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Research Article

Audit Quality as a Moderator of Auditor Switching Determinants: Evidence from SRI-KEHATI Index Companies in Indonesia

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Abstract
This study examines the determinants of auditor switching by analyzing the effects of Audit Committee Gender, Audit Fee, Financial Distress, and Audit Report Lag, with Audit Quality as a moderating variable. Prior studies have primarily focused on general listed companies and have provided limited evidence on the moderating role of audit quality, particularly in sustainability-oriented firms. This study addresses this gap by examining companies included in the SRI-KEHATI Index, which represents firms committed to strong corporate governance, environmental responsibility, and sustainable business practices. Secondary data were collected from audited annual reports of SRI-KEHATI Index companies listed on the Indonesia Stock Exchange during 2019–2023. Using purposive sampling, the study obtained 75 firm-year observations from 16 companies. Logistic regression and Moderated Regression Analysis (MRA) were employed using SPSS. The findings reveal that Audit Committee Gender, Audit Fee, Financial Distress, and Audit Report Lag do not significantly influence auditor switching. In addition, Audit Quality does not moderate the relationships between these variables and auditor switching. These findings suggest that auditor switching decisions in sustainability-oriented firms are influenced by factors beyond financial, operational, and governance characteristics, emphasizing the importance of maintaining auditor independence and consistent audit quality.

Keywords: Auditor Switching, Audit Report Lag, Gender Audit Committee, Audit Fees, Financial Distress, Audit Quality.

JEL Classification: M41, M42, G34.

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1. Introduction

In the era of globalization, the need for relevant and reliable financial reports is crucial for business continuity. This situation positions external auditors as a profession with a strategic role in ensuring the fairness of a company's financial reports in accordance with Financial Accounting Standards (SAK) (Nurhandika & Manalu, 2021). As independent parties, auditors are responsible for providing objective opinions on financial reports to increase stakeholders' trust, such as investors, creditors, and the public (Pratiwi & Muliartha, 2019).

According to Wulandari et al. (2019), financial reports represent a form of management accountability to stakeholders. Therefore, the information presented must meet the needs of various stakeholders. To increase the credibility of financial reports, external audits are necessary because auditors help prevent, detect, and correct material misstatements (Chung et al., 2021).

To provide adequate assurance to users of financial statements, auditors must maintain their independence and professionalism in carrying out audit duties. Quality financial statements must be characterized by relevance, faithful representation, ease of understanding, comparability, and timely presentation. An auditor who maintains independence tends to produce higher-quality audits and is less easily influenced by client interests (Najwa & Syofyan, 2020). However, an audit relationship that lasts too long can create a close relationship between the auditor and company management, potentially compromising the auditor's objectivity in providing an opinion. Therefore, periodic auditor switching is seen as a mechanism to maintain auditor independence. Limiting the audit engagement period is also a preventative measure to avoid an overly close relationship between the auditor and the client, which could compromise the auditor's independence (Gusniar, 2020).

The importance of maintaining auditor independence is also reflected in regulations governing audit practices in Indonesia. Mandatory auditor switching is regulated in Government Regulation Number 20 of 2015 concerning Public Accounting Practices. Article 11, paragraph (1) explains that Public Accounting Firms (KAP) are no longer limited in providing audit services to an entity. However, restrictions remain in place for Public Accountants conducting audits, namely a maximum of five consecutive financial years. This provision was created to minimize the risk of excessive closeness between auditors and clients that could affect the auditor's independence and professionalism. In addition to mandatory auditor switching, auditor switching can also occur voluntarily at the company's discretion (Fauziah et al., 2023).

The phenomenon of auditor switching has become an interesting issue to study, especially following the emergence of several cases related to audit quality. One case that garnered public attention was that of PT Garuda Indonesia Tbk (GIAA) in 2019 (Fauziah et al., 2023). This case began with PT Garuda Indonesia's financial report for the 2018 fiscal year, which recorded a net profit of USD 809.85 thousand, or approximately IDR 11.33 billion, a significant increase from the 2017 loss of USD 216.57 million. The financial report subsequently sparked controversy because it was deemed inconsistent with the Statement of Financial Accounting Standards (PSAK). PT Garuda Indonesia acknowledged revenue from PT Mahata Aero Teknologi related to the installation of Wi-Fi services, even though payment for the transaction had not yet been received. Due to this problem, the Ministry of Finance conducted an audit of KAP Tanubrata Sutanto Fahmi Bambang & Rekan (a Member of BDO International), the auditor of PT Garuda Indonesia's 2018 financial statements. Based on the audit results, indications were found that the audit implementation was not fully in accordance with applicable audit standards, resulting in sanctions from the Financial Services Authority (OJK) for the auditor.

These various phenomena have prompted increased attention to the factors influencing companies' decisions to switch auditors. While numerous studies have examined auditor switching, prior research has shown inconsistencies regarding the effects of audit report lag, audit fees, and financial distress on companies' decisions to switch auditors. Furthermore, audit committee gender remains relatively rarely used as a determinant of auditor switching, even though gender diversity within the audit committee is believed to influence oversight effectiveness and decision quality.

On the other hand, most previous studies have focused on manufacturing companies or all companies listed on the Indonesia Stock Exchange, resulting in limited research specifically examining companies included in the SRI-KEHATI Index. Companies included in this index exhibit relatively better corporate governance, social responsibility, and sustainability commitments than other companies. These characteristics allow for different considerations in determining auditor switching decisions. Furthermore, previous studies generally treat audit quality as an independent or control variable, whereas studies examining it as a moderating variable remain very limited.

Although previous studies have extensively examined the determinants of auditor switching, the empirical findings remain inconclusive. Several studies have documented that audit fees, financial distress, audit report lag, and corporate governance characteristics influence auditor switching decisions, while other studies have found insignificant relationships among these variables. These inconsistencies indicate that the factors driving auditor switching may depend on specific organizational characteristics and governance environments. Furthermore, most prior studies have focused on general listed companies or specific industrial sectors, providing limited evidence regarding sustainability-oriented firms.

Companies included in the SRI-KEHATI Index represent a unique research setting because they are selected based on environmental, social, and governance considerations, which may encourage stronger transparency practices, stakeholder accountability, and commitment to maintaining corporate reputation. These characteristics may influence auditor switching decisions differently from those of conventional listed companies, as sustainability-oriented firms may place greater emphasis on audit credibility, auditor independence, and long-term governance relationships rather than on short-term cost considerations. In addition, the role of audit quality as a moderating mechanism in explaining the relationship between determinants of auditor switching remains underexplored. Therefore, this study addresses these gaps by investigating whether Audit Quality moderates the effects of Audit Committee Gender, Audit Fee, Financial Distress, and Audit Report Lag on auditor switching in SRI-KEHATI Index companies during the 2019–2023 period.

2. Literature Review and Hypothesis

Literature Review

Agency Theory

Agency theory explains the contractual relationship between a company owner (principal) and the party authorized to manage the company (agent). According to Yuniarti et al. (2021) and Santosa (2020), agency theory is a concept that explains the relationship between the party holding ownership rights and the party representing those rights through a contract agreed upon by both parties. Hadi and Tifani (2020) state that this theory describes a situation where the principal delegates company management responsibilities to the agent. In this relationship, each party has different interests, potentially giving rise to conflicts of interest and information asymmetry. Djamil and Anggraini (2023) explain that differences in goals between the principal and agent can lead to an imbalance in information held by both parties. Therefore, oversight mechanisms, such as external audits, are necessary to reduce information asymmetry and ensure that management acts in the interests of the company's owners.

Auditor Switching

Auditor switching is the change of auditor or Public Accounting Firm (KAP) by a client company. According to Ningsih and Agustina (2019), auditor switching is the change of KAP by a company, which is influenced by internal and external factors. Auditor switching can occur either mandatorily due to regulations or voluntarily based on company decisions. Effendi and Anwar (2021) state that auditor switching is undertaken to maintain auditor objectivity and independence and to increase public trust in audit services, especially when an audit engagement has been ongoing for a long period. Therefore, the government has established regulations on auditor rotation to maintain auditor independence when providing opinions on financial statements (Budiantoro, Santosa, Zhusrin, et al., 2022).

Audit Report Lag

Audit Report Lag (ARL) is the time span between the end date of the financial reporting period and the date the independent auditor's report is issued. A shorter ARL indicates the efficiency of the audit process, enabling stakeholders to utilize financial information readily. However, an ARL that is too short can also raise concerns that the audit process is being rushed, resulting in suboptimal audit procedures (Budiantoro et al., 2022; Harjanto et al., 2024). Conversely, a long ARL may indicate obstacles in the audit process, such as high company complexity, difficulty obtaining audit evidence or conditions that cause reporting delays (Theresia & Setiawan, 2023).

With a timely audit process and maintained auditor independence, information asymmetry between management and company owners can be minimized, thereby increasing the effectiveness of external oversight.

Audit Committee Gender

An audit committee is a committee formed by the board of commissioners to assist in implementing its oversight function over the company's financial reporting, internal control, and audit processes. According to Safriliana and Muawanah (2019); Santosa et al., (2022), an audit committee is a group of members with specific duties to support the company's oversight function. The existence of an audit committee in public companies in Indonesia is required by Financial Services Authority Regulation Number 55/POJK.04/2015. Explain that the audit committee plays a role in improving the quality of financial reports through an effective monitoring function. In research on corporate governance, gender diversity in audit committees is a focus because it is believed to improve decision-making quality, strengthen oversight, and promote corporate transparency. Audit committee gender measurement is generally calculated as the proportion of female members on the audit committee to the total number of company audit committee members.

Audit Fee

An audit fee is the compensation paid by a company to an independent auditor for audit services. The audit fee is generally influenced by the company's complexity, audit risk, and the scope of the auditor's work (Rasheed et al., 2021). Richah and Triani (2021) state that the higher the risk faced by the auditor, the greater the effort and resources required in the audit process, thus increasing the audit fee charged to the company. Furthermore, Mulyadi (2022) explains that audit fees cover all audit activities, from the planning stage through the implementation of audit procedures to the submission of the audit report. Therefore, the company's complexity and characteristics are important factors influencing the amount of audit fees clients pay.

Financial Distress

Financial distress is a condition where a company experiences financial difficulties that can disrupt its ability to meet its financial obligations. This condition reflects the company's financial health and can be an early indicator of bankruptcy (Santosa et al., 2020). Fauziah et al. (2023) stated that companies experiencing financial distress generally exhibit a decline in financial performance, characterized by low profitability, ongoing losses, and higher debt relative to their capital. Under these conditions, companies tend to implement cost-efficiency measures, including reducing audit-related expenses. The threat of bankruptcy can also encourage management to switch auditors to obtain lower audit fees or to align the company's needs with the audit services provided.

Audit Quality

Audit quality is the auditor's ability to detect and report errors or material misstatements in a company's financial statements. According to Santosa et al. (2021), audit quality reflects the auditor's ability to identify violations in the accounting system and objectively disclose them in the audit report. Audit quality levels can vary between public accounting firms, primarily based on their resources, experience, competence, and reputation. Explain that companies seeking to maintain their reputation and credibility tend to choose highly reputable public accounting firms, such as those affiliated with the Big Four. Highly reputable public accounting firms are generally considered capable of producing higher-quality audits because they have stronger professional standards, resources, and quality control systems than other firms.

Hypothesis

The Influence of Audit Committee Gender on Auditor Switching

According to Safriliana & Muawanah (2019), an audit committee is a group of members with specific responsibilities to carry out specific tasks. Audit committee membership in a company is determined in accordance with the audit committee membership provisions stipulated in regulations (OJK No. 55/POJK.04/2015), which require issuers or public companies to have an audit committee. A company's audit committee can conduct comprehensive oversight of management's performance and obtain accurate information from management to support the preparation of high-quality financial reports. This indicates that the audit committee also influences the quality of audit implementation conducted by auditors (Hartono & Laksito, 2022). Research conducted by Afidah et al. (2023), and Putri & Wulandari (2023) states that the audit committee has a significant influence on auditor switching.

H1: Audit Committee Gender Influences Auditor Switching

The Influence of Audit Fees on Auditor Switching

According to Yustari et al. (2021), audit quality is influenced by the audit fees companies pay. Companies are willing to pay high audit fees in exchange for quality audit services and the ability to produce reliable financial reports. High audit fees enable a broader, more in-depth audit scope, allowing auditors to more thoroughly identify potential errors within the company. Consequently, the resulting audit quality improves (Rompas, 2022). Research conducted by Adli & Suryani (2019), Ramadhan & Darsono (2024), and Damayanti & Putri (2023) found that audit fees negatively affect auditor switching.

H2: Audit Fees Influence Auditor Switching

The Effect of Financial Distress on Auditor Switching

Financial distress is a condition where a company experiences financial difficulties or an inability to meet its debt obligations. If this condition persists, the company could go bankrupt. Clients experiencing financial distress tend to change auditors, arguing that they need a more qualified auditor than their previous one to gain stakeholder trust and increase confidence in the company's financial condition (Handoko et al., 2020). Research conducted by Yudha (2019), Kusuma and Farida (2019), and Pratama and Shanti (2021) found a significant effect of financial distress on auditor switching. The results indicate that financial distress has a positive effect on auditor switching. This means that companies experiencing financial difficulties tend to change auditors to increase the credibility of their financial reports.

H3: Financial Distress Affects Auditor Switching

The Effect of Audit Report Lag on Auditor Switching

Fakri (2019) defines Audit Report Lag as the audit completion time span calculated from the end of the fiscal year to the date of issuance of the audit report. The longer the time span, the lower the relevance of the information presented in the financial statements, as reporting delays can reduce the quality of information for financial statement users (Nathania, 2022). This condition increases the potential for management dissatisfaction with auditor performance, thereby encouraging companies to switch auditors. Based on these two opinions, it is understandable that the longer the Audit Report Lag, the lower the quality and timeliness of information in the financial statements, which ultimately can influence management's decision to change auditors. This is consistent with the results of previous studies 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.

H4: Audit Report Lag has a positive effect on Auditor Switching.

The Effect of Audit Committee Gender on Auditor Switching Moderated by Audit Quality

The audit committee plays a crucial role in overseeing a company's financial reporting process and mitigating agency conflicts. However, the audit committee's effectiveness in influencing auditor-switching decisions may depend on the quality of the auditor engaged by the company. High-quality auditors generally have a good reputation, maintain independence more effectively, and adhere more strictly to audit standards, thereby strengthening the audit committee's influence over auditor switching decisions. Therefore, audit quality is expected to moderate the relationship between the audit committee and auditor switching (Nofryanti, 2024). Rahayu's (2024) study of energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2021 period found that financial distress, audit opinion, and audit delay influenced auditor switching. The reputation of Big Four-affiliated accounting firms, as a proxy for audit quality, moderated the relationship between these variables and auditor switching. The study also included company size and audit fees as company/auditor characteristics in the model, thereby supporting the examination of the influence of audit fees, financial distress, and company size on auditor switching, with audit quality as a moderating variable (the accounting firm's reputation).

H5: Audit Quality Moderates the Effect of Audit Committee Gender on Auditor Switching

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

Audit fees reflect the costs a company must incur to obtain audit services from an auditor. Companies often consider the size of audit fees when making auditor-switching decisions because high fees can strain a company's financial condition. However, the presence of a high-quality auditor can moderate this relationship, as a qualified auditor provides added value through independence, professionalism, and greater credibility of financial reports. This condition encourages companies to retain auditors despite relatively high audit fees, as the reputational and quality benefits outweigh the short-term cost savings (Utomo & Machmuddah, 2020). Rahayu's (2024) research on energy sector companies listed on the IDX for the 2019–2021 period found that financial distress, audit opinions, and audit delays influence auditor switching, and the reputation of the Big Four-affiliated accounting firm, as a proxy for audit quality, moderates the relationship between these variables and auditor switching. This study also includes company size and audit fees as company/auditor characteristics tested in the model, thus supporting the testing of the influence of audit fees, financial distress, and company size on auditor switching with audit quality as a moderating variable (KAP reputation).

H6: Audit Quality Moderates the Effect of Audit Fees on Auditor Switching

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

Financial distress is a condition in which a company experiences financial pressure that may prompt a change of auditor, usually to obtain a cheaper or more flexible one. This condition increases the likelihood of auditor switching as companies seek to reduce their financial burden. However, if a company uses a high-quality auditor, audit quality can moderate the effect of financial distress on auditor switching, as a qualified auditor can provide added value through credibility in financial reporting and help maintain the company's reputation in the eyes of investors and regulators. Therefore, even when companies are under financial pressure, they tend to retain qualified auditors to maintain public trust (Prihandoko & Supriyati, 2020). Rahayu's (2024) research on energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019–2021 period found that financial distress, audit opinion, and audit delay influence auditor switching, and the reputation of the Big Four-affiliated accounting firm, as a proxy for audit quality, moderates the relationship between these variables and auditor switching. This study also includes company size and audit fees as company/auditor characteristics tested in the model, thus supporting the testing of the influence of audit fees, financial distress, and company size on auditor switching with audit quality as a moderating variable (KAP reputation).

H7: Audit Quality Moderates the Effect of Financial Distress on Auditor Switching

The Effect of Audit Report Lag on Auditor Switching Moderated by Audit Quality

A long audit report lag can be a negative signal to shareholders and other stakeholders, as it indicates a delay in the delivery of a company's financial information. This delay can reduce the relevance of the information presented in the financial statements and reduce the quality of information received by users of the financial statements (Nathania, 2022). Furthermore, a long audit report lag can lead to management dissatisfaction with the auditor's performance, prompting companies to switch auditors in the hope of finding one capable of completing the audit process more effectively and on time (Fakri, 2019). However, the impact of audit report lag on auditor switching can be influenced by the auditor's audit quality. Auditors with high audit quality generally have greater competence, independence, and reputation, thus giving companies confidence that audit delays are due to the implementation of more in-depth audit procedures to ensure the fairness of the financial statements. State that audit quality reflects the auditor's ability to detect and report errors and material misstatements in financial statements.

Furthermore, reputable accounting firms, such as those affiliated with the Big Four, are generally considered capable of delivering higher-quality audits than other firms. Therefore, when audit report lag occurs with auditors of high audit quality, companies tend to retain those auditors because they perceive the benefits of audit quality outweigh the costs of audit delays. Conversely, if an auditor has low audit quality, a long audit report lag can increase the likelihood that companies will switch auditors. Thus, audit quality is expected to moderate the effect of audit report lag on auditor switching.

H8: Audit Quality Moderates the Effect of Audit Report Lag on Auditor Switching

Conceptual Framework

The conceptual framework in this study comprises several independent, dependent, and moderating variables. This conceptual framework illustrates the relationships among Audit Report Lag, Audit Committee Gender, Audit Fees, and Financial Distress as independent variables, and Auditor Switching as the dependent variable, with Audit Quality as the moderating variable. The conceptual framework for this study is shown in Figure 1.

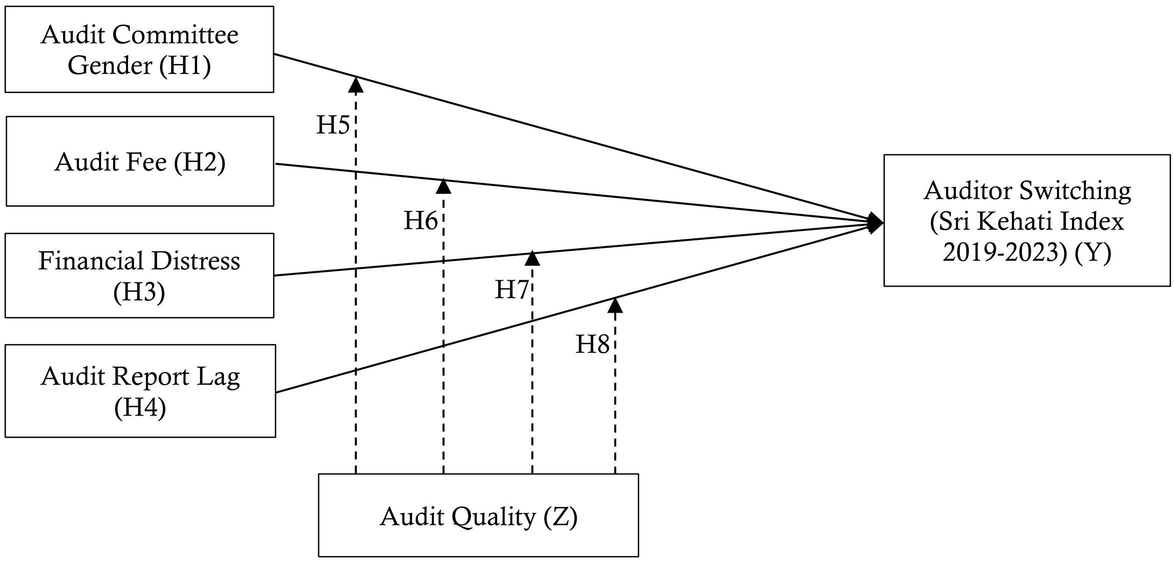

Figure 1. Conceptual Framework

3. Data and Method

Research Design

This study employs a quantitative research approach to examine the determinants of auditor switching and the moderating role of audit quality. The population of this study comprises companies included in the SRI-KEHATI Index that are listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. The SRI-KEHATI Index was selected as the research setting because it comprises companies with strong commitments to environmental, social, and governance (ESG) practices, which may lead to distinct governance characteristics and decision-making considerations compared with conventional listed companies. The sample was selected using purposive sampling, with the criteria being companies that were consistently included in the SRI-KEHATI Index during the observation period and that published complete annual reports and audited financial statements. It provided all the necessary data for measuring the research variables. Based on these criteria, 16 companies were selected, resulting in 75 firm-year observations. Although the sample size is relatively limited, the use of SRI-KEHATI companies is justified because this index represents a specific sustainability-oriented population with unique governance characteristics, allowing this study to provide contextual evidence regarding auditor switching behavior in responsible investment companies.

This study uses secondary data obtained from audited annual reports and financial statements published on the official websites of the IDX and the respective companies. Auditor switching is measured as a dummy variable, with 1 indicating a change in external auditor and 0 indicating no change, following prior auditor switching studies (Safriliana & Muawanah, 2019; Pratama & Shanti, 2021). Audit Report Lag is measured as the number of days between the fiscal year-end date and the issuance date of the independent auditor's report, as this metric reflects audit completion efficiency and reporting timeliness (Fakri & Taqwa, 2019). Audit Committee Gender is measured as the proportion of female members in the audit committee relative to the total number of audit committee members, consistent with prior corporate governance research on gender diversity (Yuniarti et al., 2021). Audit Fee is measured using the natural logarithm of audit fees disclosed in annual reports, as audit fees reflect audit complexity, audit effort, and audit risk considerations (Richah & Triani, 2021). Financial Distress is measured using financial condition indicators that reflect the company's ability to meet financial obligations, as financial difficulties may influence management decisions regarding auditor selection (Fauziah et al., 2023). Audit Quality is measured by auditor reputation, with Big Four affiliation indicating higher audit quality due to stronger resources, professional standards, and quality control mechanisms.

The data analysis was conducted using IBM SPSS Statistics version 28. Logistic regression analysis was selected because the dependent variable, auditor switching, is dichotomous, indicating the occurrence or non-occurrence of auditor changes (Safriliana & Muawanah, 2019; Pratama & Shanti, 2021). Before conducting hypothesis testing, this study performed diagnostic tests to ensure the reliability of the regression model, including multicollinearity testing using Variance Inflation Factor (VIF) and tolerance values to identify potential correlations among independent variables. A robustness analysis was also conducted by evaluating model feasibility using the Hosmer and Lemeshow Goodness-of-Fit Test, -2 Log Likelihood comparison, Nagelkerke R Square, and classification accuracy. Furthermore, Moderated Regression Analysis (MRA) was applied by constructing interaction variables between audit quality and each independent variable to examine whether audit quality strengthens or weakens the relationship between auditor switching determinants and auditor switching decisions (Nofryanti, 2024; Rahayu, 2024; Utomo et al., 2020). The methodological limitation of this study is the relatively small sample size due to the specific focus on SRI-KEHATI Index companies, which may reduce statistical power and limit the generalizability of the findings. However, this limitation is balanced by the contribution of examining a sustainability-oriented corporate environment that remains relatively underexplored in auditor switching research.

Data Analysis Procedures

Data analysis was performed using IBM SPSS Statistics software version 28. The analytical method used was logistic regression because the dependent variable was dichotomous, namely whether the company switched auditors (Safriliana & Muawanah, 2019; Pratama & Shanti, 2021). The data analysis stage began with descriptive statistics to provide an overview of the research data's characteristics. Next, the feasibility of the logistic regression model was tested using the -2 Log Likelihood test, the Hosmer and Lemeshow Goodness-of-Fit Test, and the Nagelkerke R Square. Then, the accuracy of the model's classification was assessed using a Classification Table, and the hypothesis was tested through partial tests on the logistic regression model. To test the moderating role of audit quality on the relationship between Audit Report Lag, Audit Committee Gender, Audit Fees, and Financial Distress on Auditor Switching, Moderated Regression Analysis (MRA) was used by forming interaction variables between each independent variable and the moderating variable, as used in the research of Nofryanti (2024), Rahayu (2024), and Utomo et al. (2020).

4. Results

Table 1. Descriptive Statistics Results

N		Minimum	Maximum	Mean	Standard Deviation
Audit Report Lag	75	20.00	146.00	54.6800	26.25610
Gender Audit Committee	75	5.00	29.00	12.8933	6.69121
Audit Fee	75	17957756.00	2826611641	1710370352	789482332.1
Financial Distress	69	2130512.00	6611332725	2125783047	2112545162
auditor switching	75	0	1	.33	.475
Valid N (listwise)	69				

Source: Processed Data (2026)

Based on descriptive statistics, the Audit Report Lag averaged 54.68 days, indicating a relatively variable audit completion time across companies. The Gender Audit Committee averaged 12.89 days, indicating differences in gender composition within audit committees across companies. Audit Fees and Financial Distress showed significant variation, reflected by standard deviations greater than the mean. Meanwhile, Auditor Switching averaged 0.33, indicating that approximately 33% of companies in the sample switched auditors during the study period.

Table 2. Values–2 Log Likehood

Iteration		-2 Log likelihood	Coefficients Constant
	1	87,850	-.667
Step 0	2	87,839	-.693
	3	87,839	-.693

Source: Processed Data (2026)

Based on the test results in Table 2, the –2 Log Likelihood (-2LL) value in the initial model (Step 0) decreased from 87.850 in the first iteration to 87.839 in the second iteration and remained at 87.839 in the third iteration. The decrease in the -2LL value indicates that the model has converged and that the estimated parameters have stabilized. The –2 log–likelihood value of 87.839 from the initial model serves as the basis for comparing the model's fit after the independent variables are entered. The smaller the resulting -2LL value, the better the model's ability to explain the observed data.

Table 3. Model Feasibility Regression

Step	Chi-square	df	Sig.
1	10,727	8	.218

Source: Processed Data (2026)

Based on the results of the Hosmer-Lemeshow test, the Chi-square value was 10.727 with a significance level of 0.218 (> 0.05). These results indicate that the logistic regression model fits well and is suitable for use, as there is no significant difference between the model's predicted values and the observed data. Thus, the variables Audit Report Lag, Gender Committee Audit, Audit Fee, and Financial Distress adequately explain the research model, allowing the analysis to proceed to the next stage.

Table 4. Nagelkerke R Square

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	84.385a	.049	.068

Source: Processed Data (2026)

Based on the Model Summary results, the -2 Log Likelihood value was 84.385, the Cox & Snell R Square value was 0.049, and the Nagelkerke R Square was 0.068. The Nagelkerke R Square value indicates that the variables Audit Report Lag, Gender Audit Committee, Audit Fee, and Financial Distress explain 6.8% of the variability in Auditor Switching, while the remaining 93.2% is explained by other factors outside the research model. Although the model's predictive ability is relatively low, it is still suitable for use because it met the feasibility test with the Hosmer-Lemeshow test.

Table 5 Classification Matrix

Step 1	Auditor Switching	There is no change of auditor	91.3
		There is a change of auditor	30.4
	Overall Percentage		71.0

Source: Processed Data (2026)

Based on the Classification Table results, the logistic regression model has a prediction accuracy of 91.3% for companies that do not switch auditors and 30.4% for companies that do. Overall, the 71.0% value indicates that the model can classify auditor switching conditions with a fairly high level of accuracy. These results indicate that the variables Audit Report Lag, Gender Committee Audit, Audit Fee, and Financial Distress can explain and predict auditor switching in companies. However, other factors outside the model also influence the decision to switch auditors.

Table 6. Partial Test Results (T-test)

		B	SE	Wald	df	Sig.
Step 1a	Audit Report Lag	-.002	.012	.028	1	.867
	Gender Audit Committee	.018	.049	.134	1	.714
	Audit Fee	.000	.000	2,641	1	.104
	Financial Distress	.000	.000	.565	1	.452
	Constant	.289	1,152	.063	1	.802

Source: Processed Data (2026)

Based on the test results in the Variables in the Equation Table, the Audit Report Lag variable has a significance value of 0.867, the Gender Audit Committee variable of 0.714, the Audit Fee variable of 0.104, and the Financial Distress variable of 0.452. All significance values are greater than 0.05, thus indicating that the four independent variables do not have a significant effect on Auditor Switching. Thus, all hypotheses stating the influence of Audit Report Lag, Gender Audit Committee, Audit Fee, and Financial Distress on Auditor Switching are rejected. In addition, the constant value of 0.289, with a significance level of 0.802, indicates that the model constant is not significant. These results indicate that the company's decision to switch auditors in the research sample is not influenced by Audit Report Lag, Gender Audit Committee, Audit Fee, or Financial Distress, but is likely influenced by other factors outside the research model.

Table 7: Results of Moderated Regression Analysis Test

		B	SE	Wald	df	Sig.
Step 1a	Audit Report Lag*Audit Quality	.639	1196.221	.000	1	1,000
	Audit Committee Gender*Audit Quality	-.696	4556.825	.000	1	1,000
	Audit Fee*Audit Quality	.000	.000	.000	1	1,000
	Financial Distress*Audit Quality	.000	.000	.000	1	1,000
	Constant	.906	1,271	.507	1	.476

Source: Processed Data (2026)

Based on the results of the interaction variable testing in Table 7 above, all moderating variables formed between Audit Quality and the independent variables have a significance value of 1.000, which is greater than the significance level of 0.05. The interaction variable Audit Report Lag*Audit Quality has a coefficient of 0.639 with a significance value of 1.000; Gender Audit Committee*Audit Quality has a coefficient of -0.696 with a significance value of 1.000; and Audit Fee*Audit Quality and Financial Distress*Audit Quality each have a coefficient of 0.000 with a significance value of 1.000. These results indicate that Audit Quality does not moderate the effects of Audit Report Lag, Gender Audit Committee, Audit Fee, or Financial Distress on Auditor Switching. Thus, the hypothesis stating that Audit Quality moderates the relationship between independent variables and Auditor Switching cannot be accepted. In addition, the constant value of 0.906, with a significance level of 0.476, indicates that the model constant is not significant.

5. Discussion

The Influence of Audit Committee Gender on Auditor Switching

The test results show that the Audit Committee Gender has a significance value of 0.714 (>0.05), so H1 is rejected. These results indicate that gender diversity in the audit committee does not affect the Auditor Switching decision. The decision to switch auditors is likely more influenced by the effectiveness of the audit committee's overall oversight function than by the gender composition of its members. Thus, the presence of female members on the audit committee is not necessarily a determining factor in auditor switching decisions. The results of this study do not support the research by Afidah et al. (2023) and Putri and Wulandari (2023), which state that audit committee characteristics can influence Auditor Switching.

The Influence of Audit Fees on Auditor Switching

The test results show that audit fees have a significance value of 0.104 (>0.05), thus H2 is rejected. These results indicate that audit fees do not affect auditor switching. Companies in the SRI-KEHATI Index tend to view audit fees as an investment to achieve good audit quality, so the amount of audit fees is not the primary reason for switching auditors. Furthermore, companies consider transition costs and the risks associated with auditor switching. The results of this study are inconsistent with those of Adli and Suryani (2019), Ramadhan and Darsono (2024), and Damayanti and Putri (2023), who found that audit fees influence auditor switching.

The Effect of Financial Distress on Auditor Switching

The test results show that Financial Distress has a significance value of 0.452 (>0.05), thus H3 is rejected. These results indicate that Financial Distress does not affect Auditor Switching. Companies experiencing financial distress do not immediately switch auditors because auditors who understand the company's condition are considered better positioned to provide effective and efficient audit services. Furthermore, switching auditors can also incur unwanted additional costs when a company is facing financial difficulties. This finding is inconsistent with research by Yudha and Saputra (2019), Kusuma and Farida (2019), and Pratama and Shanti (2021), which found that Financial Distress influences Auditor Switching.

The Effect of Audit Report Lag on Auditor Switching

The test results show that Audit Report Lag has a significance value of 0.867 (>0.05); thus, H4 is rejected. These results indicate that Audit Report Lag does not affect Auditor Switching. This indicates that audit completion time is not a primary consideration for companies when deciding to change auditors. Companies included in the SRI-KEHATI Index tend to have strong corporate governance, so delays in audit completion are still tolerable as long as the auditor can maintain the quality and credibility of the audit results. This finding is inconsistent with research by Widiastuti (2024), Aysah et al. (2023), Fenadi (2019), Pradika (2022), and Sasmita and Sudarma (2020), which found that Audit Report Lag affects Auditor Switching.

Audit Quality in Moderating the Effect of Audit Committee Gender on Auditor Switching

The test results show that the interaction between Audit Committee Gender and Audit Quality has a significance value of 1.000 (>0.05), thus H5 is rejected. These results indicate that Audit Quality is unable to moderate the effect of Audit Committee Gender on Auditor Switching. Gender diversity on the audit committee does not strengthen or weaken its influence on auditor switching decisions, even when the company uses high-quality auditors. Thus, auditor reputation does not play a role in strengthening the relationship between Audit Committee Gender and Auditor Switching. The results of this study are inconsistent with Nofryanti's (2024) argument that auditor reputation can strengthen the effectiveness of a company's oversight mechanism.

Audit Quality in Moderating the Effect of Audit Fees on Auditor Switching
The test results show that the interaction between audit fees and audit quality has a significance value of 1.000 (>0.05), thus H6 is rejected. These results indicate that audit quality cannot moderate the effect of audit fees on auditor switching. The amount of audit fees paid by a company does not influence the decision to switch auditors, even though the auditor has a high reputation. This indicates that companies consider the long-term benefits of a cooperative relationship with an auditor more than just audit fees. The results of this study do not support the findings of Utomo et al. (2020), which state that audit quality can strengthen the relationship between audit fees and auditor-related decisions.

Audit Quality in Moderating the Effect of Financial Distress on Auditor Switching
The test results show that the interaction between Financial Distress and Audit Quality has a significance value of 1.000 (>0.05), thus H7 is rejected. These results indicate that Audit Quality is unable to moderate the effect of Financial Distress on Auditor Switching. Companies experiencing financial difficulties still do not consider auditor reputation as a factor influencing auditor switching decisions. Companies tend to retain auditors who understand their business conditions and characteristics to avoid additional costs and risks associated with auditor switching. This finding is inconsistent with research by Prihandoko and Supriyati (2020) and Rahayu (2024), which found that audit quality can moderate the relationship between company conditions and Auditor Switching.

Audit Quality in Moderating the Effect of Audit Report Lag on Auditor Switching
The test results show that the interaction between Audit Report Lag and Audit Quality has a significance value of 1.000 (>0.05), so H8 is rejected. These results indicate that Audit Quality is unable to moderate the effect of Audit Report Lag on Auditor Switching. Auditor reputation, whether from a Big Four or non-Big Four accounting firm, does not change the relationship between audit completion delays and a company's decision to switch auditors. This finding indicates that companies consider factors other than audit completion speed when selecting an auditor. These results do not support the research of Widiastuti (2024).

6. Conclusion
This study concludes that auditor switching decisions in SRI-KEHATI Index companies are not primarily determined by Audit Committee Gender, Audit Fees, Financial Distress, or Audit Report Lag. Furthermore, audit quality does not moderate the relationship between these factors and auditor switching decisions. These findings indicate that companies with strong sustainability commitments tend to consider broader strategic aspects, such as auditor independence, audit credibility, governance effectiveness, and long-term stakeholder trust, rather than relying solely on financial pressures, audit costs, reporting delays, or internal governance characteristics when evaluating auditor relationships.

Theoretically, this study contributes to the development of Agency Theory by demonstrating that mechanisms to reduce information asymmetry in sustainability-oriented firms may operate differently from those in conventional companies. While Agency Theory emphasizes the role of monitoring mechanisms, including external audits, in controlling conflicts between principals and agents, the findings suggest that strong governance environments, sustainability commitments, and stakeholder expectations may reduce companies' tendency to change auditors frequently. Therefore, auditor continuity and the maintenance of trusted audit relationships may become important governance mechanisms in firms with strong ESG orientations. This study extends the auditor switching literature by providing empirical evidence from the SRI-KEHATI Index, a relatively underexplored setting. It highlights that insignificant relationships can yield meaningful insights into the contextual factors that shape auditor switching behavior.

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From a practical perspective, the findings suggest that management, audit committees, and investors should evaluate auditor decisions based on audit quality, auditor independence, professional competence, and alignment with long-term governance objectives rather than focusing only on audit fees, reporting delays, or short-term financial conditions. The study also provides implications for future research by encouraging the exploration of additional factors that may explain auditor switching in sustainability-oriented firms, such as audit tenure, auditor specialization, corporate governance mechanisms, institutional ownership, and ESG performance. Future studies may also employ larger samples and alternative measures of audit quality to provide a more comprehensive understanding of auditor switching behavior.

Recommendation

Companies included in the SRI-KEHATI Index are recommended to establish structured auditor retention policies by evaluating auditor independence, audit quality, industry expertise, and contribution to sustainability reporting rather than focusing solely on audit costs or reporting timelines. Audit committees should strengthen governance evaluation through periodic assessments of auditor performance, communication effectiveness, and audit risk management. Regulators are encouraged to develop guidance that integrates audit quality and sustainability assurance considerations into auditor oversight frameworks. Audit firms should enhance their audit capabilities in ESG reporting and sustainability assurance. Future research should use larger multi-sector samples, alternative audit quality proxies, panel logistic models, and additional governance variables.

Limitations and avenues for future research

This study is limited by its sample size, which is limited to companies included in the SRI-KEHATI Index for the 2019–2023 period, and by the use of Audit Report Lag, Audit Committee Gender, Audit Fees, and Financial Distress variables to explain auditor switching. Furthermore, the relatively low coefficient of determination indicates that many other factors influence auditor switching decisions. Future research is recommended to expand the sample size and observation period and include variables such as audit tenure, auditor reputation, corporate governance, and management turnover to obtain more comprehensive results.

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