



The effect of audit delay, audit fee and audit opinion on auditor switching: Empirical study of energy sector companies on the Indonesia Stock Exchange in 2020-2023

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ABSTRACT

Background: This study aims to examine the influence of audit delay, audit fee, and audit opinion on auditor switching in energy sector companies listed on the Indonesia Stock Exchange for the period 2020–2023. The energy sector requires substantial long-term investments for infrastructure and technology development. Therefore, transparency in financial reporting is crucial to providing a clear picture of a company's financial performance and prospects for investors. **Methods:** This research employs a quantitative approach using the purposive sampling method. A total of 58 companies met the research criteria, with an observation period of four years, resulting in 232 samples. Data analysis was conducted using descriptive statistical tests, binomial logistic regression tests, and hypothesis testing. **Findings:** The results of this study indicate that audit delay and audit opinion have an influence on auditor switching. Conversely, audit fee does not have a significant effect on auditor switching. **Conclusion:** Audit delay and audit opinion positively influence auditor switching, while audit fee has no effect. Simultaneously, audit delay, audit fee, and audit opinion collectively influence auditor switching. **Novelty/Originality of this article:** This study contributes to the literature by providing empirical evidence from the energy sector, highlighting the importance of audit timeliness and opinion in auditor switching decisions.

KEYWORDS: audit delay; audit fee; audit opinion; auditor switching.

1. Introduction

The Indonesia Stock Exchange is one of the key institutions in Indonesia's economy, serving as a platform for stock transactions and other financial instruments. The energy sector plays a crucial role in Indonesia's economy by providing vital resources that support nearly all economic activities, including industry, transportation, and household needs, with energy companies listed on the Indonesia Stock Exchange. To ensure the relevance and reliability of financial reports, independent auditors from public accounting firms are required. One approach to enhancing auditor independence is through auditor switching.

Auditor switching in Indonesia is regulated under Financial Services Authority Regulation No. 9 of 2023 concerning the use of public accountants and public accounting firms in financial services activities, which stipulates that commercial banks, issuers, and public companies must limit the engagement of the same public accountant for auditing

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historical annual financial information to a cumulative period of seven years. As a result, companies are required to implement auditor switching.

Auditor switching refers to the change of auditors initiated by company management as an effort to maintain the credibility and integrity of auditors while preserving public trust in the audit process, which may be influenced by the relatively long engagement period (Muslimah & Pohan, 2022). Auditor switching is the process of replacing an auditor or a public accounting firm undertaken by a company to uphold auditor independence, ensure objectivity, and maintain public confidence (Dewi et al., 2023). Auditor switching can be driven by both the auditor's perspective and the client's perspective (Anggadi & Triyanto, 2022).

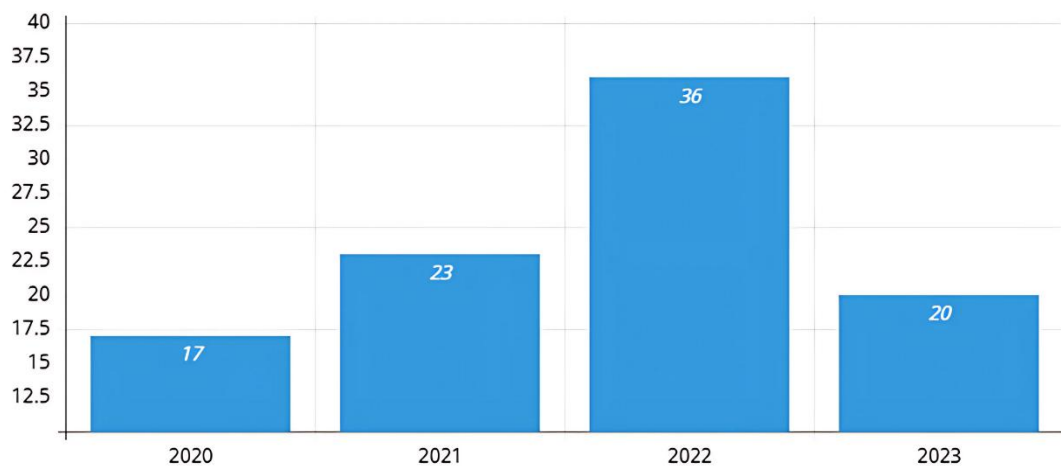


Fig. 1. Companies that conduct auditor switching

The phenomenon of auditor switching in Indonesia's energy sector companies listed on the Indonesia Stock Exchange from 2020 to 2023 includes PT. AI., which conducted auditor switching for two consecutive years in 2020 and 2023. Based on previous studies, one of the key factors influencing auditor switching is audit delay, audit fee, and audit opinion. Audit delay refers to the length of time required by an auditor to complete an audit report on a company's financial statements, measured from the fiscal year-end date to the date when the audit opinion is issued and signed (Widyanti et al., 2023). Audit delay may also impact the audit opinion regarding the fairness of financial statements, prompting companies to switch auditors to prevent delays in financial reporting in subsequent years. Audit delay is defined as the time interval an auditor takes to audit financial statements, calculated from the fiscal year-end to the date the audit report is issued (Qomari & Suryandari, 2019). According to Stevani & Siagian (2020), the audit delay variable can be measured by counting the number of days from the fiscal year-end to the date of the audit report signing. Audit delay can influence investor decisions since delayed audit reports may prevent investors from accessing timely information about a company's business continuity, which is essential for making investment decisions (Mardasari & Nurtriyanto, 2020).

Audit fee is the compensation paid by a company to a public accountant for the audit services provided (Fauziah et al., 2023). The service fee is associated with the amount of time required to complete the audit, the value of services rendered to the client, and the specific public accounting firm involved (Najwa & Syofyan, 2020). The determination of audit fees is based on an agreement between the public accounting firm and the client company, considering factors such as the scope of the audit, time required, type of audit performed, and the number of personnel involved (Nainggolan et al., 2022). The amount of audit fee varies depending on risk and service complexity. When auditing a company's financial statements, auditors must understand the company's scope of operations to assess potential risks. Companies with higher risks tend to face increased audit fee demands (Milo & Muhammad, 2022).

An audit opinion is a statement issued by an auditor regarding the fairness of a company's financial statements as presented by management and examined by the auditor (Muslimah & Pohan, 2022). Before issuing an audit opinion, auditors go through several stages and procedures, ultimately providing conclusions on the fairness of the audited financial statements of the client company (Pratama & Shanti, 2022). According to the Indonesian Public Accountant Professional Standards (2011), there are five main types of audit opinions: unqualified opinion, unqualified opinion with explanatory language, qualified opinion, adverse opinion, and disclaimer of opinion (Azlin & Taqwa, 2023).

Agency theory arises from the contractual relationship between the principal (owners) and the agent (managers). Stevani & Siagian (2020), explain that an agency relationship occurs when a contract is established for the agent to perform duties in the principal's best interest. A public accountant is not only required to possess technical expertise but must also maintain a high level of professionalism (Ningrum & Dewi, 2021). Conflicts between principals and agents can be mitigated through independent third parties, such as external auditors. Independent auditors assist agents in presenting accurate and reliable financial statements, serving as a basis for decision-making by external stakeholders or the principal (Bakar & Sofyan, 2023). Agency theory also highlights information asymmetry between agents and principals. Agents have more knowledge about the company's actual condition than principals, potentially leading to auditor switching. This occurs when agents seek to present the company's performance in a favorable light to align with the expectations of the principal (Naili & Primasari, 2020).

2. Methods

The authors employed descriptive statistical analysis and a quantitative approach in this study. The data used is secondary data, derived from annual reports published consecutively from 2020 to 2023 by energy sector companies listed on the Indonesia Stock Exchange, accessible at www.idx.co.id. All analyses were conducted using IBM SPSS (Statistical Product and Service Solutions) version 27. Based on the theoretical framework and relevant previous research, the conceptual framework used in this study is illustrated in Figure 2.

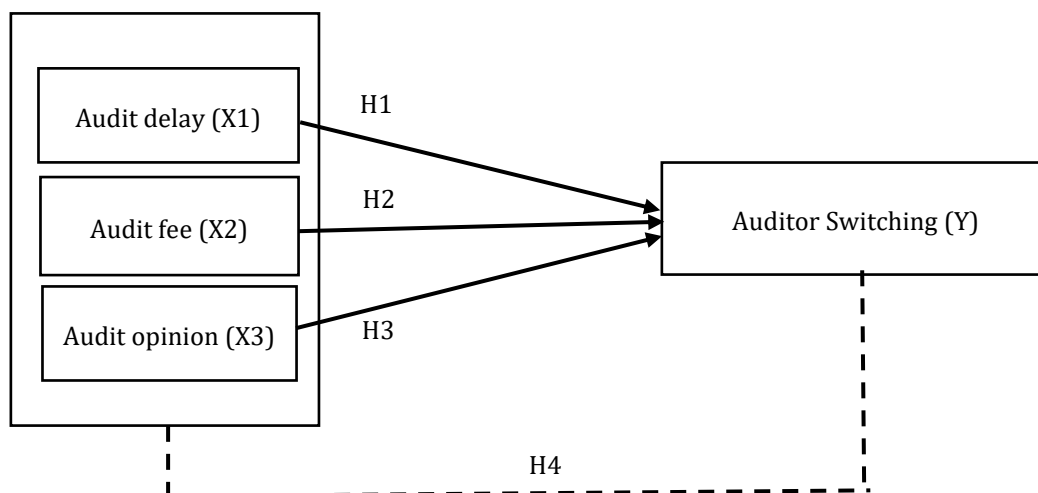


Fig. 2. Conceptual framework

The hypotheses in this study are structured as follows. H1 states that audit delay has a positive effect on auditor switching, while H2 suggests that audit fee also has a positive effect on auditor switching. Furthermore, H3 posits that audit opinion positively influences auditor switching, and H4 asserts that audit delay, audit fee, and audit opinion collectively (simultaneously) affect auditor switching.

Table 1. Sample selection criteria

No	Sample selection criteria	Total
1	Energy sector companies listed on the Indonesia Stock Exchange	87
2	Energy sector companies that do not present annual reports consecutively in 2020-2023	(29)
Number of companies used as research samples		58
Year of observation		4 years
Number of research observations		232

Based on these criteria, the sample used in this study consists of energy sector companies listed on the Indonesia Stock Exchange from 2020 to 2023 that meet the specified requirements, totaling 58 companies or 232 data samples.

Table 2. Variable operationalization

Variable	Definition	Indicator	Scale
Auditor Switching	Auditor switching refers to a change of auditor initiated by company management as a means of maintaining the credibility and integrity of auditors while preserving public trust in the audit process. This change is often driven by the relatively long duration of the engagement period. (Muslimah & Pohan, 2022).	1. Companies that conduct auditor switching are assigned a value of 1, 2. Companies that do not undergo auditor switching are assigned a value of 0.	Nominal
Audit Delay	Audit delay is the time interval measured in days, representing the duration required by an independent auditor to complete the audit process, starting from the fiscal year-end date on December 31 to the date recorded in the independent auditor's report. (Subiyanto et al., 2022).	Audit report date – Financial statement date	Ratio
Audit Fee	Audit fee is the cost incurred by a company for audit services provided by an external auditor. (Vidianti & Yohanes, 2023).	Ln (Profesional Fees)	Ratio
Audit Opinion	Audit opinion is a statement or judgment issued by an auditor regarding a company's financial statements to assess their fairness and compliance with accounting standards. (Aini & Yahya, 2019).	1. Auditors issuing an unqualified opinion are assigned a value of 0, 2. Auditors issuing a qualified opinion are assigned a value of 1.	Nominal

This study employs the binomial logistic regression technique to examine the effect of audit delay, audit fee, and audit opinion on auditor switching. Audit delay, as an independent variable, is treated as a dummy or categorical variable, as is the dependent variable, auditor switching.

3. Results and Discussion

3.1. Results of descriptive statistical analysis

Based on Table 3, the independent variable audit delay measures the duration required by an auditor to audit a company's financial statements, with a total of 232 data points. The minimum value recorded was 34 days for PKPK in 2022, while the maximum value was 404 days for GTBO. The mean audit delay for energy sector companies listed on the Indonesia Stock Exchange from 2020 to 2023 was 100.38 days, with a standard deviation of 47.94. These results indicate that the annual financial statements of energy sector companies

included in the sample tend to have a relatively short audit delay, considering the gap between the mean and minimum values. Additionally, the standard deviation, which is lower than the mean, suggests a relatively small variation in audit completion time between the shortest and longest audit periods.

Table. 3. Results of descriptive statistical analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Audit Delay	232	34	404	100.38	47.941
Audit Fee	232	18.13	26.95	21.4676	1.74159
Opini Audit	232	0	1	0.81	0.393
Auditor Switching	232	0	1	0.41	0.493
Valid N (listwise)	232				

The audit fee variable is measured using the natural logarithm of professional fees paid by companies for audit services. This variable consists of 232 data points, with a minimum value of 18.13 for PKPK and a maximum value of 26.95 for MEDC. The mean audit fee for energy sector companies listed on the Indonesia Stock Exchange from 2020 to 2023 was 21.46, with a standard deviation of 1.74.

The audit opinion variable is measured using a dummy variable, where a value of 1 is assigned for an unmodified (clean) audit opinion, and a value of 0 for a modified audit opinion. This variable consists of 232 data points, with a minimum value of 0 and a maximum value of 1. The mean audit opinion for energy sector companies listed on the Indonesia Stock Exchange was 0.81, with a standard deviation of 0.39.

The dependent variable, auditor switching, is also measured using a dummy variable, where a value of 1 is assigned if a company conducted auditor switching, and a value of 0 if the company did not change its auditor. This variable consists of 232 data points, with a minimum value of 0 and a maximum value of 1. The mean auditor switching for the sample of energy sector companies' annual financial reports was 0.41, with a standard deviation of 0.49.

3.2. Results of binomial logistic regression analysis

The notation used in this study is defined as follows. Y represents auditor switching, while C denotes the constant. Furthermore, β_1 refers to the regression coefficient of audit delay, β_2 represents the regression coefficient of audit fee, and β_3 indicates the regression coefficient of audit opinion. In addition, X1 corresponds to audit delay, X2 represents audit fee, and X3 denotes audit opinion, whereas ε refers to the error term.

Table. 4 Results of binomial logistic regression

Variable		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1a	Audit Delay	34	404	100.38		47.941	
Audit Fee	Audit Fee	0.006	0.003	4.065	1	0.044	1.006
Opini Audit	Opini Audit(1)	0.093	0.081	1.316	1	0.251	1.097
Auditor Switching	Constant	1.037	0.401	6.702	1	0.010	2.822
		-3.823	1.908	4.016	1	0.045	0.022

Note: Y = $C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$
 $\backslash Y = -3.823 + 0.006 + 0.093 + 1.037 + \varepsilon$

Based on the binomial logistic regression equation, the analysis results can be explained as follows. The constant (β_0) value is -3.823, indicating that if the independent variables remain constant, the likelihood of auditor switching decreases. The X1 (audit delay) variable has a positive coefficient of 0.006, meaning that an increase in audit delay, assuming other variables remain constant, will lead to an increase in auditor switching. The X2 (audit fee) variable has a positive coefficient of 0.093, implying that an increase in audit fee, while keeping other variables constant, will also increase the occurrence of auditor switching. Lastly, the X3 (audit opinion) variable has a positive coefficient of 1.037,

suggesting that with each increase in audit opinion, assuming other variables remain constant, the likelihood of auditor switching increases.

3.3. Results of partial regression coefficient test

Based on Table 5, the test results for the independent variable audit delay show a regression coefficient of 0.006 with a significance level of 0.044, which is less than 0.050. Therefore, it can be concluded that in this study, audit delay has a positive effect on auditor switching. The independent variable audit fee has a regression coefficient of 0.093 with a significance level of 0.251, which is greater than 0.050, indicating that audit fee does not affect auditor switching. Meanwhile, the independent variable audit opinion shows a regression coefficient of 1.307 with a significance level of 0.010, which is less than 0.050. Thus, it can be concluded that in this study, audit opinion has a positive effect on auditor switching.

Table. 5 Results of partial regression coefficient test

Variable		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	Audit Delay	0.006	0.003	4.065	1	0.044	1.006
	Audit Fee	0.093	0.081	1.316	1	0.251	1.097
	Opini Audit(1)	1.037	0.401	6.702	1	0.010	2.822
	Constant	-3.823	1.908	4.016	1	0.045	0.022

3.4. Results of simultaneous regression coefficient test

Based on Table 6, the Chi-Square value is 9.646, with degrees of freedom (df) of 3 and a significance level of 0.022, which is less than 0.050. Therefore, it can be concluded that all independent variables—audit delay, audit fee, and audit opinion—collectively (simultaneously) influence auditor switching.

Table. 6 Omnibuss test of model coefficients

Variable		Chi-square	df	Sig.
Step 1	Step	9.646	3	0.022
	Block	9.646	3	0.022
	Model	9.646	3	0.022

3.5. Discussion

Based on the test results, it is shown that the audit delay variable has a positive effect on auditor switching. The findings indicate that the longer a company experiences audit delay, the higher the probability of auditor switching. This study aligns with previous research conducted by Stevani & Siagian (2020), Vidiанти & Yohanes (2023), Zikra & Syofyan (2019), and Fenadi (2019), which also found that audit delay positively influences auditor switching. Delays in submitting annual financial audit reports occur because auditors require more time to complete the audit process. This situation may encourage companies to switch auditors to ensure that annual financial reports are completed within the required deadlines. Companies listed on the Indonesia Stock Exchange or those with external stakeholders place a strong emphasis on timely financial reporting. Prolonged audit delays can create uncertainty and lead to negative perceptions of company management, prompting them to seek new auditors who can complete audits more efficiently and within the required timeframe. In such cases, auditor switching aims to enhance audit quality, expedite financial statement verification, and ensure compliance with applicable accounting standards and regulations.

However, these findings contradict studies by Susanti & Fitriyah (2024) and Dewi et al. (2023), which suggest that audit delay does not affect auditor switching. The speed or delay in submitting audit reports does not necessarily drive companies to change auditors. One

reason for this is that audit delays often result from internal company factors, such as financial statement complexity, regulatory changes, or the management's lack of preparedness in providing the necessary information. In such situations, companies tend not to immediately attribute the delay to the auditor, particularly if the auditor has a strong reputation and a deep understanding of the company's operations.

The test results also show that the audit fee variable does not affect auditor switching. The findings suggest that the size of the audit fee does not influence a company's decision to switch auditors. This study supports previous research by Fauziah et al. (2023), Muslimah & Pohan (2022), Stevani & Siagian (2020), Fianti & Badjuri (2023), and Susanti & Fitriyah (2024), which also found that audit fees do not impact auditor switching. Regardless of the audit fee set by public accounting firms, companies do not necessarily switch auditors, as audit fees are determined based on risk levels and the complexity of audit services provided. Companies with complex business structures or those requiring specialized auditors tend to focus more on the value and benefits that auditors can provide rather than simply selecting auditors based on lower costs. Additionally, long-term relationships between companies and auditors play a crucial role in decision-making. If an auditor has an in-depth understanding of the company's financial and operational systems, management is more likely to maintain the collaboration despite an increase in audit costs. This is due to the high transition costs and the potential decline in audit quality that may result from switching auditors.

However, these findings contradict research by Saktiawan et al. (2024) and Adli & Suryani (2019), which found that audit fees influence auditor switching. The reputation of external auditors responsible for auditing a company's annual financial statements is often associated with their affiliation with a Big Four or Non-Big Four public accounting firm. External auditors from Big Four firms are generally perceived as more skilled, experienced, and better connected, leading to higher audit fees compared to Non-Big Four firms, which typically charge lower fees. Companies that pay higher audit fees tend to choose Big Four auditors, which may drive auditor switching as firms seek auditors with a stronger reputation and perceived superior auditing capabilities.

The test results further show that the audit opinion variable has a positive effect on auditor switching. This study also indicates that when a company receives an unfavorable audit opinion, it may be more likely to switch auditors. These findings are consistent with research by Muslimah & Pohan (2022), Aini & Yahya (2019), Widyanti et al. (2023), and Vidiyanti & Yohanes (2023), which found that audit opinion positively influences auditor switching. If a company receives an adverse opinion or a disclaimer of opinion, it can damage its reputation, reduce investor confidence, and raise concerns about the credibility of its financial statements. Such unfavorable opinions often indicate significant financial statement issues, which may lead to management dissatisfaction with the auditor. Consequently, companies may consider switching auditors to obtain a more favorable assessment of their financial statements. Additionally, auditor switching can be a strategic move to improve a company's image among stakeholders and mitigate the negative impact of a prior audit opinion.

However, these findings contradict research by Subiyanto et al. (2022), which found that audit opinion does not affect auditor switching. According to this perspective, audit opinion is not a key factor driving companies to change auditors, regardless of the opinion issued. Companies that receive an adverse opinion or disclaimer of opinion do not necessarily replace their auditors, as these opinions often reflect the company's financial condition rather than the auditor's performance. Furthermore, companies that have established long-term relationships with auditors tend to retain them, particularly if the auditor has a deep understanding of the company's business operations and financial systems.

The test results also indicate that audit delay, audit fee, and audit opinion collectively (simultaneously) influence auditor switching. This study is consistent with research by Marisa et al. (2022), which found that financial distress, audit fee, audit opinion, and audit delay simultaneously influence auditor switching. Delays in audit completion, also known

as audit delay, can lead to management dissatisfaction with the current auditor. These delays may arise due to financial statement complexity, regulatory changes, or auditor inefficiency in completing the audit process on time. If a company frequently experiences audit delays, it may consider switching auditors to ensure a faster and more effective audit process.

Additionally, audit fees also play a role in auditor switching. If a company believes that the audit fees charged are not justified by the benefits received, it may seek an alternative auditor with more competitive pricing. Some companies may also switch auditors to reduce operational costs, particularly when facing financial pressures. However, selecting auditors based solely on lower fees may result in compromised audit quality, so companies must balance cost and quality before making an auditor-switching decision.

Beyond these factors, audit opinion also influences a company's decision to switch auditors. If an auditor issues an adverse opinion or disclaimer of opinion, it may reduce investor confidence and stakeholder trust in the company. In such cases, a company may decide to replace its auditor in hopes of obtaining a more favorable audit opinion in the future. Thus, audit delay, audit fee, and audit opinion collectively contribute to auditor switching decisions, as these factors impact satisfaction with audit services and the credibility of a company's financial statements.

4. Conclusions

Based on the discussion of the partial test results for energy sector companies listed on the Indonesia Stock Exchange for the period 2020–2023, the first hypothesis is accepted, indicating that audit delay has a positive effect on auditor switching. The second hypothesis is rejected, as audit fee does not affect auditor switching. The third hypothesis is accepted, showing that audit opinion has a positive effect on auditor switching. Furthermore, based on the simultaneous test results, the variables audit delay, audit fee, and audit opinion collectively (simultaneously) influence auditor switching.

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Author Contribution

The author is solely responsible for the entire process of this research and article preparation. The contributions include formulating the research idea, data collection, data analysis, interpretation of the results, writing the manuscript, and final revisions prior to publication.

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Conflicts of Interest

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Appendix 1. Previous research

No.	Researcher Name (Year)	Research Title	Research Variables	Research Findings	Research Differences
1.	(Debora et al. 2023)	The Effect of Audit Fees, Audit Opinions, and Audit Delays on Switching Auditors	Independent Variables: (X ₁) Audit Fees (X ₂) Audit Opinions (X ₃) Audit Delays Dependent Variables: (Y) Switching Auditors	1. Fee Audit negatively affects auditors switching. 2. Audit opinion negatively affects auditors switching. 3. Audit Delay no effect on auditors switching.	Previous research focused on the goods and consumer industry sector on the Indonesia Stock Exchange in 2015-2020. The author's research focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
2.	(Darmayanti et al. 2021)	The Effect of Audit Opinion, Financial Distress, Audit Delay, Change of Management on Auditor Switching	Independent Variables: (X ₁) Audit Opinion (X ₂) Financial Distress (X ₃) Audit Delay (X ₄) Change of Management Dependent Variables: (Y) Auditor Switching	1. Audit opinion does not influence auditor switching. 2. Financial distress has a negative and significant effect on auditor switching. 3. Management change has a positive and significant effect on auditor switching. 4. Audit delays have significant effects on auditor switching.	Previous research added Financial Distress and Change of Management as independent variables and focused on manufacturing sector companies on the Indonesia Stock Exchange in 2011-2018. The author's research adds a variable that is free of Audit Fees and focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
3.	(Saktiawan et al. 2024)	The Effect of Audit Fee and Difficulty of Company Financial Condition on Auditor Switching with Auditor Reputation as a Moderating Variable	Independent Variables: (X ₁) Audit Fee (X ₂) Difficulty of Company Financial Condition Dependent Variables: (Y) Auditor Switching Moderation Variables: (Z) Auditor Reputation	1. Audit fee has a positive effect on auditor switching 2. Financial distress has a positive effect on auditor switching 3. Auditor reputation moderates (weakens) the effect of audit fee has a positive effect on auditor switching 4. Auditor reputation does not moderate the effect of financial distress on auditor switching.	Previous research added Difficulty of Company Financial Condition as an independent variable and auditor reputation as a moderation variable and focused on companies in the utilities & transportation sector on the Indonesia Stock Exchange in 2017-2021. The author's research adds audit delay and opinion audit as independent variables and focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
4.	(Fianti & Badjuri 2023)	Financial Distress as a Moderating Effect of Management Turnover, KAP Size, and Audit Fees on Auditor	Independent Variables: (X ₁) Management Turnover (X ₂) KAP Size (X ₃) Audit Fees	1. KAP Size has a significant effect on Auditor Switching 2. Management Change do not affect Auditor Switching.	Previous research added management turnover and KAP size as free variables and financial distress as moderation variables. The author's research added audit delay and opinion audit as independent variables.

		Switching in the Indonesian Stock Exchange	Dependent Variables: (Y) Auditor Switching Moderation Variables: (Z) Financial Distress	3. Audit Fee do not affect Auditor Switching 4. Financial distress strengthens management turnover, KAP Size, and Audit fees on auditor switching	
5.	(Swandewi & Badera 2021)	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)	Independent Variables: (X ₁) Audit Opinion (X ₂) Audit Delay (X ₃) Return on Assets Dependent Variables: (Y) Auditor Switching	1. Audit opinion has no effect on auditor switching 2. Audit delay has a positive effect on auditor switching 3. Return on assets has a positive effect on auditor switching	Previous research added return on assets as an independent variable and focused on mining sector companies on the Indonesia Stock Exchange in 2015-2019. The author's research adds audit fees as an independent variable and focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
6.	(Susanti & Fitriyah 2024)	The Influence of Regulation, Audit Delay, Audit Fees and Firm Size on Auditor Switching in Transportation and Logistics Entities Listed on The IDX from 2018 to 2022	Independent Variables: (X ₁) Regulation (X ₂) Audit Delay (X ₃) Audit Fees (X ₄) Firm Size Dependent Variables: (Y) Auditor Switching	1. Regulation do not influence auditor switching 2. Audit delay do not influence auditor switching 3. Audit fees do not influence auditor switching 4. Firm size do not influence auditor switching	Previous research added regulation and firm size as independent variables and focused on companies in the transportation and logistics sector on the Indonesia Stock Exchange in 2028-2022. The author's research adds audit opinion as an independent variable and focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
7.	(Dewi et al. 2023)	Effects of Audit Fee, Audit Delay, Financial Distress, Audit Opinion and Audit Tenure on Auditor Switching	Independent Variables: (X ₁) Audit Fee (X ₂) Audit Delay (X ₃) Financial Distress (X ₄) Audit Opinion (X ₅) Audit Tenure Dependent Variables: (Y) Auditor Switching	1. The variable Audit Fee has no effect on Auditor Switching 2. The variable Audit Delay has no effect on Auditor Switching 3. The variable Financial Distress has an effect Auditor Switching 4. The variable Audit Opinion has an effect on Auditor Switching 5. The Audit Tenure variable has an effect on Auditor Switching	Previous research added financial distress and audit tenure as independent variables and focused on manufacturing sector companies on the Indonesia Stock Exchange in 2019-2021. The author's research focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
8.	(Subiyanto et al. 2022)	Pengaruh <i>Fee Audit</i> , Opini Audit dan <i>Audit Delay</i> terhadap <i>Auditor Switching</i> pada	Independent Variables: (X ₁) Fee Audit (X ₂) Audit Opinion (X ₃) Audit Delay	1. Audit Fees have a negative and significant effect on Switching Auditors.	Previous research focused on companies in the goods and consumption industry sector on the Indonesia Stock Exchange in 2015-2020. The author's research focuses on energy sector

		perusahaan sektor industri barang dan konsumsi yang terdaftar di BEI periode 2015 -2020.	Dependent Variables: (Y) Auditor Switching	2. Audit Opinion has a negative and significant effect on Switching Auditors. 3. Audit Delay has no effect on Auditor Switching.	companies on the Indonesia Stock Exchange in 2020-2023.
9.	(Marisa et al. 2022)	Pengaruh <i>Financial Distress</i> , <i>Fee Audit</i> , <i>Opini Audit</i> dan <i>Audit Delay</i> terhadap <i>Auditor Switching</i> (Studi Empiris pada perusahaan makanan dan minuman yang terdaftar di BEI tahun 2017-2020)	Independent Variables: (X ₁) Financial Distress (X ₂) Fee Audit (X ₃) Audit Opinion (X ₄) Audit Delay Dependent Variables: (Y) Auditor Switching	1. Financial distress has a significant effect on auditor switching. 2. Audit fee has a significant effect on auditor switching. 3. Audit opinion does not have a significant effect on auditor switching. 4. Audit delay does not have a significant effect on auditor switching.	Previous research added financial distress as an independent variable and focused on food and beverage sector companies on the Indonesia Stock Exchange in 2017-2020. The author's research focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
10.	(Widyanti et al. 2023)	Pengaruh <i>Audit Tenure</i> , <i>Opini Audit</i> , <i>Audit Fee</i> , dan <i>Audit Delay</i> terhadap Auditor Switching pada Perusahaan consumer non-cyclicals yang terdaftar di Bursa Efek Indonesia tahun 2017-2021	Independent Variables: (X ₁) Audit Tenure (X ₂) Audit Opinion (X ₃) Audit Fee (X ₄) Audit Delay Dependent Variables:(Y) Auditor Switching	1. Audit tenure does not affect auditor switching. 2. Audit opinion affects auditor switching. 3. Audit fee does not affect auditor switching. 4. Audit delay does not affect auditor switching..	Previous research added tenure audits as an independent variable and focused on non-cyclical consumer sector companies on the Indonesia Stock Exchange in 2017-2021. The author's research focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
11.	(Vidianti & Yohanes 2023)	Pengaruh <i>Audit Fee</i> , <i>Opini Audit</i> , <i>Kepemilikan Publik</i> , <i>Audit Delay</i> Terhadap <i>Auditor Switching</i>	Independent Variables: (X ₁) Audit Fee (X ₂) Audit Opinion (X ₃) Public Ownership (X ₄) Audit Delay Dependent Variables: (Y) Auditor Switching	1. Audit fee does not affect auditor switching. 2. Audit opinion affects auditor switching. 3. Public ownership affects auditor switching 4. Audit delay affects auditor switching.	Previous research added public ownership as an independent variable and focused on the consumer goods sector on the Indonesia Stock Exchange in 2018-2020. The author's research focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
12.	(Stevani & Siagian 2020)	Pengaruh <i>Audit Delay</i> , <i>Audit Fee</i> dan Ukuran Perusahaan terhadap	Independent Variables: (X ₁) Audit Delay (X ₂) Audit Fee	1. Audit delay affects auditor switching.	Previous research added company size as an independent variable and focused on companies in the consumer goods industry

		<i>Auditor Switching</i> (Studi pada Perusahaan Sektor Industri Barang Konsumsi terdaftar di BEI 2016-2019)	(X ₃) Company Size Dependent Variables: (Y) Auditor Switching	2. Audit fee does not affect auditor switching. 3. Company size does not affect auditor switching.	sector on the IDX in 2016-2019. The author's research adds the audit opinion variable as an independent variable and focuses on energy sector companies on the IDX in 2020-2023.
13.	(Zikra & Syofyan 2019)	Pengaruh <i>Financial Distress</i> , Pertumbuhan Perusahaan Klien, Ukuran KAP, dan <i>Audit Delay</i> terhadap <i>Auditor Switching</i>	Independent Variables: (X ₁) Financial Distress (X ₂) Growth Company (X ₃) KAP Size (X ₄) Audit Delay Dependent Variables: (Y) Auditor Switching	1. Financial distress does not positively affect auditor switching. 2. Client company growth does not positively affect auditor switching. 3. Public accounting firm size does not positively affect auditor switching. 4. Audit delay does not positively affect auditor switching.	Previous research added financial distress, client company growth, and KAP size as independent variables and focused on mining sector companies on the IDX in 2023-2017. The author's research adds audit fees and audit opinions as independent variables and focuses on energy sector companies on the IDX in 2020-2023.
14.	(Fenadi 2019)	Pengaruh <i>Going Concern</i> , <i>Audit Delay</i> , Profitabilitas, dan Komite Audit terhadap <i>Auditor Switching</i>	Independent Variables: (X ₁) Going Concern (X ₂) Audit Delay (X ₃) Profitability (X ₄) Audit comitee Dependent Variables: (Y) Auditor Switching	1. Going concern affects auditor switching. 2. Audit delay affects auditor switching. 3. Profitability affects auditor switching. 4. Audit committee affects auditor switching.	Previous research added going concern, profitability and audit committee as independent variables and focused on companies in the infrastructure, utilities and transportation sectors on the Indonesia Stock Exchange in 2014-2017. The author's research adds audit fees and audit opinions as independent variables and focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
15.	(Aisyah et al. 2023)	Pengaruh <i>Audit Fee</i> , Opini Audit, dan Ukuran Kantor Akuntan Publik terhadap <i>Auditor Switching</i>	Independent Variables: (X ₁) Audit Fee (X ₂) Audit Opinion (X ₃) Size of Public Accounting Firm Dependent Variables: (Y) Auditor Switching	1. Audit fee affects auditor switching. 2. Audit opinion affects auditor switching. 3. Public accounting firm size affects auditor switching..	Previous research added the size of public accounting firms as an independent variable. The author's research adds audit delay as an independent variable.
16.	(Adli & Suryani 2019)	Pengaruh <i>Leverage</i> , Pergantian Manajemen dan <i>Audit Fee</i> Terhadap <i>Auditor Switching</i>	Independent Variables: (X ₁) Leverage (X ₂) Management Turnover (X ₃) Audit Fee Dependent Variables:	1. Leverage affects auditor switching. 2. Management turnover affects auditor switching. 3. Audit fee affects auditor switching.	Previous research added leverage and management change as independent and operating variables in mining sector companies on the Indonesia Stock Exchange in 2013-2017. The author's research adds audit delay and opinion audit as independent variables and

			(Y) Auditor Switching		
17.	(Muslimah & Pohan 2022)	Pengaruh Opini Audit Pergantian Manajemen <i>Audit Fee</i> dan Reputasi Auditor terhadap <i>Auditor Switching</i>	Independent Variables: (X ₁) Audit Opinion (X ₂) Management Turnover (X ₃) Audit Fee Dependent Variables: (Y) Auditor Switching	1. Audit opinion has a positive effect on auditor switching. 2. Management turnover affects auditor switching 3. Audit fee has no effect on auditor switching.	focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023. Previous research added management turnover as an independent variable and focused on manufacturing sector companies on the Indonesia Stock Exchange . The author's research adds audit delay as an independent variable and focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
18.	(Aini & Yahya 2019)	Pengaruh <i>Management Change, Financial Distress</i> , Ukuran Perusahaan Klien dan Opini Audit terhadap <i>Auditor Switching</i>	Independent Variables: (X ₁) Management Change (X ₂) Financial Distress (X ₃) Client's Company Size (X ₄) Audit Opinion Dependent Variables: (Y) Auditor Switching	1. Management change has a significant effect on auditor switching. 2. Financial distress does not affect auditor switching. 3. Client company size has a significant effect on auditor switching. 4. Audit opinion has a significant effect on auditor switching.	Previous research added management change, financial distress and company size as independent variables and focused on banking sector companies on the Indonesia Stock Exchange in 2010-2015. The author's research adds audit delay and audit fee as independent variables and focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.
19.	(Azlin & Taqwa 2023)	Pengaruh Opini Audit, Pergantian Manajemen dan <i>Financial Distress</i> terhadap <i>Auditor Switching</i>	Independent Variables: (X ₁) Audit Opinion (X ₂) Management Turnover (X ₃) Financial Distress Dependent Variables: (Y) Auditor Switching	1. Audit opinion has a positive effect on auditor switching. 2. Management turnover does not affect auditor switching. 3. Financial distress does not affect auditor switching.	Previous research added management change and financial distress as independent variables and focused on companies in the infrastructure, utilities and transport sectors on the Indonesia Stock Exchange in 2015-2021. The author's research adds audit delay and audit fee variables as independent variables and focuses on energy sector companies on the Indonesia Stock Exchange in 2020-2023.