

Bibliometric Analysis of Auditor Switching Development with Vosviewer

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ABSTRACT

The decision of a company to switch auditors, known as auditor switching, is a significant issue in the accounting field as it relates to auditor independence, regulatory frameworks, and the dynamics of auditor-client relationships. This study analyzes the development of auditor switching literature using a bibliometric approach based on 103 articles indexed in Scopus from 1988 to 2025. Utilizing VOSviewer software, the research identifies publication trends, core journals, and four main keyword clusters that reflect key research focuses: regulation, internal company conditions, financial pressure, and managerial motivation. The findings reveal a steady increase in publications, peaking in 2019. These results provide a comprehensive overview of the auditor switching research landscape and offer directions for future studies.

Keywords: Auditor Switching, Bibliometric Analysis, Vosviewer, Scopus, Auditor Independence

JEL Code: M42, M48, C83.

I. Introduction

Auditor switching is a prevalent and pivotal phenomenon in accounting and auditing. It is the replacement of auditors or public accounting firms by certain corporate entities to strengthen oversight mechanisms and maintain audit independence. This dynamic can be triggered by internal company initiatives (voluntary) or as a response to regulatory mandates (mandatory) (Manulang et al., 2024). The emergence of these concepts and designs was driven by concerns that prolonged auditor assignments could erode the objectivity and independence of auditors due to the development of overly close relationships with clients. Consequently, implementing auditor switching practices is a strategic mechanism to prevent collusion and financial statement fraud. The phenomenon of auditor switching has become a global concern. This phenomenon has been observed in several European countries, particularly Italy, where auditor rotation practices have been implemented since 1975. South Korea has implemented mandatory rotation regulations for public entities in other regions, such as Asia, since 2006.

In addition, an analysis of data obtained from the Scopus database reveals that auditor switching has emerged as a subject of interest in several international journals, including *Advances in Accounting* (Coller et al., 2005), *Accounting Horizons* (Mueller, 2025), and *International Journal of Auditing* (Goddard & Schmidt, 2025). At the national level, the Republic of Indonesia's Minister of Finance Regulation No. 17/PMK.01/2008

establishes the legal framework governing auditor switching regulations. This regulation limits the engagement duration of public accounting firms, restricting them to a maximum of six consecutive fiscal years. The regulation imposes a limit of three consecutive fiscal years for individual auditors. Regulations of this nature are strategically designed to maintain the independence and objectivity of auditors from emotional ties with clients, which could compromise audit quality. Government intervention, as evidenced by the issuance of regulations, underscores the significance of implementing regular auditor rotation. This is because auditors play a pivotal role in upholding the integrity and ethics of the accounting profession. They ensure that financial statements presented by entities comply with applicable accounting principles and standards. Furthermore, enforcing auditor objectivity, competence, and independence has implications for audit quality. This is understood to mean the entity's compliance with accounting principles and standards and a substantial strengthening of market confidence in the validity of the company's financial information. Consequently, public trust in independent auditors constitutes a fundamental pillar supporting stakeholders' economic decision-making (Halim, 2021).

In the context of good corporate governance, internal audits are regarded as the primary defense against fraud (Halim, 2021). Concurrently, external audits conducted by independent auditors provide reasonable assurance that financial statements are free from material misstatements, whether caused by error or fraud. However, the practice of auditor switching, which is intended to enhance objectivity and refresh the audit perspective in maintaining auditor independence, can often lead to negative market perceptions of the motives behind auditor switching practices if implemented excessively (Gaynor et al., 2006). Negative market perceptions regarding the excessive frequency of auditor switching are triggered by indications of motives to seek a more "pliable" auditor to obtain the desired opinion from the company entity. Auditor switching has far-reaching implications, affecting audit quality and significantly impacting the cost of capital, company value, and investor confidence. Consequently, a comprehensive examination of the rationales and impetuses behind a company's resolution to opt for auditor substitution is imperative to evaluate the transparency and accountability of financial statements. Auditor switching has become increasingly important in the contemporary academic landscape, where the production of scholarly literature in auditing is experiencing significant growth. Bibliometric analysis is a crucial tool for understanding this phenomenon, and its application in this area is becoming increasingly relevant. Bibliometric analysis is a systematic study of scientific literature that aims to identify patterns, trends, and influential factors within a specific field of study. By examining bibliographic data (e.g., the number of publications, citations, keywords, and author relationships), bibliometric research can quantitatively map the evolution of a topic. In auditor switching, this approach enables researchers to comprehensively examine research development in this field over a specific period, including publication growth, inter-researcher collaboration, and keywords utilized. Researchers elected to utilize bibliometric analysis to examine auditor switching for several methodological and practical reasons. First, it becomes more straightforward to identify research clusters and thematic trends by leveraging the Scopus database and VOSviewer software to visualize citation networks, keywords, and collaborations between authors. Secondly, bibliometric analysis has the capacity to unveil the "knowledge map" that is often obscured within publications. Consequently, a comprehensive understanding of the patterns and trends in auditor switching research will provide stakeholders with valuable insights.

These findings can assist audit practitioners and companies in formulating strategies related to auditor selection and switching, considering factors that have been proven relevant in the extant literature. For policymakers and regulators—in this case, the government—the study's results can serve as a basis for evaluating the effectiveness of existing regulations and redesigning new, more adaptive policies to improve the quality and transparency of audits in Indonesia. Moreover, these findings are expected to encourage collaboration among researchers, both nationally and internationally, to address identified research gaps and collectively advance this field. Consequently, the significant contribution of research on auditor switching through bibliometric analysis is its capacity to facilitate a meaningful connection between academic research and professional practice. Applying bibliometric analysis, a methodical evaluation of scientific literature, facilitates the identification of prevailing themes and emergent subjects within a given field. This analysis

enables the discernment of areas where academic research has yielded significant contributions and those where it has not. Consequently, bibliometric analysis emerges as a pivotal instrument for comprehensively assessing the evolution of auditor switching research, identifying research lacunae, and directing future studies. Therefore, this study aims to address this knowledge gap by describing auditor switching research trends based on article metadata indexed in Scopus from 1988 to 2025.

II. Literature Review and Hypothesis Development

2.1. Auditor Switching

Auditor switching, or replacing external auditors, occurs when companies select a different auditor to audit their financial statements. This replacement can be voluntary, due to internal company reasons, or mandatory, due to regulatory requirements requiring auditor rotation after a specific period. Auditor switching has been theorised within the agency theory framework, elucidating the relationship between owners (principals) and company managers (agents). In this theoretical framework, proprietors delegate the administration of the enterprise to managerial personnel. However, divergent interests and information asymmetries make potential conflicts inevitable (Jensen & Meckling, 2019). Such conflicts may result in companies replacing their auditors, particularly if the latter are not perceived as impartial or incapable of balancing the interests of management and shareholders. Schwartz & Menon's (1985) study identified several primary motivations for companies to change their auditors. These factors encompass auditor dissatisfaction with audit quality, high costs, and conflicts with previous auditors. The relevance of this phenomenon stems from the fact that auditor switching can influence audit quality, investor perceptions, and auditor independence. In Indonesia, several studies have revealed specific factors that encourage auditor switching. Holdi & Tarmizi (2022) posit that the financial condition of the company (i.e., financial distress), audit opinion, and size of the Public Accounting Firm (KAP) have a significant effect. Meanwhile, Oktaviani & Anggraini (2020) posit that profit pressure and alterations in corporate governance structure also influence this decision. Another study by Darmayanti et al. (2021) demonstrates that negative audit opinions or going concern issues prompt companies to seek auditors who can provide more favourable audit results. Furthermore, Santoso & Masitoh (2022) posit that auditor switching is also related to auditor independence. Auditors working with a particular client for an extended period risk losing objectivity. Consequently, auditor replacement is considered a strategic step to maintain the quality and neutrality of the audit process.

2.2. Bibliometric

Bibliometric analysis is a quantitative approach that is utilised for the evaluation, monitoring, and mapping of the development of scientific literature. The analysis of publication metadata achieves this. This approach enables researchers to comprehend prevailing research trends, identify prominent authors, and ascertain under-explored research domains. "Bibliometrics" refers to using mathematical and statistical methodologies for analyzing texts and other forms of communication. This concept has been extensively employed in information science, particularly in research endeavours to evaluate and quantify the dynamics of written communication (Santoso et al., 2023). As Ninkov et al. (2022) posited, bibliometrics is intended for mapping literature and as a basis for formulating future research directions. In the context of accounting and auditing, bibliometrics is becoming increasingly popular. Increasingly popular due to its ability to present a comprehensive and informative research landscape. This analysis assists researchers in identifying research gaps and supports the development of more targeted research policy strategies.

2.3. Vos viewer

VOSviewer is an analytical software designed to build and visualize bibliometric maps based on scientific publication data from various sources such as Scopus, Web of Science, and Google Scholar (Santoso et al., 2023; Koç & Gülseçen, 2024; Putri et al., 2024). With features such as network visualization, overlay, and density, VOSviewer allows users to see the connections between authors (co-authorship), keyword relationships (co-occurrence), and citation patterns (citation and co-citation). This tool is handy in analyzing and understanding research structure on a particular topic, including auditor switching. VOSviewer can group research themes into various clusters in auditor switching studies, identify emerging topics, and highlight areas requiring further exploration.

III. Research Method

The present study employs a descriptive quantitative approach, utilizing bibliometric analysis, a method systematically designed to map and analyze the development of research on auditor switching. The primary framework for presenting the findings will be descriptive analysis, a methodological approach that facilitates comprehensive identification of patterns and characteristics of the data. The data analyzed in this study were obtained from the Scopus database. The selection of Scopus was predicated on its reputation as one of the most extensive and accurate scientific literature databases in the world today, offering comprehensive coverage of scientific publications from various disciplines, including accounting and auditing. Researchers have identified three key reasons for Scopus's efficacy. Firstly, it provides complete metadata, a structured classification system, and citation information. These elements enable an in-depth analysis of correlations between articles and collaborations between authors. In order to ensure the credibility and relevance of the research findings obtained from scholarly journals in the Scopus database, strict inclusion and exclusion criteria were applied. The time frame selected for analysis, ranging from 1998 to 2025, encompasses the period during which publications emerged and the early years of the concept of audit switching. The following steps are involved in the collection of relevant data for the research:

1. The search period encompasses 1998 to 2025 (May).
2. The search criteria include the terms "Auditor Switching," "Auditor Choices," and "Auditor Changes."
3. The search may encompass journal articles classified within disciplines such as management, business, economics, auditing, and accounting. The results that do not align with the specified disciplines are excluded from the data collected in this study.
4. The results of the filtered articles are subsequently re-examined to ensure the adequacy of the "title," "abstract," and "keywords."

Accordingly, an extensive review of articles published in prominent management, business, economics, auditing, and accounting journals yielded 103 pertinent documents. These documents were subsequently exported in CSV format and subjected to further analysis using VOSviewer software, version 1.6.20. The analysis of the data was divided into two primary components. Firstly, a descriptive analysis was conducted to characterize publication performance, including the number of publications per year and the predominance of major journals. Secondly, a bibliometric analysis was conducted using VOSviewer software to map networks and research topic developments. VOSviewer is a computer application designed to build and display bibliometric map data based on bibliographic data. The software utilizes text-mining techniques to identify and visualize networks of relationships (co-occurrence) between bibliographic elements, such as keywords. In this study, VOSviewer was utilized to present three visualizations: • Network visualization is a methodological approach employed in auditor switching research. This methodology uses visual representations to identify clusters of keywords and elucidate the relationships between disparate topics. • Overlay visualization is a methodological approach that uses visual representation to elucidate temporal

developments or trends in specific subjects over a given period. This technique facilitates data analysis based on the year of publication, offering a comprehensive perspective on the evolution of subjects over time. • Density Visualization: A methodological approach that employs color to identify areas of research that have been extensively studied and still have further exploration opportunities. This study aims to comprehensively map auditor switching research trends by combining descriptive analysis and bibliometric maps from VOSviewer. Each visualization technique (network, overlay, density) offers a distinct perspective for examining keyword relationships and research developments, facilitating the identification of primary topic clusters and potential future research directions.

IV. Results and Discussion

4.1. Publication Development Auditor switching

The issue of auditor switching represents a significant area of concern within the accounting domain, a subject that has garnered researchers' interest since the late 1980s. However, in its early stages, research focus on this topic was still very limited. This is evidenced by the paucity of publications during this period, with an average annual output of only one to two articles until the early 2000s. This oversight suggests that the issue of auditor switching was not a significant concern in academic discourse during that period.

A significant escalation in the number of publications was observed in 2012, which reached its zenith in 2019 with a total of 9 articles, constituting approximately 8.74% of all articles searched. This surge in interest can be attributed to a shift in focus within the academic community towards the issue of auditor switching. This is related to the increased focus on corporate governance, financial reporting transparency, and auditor independence following the emergence of several global accounting scandals, such as those involving Enron and WorldCom. The aforementioned events gave rise to the necessity for audit reforms and stricter controls, thus expanding the scope of research in this area.

Table 1. Development of Auditor Switching Publications

Year of Publication	Amount	Percentage
1988	1	0,97
1989	1	0,97
1990	1	0,97
1991	1	0,97
1992	2	1,94
1993	2	1,94
1994	2	1,94
1995	2	1,94
1996	1	0,97
1997	2	1,94
1998	1	0,97
1999	1	0,97
2000	2	1,94
2002	1	3,88
2003	2	1,94
2004	1	0,97
2005	1	0,97
2006	3	2,91
2007	4	3,88
2008	2	1,94
2009	4	3,88
2010	2	1,94
2011	2	1,94
2012	5	4,85

Year of Publication	Amount	Percentage
2013	3	2,91
2014	7	6,8
2015	4	3,88
2016	7	6,8
2017	6	5,83
2018	3	2,91
2019	9	8,74
2020	4	3,88
2021	4	3,88
2022	4	3,88
2023	6	5,83
2024	4	3,88
2025	3	2,91
TOTAL	103	

As illustrated by the data presented in Table 1, the trend of publications concerning auditor switching has exhibited stability over the past five years (2020–2024), with an average of 4 to 6 articles published per year. Although not reaching the same level as the spike in 2019, the consistency of these publications indicates that the issue of auditor switching remains a pertinent concern and continues to attract the attention of researchers. This stability indicates the topic's emergence as a significant component within the contemporary discourse surrounding governance and audit research. In contrast to earlier studies that exclusively examined financial motives in the context of auditor switching, recent research has begun to explore a more comprehensive range of variables. These include profit pressure, audit opinions, ownership structure changes, and government regulations' influence. This trend is significant for practitioners because it facilitates comprehension of the dynamics and risks inherent in the relationship between clients and auditors, thereby supporting more transparent and accountable strategic decision-making.

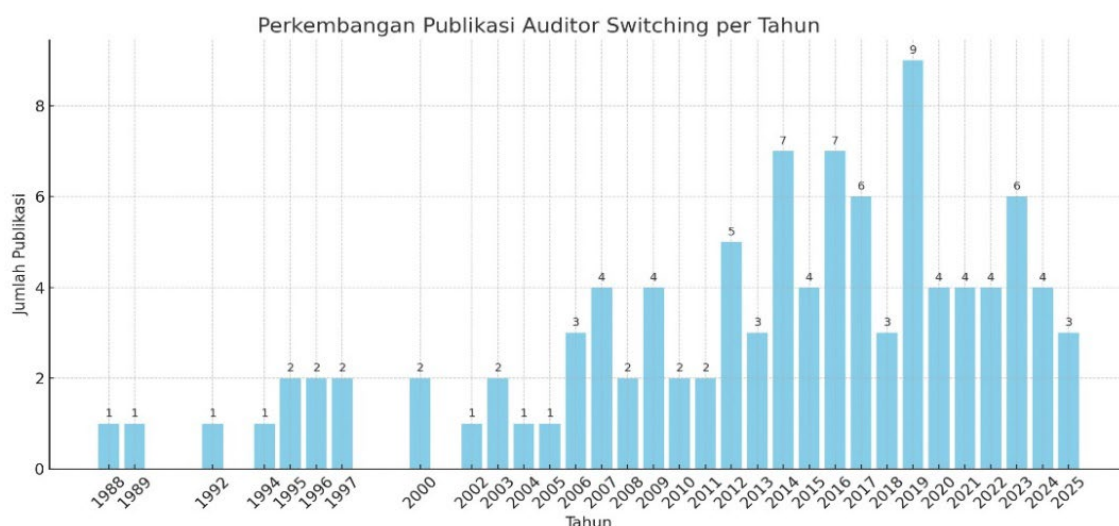


Figure 1. Development of the Number of Publications by Auditor Switching from 1988 to 2025 (Source: Scopus, 1988-2025)

The growth of international publications on auditor switching is evident in Figure 1, demonstrating a consistent annual increase in publications, reaching a notable high of nine articles in 2019. However, this was followed by a substantial decline to four articles in 2020. The advent of the pandemic in early 2020 precipitated a shift in focus for many researchers in accounting and auditing towards issues deemed more pressing. A study conducted by Montenegro et al. (2024) found that during the pandemic, there was a 47%

increase in the average time between submission and acceptance of articles in accounting journals. Furthermore, the duration of the peer-review process increased by over 20%. The findings of this study indicate that the pandemic caused significant delays in the scientific publication cycle, which indirectly impacted the number of articles successfully published, including those addressing auditor switching topics. However, data from 2023 indicates a resurgence of interest in this subject, as evidenced by the publication of six new articles addressing the issue of auditor switching. This development indicates a resurgence in concern among academics regarding issues about auditor switching. Three things probably drive this increase. Firstly, there is a need for a deeper understanding of new regulations; secondly, challenges in maintaining audit quality. Thirdly, there are complex dynamics in the relationship between auditors and clients in the post-pandemic era.

4.2. Analysis of Most Frequent Citations in the Topic of Auditor Switching

In order to gain a comprehensive understanding of the research landscape related to auditor switching, it is essential to review scientific journals that have made the most significant contributions to disseminating knowledge, empirical findings, and theoretical developments related to this topic. This review has two principal aims. Firstly, it helps to identify the primary sources of credible literature. Secondly, it provides an overview of the direction and trends of research developing in auditing. In particular, it focuses on factors influencing auditor switching and its impact on corporate governance quality and financial reporting accountability.

Table 2. Journals with the Most Contributions to the Topic of Auditor Switching

Journal	Amount	List of Articles (Titles)
Auditing Journal	7	1. Does auditor industry specialization matter? Evidence from market reaction to auditor switches 2. The Influence of Increased Financial Flexibility on Small Accounts Client Portfolios: Evidence from the Paycheck Protection Program 3. Auditor change and auditor choice in nonprofit organizations 4. Market reaction to auditor switching from Big 4 to third-tier small accounting firms 5. The effect of corporate governance on auditor-client realignments 6. Risk shifts in the market for audits: An examination of changes in risk for "second-tier" audit firms 7. Effect of client reputation on audit fees at the office level: An examination of S&P 500 index membership
The Accounting Review	5	1. Client-auditor realignment and restrictions on auditor solicitation 2. Switching Costs and Market Power in Auditing: Evidence from a Structural Approach 3. The "Big" consequences of IFRS: How and when does adopting IFRS benefit global accounting firms? 4. Auditor switches in the pre- and post-Enron eras: Risk or realignment? 5. Litigation risk and auditor resignations
Managerial Auditing Journal	4	1. Auditor switching, lowballing, and conditional conservatism: Evidence from selected Asian countries 2. Auditor-client relationship: The case of audit tenure and auditor switching in Malaysia 3. Forced auditor change, industry specialization, and audit fees 4. The consequences of audit committee quality
International Journal of Auditing	3	1. Auditor Extra-Billing and Client-Initiated Auditor Changes 2. Managerial litigation risk and auditor choice 3. Determinants and consequences of auditor switching during fiscal year-end audit fieldwork

A study of 103 articles from the Scopus database revealed that Auditing: The Journal of Practice & Theory had the highest number of contributions, with seven articles. This figure indicates the journal's status as a primary platform for researchers to engage in discourse on the dynamics and factors that influence auditor switching.

The journal with the second-highest number of publications is The Accounting Review, which contributed five articles. The journal's status as a leading publication in the accounting field signifies that the issue of auditor switching has evolved into a pivotal component of a more extensive and profound scientific discourse within the domains of audit theory and practice. In addition, several other journals made significant contributions, including the Managerial Auditing Journal and the International Journal of Auditing, each publishing between three and four articles. The contributions from these journals demonstrate that research on auditor switching is not confined to a single approach or specific domain; rather, it encompasses a broad spectrum of perspectives, including managerial, international, and general audit practice viewpoints. The significance of these findings is twofold: firstly, they are important for the development of science itself; secondly, they are important for audit practitioners. The increasing number of publications in major journals indicates that auditor switching has become relevant in the professional world, particularly in response to transparency, auditor independence, and audit risk challenges. Compared with previous trends, where this issue was less thoroughly explored, these findings indicate a shift towards more structured research to strengthen governance practices.

4.3. Map of Auditor Switching Publication Development

In the context of the development of modern accounting literature, it is important to understand how the focus of research in auditing has transformed. One issue that has shown an increasing trend over the past decade is auditor switching, namely the phenomenon of companies switching external auditors. This subject has garnered mounting interest from researchers, primarily due to its intricate interconnection with concepts of independence, corporate governance, and the quality of audit procedures. In order to illustrate the evolution of this research theme, visual analysis software such as VOSviewer is an invaluable tool. The VOSviewer map, which maps the relationships between keywords, the temporal evolution of the topic, and the density of research themes, provides comprehensive information on trends and key focuses in auditor switching studies.



Figure 2. Network Visualization of Research Development on Auditor Switching based on Scopus data processed using the VOSviewer application version 1.6.20 for the period 1988-2025.

As illustrated in Figure 2, the results of network visualisation using VOSviewer demonstrate the grouping of keywords related to auditor switching into four primary clusters, each distinguished by a distinct colour. This visualization demonstrates the frequency of keyword occurrence and indicates the thematic relationship between topics in accounting and auditing literature. The four clusters provide a comprehensive overview of the focus and direction of auditor switching research.

The blue cluster comprises keywords such as auditor switching, audit market, auditor choice, and corporate governance. This cluster indicates that many studies focus on external factors such as market mechanisms and corporate governance, which influence companies' decisions in selecting and replacing auditors. These findings are consistent with the conclusions of the study by Holdi & Tarmizi (2022), which emphasises the impact of governance structures on auditor rotation decisions and the influence of market dynamics on auditor independence.

The red cluster encompasses audit committee, audit fees, auditing, and auditor changes. The findings of research conducted within this cluster demonstrate the significance of audit costs and the efficacy of audit committees in the decision-making process about auditor replacement. For instance, a study by Oktaviani & Anggraini (2020) Demonstrates that dissatisfaction with audit costs and quality is the primary catalyst for auditor switching. This finding is significant to practitioners, as it provides insights into how cost efficiency and internal governance influence relationships with external auditors.

The green cluster comprises keywords such as audit opinion, financial distress, company size, and opinion shopping. The group's research is centred on an in-depth examination of internal company conditions, particularly focusing on financial conditions and the management perceptions of audit opinions. The present finding is corroborated by research undertaken by Darmayanti et al. (2021) This demonstrates that companies that receive negative audit opinions tend to change auditors to obtain more favourable results.

Conversely, the yellow cluster, comprising auditor independence, discretionary accruals, and earnings management, underscores salient issues about the integrity of financial statements and auditors' objectivity. The thematic content of this cluster is indicative of concerns about the diminution of auditor independence, concomitant with the augmentation of long-term relationships between auditors and their clients. This finding is consistent with the analysis by Santoso & Masitoh (2022), which emphasises the importance of auditor rotation to maintain the integrity of the audit process.

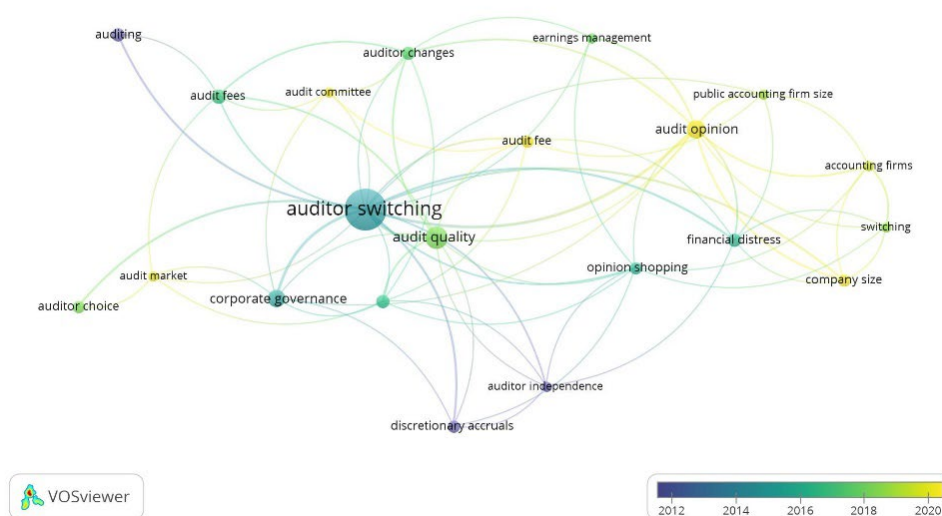


Figure 3. Overlay Visualization of Auditor Switching Research Development based on Scopus data processed using VOSviewer version 1.6.20 for 1988-2025.

Figure 3 presents an overlay visualisation that illustrates the temporal development of research related to auditor switching. The visualisation presents a time distribution based on colour: blue for topics studied earlier (circa 2012–2015) and yellow for topics that emerged more recently (2018–2020). This pattern facilitates the identification of the evolution of research focus in the auditing field and helps to highlight the direction of future research. During the initial period (2012–2015), research efforts were predominantly concentrated on fundamental issues, including auditor independence, discretionary accruals, and auditing procedures. The emphasis on these subjects is indicative of the initial apprehensions surrounding audit quality and ethics, particularly with respect to the long-term relationship between auditors and clients, which has the potential to compromise independence. As researchers moved into 2016 and beyond, there was an observable shift in focus towards more structural and regulatory aspects, including audit quality, fees, and committees. The recurrence of these subjects within the extant literature manifests in the chromatic shift, from blue to green and yellow, as indicated by the intensity of the colours. Newer topics, such as audit opinions, financial distress, and opinion shopping, emerged in the 2018–2020 period, as indicated by the yellow colouring in the visualisation. This shift in focus indicates a paradigm shift towards the internal context of companies.

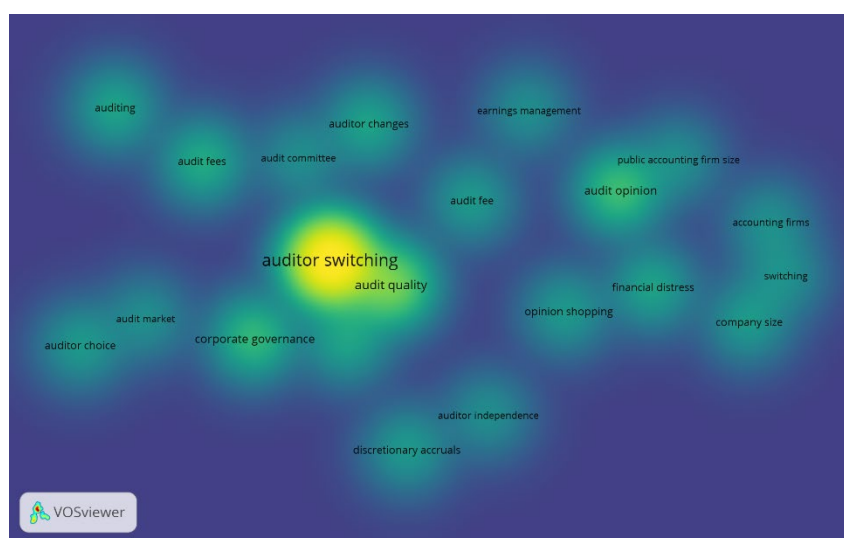


Figure 4. Density Visualization of Research Development on Auditor Switching based on Scopus data processed using VOSviewer version 1.6.20 for 1988-2025.

As illustrated in Figure 4, this study offers a comprehensive overview of the intensity and distribution of research themes. This figure employs a colour scheme to denote the frequency of topics: yellow indicates high frequency, while blue to green indicates lower frequency. An analysis of the map reveals that audit quality is the most dominant theme in auditor switching research, marked by a bright yellow colour. This finding indicates that audit quality issues are a primary concern for researchers, in line with Montenegro et al. (2024), highlighting the increasing demands for transparency and accountability post-pandemic. Topics such as corporate governance, audit fees, and audit opinion are categorised as medium intensity, indicating that, although they are still widely researched, they have not yet become the focus of attention to the same extent as audit quality. This may be indicative of a shift in researchers' focus towards aspects that have a more direct impact on the credibility of financial statements. Concurrently, auditor independence, discretionary accruals, and auditor choice remain under-discussed. This situation indicates a significant opportunity for further exploration, especially given the importance of these issues in maintaining auditor independence and objectivity.

V. Conclusion

This study analyzed the development of auditor switching research using a bibliometric approach to 103 Scopus-indexed articles published between 1988 and 2025, with the aid of VOSviewer. The results indicate a steady increase in publications, peaking in 2019 with nine articles (8.74%). This growth reflects the rising scholarly interest in audit quality, auditor independence, and auditor–client relationships. The Auditing Journal was identified as the leading contributor, with seven published articles on this topic. Bibliometric mapping revealed four major research clusters: (1) auditor selection and the audit market, (2) audit fees and audit committees, (3) financial condition and audit opinions, and (4) auditor independence and earnings management. In recent years, dominant themes have centered on audit quality, opinions, and corporate governance. Conversely, topics such as auditor independence and choice remain relatively underexplored, offering opportunities for further investigation.

From a practical standpoint, this study highlights the importance of strengthening regulations surrounding auditor rotation and independence. Regulators such as the Financial Services Authority (OJK) and professional associations are encouraged to implement stricter policies to safeguard audit quality and minimize potential conflicts of interest. Public Accounting Firms (KAP) also play a vital role by enhancing internal oversight and ensuring auditor integrity. They should consider the factors that drive clients to switch auditors to improve service quality. On the company side, greater selectivity and transparency in choosing auditors are essential. At the same time, audit committees should be more actively engaged in the selection and evaluation process to promote objective decision-making.

For future research, there is significant potential to explore auditor independence and auditor choice in greater depth, given their critical implications for audit quality. Studies could also focus on the underlying drivers of auditor switching from both the client's and the auditor's perspectives. Additionally, comparative cross-country research would provide valuable insights into how differences in legal frameworks and cultural contexts shape auditor switching practices.

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