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The Effect of Tax Aggressiveness on Switching Auditors with Auditor Reputation as a Moderating Variable

Pengaruh Agresifitas Pajak terhadap Auditor Switching dengan Reputasi Auditor Sebagai Variabel Pemoderasi

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Abstract - Auditors need to evaluate business risks before accepting or continuing an audit engagement, including risks that may damage a public accounting firm's reputation. Companies with high tax aggressiveness may increase reputational risk for auditors and potentially influence auditor switching decisions. However, empirical evidence on the moderating role of auditor reputation remains limited and inconsistent. This study examines the effect of tax aggressiveness on auditor switching, with auditor reputation as a moderating variable. Its novelty lies in testing whether auditor reputation explains inconsistent findings in prior studies. The population comprised companies listed on the Indonesia Stock Exchange during 2020-2022. Using purposive sampling, the study selected 60 companies, yielding 180 firm-year observations. Data were analyzed using logistic regression with a moderated regression analysis approach. The results indicate that tax aggressiveness has a positive but insignificant effect on auditor switching. Furthermore, auditor reputation does not moderate the relationship between tax aggressiveness and auditor switching. This study contributes empirically by demonstrating that auditor switching decisions are not determined solely by tax aggressiveness or auditor reputation, thereby enriching the auditor switching literature and extending understanding of agency theory in the context of developing countries while providing relevant evidence for regulators, auditors, investors, and researchers.

Keywords: Auditor Reputation, Auditor Switching, Tax Aggressiveness.

Abstrak *- Auditor perlu mengevaluasi risiko bisnis sebelum menerima atau melanjutkan perikatan audit, termasuk risiko yang dapat merusak reputasi kantor akuntan publik. Perusahaan dengan agresifitas pajak yang tinggi dapat meningkatkan risiko reputasi auditor dan berpotensi mempengaruhi keputusan* auditor switching*. Namun, bukti empiris tentang peran moderasi reputasi auditor tetap terbatas dan tidak konsisten. Penelitian ini mengkaji pengaruh agresifitas pajak terhadap* auditor switching*, dengan reputasi auditor sebagai variabel moderator. Kebaruannya terletak pada pengujian apakah reputasi auditor menjelaskan temuan yang tidak konsisten dalam penelitian sebelumnya. Populasinya terdiri dari perusahaan yang terdaftar di Bursa Efek Indonesia selama 2020-2022. Dengan menggunakan* purposive sampling*, penelitian ini memilih 60 perusahaan, menghasilkan 180 pengamatan. Data dianalisis menggunakan regresi logistik dengan pendekatan analisis regresi moderat. Hasil penelitian menunjukan bahwa agresifitas pajak memiliki pengaruh positif namun tidak signifikan terhadap* auditor switching*. Selain itu, reputasi auditor tidak memoderasi hubungan antara agresifitas pajak dan* auditor switching*. Penelitian ini berkontribusi secara empiris dengan menunjukan bahwa keputusan peralihan auditor tidak hanya ditentukan oleh agresifitas pajak atau reputasi auditor, sehingga memperkaya literatur* auditor switching *dan memperluas pemahaman tentang teori keagenan dalam konteks negara berkembang dan memberikan bukti yang relevan bagi regulator, auditor, investor, serta peneliti.*

Kata Kunci*: Agresifitas Pajak,* Auditor Switching*, Reputasi Auditor.*

INTRODUCTION

The separation between ownership and management of a company creates an agency relationship between shareholders as principals and management as agents. In this relationship, differences in interest and information asymmetry have the potential to trigger agency conflicts, especially when management makes decisions that are not entirely in line with the long-term interests of shareholders (Jensen & Meckling, 1976). One form of managerial decision that is vulnerable to agency conflicts is the company's tax policy.

Tax aggressiveness is a company's strategy in minimizing the tax burden through tax planning which is in the gray area between tax compliance and avoidance. From the perspective of agency theory, the practice of tax aggressiveness can reflect the opportunistic behavior of management that utilizes information asymmetry to maximize after-tax profits or achieve compensation targets. While such strategies have the potential to increase the value of a company in the short term, it can also magnify legal risks, damage to the company's reputation, and agency costs due to increased conflicts of interest between management and shareholders (Ajmal et al., 2025; Alkausar et al., 2023; Aronmwan & Ogbaisi, 2022; Blaufus et al., 2023).

The high aggressiveness of taxes can also reduce the transparency of financial statements, thereby increasing the asymmetry of information between agents and principals. Tax aggressiveness is an important issue in the context of corporate governance because it is directly related to management decisions that can affect company value and stakeholder perception of financial reporting integrity. Recent research links tax aggressiveness to corporate oversight mechanisms including external audit and audit quality, which play a role in suppressing such opportunistic behavior (Alkausar et al., 2023).

Auditor switching is the replacement of auditors who perform audit assignments of a company. Auditor switching or auditor replacement can occur on a mandatory or voluntary basis (Fajriani & Achmad, 2023; Sulistiyani & Zulaikha, 2022). The replacement of auditors is mandatory if the company replaces the auditor who has audited the company for a period set by the applicable regulations. The occurrence of voluntary or voluntary changes of auditors can be caused by companies that want to change auditors, or auditors who are not willing to accept the company as their clients anymore (Umdiana & Siska, 2021). The auditor must first evaluate before accepting the engagement, whether accepting or continuing it as a client will increase the risk of the auditor's business or damage the reputation and image of the accounting firm. For example, if the prospective client has the client's involvement in illegal activities, money laundering, fraud, or unusual financial reporting.

The occurrence of auditor switching can be influenced by tax aggressiveness. Tax aggressiveness carried out by clients increases audit risk because it can increase litigation risk, reputational risk, and potential misrepresentation in tax accounts. This condition can cause conflicts between the auditor and the company's management, so that the auditor tends to increase prudence, even in certain circumstances choosing to terminate the audit relationship or not continuing his assignment to protect his independence and professional reputation (Chung & Lee, 2024; Fu et al., 2024).

Auditors who retain clients with financial statements that contain tax aggressiveness have consequences, among others, that auditors lose confidence and face greater litigation risks, audit risks, and reputational risks (Herusetya & Natalie, 2021). The auditor is responsible for providing assurance on the fairness of the financial statements, including the disclosure of the company's tax position. When management tends to engage in tax aggressiveness, auditors can have an important role in uncovering or reviewing such aggressive tax strategies. However, if the auditor is deemed less effective in performing these functions, the company may choose to conduct auditor switching as a form of response to doubts about the quality of previous audits. Research shows that auditor switching can be an indicator of the failure of internal or external monitoring mechanisms in the face of aggressive practices such as tax aggressiveness (Miswaty et al., 2021).

Auditor reputation is the public perception of auditor performance. The reputation of an auditor greatly determines the credibility (quality, capability, or power to generate trust) of an audit. Big four public accounting firms have a greater incentive to maintain their reputation and audit quality because reputation is a strategic asset that affects investor and market confidence. Therefore, big four auditors tend to be more selective in accepting clients and more careful in conducting audits to minimize reputational risks and maintain professional independence (Hossain et al., 2023; Hsieh et al., 2022; Litt et al., 2023; Yessie et al., 2023).

Fitria & Aeni, (2025) and Herusetya & Natalie, (2021) found that tax aggressiveness had a significant positive effect on switching auditors. This indicates that tax aggressiveness poses a high audit risk, especially the auditor's reputation if the auditor is unable to disclose the tax aggressiveness carried out by management. Auditors are faced with responsibilities to stakeholders, especially to tax authorities and shareholders. The opposite result was shown by Icih et al., (2025) who found that tax aggressiveness measures had no effect on switching auditors. This happens because supervision related to taxation on companies is not only supervised by external auditors, but also directly supervised by the Directorate General of Taxes, so that tax aggressiveness cannot necessarily increase audit risks that can result in auditors resigning before the end of their engagement period.

The difference in the results of previous research can be due to the presence of variables that strengthen or weaken the relationship between tax aggressiveness and auditor switching. This study examines auditor reputation as a variable that moderates the influence of tax aggressiveness and auditor switching. The reputation of the auditor is the achievement and public trust that the auditor holds on behalf of the big name owned by the auditor. The use of auditor reputation as a moderation variable is because reputable auditors have higher audit skills and will result in better audit quality. This will strengthen the switching auditor when there is tax aggressiveness carried out by the client.

Previous research as outlined above has examined the relationship between tax aggressiveness and auditor switching. However, previous research was still limited to testing the direct influence of tax aggressiveness on auditor switching. Studies investigating the role of auditor reputation as a moderation variable are still very limited and show inconsistent empirical results. In addition, most studies emphasize the consequences of tax aggressiveness on audit quality or audit risk rather than the mechanisms that influence auditor turnover decisions. This condition shows that there is still room for research to understand how auditor reputation affects the relationship between tax aggressiveness and auditor switching. The purpose of this study is to examine the influence of tax aggressiveness on switching auditors and the role of auditor reputation in moderating the influence of tax aggressiveness on switching auditors. The novelty of this research lies in testing the auditor's reputation as a moderation variable to explain the inconsistency of previous research results.

LITERATURE REVIEW

Agency Theory

Agency theory is a framework used to understand the relationship between principals and agents. This theory addresses the issues arising from the delegation of tasks, especially when there is an asymmetry of information and conflicting interests between the two parties. According to Jensen & Meckling, (1976) agency theory explains the relationship between agents and principals. In an agency relationship, there is a contract whereby one or more parties (principals) order the other party (agent) to perform a service on behalf of the principal and authorize the agent to make decisions that are best for the principal. Regarding the relationship between the company and the auditor, the company will act as a principal who provides work to the auditor as an agent who provides audit services.

Agency theory states that if the principal and the agent have different interests, a conflict arises called agency conflict. The company's interest is to increase profits as high as possible, one way is by exercising tax aggressiveness to reduce its tax burden. Meanwhile, auditors have an interest in maintaining their good reputation by avoiding auditing in companies that have high audit risks, namely those that carry out tax aggressiveness.

This theory is the basis of this research because the occurrence of agency conflicts can cause auditor switching, namely auditors choose to resign from assignments to maintain their good reputation. Tax aggressiveness is the use of accounting strategies on taxes to minimize tax burden. According to agency theory, the practice can be a manifestation of a conflict of interest between management and shareholders: management may conduct aggressive tax planning for the sake of performance or bonus targets, while shareholders may be more concerned with long-term stability and reputational risk (e.g. fines or legal issues) (Sutisna et al., 2024).

Auditor switching means the replacement of auditors/public accounting firms. In the context of agency theory, auditor turnover can be a mechanism for principals to address agency issues, especially when the old auditor is perceived to have failed to detect or inhibit adverse management strategies (such as excessively high tax aggressiveness or less transparent disclosure). This change signals the principal's efforts to improve monitoring and reduce information asymmetry. Auditor reputation serves as an additional control tool that can strengthen or weaken the relationship between tax aggressiveness and auditor switching. Auditors with high reputations (e.g. from the big four networks) are generally seen as more credible and difficult to "control" by agents to approve aggressive practices, so tax aggressiveness may not trigger auditor turnover if the auditor's reputation is strong. Conversely, a low reputation could reinforce the relationship between high tax aggressiveness and auditor switching as a principal response.

Tax Aggressiveness, Auditor Reputation, and Auditor Switching

Tax aggressiveness refers to the strategies and actions taken by companies to minimize their tax liability through a variety of means, which can range from legal tax planning to taking advantage of loopholes in tax laws. This is often measured using indicators such as the effective tax rate and involves activities that reduce taxable income (Abed et al., 2021; Kesumaningrum et al., 2024) that reflect the actual tax paid as a percentage of pre-tax income. Other measurements include the use of interest costs to protect income from taxes, known as thin capitalization, and simulated marginal tax rates (Hutahean et al., 2025).

Simply put, the more aggressive a company is in planning its taxes, the less taxes are reported and paid compared to the potential it should be (Mahouat et al., 2026). The company is aggressive in tax for several reasons, including reducing the tax burden so that the profit available to shareholders increases (Isdianawati & Fisher, 2025). Tax aggressiveness is also carried out to answer competitive pressures and internal financial targets, especially if management has incentives tied to profitability (Mahouat et al., 2026). Optimizing the company's cash portion with a strategy that is considered legally valid is another reason for companies to take aggressive tax actions (Mahouat et al., 2026).

Auditor reputation generally refers to the perception and image of the auditor or public accounting firm in the eyes of clients, investors, and other stakeholders. The reputation of the auditor shows the level of trust, quality, integrity, and professionalism of the auditor in providing reliable and objective audit opinions. Auditors with a good reputation are typically associated with high technical ability, adherence to professional standards, and strong independence in the examination of financial statements.

Auditor reputation generally refers to the perception and image of the auditor or public accounting firm in the eyes of clients, investors, and other stakeholders. An auditor's reputation describes the auditor's level of trust, quality, integrity, and professionalism in providing reliable and objective audit opinions. Auditor reputation is an important aspect of the auditing profession, which affects audit quality, client trust, and overall credibility of financial statements. Auditor integrity is a fundamental determinant of audit quality, which directly affects the auditor's reputation. High integrity helps maintain a positive reputation, which is essential for the continuity of the profession and the trust of clients (Hubais et al., 2023). Auditors with a good reputation are typically associated with high technical ability, adherence to professional standards, and strong independence in the examination of financial statements.

Auditor switching refers to the process by which a company replaces its external auditor. This can be a voluntary decision of the company or a mandatory requirement due to regulatory policy. These practices often aim to improve audit quality, maintain auditor independence, and ensure transparency in financial reporting (Saluy et al., 2024). Auditor switching can occur either because it is mandatory or voluntary. Auditor switching that occurs is mandatory for companies to replace auditors in accordance with regulations/laws, for example due to the provision of a maximum audit period. This change aims to ensure the independence of the auditor. Meanwhile, auditor switching that occurs voluntarily is a company that decides to replace the auditor even though there are no rules that force it. This can happen due to strategic considerations, audit quality, cost, or internal organizational changes.

The Relationship of Tax Aggressiveness and Auditor Switching

Companies that replace auditors with the goal of obtaining favorable audit opinions, a practice known as opinion shopping, tend to engage in more aggressive tax avoidance. This behavior is more prominent when companies switch to non-big four auditors compared to big four auditors (Chung & Lee, 2024). This shows that the independence of auditors can be compromised in opinion shopping scenarios, leading to increased tax aggressiveness. High-quality auditors (generally big four public accounting firms) are generally associated with lower levels of tax aggressiveness. This is because high-quality auditors are more likely to enforce stricter compliance and prevent aggressive tax strategies (Sari et al., 2023). However, when companies turn to lower-quality auditors, the likelihood of engaging in aggressive tax practices increases. Companies that apply tax aggressiveness tend to face a higher risk of misstatements and tax-related restatements. This is because management can utilize various tax accounts, such as valuation allowances, tax contingency reserves, and accrued tax estimates, to influence the reporting of profit and tax expense thereby increasing the complexity and risk of financial reporting (Adams et al., 2024). This tax aggressiveness poses a high audit risk, especially the auditor's reputation if the auditor is unable to disclose the aggressiveness of the taxes carried out by management. The aggressive actions taken by the client over these financial statements are closely related to the risk of auditor litigation. The risk of litigation is one of the factors that makes auditors resign from their duties (Umdiana & Siska, 2021).

Fitria & Aeni, (2025) and Herusetya & Natalie, (2021) found that the level of tax aggressiveness had a significant positive effect on auditor change. This happens because auditors face higher reputational risks in reporting aggressive tax activities, so auditors or companies prefer to change auditors. Other literature states that tax aggressiveness is positively related to auditor turnover through increased audit risk and conflicts between companies and auditors (Sabilla & Erinos NR, 2023).

H_1: Tax aggressiveness has a positive effect on switching auditors.

Auditor Reputation in the Relationship of Tax Aggressiveness and Auditor Switching

Public accounting firms are not always able to receive and execute audit assignments. Public accounting firms must be careful in deciding which clients to accept because the decision of client acceptance is a very important initial stage in managing audit risks, business risks, and protecting the reputation of public accounting firms. Before accepting an assignment, auditors need to evaluate the client's risk, ability to conduct audits professionally, and the potential impact on audit quality and the reputation of a public accounting firm (Cebi et al., 2024; Yessie et al., 2023). Public accounting firms with a high reputation, particularly big four public accounting firms, tend to be more cautious in accepting and retaining clients. This is because reputation is a strategic asset that must be maintained, so auditors are more selective in evaluating client risk, independence, and potential impact on audit quality and professional reputation of public accounting firms (Hossain et al., 2023; Litt et al., 2023).

Agency theory defines the occurrence of conflicts between auditors as agents and management as principals due to differences in interests. The difference in interests occurs between the auditor and his client, namely the auditor carries out his duties by maintaining his reputation, while the management carries out his duties by increasing profits. Companies that engage in tax aggressiveness often have a higher audit risk. In the perspective of agency theory, managers may try to hide extreme tax avoidance activities from shareholders or tax authorities. If the current auditor is too conservative or rigid about the practice, companies tend to switch auditors to find a more accommodating auditor or to cover up the trail of manipulation through a new audit opinion. When a company has a strong tax aggressiveness policy, the decision to replace the auditor is more likely to occur if the auditor has a certain reputation (e.g., high reputation). Highly reputable auditors create greater internal and external pressure (e.g. from investors, regulators) - so that auditor replacement decisions are increasingly influenced by the company's tax strategy (Fitria & Aeni, 2025). Auditors with high reputations tend to act more conservatively or cautiously in the face of audit risks, including risks related to tax aggressiveness, which is the logical basis for reputation moderation (Suwaldiman & Rheina, 2023).

The auditor's reputation acts as a signal of quality and independence. This relationship can be seen from two perspectives, namely the effect of discipline and information asymmetry. In the context of the effects of discipline, high-reputation auditors tend to have brand equity that must be maintained, so they are more strict in supervising tax aggressiveness. This triggers tensions between clients and auditors, leading to the client's decision to move to a smaller public accounting firm (non-big four). From the perspective of information asymmetry, tax aggressive companies that use high-reputation auditors feel pressured by strict audit standards, so the existence of the auditor's reputation strengthens the company's desire to immediately replace auditors to reduce oversight.

H_2: Auditor reputation reinforces the influence of tax aggressiveness on switching auditors.

Based on the hypothesis formulation above, the framework of this research is presented in figure 1.

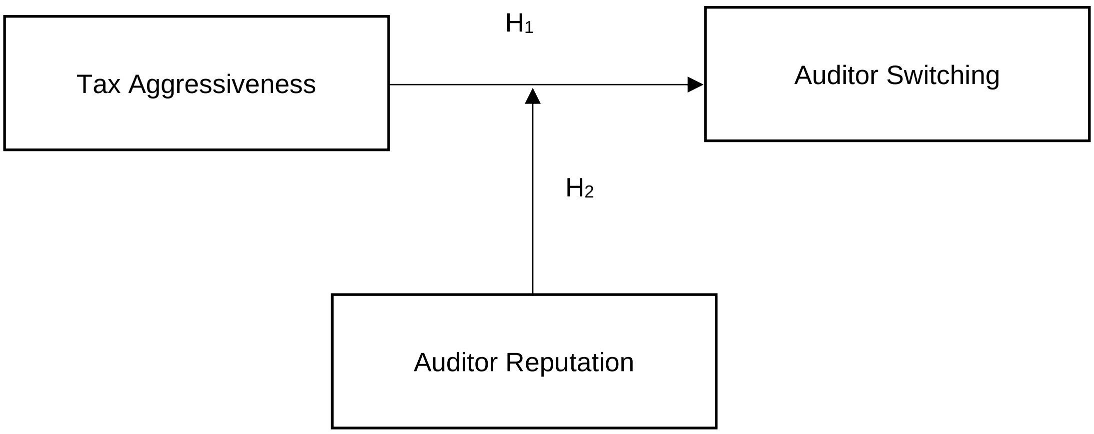

Figure 1 Research Framwork

RESEARCH METHOD

Types of Research

This type of research is quantitative research with an explanatory approach. This type of research is appropriate because the purpose of the study is to test and explain the causal relationship between the variable of tax aggressiveness towards *switching auditors* and the role of auditor reputation as a moderation variable. This research focuses on testing theory and empirical evidence related to corporate behaviour in auditor decision-making based on tax characteristics and auditor reputation. This type of research data is secondary data in the form of annual financial statements of companies listed on the Indonesia Stock Exchange in 2020-2022. The research data was collected by the documentation method. The data source used in the study is secondary obtained from the Indonesia Stock Exchange website (www.idx.co.id).

Population and Sample

The population in this study is 660 companies listed on the Indonesia Stock Exchange in 2020-2022. Samples are determined by the purposive sampling method, which is the determination of samples based on criteria tailored to the purpose of the research. The following are the criteria used to determine the research sample:

1. The company is listed on the Indonesia Stock Exchange and provides annual financial statements that ended December 31 and has been audited by an independent auditor in 2019-2022. From this criterion, 660 companies were obtained.
2. The company conducts auditing switching. The fulfilment of this criterion resulted in 178 companies.
3. The company experienced profit as seen from the company's income statement. From this criterion, 65 companies were identified.
4. The company provides a complete income statement, especially on the income tax expense account. This criterion resulted in 60 companies.

   Based on the fulfillment of these criteria, 60 companies with 180 financial statements were obtained as research samples.

Measurement

Switching auditors are measured using dummy variables. Auditors who continue their engagement by continuing to audit the company in the previous year are given a number of 1 and if the auditor does not continue their engagement, they are given a number of 0. Tax aggressiveness is measured by its effective tax rate (ETR), which is obtained by dividing total income tax expense by earning before tax.

$$ETR = \frac{\text{Total Income Tax Expense}}{\text{Earning Before Tax}} \quad \ldots\ldots (1)$$

The auditor's reputation is measured using dummy variables. Companies that use big four public accounting firms are given a number of 1 and companies that do not use big four public accounting firms are given a number of 0.

Data Analysis Techniques

The data analysis technique used is a logistic regression analysis technique with a moderated regression analysis approach. Logistic regression is used because dependent variables use categorical data and independent variables are numerical and categorical. In this regression, the basic assumptions and classical assumptions are more relaxed because only pure variables are tested (Gani & Amalia, 2018). The approach using moderated regression analysis was used because of the testing of moderation variables in this study. The moderation variable will later prove whether it will strengthen or weaken the relationship between independent and dependent variables. The data was analysed with the help of the data processing application EViews 12. The equations tested are as follows:

$$Ln\frac{AS}{(1-AS)} = \alpha + \beta 1ETR + \beta 2AR + \beta 3ETR*AR + \varepsilon \quad \ldots\ldots (2)$$

Description:

$Ln\frac{AS}{(1-AS)}$	: The probability of doing auditor switching;
AS	: Auditor switching;
ETR	: Effective tax rate;
AR	: Auditor reputation;
α	: Constanta;
β1, β2, β3	: The regression coefficient of tax aggressiveness;
ETR∗AR	: The relationship between tax aggressiveness and the reputation of auditors;
ε	: Residual error.

FINDINGS AND DISCUSSION

Findings

Descriptive Statistics

Table 1 shows the descriptive statistics of each research variable. In the table, the variable of auditor switching (AS) measured by dummy has a minimum value of 0 and a maximum value of 1. A value of 0 indicates the change of auditors and a value of 1 indicates the phenomenon of auditors continuing their engagement. The mean value is 0.616667 and the standard deviation is 0.487555. The mean value of 0.616667 proves that the phenomenon of auditors who continue their engagement with the company is more than auditors who resign from the engagement.

Table 1. Descriptive Statistical Results

	AS	ETR	AR	ETR_AR
Mean	0.616667	0.266878	0.294444	0.074971
Median	1.000000	0.229985	0.000000	0.000000
Maximum	1.000000	0.942923	1.000000	0.551756
Minimum	0.000000	0.001666	0.000000	0.000000
Std. Dev.	0.487555	0.157089	0.457064	0.127906
Observations	180	180	180	180

Source: Data processing using eviews 12.

The variable of tax aggressiveness proxied through the ETR ratio has a minimum value of 0.001666 and a maximum value of 0.942923. The average value was 0.266878 and the standard deviation was 0.157089. The average value of 0.266878 shows that the average sample company pays income tax of 26% of the earning before tax.

The auditor reputation (AR) variable measured using dummies has a minimum value of 0 and a maximum value of 1. A value of 0 indicates that the annual financial statements have been audited by a non-reputable public accounting firm. Value 1 indicates that the annual financial statements have been audited by a reputable public accounting firm. The average value was 0.294444 and the standard deviation was 0.457064. The average value of 0.294444 shows that the financial statements audited by public accounting firms affiliated with the big four are fewer than the financial statements audited by non-big four public accounting firms.

Table 2. Hosmer-Lemeshow Test

H-L Statistic	1.3753	Prob. Chi-Sq (8)	0.9946
Andrews Statistic	2.3744	Prob. Chi-Sq (10)	0.9926

Source: Data processing using eviews 12.

Table 2 shows the results of the calculation of the hosmer and lemeshow's goodness test or the feasibility test of the model which shows the probability of chi square showing a number of 0.9946. The results stated that the significance value of the hosmer and lemeshow test was 0.9946 which was greater than 0.05 (0.9946 > 0.05), then the null hypothesis was accepted and it can be said that this research model is acceptable or fit because it matches the observation data.

Table 3. Coefficient Determination Test

Mcf adden R-squared	0.003760	Mean dependent var	0.616667
S.D. dependent var	0.487555	S.E of regression	0.490454
Akaike info criterion	1.370784	Sum squared resid	42.33590
Schwarz criterion	1.441738	Log likelihood	-119.3705
Hannan- Quinn criter	1.399553	Deviance	238.7411
Restr. Deviance	239.6421	Restr. Log likelihood	-119.8210
LR statistic	0.900992	Avg.log likehood	-0.663170
Prob (LR statistic)	0.825188		
Obs with Dep=0	69	Total obs	180
Obs with Dep=1	111		

Source: Data processing using eviews 12.

The value of the McFadden R-Squared calculation in table 3 yields a value of 0.003760 or equal to 0.37%. This means that the independent variable used in this study, namely tax aggressiveness, affects the variable bound by auditor switching by 0.37% while the remaining 99.63% is influenced by other variables outside this study.

Table 4. Multicollinearity Test

	AS	ETR	AR
AS	1.000000	0.32090	0.058078
ETR	0.032090	1.000000	-0.050551
AR	0.058078	-0.050551	1.000000

Source: Data processing using SPSS 26.

Based on table 4, it is known that there is no correlation shown from the coefficient value of each variable showing that the number is more than 0.8. According to Algifari, (2021), this shows that there is no multicollinearity problem.

Table 3. Logistic Regression Test and Moderated Regression Analysis

Variable	Coefficient	Std. Error	z-Ststistic	Prob
C	0.186241	0.208677	0.892484	0.3721
ETR	0.232668	0.650217	0.357831	0.7205
RA	0.045244	0.531553	0.085116	0.9322
ETR_RA	0.485635	1.914425	0.253671	0.7997

Source: Data processing using eviews 12.

Hasil pengujian terhadap koefisien regresi (tabel 6) menghasilkan model logistik berikut ini:

$$\text{Ln}\frac{AS}{1-AS}=0{,}186241+0{,}232668ETR+0{,}045244AR+0{,}48563ETR*AR+\varepsilon \quad \dots\dots\dots\dots\dots\dots\dots\dots (3)$$

Table 4. Odd Ratio

Variable	Coefficient	(expβ)
C	0,186241	1,204712561
ETR	0,232668	1,261962438
AR	0,045244	1,046283122
ETR_AR	0,485635	1,625206687

Source: Data processing using eviews 12.

The interpretation of the results of logistic regression was carried out using the odds ratio (expβ), which is the exponential value of the logistic regression coefficient (β), which shows the magnitude of the change in the odds of an event due to changes in independent variables (Uberti, 2022). The odds ratio in this study measures how much the impact of the increase will affect the dependent variable if there is 1 chance of an independent variable. From the test results in the table can be interpreted as follows:

ETR has a regression coefficient of 0.23 and an odds ratio value of 1.26 which means that every 1 unit increase in ETR will provide an increase of 1.26 times in the auditor's decision to continue its engagement with the audited company assuming other variable conditions are constant. The auditor's reputation has a regression coefficient of 0.045 and an odds ratio value of 1.046 which means that every 1 unit increase in the auditor's reputation will provide an increase of 1.046 times in the auditor's decision to continue his engagement with the audited company assuming that other variable conditions are constant. The interaction variable between ETR and the auditor's reputation has a regression coefficient of 0.485 and an odds ratio value of 1.625 which means that every 1 unit increase in the interaction variable between ETR and the auditor's reputation will provide an increase of 1.625 times in the auditor's decision to continue his engagement with the audited company assuming that the conditions of other variables are constant.

Table 5. Statistics Z Test

Variable	Coefficient	Std. Error	z-Statistic	Prob
C	0.186241	0.208677	0.892484	0.3721
ETR	0.232668	0.650217	0.357831	0.7205
AR	0.045244	0.531553	0.085116	0.9322
ETR_AR	0.485635	1.914425	0.253671	0.7997

Source: Data processing using eviews 12.

Hypothesis testing was carried out to see the influence that occurred between variables. The results of the logistic regression test test (table 7) of the tax aggressiveness variable proxied with ETR showed that the Z-statistic of 0.357831 which was smaller than Z of table $Z_{0.95} = 1.65$ with a significance level of 0.7205 which was greater than 0.05 (α = 5%). These findings indicate that although the direction of the relationship between tax aggressiveness and the likelihood of auditor change is in line with the theory (shown by a positive regression coefficient), the relationship is statistically strong enough to be proven at the level of significance established in the study. Based on these results, it was concluded that the variable tax aggressiveness had a negative effect on the switching auditor so that H_1 was rejected.

The results of the study showed that tax aggressiveness did not have a significant effect on auditor switching, although the regression coefficient showed a positive relationship direction indicating that auditor switching decisions were a more complex phenomenon than the assumptions put forward in the previous study. Auditor switching is a multidimensional decision that is influenced by various factors, both derived from the characteristics of the company and the characteristics of the auditor. In practice, auditors not only consider the level of tax aggressiveness as an indicator of audit risk, but also evaluate various other factors such as the effectiveness of the internal control system, the quality of corporate governance, the level of complexity of transactions, the overall risk of litigation, as well as the professional relationships that have been established with the client.

The findings of Putri & Wulandari, (2023) show that the decision of the switching auditor is also determined by the company's financial condition and the auditor's opinion. Companies that are experiencing financial difficulties tend to consider changing auditors to acquire auditors at a more affordable cost or to reduce the uncertainty that arises due to financial conditions and unfavourable audit opinions. In addition, companies that experience financial distress have more potential to obtain audit opinions other than reasonable without exception, so the combination of these two conditions can encourage auditor switching. In addition, Reschiwati & Muthia, (2023) prove that firms that perform auditor switching more use large public accounting firms, which shows that the characteristics of public accounting firms are one of the important considerations in auditor replacement decisions. Therefore, tax aggressiveness is not always the main determinant in the decision to accept or continue an audit engagement.

The findings of this study can be understood through the lens of agency theory, namely that the conflict between management as an agent and the owner of the company as a principal is generally the basis of the relationship between management strategies (such as tax aggressiveness) and the response of external parties such as auditors. Agency theory explains that tax aggressiveness reflects a mismatch of objectives between management who wants to minimize the tax burden and principals who want transparency and tax compliance, so it is generally associated with increased audit risk and auditor turnover decisions. The tax aggressiveness coefficient indicates a positive direction towards auditor switching, but does not reach statistical significance, indicating that the anticipated agency conflict is not strong enough or inconsistent enough to trigger auditor turnover in the sample within the study period. This can be due to a variety of factors, such as the role of other internal oversight mechanisms that mitigate conflicts, or a strong ownership structure so that auditor replacement decisions are not solely influenced by managerial tax strategies.

In addition, this finding can be explained by the existence of a tax supervision mechanism carried out by the Directorate General of Taxes through a compliance check and taxpayer risk analysis system. This supervision encourages companies to strengthen tax control mechanisms so that risks arising from tax management activities can be managed more effectively. Therefore, tax aggressiveness is not always perceived as an audit risk high enough to encourage auditors to stop or not continue the audit engagement, especially if the company is still able to demonstrate compliance and adequate tax governance (Arifuddin, 2023; Blaufus et al., 2023). Companies that experience financial constraints tend to be aggressive in taxes (Fitriana & Aisyah, 2021).

Companies that experience financial pressure tend to retain existing public accounting firms because the change of auditors has the potential to incur additional costs, such as transition costs, the learning process of new auditors, and negotiation of audit fees. Therefore, companies prefer to maintain relationships with auditors who have understood the company's business characteristics and reporting systems in order to avoid increasing audit costs and maintain the efficiency of the audit process (Deliana et al., 2025; Jap & Mustika, 2025).

Theoretically, tax aggressiveness reflects management's efforts to reduce the tax burden through an aggressive tax planning strategy. This aggressiveness is often associated with increased litigation risk, reputational risk, and potential conflicts between management and auditors-factors that previous research has suggested may prompt auditors to consider switching or resigning from audit assignments. However, recent empirical results show that this influence is not always consistent or statistically strong enough in the context of switching auditors (Miswaty et al., 2021). Industry context, company size, and corporate governance structure may also play a role in determining auditor replacement decisions, so tax aggressiveness itself is not a dominant factor in such decisions in many contemporary studies. Thus, although the direction of the relationship is consistent with the agency's theory that tax aggressiveness has the potential to increase audit risk, empirical analysis shows that not all companies or auditors respond to tax aggressiveness by conducting auditor switching (Miswaty et al., 2021).

In addition, the period used in this study is from 2020 to 2022, which is partly the year of the Covid-19 pandemic. During the Covid-19 pandemic, the Indonesian government issued various tax intention policies on companies. This results in inconsistencies in the company's income tax rate which will affect the effective tax rate ratio. The results of this study are in line with the research of Icih et al., (2025) which showed that the results of tax aggressiveness had no effect on switching auditors. This research is not in line with the research results of Fitria & Aeni, (2025) dan Herusetya & Natalie, (2021) which showed that tax aggressiveness significantly has a positive effect on switching auditors.

Table 7 shows that the z-statistical value of the ETR_AR variable (tax aggressiveness*auditor reputation) is 0.253671 which is smaller than z of table $Z_{0.95} = 1.65$ with a significance level of 0.7997 which is greater than 0.05 (α= 5%). Based on these results, the auditor's reputation could not moderate the influence of tax aggressiveness on the switching auditor, so it was concluded that H_2 was rejected. The test results showed that the auditor's reputation variable was not able to moderate the influence of tax aggressiveness on auditor switching. The auditor's reputation does not succeed in strengthening or weakening the relationship between tax aggressiveness and auditor switching. This shows that both auditors affiliated with the big four and non-big four public accounting firms do not make the level of corporate tax aggressiveness a factor that increases audit risk, especially in influencing the auditor's decision not to continue their engagement with the company. This is because, both auditors affiliated with big four public accounting firms or not affiliated with big four public accounting firms in assessing audit risk not only focus on the level of tax aggressiveness based on the effective tax rate ratio, but also look at audit risks in terms of control risks and inherent risks. Therefore, the auditor assumes that even though the company has a high tax aggressiveness ratio, the auditor can still continue its engagement.

The insignificance of the influence of the auditor's reputation as a moderation variable further strengthens the argument that auditors affiliated with big four and non-big four public accounting firms have the same professional obligations in applying audit standards. Thus, the auditor's reputation does not automatically cause the auditor to be more sensitive to the aggressive practices of corporate taxation. These findings suggest that switching auditor decisions are more influenced by a professional assessment of overall audit risk than simply considering the auditor's reputation or the level of corporate tax aggressiveness. The decision to replace auditors is more influenced by operational and corporate governance factors as well as the characteristics of public accounting firms directly (Putri & Wulandari, 2023; Reschiwati & Muthia, 2023) rather than the interaction between tax aggressiveness and auditor reputation.

According to agency theory, conflicts of interest between principals (shareholders) and agents (management) give rise to information asymmetry that encourages the emergence of opportunistic behaviour, including the practice of tax aggressiveness. To reduce such conflicts, companies use supervisory mechanisms such as external audits to increase the credibility of financial statements and limit opportunistic actions of management (Alkausar et al., 2023; Utaminingsih et al., 2022). However, the inability of auditor reputation as a moderation variable in this study indicates that auditor reputation has not been able to change the relationship between tax aggressiveness and auditor switching. These findings suggest that a company's decision to retain or replace auditors is likely to be influenced not only by the auditor's reputation, but also by considerations of the efficiency of the working relationship that has been established, switching costs, as well as corporate governance mechanisms and internal controls that are more dominant in managing agency risk. Previous research has also shown that factors such as corporate governance, internal controls, and the historical relationship between auditors and clients can determine switching auditor decisions more than auditor characteristics alone (Blaufus et al., 2023; Jap & Mustika, 2025).

One potential reason is that tax aggressiveness as a client's behaviour may not be the dominant factor in switching auditors' considerations when compared to other, more determinant factors, such as regulatory pressures, financial conditions, or management's operational preferences. When the auditor's reputation is not strong enough to suppress management's concerns regarding the risk of tax aggressiveness, then reputation moderation has not proven to be significant in this context. Relevant research shows that auditor reputation moderation of the relationship between certain audit variables and switching auditor decisions is often contextual and not always significant, depending on the independent variables analysed. For example, in studies related to auditor reputation that were examined as a moderation variable for various variables of auditor switching, it was found that auditor reputation could not always moderate the relationship between a number of independent variables and auditor switching in many contexts of empirical audit research (Ary et al., 2024).

In addition, these findings are consistent with the literature showing that auditor reputation may have a weaker or less significant effect on certain relationships, especially when the underlying factors influencing auditor switching decisions stem from stronger company characteristics or management strategic preferences than auditors' perception of reputation. In some other empirical studies, auditor reputation moderated only part of the relationship (e.g., between audit fees and auditor switching), but failed to be a significant moderator for other relationships such as financial distress or other specific variables (Saktiawan et al., 2024).

The findings of this study provide implications for the development of agency theory in the context of auditing. Agency theory explains that conflicts of interest between management as agents and shareholders as principals encourage management to take opportunistic actions, including tax aggressiveness, which is expected to increase audit risk and encourage auditor switching. However, the results of this study show that this mechanism does not completely occur in the companies that are the research sample. Thus, the results indicate that the relationship between tax aggressiveness and auditor switching is conditional and influenced by other factors outside of agency conflicts, such as corporate governance mechanisms, regulatory environment, the effectiveness of tax authority supervision, and auditor professionalism.

In addition, the study expands the literature on auditor switching by showing that auditor reputation does not serve as a moderation mechanism in the relationship between tax aggressiveness and auditor switching. This finding provides a new perspective that auditor reputation is not a boundary condition that determines the strength or weakness of the influence of tax aggressiveness on auditor replacement decisions. In contrast, auditors tend to conduct a thorough risk assessment based on various dimensions of audit risk rather than focusing solely on tax aggressiveness indicators.

Therefore, this study enriches the auditing literature by showing that switching auditor decisions can not only be explained through the perspective of agency theory, but also need to consider the influence of institutional factors and the regulatory environment. These findings open up opportunities for future research to integrate agency theory with the perspective of corporate governance or institutional theory in order to provide a more comprehensive explanation of the determinants of auditor switching.

This research provides three main contributions. First, this study enriches the literature on switching auditors by providing empirical evidence that tax aggressiveness is not the main determinant of switching auditors in companies listed on the Indonesia Stock Exchange. Second, this study shows that auditor reputation does not play a role as a moderation variable in the relationship between tax aggressiveness and auditor switching, thus expanding understanding of the limits of the application of agency theory in explaining auditor switching decisions. Third, this study provides evidence that institutional factors and the regulatory environment may have a more dominant role than tax aggressiveness in influencing auditor switching decisions in the context of developing countries.

CONCLUSION

This study aims to examine the influence of tax aggressiveness on switching auditors with auditor reputation as a moderation variable in companies listed on the Indonesia Stock Exchange for the 2020-2022 period. The results of the study showed that tax aggressiveness did not have a significant effect on switching auditors. In addition, the auditor's reputation is also not able to moderate the relationship. These findings suggest that switching auditor decisions are not solely influenced by the level of tax aggressiveness or the auditor's reputation, but are also influenced by various other factors related to the characteristics of the company, the regulatory environment, and the auditor's professional considerations. Theoretically, this study enriches the auditing literature by showing that agency theory has not been able to fully explain the relationship between tax aggressiveness and auditor switching. The results indicate that agency conflicts reflected through tax aggressiveness do not automatically encourage auditor turnover, so integration with other perspectives, such as corporate governance and institutional factors, is needed. In practical terms, this study provides input to companies and auditors that auditor switching decisions should be based on a comprehensive audit risk assessment, not just on the level of tax aggressiveness or auditor reputation. This research has several limitations. First, the measurement of tax aggressiveness only uses the effective tax rate so that it does not fully represent various forms of tax aggressiveness practices that can be measured using other proxies such as book-tax differences or cash effective tax rates. Second, the study only used the auditor's reputation as a moderation variable so that it did not consider other factors that have the potential to affect switching auditors, such as financial distress, audit fees, the quality of corporate governance, and the characteristics of the board of commissioners. Third, the research period was limited to 2020-2022, which was partly during the Covid-19 pandemic, so the results of the research were likely influenced by the conditions of tax regulations and fiscal incentive policies in that period. Therefore, generalization of research results needs to be done carefully. Further research is suggested to use more diverse proxies of tax aggressiveness in order to be able to capture the various dimensions of corporate tax avoidance practices. In addition, the next research can expand the observation period after the Covid-19 pandemic and include variables such as audit fees, financial distress, corporate governance, audit tenure, and audit quality to gain a more comprehensive understanding of the determinants of auditor switching. The use of a longitudinal approach or mixed methods also has the potential to provide a deeper explanation of the decision-making process of switching auditors.

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