

- ISSN-2378-703X
- ajhssr.editor@gmail.com



American Journal of Human

[Contact Us](#)

Archive

Researcher can also search AJHSSR published article contents

Volume 1 2017

[Issue 1](#)

[Issue 1](#)

[Issue 2](#)

Volume 2 2018

[Issue 4](#)

[Issue 5](#)

[Issue 7](#)

[Issue 8](#)

[Issue 10](#)

[Issue 11](#)

[Issue 1](#)

[Issue 2](#)

Volume 3 2019

[Issue 4](#)

[Issue 5](#)

[Issue 7](#)

[Issue 8](#)

[Issue 10](#)

[Issue 11](#)

[Issue 1](#)

[Issue 2](#)

Volume 4 2020

[Issue 4](#)

[Issue 5](#)

[Issue 7](#)

[Issue 8](#)

[Issue 10](#)

[Issue 11](#)

Volume 5 2021

[Issue 1](#)

[Issue 2](#)

[Issue 4](#)

[Issue 5](#)

Volume 6
2022

[Issue 7](#)

[Issue 8](#)

[Is](#)

[Issue 10](#)

[Issue 11](#)

[Is](#)

[Issue 1](#)

[Issue 2](#)

[Is](#)

[Issue 4](#)

[Issue 5](#)

[Is](#)

[Issue 7](#)

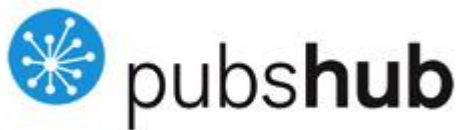
Issue 8

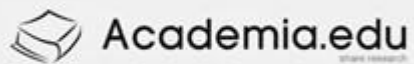
Is

Issue 10

Issue 11

Is





Enquire Now

(Response in just 24 hours.)

volume-5-issue-01

Volume 5- Issue 01 (January 2021)

S.No.	Manuscript Title & Authors	PageNo.	Full PDF
01	The Value of Character Education in Short Stories Perempuan by Mochtar Lubis Collection: A Postcolonial Approach Danik Safitri Herman J. Waluyo Kundharu Saddhono Abstract	01-05	Download pdf
02	ROLE OF JOB SATISFACTION MEDIATES THE EFFECT OF JOB STRESS ON ORGANIZATIONAL COMMITMENTS IN HONAI RESORT UBUD EMPLOYEES Gusti Ayu RahayuWidyaswari I KomangArdana Abstract	06-12	Download pdf
03	The Effect of Institutional Ownership, Profitability, Leverage and Capital Intensity Ratio on Tax Avoidance Putu Asri Darsani I Made Sukartha Abstract	13-22	Download pdf
04	The Complexity of Cultural Outcomes in The Folklore of Raja and Mount Tampomas by Piet Genta Heni Widiastuti Sahid Teguh Widodo Atikah Anindyarini Abstract	23-27	Download pdf
05	Social Status, School Performance and Behavioral Nature of Children in the Foster Home: Basis for Developing Intervention Activities Florencia V. Bautista, Ph.D. Abstract	28-35	Download pdf
06	The Image's of Javanese Women in the Novel Panggil Aku Kartini Saja by Pramoedya Ananta Toer Andromeda Nova Hartavi Suyitno Nugraheni Eko Wardani Abstract	36-40	Download pdf

07	The Role of Job Satisfaction in Mediating Effect of Emotional Intelligence on Turnover Intention Putu Agus Yoga Brahmanda Ariarta I Gusti Bagus Honor Satrya Abstract	41-45	Download pdf
08	Effect of perceived organizational support on organizational citizenship behavior with job satisfaction as mediating variables Ni Putu Vera Andriyanti I Wayan Gede Supartha Abstract	46-55	Download pdf
09	The Form of Hybridity in Social-Cultural Context in The Culture Collection of SemuauntukHindiaby IksakaBanu: Post-Colonial Study Muh. Ihsanudin Andayani Raheni Suhita Abstract	56-60	Download pdf
10	The Effect of Leader-Member Exchange on Work Engagement and Job Satisfaction in Indonesian The Task Force for National Road Implementation Region III (Bali) NyomanPradnyaswari AnakAgungAyuSriathi Abstract	61-67	Download pdf
11	The Role of Organizational Commitment in Mediating the Influence of Communication and Work Stress on the Turnover Intention in Private Hospitals in West Denpasar Mayun Karina Dewi Putu Saroyini Piartrini Abstract	68-79	Download pdf
12	The Role of Trust Mediates Effect of Customer Experience on Repurchase Intention Ida BagusAgung Surya Ari Putra KomangAgusSatriaPramudana Abstract	80-85	Download pdf
13	The Effect of Organizational Commitmenton Financial Performance of Local Government Rusli G. Akase Arifin Tahir Ansar Made YantiAneta Abstract	86-100	Download pdf
14	The Influence of Organizational Climate on Employee Performance with Intrinsic Motivation as A Mediating Variable at Non-Permanent Government Employee Ni Kadek Dwitiya Utami Ida BagusKetut Surya Abstract	101-106	Download pdf

15	GOOD GOVERNANCE IMPACTS ON APPARATUS PERFORMANCES IN THE GORONTALO UTARA GOVERNMENT Fatmah M. Ngabito AsnaAneta Arifin Tahir JurikoAbdussamad Abstract	107-111	Download pdf
16	The Influence of Tax Understanding, Technology Readiness, Ease of Using e-Filing on MSME Individual Taxpayers Compliance I Putu Artha Satria Wibawa I Ketut Jati Maria M. Ratna Sari I GdeAry Wirajaya Abstract	112-119	Download pdf
17	THE MODEL OF INTEGRATING CHARACTER VALUES IN A LEARNING IMPLEMENTATION IN A JUNIOR HIGH SCHOOL IN GORONTALO Mahjudin Husain SarsonW.Dj. Pomalato Abdul HarisPanai Abd. Kadir Husain Abstract	120-124	Download pdf
18	The Use of Financial Ratios in Predicting Changes in Profit at The Savings and Loans Cooperative in Denpasar City Ida Bagus Badjra I GustiAgungKetutGede Suasana I Made Dana Abstract	125-129	Download pdf
19	EVALUATING A PERFORMANCE ASSESSMENT PROGRAM FOR JUNIOR HIGH SCHOOL TEACHERS IN GORONTALO AzisNoho Kasim Abdul HarisPanai AstinLukum Arfan Arsyad Abstract	130-137	Download pdf
20	Accounting and Internal Control Systems Evaluation and Audit Quality Professor Owolabi, Sunday Ajao. Onyeka-Iheme, Chimeruo Victory Abstract	138-145	Download pdf
21	Transformational leadership, work stress and turnover intention: the mediating role of job satisfaction I Gede Rusdi Suryawan I Komang Ardana I Gusti Made Suwandana Abstract	146-157	Download pdf
22	THE PARADOX OF NOSDRA TO PREVENT AND	158-167	Download

	QUICKLY RESPOND TO OIL SPILLS IN NIGERIA Noah AfedolorIzou kumor Abstract		d pdf
23	The Effect of Organizational Commitment, Organization Culture Based on Tri Hita Karana and Awig-Awig Protection on the Performance of Lembaga Perkreditan Desa in Bangli Regency Desak Putu Ratna Dewi I Ketut Sujana Abstract	168-175	Download pdf
24	The Role of Positive Emotion in Mediating the Effect of Sales Promotion towards Impulse Buying Anak Agung Wulan Kumala I Made Wardana Abstract	176-181	Download pdf
25	THE EFFECT OF PRICE PERCEPTION, PRODUCT QUALITY, AND SERVICE QUALITY ON REPURCHASE INTENTION Made Mahendrayanti I Made Wardana Abstract	182-188	Download pdf
26	THE EFFECT OF OBEDIENCE PRESSURE, SELF EFFICACY AND COMPLEXITY TASK ON AUDIT JUDGMENT Ni Kadek Resy Zelumewani I.D.G. Dharma Suputra Abstract	189-196	Download pdf
27	LANGUAGE STYLE IN ANIME CHIBI MARUKO CHAN EPISODE: ITALIA KARA KITA SHOUNEN 2015 Putu Zalsa Swandari Putri Ida Bagus Putra Yadnya Ketut Widya Purnawati Abstract	197-203	Download pdf
28	THE EFFECT OF LIQUIDITY AND PROFITABILITY ON FIRM VALUE MEDIATED BY DIVIDEND POLICY Made Olivia Dwi Putri I Gst. Bgs. Wiksuana Abstract	204-212	Download pdf
29	CONTRIBUTING FACTORS OF EMPLOYEES' JOB SATISFACTION OF THE ROYAL BEACH SEMINYAK HOTEL Syafri Hakim Putu Saroyini Piartrini Ni wayan Mujiati Abstract	213-221	Download pdf
30	THE ROLE OF COMPETITIVE ADVANTAGE	222-230	Download

- | | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------------------------------|
| | <p>MEDIATES THE EFFECT OF INNOVATION ON BUSINESS PERFORMANCE
 Lourenda Gwee I Gusti Ayu Ketut Giantari
 Abstract</p> | | d pdf |
| 31 | <p>EMPLOYEE ENGAGEMENT AND JOB SATISFACTION EFFECT ON TURNOVER INTENTION (CASE STUDY IN BLUEPAY START-UP INDONESIA)
 PancaPratamaIskandar Prof DrIrSyamsulMaarifMEng DrSadikinKuswanto SH MM MMIN
 Abstract</p> | 231-237 | Download pdf |
| 32 | <p>ANALYSIS OF QUALITY CONTROL PROCESS OF SONGKET FABRIC PRODUCTION IN TENUN PUTRI MAS JEMBRANA
 Ni Putu Monica JenieParsadela Kastawan Mandala
 Abstract</p> | 238-244 | Download pdf |
| 33 | <p>The Effect of Recruitment, Training and Compensation on the Performance of Village Assistants in Pesisir Selatan District
 Wisma Devita Susrikawati Syamsurizal Fiqri Maburur Anne Putri
 Abstract</p> | 245-254 | Download pdf |
| 34 | <p>The Role of Brand Image in Mediating The Influence of Product Quality on Re-Purchase Intentions Pocari Sweat Isotonic Beverages
 T. Galang Pratama Dana Km Agus Satria Pramudana
 Abstract</p> | 255-258 | Download pdf |
| 35 | <p>The Effect of Work Discipline, Competence, and Leadership on Performance with Motivation as an Intervening Variable in the Community and Village Empowerment Service (DPMD) Dharmasraya Regency
 Revfani Ayse Wisma Derita Delvita Husnul Afra Anne Putri
 Abstract</p> | 259-268 | Download pdf |
| 36 | <p>The Effect of Profitability, Liquidity, Leverage, Free Cash Flow, and Good Corporate Governance on Dividend Policies (Empirical Study on Manufacturing Companies Listed in Indonesia Stock Exchange 2017-2019)
 I Gusti Ayu Vera Widyasti I.G.A.M. Asri Dwija Putri
 Abstract</p> | 269-278 | Download pdf |

- | | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------------------------------|
| 37 | Strategies For Creating Competitive Advantage Through Product Development, Design And Quality (Case Study on the ZARA Brand in Badung Regency)
I Putu Dicky Mahardika I WayanSantika
Abstract | 279-284 | Download pdf |
| 38 | Analysis of factors affecting working time allocation and women's income contribution in the agriculture sector in abiansema district
Ari Widiyanti AAIN Marhaeni
Abstract | 285-289 | Download pdf |
| 39 | THE EFFECT OF LUXURY BRAND, BRAND IMAGE, AND PRODUCT QUALITY ON PURCHASE INTENTION
Made Rony Nazarani Gede Suparna
Abstract | 290-295 | Download pdf |
| 40 | The Effect Of Budget Participation, Transparency and Internal Control on Accountability and Regional Financial Performance Banggai District
Clara Neltje Meini Rotinsulu Mahfud Nurnajamuddin Masdar Mas'ud Sudirman
Abstract | 296-304 | Download pdf |
| 41 | The effect of employee placement, emotional intelligence, and work environment on employee satisfaction
Putu Dicky Mahardika Ida Bagus Ketut Surya I Gusti Made Suwandana Kastawan Mandala
Abstract | 305-314 | Download pdf |
| 42 | The effect of locus of control, security perception and attitudes on the interest of using the "BRImo" application
I Putu Arya Jaka Cakra Sukerta Gede Juliarsa
Abstract | 315-322 | Download pdf |
| 43 | FEMALE ADULT EDUCATION IN THE DIOCESE OF CENTRAL TANGANYIKA: 1950s to 1980s.
Tulibako Mwakasege
Abstract | 323-330 | Download pdf |
| 45 | The Effectiveness of Procurement Accountability Framework in Tanzania Public Sector: Focus on the Ministry of Home Affairs Headquarters.
Omary Ramadhani and Dr. P. J. Ondiek
Abstract | 360-366 | Download pdf |

- | | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------------------------------|
| 46 | The Effect of Liquidity, Leverage, and Profitability on Financial Distress (Case Study of Property and Real Estate Companies on the IDX 2017-2019)
Rieska Anisa Dwiantari Luh Gede Sri Artini
Abstract | 367-373 | Download pdf |
| 47 | An Analysis of Bureaucratic Theory by Max Weber
TarminAkter Rafinul Islam
Abstract | 374-381 | Download pdf |
| 48 | THE EFFECT OF E-SAMSAT, TAXPAYER AWARENESS, SERVICE QUALITY, AND SANCTIONS ON MOTOR VEHICLE TAXPAYER COMPLIANCE
Made AyuDhyaniParamita Ni LuhSupadmi
Abstract | 382-390 | Download pdf |
| 49 | The Effect of Financial Performance, Good Corporate Governance, Corporate Social Responsibility on Company Value (Empirical Study on Food and Beverage Companies Listed on the Indonesia Stock Exchange 2017-2019)
Marlina Elisabeth Hasibuan Ni Gusti Putu Wirawati
Abstract | 391-397 | Download pdf |
| 50 | The Role of Brand Image Mediates The Effect of Product Quality on Repurchase Decision of Gulu Gulu Drink in Denpasar City
Gerry Chandra Halim Gede Suparna
Abstract | 398-407 | Download pdf |
| 51 | THE ROLE OF TRUST MEDIATES EFFECT OF E-WOM ON CONSUMER PURCHASE DECISIONS
I Made Joshi WiraAndryana I Gusti Agung Ketut Sri Ardani
Abstract | 408-415 | Download pdf |
| 52 | Influence of Muslim-Friendly Facilities, Prices, And Locations On Decisions To Stay At Three And Four Star Hotels In Mataram City
Ali Akbar Hidayat Muaidy Yasin Akhmad Jufri
Abstract | 416-424 | Download pdf |
| 53 | THE MEDIATING ROLE OF JOB SATISFACTION ON RELATIONSHIPAMONG WORK LOAD, COMPENSATION AND EMPLOYEE RETENTION
GdeAnom Bhuja Sukardika PutuSaroyiniPiartrini
Abstract | 425-436 | Download pdf |

- | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------------------------------|
| 54 | <p>THE EFFECTIVENESS OF PROBLEM BASED LEARNING MODULE WITH ACCOUNTING COMPUTER MODULE TEACHING MATERIAL TOWARD LEARNING OUTCOMES OF THE ELEVENTH GRADE STUDENTS OF SMK NEGERI 1 WONOGIRI</p> <p>Reza Taufiq Digara Yunastiti Purwaningsih</p> <p>Abstract</p> | 437-443 | Download pdf |
| 55 | <p>The Influence of Organizational Structure and Job Analysis on Work Motivation and Its impact on the Performance of the Office of Cooperatives for Small and Medium Enterprises, Industry and Trade (KOPERINDAG) Mentawai Islands Regency</p> <p>Malahayati Nasution Susi Yeni Anton Yondra Anne Putri</p> <p>Abstract</p> | 444-453 | Download pdf |
| 56 | <p>The Effect of Financial Compensation, Transformational Leadership Style, and Work Motivation on Job Satisfaction in PT. Bank Perkreditan Rakyat Sukawati Pancakanti</p> <p>I Kadek Putra Kabiana I Wayan Gede Supartha</p> <p>Abstract</p> | 454-462 | Download pdf |
| 57 | <p>Analysis of Value Creation in Real Estate</p> <p>Ana León-Gómez Rafael Becerra-Vicario Daniel Ruiz-Palomo</p> <p>Abstract</p> | 463-472 | Download pdf |
| 58 | <p>The Influence of Human Resource Information System on Organizational Performance in Tanzania; A case of Zanzibar Ports Corporation</p> <p>Sheha Hamiduni Mjomba and Dr. Benard Nyakweba Oyagi</p> <p>Abstract</p> | 473-480 | Download pdf |
| 59 | <p>The Role of Emotional Intelligence, Communication Competence, Team Building, Problem Solving Skills and Culture in Selected Counties in Kenya</p> <p>Victoria Tumaini Evelyn Datche (Ph.D.) Lucy Gichinga (Ph.D.) Karim Omido (Ph.D.),</p> <p>Abstract</p> | 481-484 | Download pdf |
| 60 | <p>The Strategic Decision Making and Sources of Information</p> <p>José Rascão</p> <p>Abstract</p> | 485-503 | Download pdf |

- | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------------------------------|
| 61 | BODY TRANSFORMATION PRACTICES: CASE OF TATTOOING IN YOUNG GIRLS WITH COCODY AND MARCORY (COTE D'IVOIRE)
ANDOH AmognimaArmelle Tania
Abstract | 504-512 | Download pdf |
| 62 | Informational Politics and Ethics in the Digital Age
José Rascão Antonio Juan Briones-Peñalver
Abstract | 513-545 | Download pdf |
| 63 | The Impact of Leadership Style, Work Environment, and Work Motivation on Performance with Job Satisfaction as Intervening Variable at the Department of Tourism, Youth, and Sports of Mentawai Islands Regency
Verawaty Jonsa Toras Pasaribu AlponSatrianto
Abstract | 546-561 | Download pdf |
| 64 | The Effect of Locus of Control, Professionalism and the Seriousness Level of Violation on the Intention of Whistleblowing at Office for Management of Regional Revenue, Finance and Assets of Bali Province
I Wayan Agung Shinta Kusumawardani Maria Mediatrix Ratna Sari
Abstract | 562-568 | Download pdf |
| 65 | THE EFFECT OF INCENTIVES, WORK MOTIVATION, AND JOB SATISFACTION ON TEACHERS PERFORMANCE IN SMA NEGERI 2 KINALI KABUPATEN PASAMAN BARAT
Musfar Novriyanti Lisa Muhartika Alpon Satrianto
Abstract | 569-576 | Download pdf |
| 66 | The Effect Analysis of the Role of the Tourism and Investment Sector on Job Opportunities and HDI in Non-Sarbagita Areas in Bali Province
Ni Kadek Lestari Novianthi Putu Martini Dewi A.A.I.N. Marhaeni Ni Nyoman Yuliarmi
Abstract | 577-585 | Download pdf |
| 67 | THE EFFECT OF COMPENSATION, DISCIPLINE AND ORGANIZATIONAL CULTURE ON THE PERFORMANCE OF TEACHERS OF SD 03 BANGKOK KECAMATAN MAPAT TUNGUL SELATAN PASAMAN DISTRICT
Adi Sucipto Syarifuddin Syaiful Bahri Harnengsih Alpon Satrianto
Abstract | 586-592 | Download pdf |

68	The Effect of Audit Opinion, Audit Delay and Return on Assets on Auditor Switching (Empirical Study on Mining Companies Listed on the IDX 2015-2019 Period) Ni Luh Made Asri Swandewi I Dewa Nyoman Badera Abstract	593-600	Download pdf
69	THE INFLUENCE OF ORGANIZATIONAL CULTURE, JOB SATISFACTION AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR ON THE PERFORMANCE OF EMPLOYEES OF EMPLOYEES AND HUMAN RESOURCES DEVELOPMENT OF MENTAWAI ISLANDS Sadariang Lumbu Erlina Wati Gwen Alpon Satrianto Abstract	601-608	Download pdf
70	SOCIAL MEDIA STRATEGY AS A DIGITAL MARKETING COMMUNICATION FOR PRAMBORS YOUTH FEST EVENT Anisa Avianti Puspitasari Rindana Salma Sabila Abstract	609-617	Download pdf
71	The Effect of Self-Leadership on Employee Performance Moderated by Organizational Support (Case Study at the Personnel and Human Resources Development Agency of Tabanan, Bali, Indonesia) I GustiNgurah Yogi Ari Putra I Gusti Made Suwandana Abstract	618-623	Download pdf
72	Stock Market Reaction to Corona Outbreak in Indonesia (Study on The Tourism Industry in Indonesia Stock Exchange) Sang Ayu Putu Manik Pramartini Ida Bagus Panji Sedana Abstract	624-630	Download pdf
73	The Effect of Organizational Learning on Employee Performance Mediated by Organizational Commitment (Study at PT. Agung Jaya Internasional) I Komang Dimas Wiyana Anak Agung Ayu Sriathi Abstract	631-636	Download pdf
74	The Effect of Corporate Social Responsibility Disclosure and Board Remuneration on Financial Performance with the Presence of Woman in the Good Corporate Governance Structure Ni Kadek Puspasari I Ketut Sujana Abstract	637-642	Download pdf

- | | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|------------------------------|
| 75 | THE INFLUENCE OF SELF EFFICACY,
PROFESSIONAL SKEPTICISM, AND GENDER OF
AUDITORS ON AUDIT JUDGMENT
Indah Wiranti Atmaja I Made Sukartha
Abstract | 643-650 | Download pdf |
| 76 | Capital Adequacy Ratio Mediates the Effect of Non-
Performing Loan on Returns on Assets in Public
Commercial Banks
Ni Kadek Mareti Swandewi Ni Ketut Purnawati
Abstract | 651-656 | Download pdf |
| 77 | The Role of Price Sensitivity and Green Knowledge
Moderate the Influence of Eco-Label and Eco-Brand
on Repurchase Intention in Green Product (Study of
Sensatia Botanicals Product Consumers in Denpasar,
Bali, Indonesia)
Yuni Refti Mauliawan I Nyoman Nurcaya
Abstract | 657-663 | Download pdf |
| 78 | Determination of Optimal Warehouse Location at PT.
Sumber Alfaria Trijaya Tbk (Bali Branch)
I Putu Adi Putra Wiguna I Made Mertha Sudiarta
Abstract | 664-671 | Download pdf |
| 79 | The Moderating Role of Emotional Intelligent On
the Relationship among Job Stress, Organizational
Justice and Counterproductive Behavior
I Gede Edi Sastrawan Mahadiputra Putu Saroyini
Piartrini
Abstract | 672-683 | Download pdf |
| 80 | THE ROLE OF ORGANIZATIONAL
COMMITMENTS MEDIATING THE EFFECT OF
ORGANIZATIONAL JUSTICE ON OCB
I Komang Putra Krisna Eka Yasa I Gusti Salit Ketut
Netra
Abstract | 684-694 | Download pdf |
| 81 | THE EFFECT OF PROFITABILITY ON STOCK
RETURN
Dewa Ayu Dewi Nadyayani Anak Agung Gede Suarjaya
Abstract | 695-703 | Download pdf |

The Effect of Audit Opinion, Audit Delay and Return on Assets on Auditor Switching (Empirical Study on Mining Companies Listed on the IDX 2015-2019 Period)

Ni Luh Made Asri Swandewi¹, I Dewa Nyoman Badera²

¹²(Faculty of Economics and Business, Udayana University, Indonesia)

ABSTRACT : Auditor switching is a behavior by client companies to make auditor transfers. This study aims to examine the effect of audit opinion, audit delay and return on assets on auditor switching. The theory used in this research is agency theory. This research was conducted at mining companies on the Indonesia Stock Exchange (IDX) using the non-participant observation method. The sample selection in this study using purposive sampling technique. The samples obtained were 14 companies with 70 samples in 5 years. The data analysis technique used in this study was logistic regression analysis. The results of the analysis show that audit opinion has no effect on auditor switching, audit delay and return on assets have a positive effect on auditor switching.

Keywords : *Audit Opinion, Audit Delay, Return on Assets and Auditor Switching*

I. INTRODUCTION

Companies that have gone public are required to issue financial reports as a form of corporate responsibility to provide information about the company's financial condition. Financial reports provide useful information for stakeholders (Andreas & Savitri, 2019). The company's financial statements are also a reflection of the company's prospects. A financial report must show the actual condition of the company so that it can be used as material for consideration in making the right decisions (Prasetyo, 2018). Users of financial statements can confidently rely on financial information reported in financial reports when the validity is approved by an independent, qualified, and unbiased third person (Hematfar, 2018). Therefore, an independent auditor is required to audit the financial statements of publicly traded companies.

Auditors must be objective and independent of the information presented by company management in the form of financial reports aimed at increasing the reliability of the company's financial statements (Diandika & Badera, 2017). Auditors must be able to express opinions regarding financial statements prepared and presented truthfully and fairly, in all material respects, in accordance with applicable financial reporting (Kusuma & Farida, 2019). The independence of an auditor is important for auditors when carrying out auditing duties, which requires the auditor to assess the fairness of the financial statements of the client's company (Putra, 2014). The factor that is feared could affect the auditor's attitude is the long audit tenure. Independence will be lost if the auditor and client have a personal relationship, so it will affect their opinions and mental attitudes (Pradita & Laksito, 2015).

The long working relationship between the auditor and the client can affect the objectivity and independence of the auditor in auditing the company's financial statements. This can also be seen from the case of Enron and KAP Arthur Anderson in 2001, KAP Arthur Anderson, which was one of the big KAPs included in the Big Five ranks, could not maintain its independence by engaging in fraud committed by Enron, who was a client of KAP Arthur Anderson (Pratiwi & Muliarta, 2019). In addition, in 2020 the Financial Professional Development Center (P2PK) of the Ministry of Finance will impose strict sanctions on Public Accountant Firms that are proven to have audited and provide opinions not in accordance with the code of ethics or inspection standards on the financial statements of PT Asuransi Jiwasraya (Persero) and PT Asabri (persero) (beritasatu.com). Based on this case, the role of the auditor is very important to bridge the interests between the agent and the principal, so that the independence of an auditor is the main thing in every examination. One thing that can be done to avoid decreasing auditor independence and avoiding familiarity between auditors and the company is by changing auditors. Changing auditors is a behavior by client companies to move auditors (Wulandari & Suputra, 2018).

In this study, the factors that are thought to effect auditor switching are audit opinion, audit delay and return on assets. The audit opinion can be indicated as the cause of the change in auditors. The auditor is in

charge of auditing the financial statements. Based on the results of the audit, the auditor provides an assessment of the fairness of the financial statements. The opinion given by the auditor on the financial statements after examining the fairness of the financial statements is said to be an audit opinion. Auditor's opinion is a source of information for parties outside the company for guidance in decision making (Wahyuningsih & Suryanawa, 2012). Company managers certainly want an unqualified opinion for their financial statements because this opinion is good news for stakeholders. If the auditor gives an opinion other than an unqualified opinion, it can lead to a change in the auditor because an opinion other than an unqualified opinion can be considered insufficient. The results of research conducted by Wijaya (2013) show that auditor opinion has a significant effect on auditor switching and the results of research conducted by Gharibi & Geraeely (2016) show that there is a positive and significant relationship between auditor opinion on auditor switching. The results of the study are inversely proportional to the results of research conducted by Pawitri & Yadnyana (2015) that audit opinion has no significant effect on voluntary auditor switching and the results of research conducted by Dwiphayana & Suputra (2019) that audit opinion has a negative effect on auditor switching.

Audit delay can also be indicated as the cause of auditor switching. Audit delay is the length or time span required for an auditor to complete an audit task on financial statements as measured by the number of days from the date of the closing book year, namely December 31, until the audited financial report is signed by an independent auditor (Praptika & Rasmini, 2016). Mande & Son (2011) said that completing an audit task that takes too long allows a company to change auditors in the following year. The length of the audit delay is directly proportional to the publication of these financial reports to the general public and interested parties. Delay in reporting will make investors think it is a bad signal for the company (Wati, 2020). So that when the audit report is not provided within the specified time, the auditors will be changed (Gharibi & Geraeely, 2016). The results of research conducted by Pawitri & Yadnyana (2015) show that the results of audit delay have a significant effect on voluntary auditor switching and the results of Yanti & Badera's (2018) research show that audit delay has a positive effect on voluntary auditor switching. The results of research conducted by Dwiphayana & Suputra (2019) also show that audit delay has a positive effect on auditor switching. Research results are inversely proportional to the results of research conducted by Ardianingsih (2015) and Mardasari & Triyanto (2020) showing that audit delay does not have a significant effect on auditor switching.

Return on assets (ROA) is a form of profitability ratio which is intended to be able to measure the company's ability with the overall funds used for company operations to generate profits (Fahira, 2019). The higher the ROA value, the more effective the management of assets owned by the company so that the company's business prospects are good. In addition, changes in ROA can be used as an indicator of the company's financial condition (Wea & Murdiawati, 2015). The company's financial condition also reflects the sustainability of a company's future performance (Rahim, 2016). This increase in ROA shows a growing business. A growing business requires wide spread audit complexity, so companies choose auditors who are more competent to meet their audit needs. The results of research conducted by Arisudhana (2017) show that returns on assets affect voluntary auditor switching (auditor switching) and Wijaya's (2013) research results show that company growth proxied by ROA has a significant effect on auditor switching. These results are in comparison with the results of research conducted by Wea & Murdiawati (2015) showing that the variable percentage change in ROA does not affect the change of auditors and the results of research conducted by Marzida, et al. (2018) show that return on assets (ROA) has no effect on auditor switching.

Researchers conducted this research because there are still cases of manipulation in the mining sector such as the case that happened to PT Cakra Mineral tbk (CKRA). The Directors of PT Cakra Mineral tbk (CKRA) have been reported to the Indonesia Stock Exchange (IDX) and the Financial Services Authority (OJK) due to embezzlement, accounting manipulation and problems related to false disclosures directed by Boelio Muliadi, the company's President Director. CKRA reports that it has acquired PT Takaras Inti Lestari (TIL) and PT Murui Jaya Perdana (MJP), which are two zirconium mining companies. However, CKRA has not paid at all in order to legally control 55 percent of TIL-MJP's shares. The CKRA Directors have also deliberately increased the value of CKRA's assets by falsely consolidating financial statements and exaggerating the value of the paid-up capital of the two mining companies so that investors can not make the right investment decisions and cause investors to experience significant losses from disclosure. fake, misleading and inaccurate that has been submitted through the IDX and OJK platforms (beritalima.com).

II. CONCEPTUAL MODEL AND HYPOTHESIS

Audit opinion is the auditor's opinion regarding the audited financial statements (Azhari & Nuryatno, 2019). The opinion issued by this auditor can influence the decision making made by stakeholders. Management will be very happy if the auditor can provide an unqualified opinion because a perfect opinion can attract investors (Susanto, 2018). These parties will feel confident in a company that gets an unqualified opinion on its financial statements (Dwiphayana & Suputra, 2019). An unqualified opinion is the opinion expressed by the auditor when he concludes that the financial statements have been prepared, in all material respects, in

accordance with the applicable financial reporting framework. So companies tend to want an unqualified opinion because it can assure stakeholders that the data presented is free from material errors and all information has been disclosed. In addition, the financial report is an accountability of the manager's performance to the company and the auditor's opinion is an independent party assessment of the company's financial statements. Therefore, the audit opinion affects the views of stakeholders on the performance of managers in managing the company, so that managers prefer an unqualified opinion. Companies tend to change auditors when they are not satisfied and do not comply with the opinions given. This auditor change aims to obtain a better opinion in the following year. The results of research conducted by Putra & Suryanawa (2016) found that audit opinion has an effect on auditor switching and the results of research by Dwiphayana & Suputra (2019) that audit opinion has a negative effect on auditor switching.

H₁: Audit opinion has a negative effect on auditor switching

Audit delay is the length or time span required for an auditor to complete an audit task on financial statements as measured by the number of days from the date of the closing book year, namely December 31, until the audited financial report is signed by an independent auditor (Praptika & Rasmini, 2016). The timely publication of financial statement information can be influenced by the length of time required for completion of the audit so that it can have an impact on market reactions due to the delay in information (Diasningsih & Tenaya, 2017). The longer the auditor completes the audited report, the longer the audit delay will be. The duration of the audit delay indicates that the submission of financial reports will also be late. The duration of the submission of these financial reports can give negative signals to interested parties. In addition, shareholders will suspect that there are problems in the company so that it will affect the decisions taken by shareholders and the company's share price (Pratiwi & Muliarta, 2019). Mande & Son (2011) said that completing an audit task that takes too long allows a company to change auditors in the following year. The results of research conducted by Yanti & Badera (2018) show that audit delay has a positive effect on voluntary auditor switching. In addition, the results of research conducted by Dwiphayana & Suputra (2019) also show that audit delay has a positive effect on auditor switching.

H₂: Audit delay has a positive effect on auditor switching

ROA (return on assets) is one of the proxies for client reputation, meaning that the higher the ROA value, the more effective the management of assets owned by the company so that the company's business prospects are good (Wea & Murdiawati, 2015). If the ROA ratio increases, management tends to be seen as more efficient from a shareholder's point of view. The higher the ROA, the more effective the company is, because the amount of ROA is influenced by the amount of profit generated by the company (Prasnanugraha, 2007). This increase in ROA indicates a business has grown. A growing business requires a broader audit complexity, so companies choose auditors who are more competent to meet their audit needs. If the auditors are not able to meet the needs of the company's development, a change of auditors will be carried out. Companies need auditors who have higher credibility and are willing to accept the risk of growth in the company (Prihandoko & Supriyati, 2020). In addition, an increase in ROA indicates the more effective management of company assets, this can increase the ability to pay audit fees. The change of auditors is also expected to improve the company's image and increase the trust of stakeholders. The results of research conducted by (Arisudhana, 2017) found that return on assets affects voluntary auditor switching. In addition, the results of research by Yasinta & Budiono (2015) found that changes in ROA have a positive effect on auditor switching.

H₃: Return on assets has a positive effect on auditor switching

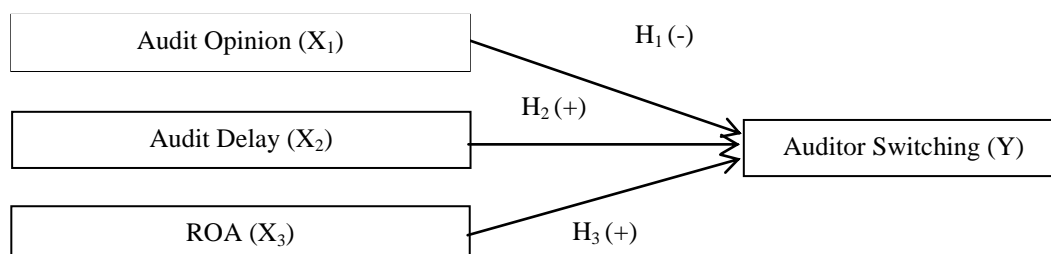


Figure 1. Conceptual Framework

III. RESEARCH METHODS

This research uses an associative quantitative approach. This research was conducted at a mining company registered at PT. Indonesia Stock Exchange (IDX) for the period 2015-2019, by directly accessing the official website of the Indonesia Stock Exchange (BEI), namely www.idx.co.id. The population in this study

were mining companies listed on the IDX during 2015-2019. The sampling method used in this study is nonprobability sampling with purposive sampling technique. The sample used in this study obtained a sample of 70 observations that represent the sample criteria with purposive sampling technique. The data collection method uses the non-participant observation method, namely researchers can act as observers in data collection but are not directly involved in the events being observed (Sugiyono, 2017). The data analysis technique used in this study is logistic regression analysis.

The change of auditors in this study is measured by a dummy variable, if the company changes auditors, it is coded (1). If the company does not change auditors, it will be coded (0). Audit opinion is measured using dummy variables. If the company receives an unqualified opinion, code (1) is given and if the company receives an unqualified opinion, code (0) is given. This study calculates audit delay by counting the number of days from December 31 of the year concerned to the date stated in the independent audit report. ROA shows the effectiveness of a company in generating profits by optimizing its assets. The higher the ROA, the more effective the company is, because the amount of ROA is influenced by the amount of profit generated by the company (Prasnanugraha, 2007). The ROA variable can be measured by the profit after tax divided by total assets.

IV. RESULTS AND DISCUSSION

The sample selection of mining companies listed on the IDX in this study used a purposive sampling technique in accordance with the predetermined sample selection criteria, and obtained 70 samples of observations during 2015-2019. The sample selection process in this study is shown in Table 1.

Table 1 Sample Selection Criteria

	Criteria	Total
1	The population of mining companies listed on the IDX in 2015-2019	47
2	Mining companies that do not publish annual reports and annual financial reports that have been audited by an independent auditor in 2015-2019	(11)
3	Mining Companies that did not make a profit during 2015-2019	(22)
	Number of sample companies	14
	Observation year	5
	The total number of samples during the observation year	70

Source: *Secondary data processed, 2020*

Table 2 Logistic Regression Test Results

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Audit Opinion (X ₁)(1)	-1,148	0,715	2,577	1	0,108	3,153
	Audit Delay (X ₂)	0,118	0,029	17,028	1	0,000	1,126
	ROA (X ₃)	8,620	4,589	3,528	1	0,000	4,468
	Constant	-9,043	2,145	17,777	1	0,000	0,000

Source: *Data processed, 2020*

The results of logistic regression analysis in Table 2 can be made the following equation:

$$\ln \frac{Y}{1-Y} = -9,043 - 1,148X_1 + 0,118X_2 + 8,620X_3 + \varepsilon$$

The Effect of Audit Opinion on Auditor Switching

The results of the audit opinion variable hypothesis testing show the coefficient value (β_1) of -1.148 with a sig value of 0.108. So, a significant value of 0.108 which is greater than alpha (5%) indicates that H_1 is rejected. The results of hypothesis testing show that the audit opinion has no effect on auditor switching. Based on this, a company that receives an unqualified opinion or an opinion other than an unqualified one does not affect the change of auditors.

The results of this study are not in line with previous studies conducted by Putra & Suryanawa (2016) and Dwiphayana & Suputra (2019). However, it supports the results of research conducted by Kusuma & Farida (2019) and Andreas & Savitri (2019) which state that audit opinion has no effect on auditor switching. A company that has received an unqualified opinion is satisfied with the opinion given because it is an opinion expressed by the auditor when it concludes that the financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework. So the company feels no need to change auditors

prematurely. Audit opinion is not a factor that encourages companies to change auditors because audit opinions other than unqualified are not always followed by the company's policy of changing auditors (Wawo et al., 2017). This audit opinion does not affect management's desire to switch auditors because public companies do not easily carry out opinion shopping to maintain the company's reputation in the eyes of investors or avoid negative sentiments from market players (Andreas & Savitri, 2019).

The opinion given by the auditor is a statement regarding the fairness of the financial statements, whether it is in accordance with applicable regulations, accounting norms and principles. It is the auditor's responsibility to assess the fairness of the financial statements because the opinions generated can be considered in making decisions. This makes auditors have to be independent. Auditors tend to comply with applicable auditing standards. So that all auditors have a comprehensive view and have sufficiently competent audit quality in assessing the viability of the company, so that they will always be objective in their work (Salim & Rahayu, 2014). So with the company changing the auditor, it is possible that the opinion obtained will be similar because the new auditor will seek information about the previous audit report. The results of this study fail to support the agency theory used in this study. So the audit opinion does not affect the company to make a change of auditors prematurely because the opinion given is in accordance with the actual conditions of the company and the manager has accepted the opinion. In addition, the published opinion is based on the agreement between the auditor and the client, so the auditor's opinion is in accordance with the client (Septyawan, 2017).

The Effect of Audit Delay on Auditor Switching

The results of hypothesis testing of the audit delay variable show the coefficient value (β_1) of 0.118 with a sig value of 0.000. So, a significant value of 0.000 smaller than alpha (5%) indicates that H_2 is accepted. The results of hypothesis testing show that audit delay has a positive effect on auditor switching. The results of this study are not in line with previous research conducted by (Qomari & Suryandari, 2019) and Mardasari & Triyanto (2020). However, it supports the results of research conducted by Dwiphayana & Suputra (2019), Arisudhana (2017) and Yanti & Badera (2018).

Audit delay has a positive effect on auditor switching because timeliness in publishing financial reports is an important matter that needs to be considered by companies, because with this the public can assess the company's performance whether in good or bad conditions. When a long audit delay occurs, there are many questions that investors and the public will think about if the company is in a bad state (Kasih & Puspitasari, 2017). Shareholders will suspect that there are problems in the company so that it will affect the decisions taken by shareholders and the company's share price (Pratiwi & Muliarta, 2019). The length and shortness of the audit delay can be influenced by the complexity of the audit process, auditors need more days to audit the parent company and its subsidiaries (Pawitri & Yadnyana, 2015). So that to avoid long audit delays in the following year, the company changes auditors.

The results of audit delay research have an effect on auditor switching and support the agency theory used in the study. In agency theory, there is an information gap between the principal and the agent, where the agent has more information than the principal. In this case, an external auditor is needed to assess the agent's performance and report it to the public. Timely submission of financial reports can reduce the information gap that occurs between the principal and the agent, because the principal gets fast information. If the audit delay shows that a long distance will affect the delivery of corporate financial information to the public. This information will later be used by stakeholders in making decisions. If the company is late in issuing an audit report, investors cannot quickly find out information about the company's business sustainability for investment provisions (Mardasari & Triyanto, 2020). This can cause the company to be late in obtaining additional funds to finance its operational activities (Arisudhana, 2017). Based on this, the length of the audit delay greatly affects the company's external parties. To avoid long audit delays and losses that can be accepted by the company, the company changes its auditors. The new auditor is expected to complete the reporting in a timely manner.

The Effect of Return on Asset on Auditor Switching

The results of hypothesis testing of the variable return on assets show a coefficient value (β_1) of 8.620 with a sig value of 0.000. So, a significant value of 0.000 smaller than alpha (5%) indicates that H_3 is accepted. The results of hypothesis testing show that return on assets has a positive effect on auditor switching. The results of this study are not in line with the results of previous studies conducted by Marzida, et al. (2018) and Wea & Murdiawati (2015). However, this study supports the results of research conducted by Ernayani (2020) and Arisudhana (2017).

The higher the ROA, the more effective the company is, because the amount of ROA is influenced by the amount of profit generated by the company (Prasnanugraha, 2007). Increasing ROA is considered to be a growing business and managers are seen as effective in asset management. As the company grows, operational activities are becoming increasingly complex (Nuryanti, 2012). Companies that are experiencing growth and have a higher level of complexity need independent auditors who are considered capable. Companies need

auditors who have higher credibility and are willing to accept risks from growth in the company (Alansari & Badera, 2016). Based on the demands of the company, a change of auditors was carried out because the company's operations had changed so that high audit quality was needed to support the quality of financial reports (Peranian & Mimba, 2018). In addition, the higher the ROA owned by the company, it can increase the ability to pay higher quality audit fees.

The results of the research on return on assets affect auditor switching support the agency theory used in this study. Agency theory is a work contract between the principal and agent. In agency theory there is an agency conflict caused by differences in interests between the principal and the agent, the principal wants a profit from his investment and the agent wants a large compensation. This results in a conflict of interest caused by information asymmetry. This information asymmetry can encourage the agent to hide some information that is not known to the principal. So that when the ROA increases, it indicates a growing business, in this case, it is necessary to change auditors who are able to meet the needs of the company in supporting the quality of the audit report. The auditor can help the principal to find out whether a decision made by an agent is truly efficient in running the company. It takes auditors who are able to keep up with the company's growth. This auditor change can also add to the company's image when the auditor can deliver the quality of the audit report that shows the actual condition of the company.

V. CONCLUSION

Based on the results and discussion that have been explained, it can be concluded that the audit opinion has no effect on auditor switching. This means that a company that receives an unqualified opinion or an opinion other than an unqualified one does not affect the change of auditors prematurely. Audit delay has a positive effect on auditor switching. This means that longer audit delay can increase auditor switching. Return on assets has a positive effect on auditor switching. This means that the higher the ROA can increase the auditor switching.

Audit delay has a positive effect on auditor switching because the longer the audit delay can have a negative impact on the company. This can raise the suspicion that there is a problem in the company. So that auditors are advised to be able to submit audited financial reports in a timely manner by being able to undergo good communication with managers besides determining the planning and forming an appropriate audit team to oversee the audit process. Return on assets has a positive effect on auditor switching because the higher the ROA indicates the more effective the company is, so that auditors are needed who are able to maintain their skepticism and have high credibility to keep up with the company's growth so that they can assess the real performance of the agent and assess the suitability reported in financial statements. The results showed that the audit opinion had no effect on auditor switching. Researchers can then add a combination of other variables that can affect auditor switching and are advised to use other sectors such as the financial sector, industry and real estate and property.

REFERENCES

- [1] Andreas, & Savitri, E. (2019). Auditor switching behavior in LQ45 companies in Indonesia. *International Journal of Scientific and Technology Research*, 8(5), 53–57.
- [2] Prasetyo, A. E. (2018). *Pengaruh Kkuran Kantor Akuntan Publik, Opini Audit, Pergantian Manajemen, dan Financial Distress Pada Auditor Switching (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2017)*.
- [3] Hematfar, M. (2018). Relationship Between Auditor Switching and the Inclination of Audit Opinion Report Toward Unqualified Mode in the Companies Listed in Tehran Stock Exchange Market. *Journal of Humanities Insights*, 2(4), 199–201. <https://doi.org/10.22034/jhi.2018.86982>
- [4] Diandika, K. H., & Badera, I. D. N. (2017). Financial Distress Sebagai Pemoderasi Pengaruh Fee Audit Pada Auditor Switching. *E-Jurnal Akuntansi Universitas Udayana*, 18(1), 246–275.
- [5] Kusuma, H., & Farida, D. (2019). Likelihood of Auditor Switching: Evidence for Indonesia. *International Journal of Research in Business and Social Science* (2147-4478), 8(2), 29–40. <https://doi.org/10.20525/ijrbs.v8i2.192>
- [6] Putra, I. W. D. W. (2014). Pengaruh Financial Distress, Rentabilitas, Pertumbuhan Perusahaan dan Opini Audit Pada Pergantian Auditor. *Jurnal Akuntansi Universitas Udayana*, 8(2), 308–323.
- [7] Pradita, S. A. P., & Laksito, H. (2015). Analisis Hubungan Auditor-Klien: Faktor-Faktor yang Mempengaruhi Auditor Switching. *Diponegoro Journal of Accounting*, 4(2), 1–10.
- [8] Pratiwi, I. D. A. A., & Muliarta, K. (2019). Pengaruh Financial Distress, Ukuran Perusahaan dan Audit Delay Terhadap Pergantian Auditor. *E-Jurnal Akuntansi Universitas Udayana*, 26(2), 1048–1074.
- [9] Wulandari, M. W., & Suputra, I. D. D. (2018). Pengaruh pergantian manajemen dan Audit Fee pada Auditor Switching dengan Reputasi Auditor sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 25(1), 581–605.

- [10] Wahyuningsih, N., & Suryanawa, I. K. (2012). Analisis Pengaruh Opini Audit Going Concern dan Pergantian Manajemen Pada Auditor Switching. *Jurnal Akuntansi Dan Bisnis*.
- [11] Wijaya, R. M. A. P. (2013). Faktor-Faktor Yang Mempengaruhi Pergantian Auditor Oleh Klien. *Jurnal Ilmiah Mahasiswa FEB*, 1(1), 1–25.
- [12] Gharibi, A. K., & Geraeely, M. S. (2016). Investigating The Effective Factors on Changing Auditor: Evidences of Iranian Firms. *Problems and Perspectives in Management*, 14(3), 401–406. [https://doi.org/10.21511/ppm.14\(3-si\).2016.14](https://doi.org/10.21511/ppm.14(3-si).2016.14)
- [13] Pawitri, N. M. P., & Yadnyana, K. (2015). Pengaruh Audit Delay, Opini Audit, Reputasi Auditor dan Pergantian Manajemen Pada Voluntary Auditor Switching. *E-Jurnal Akuntansi Universitas Udayana*, 10(1), 214–228.
- [14] Dwipayana, G. N. M., & Suputra, I. D. G. D. (2019). Pengaruh Opini Audit dan Audit Delay Pada Auditor Switching dengan Karakteristik Komite Audit Sebagai Pemoderasi. *E-Jurnal Akuntansi*, 28(3), 1965–1983. <https://doi.org/10.24843/eja.2019.v28.i03.p21>
- [15] Praptika, P., & Rasmini, N. (2016). Pengaruh Audit Tenure, Pergantian Auditor Dan Financial Distress Pada Audit Delay Pada Perusahaan Consumer Goods. *E-Jurnal Akuntansi Universitas Udayana*, 15(3), 2052–2081.
- [16] Mande, V., & Son, M. (2011). Do Audit Delays Affect Client Retention? *Managerial Auditing Journal*, 26(1), 32–50. <https://doi.org/10.1108/02686901111090826>
- [17] Wati, Y. (2020). Auditor Switching: New Evidence from Indonesia. *The Indonesian Journal of Accounting Research*, 23(01), 87–126. <https://doi.org/10.33312/ijar.464>
- [18] Yanti, N. P. M. D., & Badera, I. D. N. (2018). Pengaruh Financial Distress dan Audit Delay Pada Voluntary Auditor Switching dengan Opini Audit Sebagai Variabel Pemoderasi. *E-Jurnal Akuntansi Universitas Udayana*, 24(3), 2389–2413. <https://doi.org/10.24843/eja.2018.v24.i03.p28>
- [19] Ardianingsih, A. (2015). Pengaruh Audit Delay dan Ukuran KAP terhadap Audit Switching : Kajian dari sudut pandang klien. *Pena Jurnal Ilmu Pengetahuan Dan Teknologi*, 27(1), 92.
- [20] Mardasari, A., & Triyanto, D. N. (2020). Pengaruh Komite Audit , Ukuran Perusahaan, Opini Going concern, dan Audit Delay Terhadap Auditor Switching (Studi Empiris pada Perusahaan Infrastruktur, Utilitas dan Transportasi yang Terdaftar di Bursa Efek Indonesia periode 2016-2018). *E-Proceeding of Management*, 7(1), 680–687.
- [21] Fahira, R. (2019). Pengaruh Return on Asset (ROA), Earning Per Share (EPS), Perubahan Arus Kas Operasi dan Opini Audit Terhadap Return Saham. *Skripsi*, 1–63.
- [22] Wea, A. N. S., & Murdiawati, D. (2015). Faktor-Faktor yang Mempengaruhi Auditor Switching Secara Voluntary Pada Perusahaan Manufaktur. *Jurnal Bisnis Dan Ekonomi (JBE)*, 22(2), 154–170.
- [23] Rahim, S. (2016). Pengaruh Kondisi Keuangan Perusahaan, Kualitas Audit Dan Opinion Shopping Terhadap Penerimaan Opini Going Concern. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 11(2), 75–83.
- [24] Arisudhana, D. (2017). Pengaruh Audit Delay, Ukuran Klien, Opini Audit Tahun Sebelumnya, Reputasi Kantor Akuntan Publik, dan Return on Asset (ROA) Terhadap Pergantian Auditor Sukarela (Studi Empiris Pada Perusahaan Sub Sektor Property dan Real Estate yang Terdaftar pada Bursa . *Jurnal Akuntansi Dan Keuangan*, 6(1), 41–58.
- [25] Wijaya, R. M. A. P. (2013). Faktor-Faktor Yang Mempengaruhi Pergantian Auditor Oleh Klien. *Jurnal Ilmiah Mahasiswa FEB*, 1(1), 1–25.
- [26] Azhari, F., & Nuryatno, M. (2019). Peran Opini Audit Sebagai Pemoderasi Pengaruh Profitabilitas, Ukuran Perusahaan, Kepemilikan Institusional, Dan Komite Audit Terhadap Ketepatan Waktu Pelaporan Keuangan. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 5(1), 1–18. <https://doi.org/10.25105/jmat.v7i1.6337>
- [27] Susanto, Y. K. (2018). Auditor Switching: Management Turnover, Qualified Opinion, Audit Delay, Financial Distress. *International Journal of Business, Economics and Law*, 15(5), 125–132.
- [28] Putra, I. G. B. B. P., & Suryanawa, I. K. (2016). Pengaruh Opini Audit dan Reputasi KAP Pada Auditor Switching dengan Financial Distress sebagai Variabel Moderasi. *E-Jurnal Akuntansi Universitas Udayana*, 1120–1149.
- [29] Diastiningsih, N. P. J., & Tenaya, G. A. I. (2017). Spesialisasi Auditor Sebagai Pemoderasi Pengaruh Audit Tenure Dan Ukuran KAP Pada Audit Report Lag. *E-Jurnal Akuntansi Universitas Udayana*, 18(2), 1230–1258.
- [30] Mande, V., & Son, M. (2011). Do Audit Delays Affect Client Retention? *Managerial Auditing Journal*, 26(1), 32–50. <https://doi.org/10.1108/02686901111090826>
- [31] Prasnanugraha, P. (2007). Analisis Pengaruh Rasio-rasio Keuangan Terhadap Kinerja Bank Umum di Indonesia (Studi Empiris Bank-bank Umum Yang Beroperasi Di Indonesia). In *Tesis*.
- [32] Prihandoko, D. H., & Supriyati, S. (2020). The Role of Auditor Opinion in Moderating The Effect of Financial Distress on Auditor Switching in The Infrastructure, Utility, and Transportation Sub-Sectors. *The Indonesian Accounting Review*, 10(1), 95–104. <https://doi.org/10.14414/tiar.v10i1.2033>

- [33] Yasinta, C., & Drs. Eddy Budiono, MM., Q. (2015). Pengaruh Financial Distress, Pertumbuhan Perusahaan, Perubahan ROA dan Ukuran Perusahaan Klien Terhadap Auditor Switching (Studi Pada Perusahaan Manufaktur yang Tercatat di Bursa Efek Indonesia Pada Tahun 2011-2013). *E-Proceeding of Management*, 2(1), 304–312.
- [34] Sugiyono. (2017). *Metode Penelitian Bisnis*. Bandung : CV Alfabeta.
- [35] Wawo, A. B., Nurdin, E., & Yusran, S. D. (2017). Pengaruh Opini Audit dan Reputasi Auditor Terhadap Voluntary Auditor Switching (Studi pada Perusahaan Real Estate dan Property yang Terdaftar di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Keuangan*, II(2), 49–60.
- [36] Salim, A., & Rahayu, S. (2014). Pengaruh Opini Audit, Ukuran KAP, Pergantian Manajemen dan Financial Distress Terhadap Auditor Switching (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2008-2012). *E-Proceeding of Management*, 1(3), 388–400.
- [37] Septyawan, A. H. (2017). *Pengaruh Ukuran KAP, Opini Audit dan Profitabilitas Terhadap Auditor Switching*. 1–10.
- [38] Qomari, A. N., & Suryandari, D. (2019). The Roles of Auditor's Reputation in Moderating the Factors Affecting Auditor Switching. *Accounting Analysis Journal*, 8(3), 191–197. <https://doi.org/10.15294/aaj.v8i3.23532>
- [39] Kasih, M., & Puspitasari, E. (2017). Auditor Switching's Factors : The Analysis on Audit Delay, Client Size and Audit Committee Changes. *Parahyangan International 3rd Accounting & Business Conference 2017*, 589–607. <https://journal.unnes.ac.id/sju/index.php/aaj/article/view/23532>
- [40] Marzida, E., Oktaroza, M. L., & Purnamasari, P. (2018). Pengaruh Financial Distress, Pergantian Manajemen dan Return on Asset Terhadap Auditor Switching. *Prosiding Akuntansi*, 4(2), 669–674. <https://doi.org/10.25105/mraai.v18i2.3212>
- [41] Ernayani, R. (2020). Analisis Return On Asset , Financial Distress , Ukuran Dan Pertumbuhan Perusahaan Terhadap Auditor Switching. *Jurnal GeoEkonomi*, 11(2), 241–251.
- [42] Nuryanti, L. (2012). Pengaruh Opini Audit dan Tingkat Perumbuhan Perusahaan Terhadap Pergantian Auditor. *Jurnal Akuntansi AKUNESA*.
- [43] Alansari, I. G. A. P., & Badera, I. D. N. (2016). Opini Audit Going Concern Sebagai Pemoderasi Pengaruh Pertumbuhan Perusahaan Dan Pergantian Manajemen Pada Auditor Switching. *E-Jurnal Akuntansi Univertas Udayana*, 15(2), 862–886.
- [44] Peranian, N. A., & Mimba, N. P. S. H. (2018). Pengaruh Good Corporate Governance, Financial Distress dan Return on Equity pada Voluntary Auditor Switching. *E-Jurnal Akuntansi Universitas Udayana*, 23(2), 157–1599.