on auditors, especially when companies have strong bargaining power due to the large value of audit contracts. These conditions have the potential to affect auditors' independence in issuing objective audit opinions.

This finding aligns with the research by Aurelia & Haq (2024), which states that large companies can exert greater pressure on auditors during the audit process. Additionally, Annisa & Amalia (2024) also state that increasing corporate complexity raises the risk of errors and manipulation, which can impact audit quality.

V. CONCLUSION

This study aims to analyze the effects of audit switching, audit tenure, the reputation of the Public Accounting Firm (PAF), and firm size on audit quality at State-Owned Enterprises (SOEs) listed on the Indonesia Stock Exchange for the 2020–2023 period. The results show that audit switching has a positive effect on audit quality, whereas audit tenure has no effect on audit quality. Furthermore, the reputation of the PA and firm size were found to have a negative effect on audit quality in the SOEs studied.

These findings indicate that audit quality at SOEs is influenced not only by auditor characteristics but also by company characteristics. Auditor switching contributes to improved audit quality, whereas the length of the auditor's tenure was not found to affect audit quality. On the other hand, the reputation of the public accounting firm and firm size showed a negative relationship with audit quality during the study period.

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