An Empirical Model of Audit Quality: The Contribution of Auditor Switching, Audit Capacity Stress, and Audit Delay

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Abstract

This study aims to determine whether Auditor Switching, Audit Capacity Stress, and Audit Delay can affect Audit Quality in Consumer Cyclicals sector companies. The population of this study is Consumer Cyclicals sector companies listed on the Indonesia Stock Exchange (IDX) during the 2023-2025 period. The research sample consisted of 125 companies selected using a purposive sampling method. This study obtained a total of 375 observational data during the 2023-2025 period. Data were analyzed using logistic regression with the help of STATA software. The results show that Auditor Switching and Audit Delay have no effect on Audit Quality. Meanwhile, Audit Capacity Stress has a negative effect on Audit Quality.

Keywords: *Auditor Switching, Audit Delay, Audit Capacity Stress, Audit Quality*

Model Empiris Kualitas Audit: Kontribusi *Auditor Switching, Audit Capacity Stress*, Dan *Audit Delay*

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Abstrak

Penelitian ini bertujuan untuk mengetahui apakah *Auditor Switching, Audit Capacity Stress,* dan *Audit Delay* mampu memengaruhi Kualitas Audit pada perusahaan sektor *Consumer Cyclicals*. Populasi penelitian ini adalah perusahaan sektor *Consumer Cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2023-2025. Sampel penelitian terdiri dari 125 perusahaan yang dipilih menggunakan metode purposive sampling. Penelitian ini memperoleh total 375 data observasi selama periode 2023-2025. Data dianalisis menggunakan regresi logistik dengan bantuan perangkat lunak STATA. Hasil penelitian menunjukkan bahwa *Auditor Switching* dan *Audit Delay* tidak berpengaruh terhadap Kualitas Audit. Sementara itu, *Audit Capacity Stress* berpengaruh negatif terhadap Kualitas Audit.

Kata Kunci: *Auditor Switching, Audit Delay, Audit Capacity Stress,* Kualitas Audit.