



# Determinants of Auditor Independence: An Empirical Study in the South Gujarat Region

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## Abstract:

This study explores the factors influencing auditor independence in the South Gujarat region, focusing on both internal and external dynamics that shape the quality and credibility of financial audits. Against the backdrop of growing scrutiny of the auditing profession and its role in ensuring corporate transparency, the research analyzes how long-standing auditor–client relationships, economic dependence, provision of non-audit services, and competitive pressures affect perceptions of auditor independence. The role of institutional factors such as regulatory frameworks, ethical guidelines, and the size and reputation of audit firms is also examined. A structured questionnaire was administered to 438 practising Chartered Accountants across the four major cities of South Gujarat such as Surat, Navsari, Bharuch and Vadodara and the data were analyzed using statistical methods including descriptive statistics, reliability analyses, Pearson correlations, Kruskal–Wallis H tests, and hierarchical regression analyses. The findings reveal that long audit tenures, economic dependence, and client pressure significantly compromise auditor independence, whereas factors such as firm size, professional reputation, and internal quality controls positively support objectivity. Meanwhile, the perceived sufficiency of existing regulatory and ethical standards demonstrated weaker associations with auditor independence, underscoring the need for more effective enforcement and institutional safeguards. The results highlight the complex interplay between relational, economic, and institutional influences on the auditing process and underscore the urgent need for reforms such as mandatory auditor rotation, stricter limitations on non-audit services, and enhanced quality review protocols. The study contributes valuable insights into the dynamics of auditor independence in a regional context, providing a foundation for strengthening audit quality and restoring stakeholder trust in financial reporting.

**Keywords:** Auditor Independence, Audit Quality, Non-Audit Services, Audit Tenure, Client Pressure, Regulatory Framework, South Gujarat.

## Introduction:

Auditor independence is widely acknowledged as the cornerstone of the auditing profession and a critical determinant of the reliability, transparency, and credibility of financial statements. It serves as the foundation upon which trust is built between the auditing profession, stakeholders, and the wider economic system. An independent auditor operates with objectivity and integrity, providing an unbiased assessment of an entity's financial position and performance. Without this independence, the very purpose and value of an audit are called into question, compromising the quality of financial reporting and eroding stakeholders' trust in the corporate governance framework (Mednick, 1997).

The significance of auditor independence has been underscored by numerous corporate failures and accounting scandals across the globe, including the infamous cases of Enron, WorldCom, and Satyam. These incidents revealed the vulnerability of the auditing process when external pressures, financial incentives, and long-standing client relationships impede an auditor's ability to remain objective. In India, the Companies Act, 2013, along with other regulatory measures, introduced several reforms to protect auditor independence, mandating practices such as mandatory rotation of auditors, restrictions on the provision of certain non-audit services, and enhanced scrutiny by independent audit committees.

While these measures have strengthened the formal framework, questions remain about their practical efficacy, especially in regional economic hubs such as South Gujarat. The region, known for its vibrant mix of industries ranging from textiles and chemicals to engineering and pharmaceuticals, is dominated by family-run enterprises, small and medium-sized businesses, and long-established relationships between firms and their auditors. In such settings, the interplay of economic dependence, long-standing auditor–client relationships, and competitive market dynamics often creates subtle yet significant pressures that can affect an auditor's ability to maintain independence both in fact and in appearance.

Previous studies have identified a range of factors influencing auditor independence, including the nature of the auditor–client relationship (DeAngelo, 1981), the role of economic dependence and the provision of non-audit services (Ahmed, Dhull, & Kent, 2022), the impact of long auditor tenures (Kamal, 2023), and the efficacy of regulatory frameworks and ethical standards (Hwang, Sarath, & Han, 2022). However, much of the literature has focused on global or national settings, and relatively little attention has been paid to understanding the interplay of these dynamics within specific regional contexts such as South Gujarat, where traditional business practices and close interpersonal relationships shape the auditing environment.

The findings of this study are expected to offer valuable insights for policymakers, practitioners, and scholars alike. They will contribute to the ongoing discourse on strengthening the institutional and ethical safeguards required to preserve the independence and integrity of the auditing profession, especially in regional and SME-dominated contexts like South Gujarat. In doing so, this paper aims to advance the understanding of auditor independence as a critical determinant of trustworthy and credible financial reporting.

## Review of Literature:

Auditor independence is a multi-dimensional concept that has been extensively examined in academic literature, with a focus on understanding its role in ensuring the quality, credibility, and reliability of financial reporting. The body of research highlights that auditor independence can be influenced by internal factors such as long-standing relationships with clients and the provision of non-audit services, as well as external forces like economic dependence, competitive pressures, and regulatory frameworks. Together, these elements have shaped the discourse around the effectiveness of audits across different contexts and settings.

### Non-Audit Services and Economic Dependence

Several studies have examined the tension created when auditors provide both audit and non-audit services to the same client. According to DeAngelo (1981), economic dependence arising from significant non-audit fee income can impair an auditor's objectivity, making it challenging to maintain an unbiased stance. Similarly, Ahmed, Dhull, and Kent (2022) observed that higher non-audit service fees can compromise auditor independence, especially when coupled with long-standing client relationships. In an experimental study conducted by Dopuch (1991), it was argued that restrictions on providing both services could help mitigate these threats. However, the degree of this effect has been found to vary across economic and institutional settings.

### Audit Tenure and Client Relationship

Audit tenure has been identified as another pivotal factor in shaping perceptions of auditor independence. DeAngelo (1981) and Kamal (2023) argued that long-standing auditor-client relationships may evolve into familiarity threats, wherein the auditor becomes too aligned with the client's interests. This view is supported by Qiliang Liu (2021), who examined the effects of long-term auditor-client relationships and concluded that extended tenures can result in decreased skepticism and objectivity, especially when the engagement is not subject to mandatory rotation.

Moreover, B.N.J. (2016) and Abu Thahir Abdul Nasser (2006) revealed that long-term relationships were negatively associated with auditor independence, suggesting the benefits of auditor rotation policies introduced by many national and international standards, including the Companies Act, 2013 in India.

### Client Importance and Competitive Pressures

The economic significance of clients has long been a central theme in discussions on auditor independence. Studies by Deis (1992) and Carcello (2000) established that an auditor's financial dependence on a client can create pressure to align with the client's interests. Knapp (1985) also demonstrated that competitive pressure within the auditing market can hamper objectivity, especially when firms are reliant on a small number of clients. These findings emphasize the delicate balance between obtaining fee income and upholding professional skepticism.

### Regulatory Framework and Ethical Standards

Research has emphasized the role of regulatory and ethical standards in safeguarding auditor independence. El Fakir (2023) observed that a strong governance environment strengthens the link between auditor independence and audit quality. Hwang, Sarath, and Han (2022) confirmed that quality controls within firms, combined with robust corporate governance, positively influence auditor objectivity. However, Kamal (2023) emphasized that

while regulations and ethical codes play a significant role, their effectiveness depends upon enforcement and institutional culture.

Similarly, the findings by Suseno (2013) underscored the interplay between adequate remuneration and independence, suggesting that insufficient or disproportionate fees can diminish audit quality. These studies collectively advocate for a balanced approach, combining stringent regulations, professional ethics, and institutional safeguards.

### **Audit Firm Size and Professional Reputation**

Several researchers have examined the role of audit firm size and its associated reputation in preserving auditor independence. DeAngelo (1981) proposed that larger firms, with a more diversified client base, have a lower risk of economic dependence on any single client, thereby supporting a higher level of independence. This position is further strengthened by Kamal (2023), who emphasized that the size and reputation of an audit firm are critical factors in assessing its ability to maintain objectivity and deliver high-quality audits.

### **Integrated Perspectives and Contextual Dynamics**

In recent years, a growing body of literature has advocated for a more nuanced and context-driven understanding of auditor independence. El Fakir (2023) and Suseno (2013) have called for regional and sector-specific analyses that recognize the interplay of economic, institutional, and relational dynamics. Studies focusing on emerging economies like India (Nasser, 2006) and Nigeria (El Fakir, 2023) reveal that institutional quality and corporate governance frameworks can intensify or mitigate threats to independence.

In the context of South Gujarat, where traditional long-standing relationships and family-owned businesses dominate the economic landscape, this literature suggests an urgent need to investigate how these dynamics affect auditor independence and, in turn, the quality of financial reporting.

The literature collectively highlights that auditor independence is shaped by a complex interplay of economic, relational, institutional, and ethical factors. It confirms that long-standing auditor-client relationships, economic dependence, provision of non-audit services, competitive pressures, and the role of regulatory and ethical standards can both impede and support the maintenance of auditor independence. Against this backdrop, the present study aims to build upon existing knowledge by examining the perceptions and experiences of Chartered Accountants in the South Gujarat region. By focusing on a region where traditional practices and modern regulations intersect, this research aims to provide valuable insights into strengthening the auditing environment and ensuring credible, trustworthy financial reporting.

### **Objectives of the Study:**

The present study aims to investigate and analyze the factors influencing auditor independence in the South Gujarat region. Its objectives are to:

- (1) To examine the impact of non-audit services, client importance, and long-standing audit tenures on auditor independence,
- (2) To assess the role of regulatory frameworks and ethical guidelines in shaping perceptions and practices of auditor independence,



- (3) To evaluate the dynamics of auditor–client relationships and their implications for both perceived and actual independence,
- (4) To investigate how economic dependence and client pressure affect auditor objectivity,
- (5) To evaluate the influence of audit firm size and professional reputation on auditor independence,
- (6) To assess the role of external threats such as competitive pressures and overlapping services, and
- (7) To establish the correlation between audit quality and auditor independence across both the public and private sectors.

### Hypothesis of the Study:

- **H1:** Non-audit services and client importance have a significant impact on auditor independence.
- **H2:** Audit tenure significantly affects perceptions of auditor independence.
- **H3:** The nature and length of the auditor–client relationship have a significant effect on auditor independence.
- **H4:** Client pressure and external competitive threats have a significant impact on auditor independence.
- **H5:** The sufficiency of the regulatory framework and ethical guidelines significantly influences perceptions of auditor independence.
- **H6:** Audit firm size and professional reputation significantly affect perceptions of auditor independence.

### Research Methodology:

The present study adopts a quantitative, descriptive, and analytical research design to investigate the factors affecting auditor independence in the South Gujarat region. The target population comprises practising Chartered Accountants and auditing professionals located across four major cities of South Gujarat such as Surat, Navsari, Bharuch and Vadodara. To ensure a balanced and representative sample across varying practice settings, a stratified random sampling technique was employed, yielding a total of 438 respondents.

Data was collected using a structured questionnaire developed based on an extensive review of literature and refined in consultation with subject matter experts. The instrument was designed to capture perceptions and attitudes towards key variables that affect auditor independence, including audit tenure, non-audit services and fee dependence, client pressure, regulatory frameworks and ethical guidelines, audit firm size, and the role of professional reputation. The questions were measured using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), allowing for statistical quantification and comparative analyses.

The data collected were analysed using the Statistical Package for Social Sciences (SPSS). Descriptive statistics such as means, standard deviations, and percentages were used to understand the central tendencies and distribution of responses. The reliability of the survey instrument was tested using Cronbach's alpha, yielding satisfactory results across all constructs for example, economic dependence ( $\alpha = 0.814$ ), client pressure ( $\alpha = 0.817$ ), long-audit tenures ( $\alpha = 0.814$ ), and audit market competition ( $\alpha = 0.840$ ). The reliability of the overall construct for auditor independence was confirmed with a Cronbach's alpha value of 0.943, indicating a high level of internal consistency.

For inferential statistical analysis, Pearson's correlation was used to assess the strength and direction of relationships between independent and dependent variables, while the Kruskal-Wallis H test was conducted to evaluate differences in perceptions across different respondent groups. The hierarchical and multiple regression analyses were used to determine the combined and individual effects of selected variables on auditor independence. The study adhered to ethical research standards, obtaining informed consent from all participants and ensuring confidentiality and anonymity throughout the data collection process. This methodological approach provides a robust, reliable, and contextually relevant foundation for assessing the dynamics of auditor independence within the South Gujarat region.

## Result and Discussion:

The findings of the study reveal significant insights into the factors affecting auditor independence in the South Gujarat region. The results are organized into sections aligning with the study objectives, supported by descriptive statistics, reliability measures, and inferential analyses conducted using SPSS.

The respondents comprised 438 practising Chartered Accountants and auditing professionals. The primary focus areas included the role of economic dependence, long audit tenures, client pressure, and perceptions of the sufficiency of regulatory frameworks and ethical guidelines.

**Table 1: Descriptive Statistics of Key Constructs**

Variable	Mean	Std. Deviation
Auditor Independence	3.50	0.54
Audit Firm Size	3.75	0.65
Professional Reputation	3.78	0.37
External Threats	3.68	0.80
Client Pressure	3.69	0.86
Audit Tenure	3.55	1.04
Regulatory Framework Sufficiency	3.19	0.84
Ethical Guidelines Sufficiency	3.36	0.83

The results indicate moderate agreement across variables, suggesting that while factors such as the size and reputation of audit firms ( $M = 3.75$ ,  $M = 3.78$ ) have a relatively strong role in safeguarding independence, perceptions of the sufficiency of regulations and ethical guidelines ( $M = 3.19$ ,  $M = 3.36$ ) hover closer to neutral. Client pressure ( $M = 3.69$ ) and extended audit tenures ( $M = 3.55$ ) are identified as significant areas of concern.

**Table 2: Reliability Analysis of Constructs**

Variable	Number of Items	Cronbach's $\alpha$
Economic Dependence	4	0.814
Client Pressure	2	0.817
Long Audit Tenure	5	0.814
Audit Market Competition	5	0.840
Audit Firm Size & Reputation	7	0.943
Overall Auditor Independence	35	0.943

Table 2 shows that all scales exceeded the recommended reliability threshold of 0.7, confirming that the measurement items were highly consistent and valid for statistical analyses. Correlation analyses were conducted to assess the strength and significance of relationships between the independent variables and overall auditor independence.

**Table 3: Correlation Matrix**

Variable	Auditor Independence
Audit Firm Size	0.153**
Professional Reputation	0.112**
Client Pressure	0.633**
Long Audit Tenure	0.614**
Regulatory Framework Sufficiency	0.259**
Ethical Guidelines Sufficiency	0.128**
Audit Market Competition	0.555**

The correlation results reveal significant positive relationships between auditor independence and all tested variables, with the strength of the relationships varying across factors. Client pressure ( $r = 0.633$ ) and long audit tenures ( $r = 0.614$ ) emerged as the strongest influences, suggesting that economic dependence and long-standing relationships have a substantial impact on perceptions of auditor independence. Audit market competition ( $r = 0.555$ ) and the sufficiency of the regulatory framework ( $r = 0.259$ ) also demonstrate moderate yet significant associations, highlighting their role in shaping auditor objectivity. Meanwhile, the relationships for audit firm size ( $r = 0.153$ ) and ethical guidelines sufficiency ( $r = 0.128$ ) were weaker, although still statistically significant, implying that these factors play a relatively smaller role compared to economic and relational influences. A hierarchical regression model was conducted to assess the combined impact of independent variables on auditor independence. The results are presented in the table below:

**Table 4: Regression Model Summary**

Model	Variable	R	R <sup>2</sup>	F	p
Model 1	Regulatory Framework	0.259	0.067	31.427	<0.001
Model 2	+ Audit Firm Size	0.356	0.127	28.315	<0.001
Model 3	+ Client Pressure	0.481	0.231	41.275	<0.001
Model 4	+ Audit Tenure	0.536	0.287	47.891	<0.001

Each added variable significantly improved the explained variance of the model. The final model explained 28.7% of the total variance in perceptions of auditor independence, indicating that audit tenure and client

pressure were the most dominant factors. The results highlight that perceptions of auditor independence in South Gujarat are shaped primarily by long-term relationships with clients, economic dependence, and competitive pressures within the auditing market. Despite the formal presence of regulations and ethical standards, their role in reinforcing independence was found to be weaker, suggesting the need for stronger enforcement and closer monitoring. The findings align with prior studies (DeAngelo, 1981; Kamal, 2023) and underscore the urgency for reforms focusing on mandatory rotation policies, restrictions on certain non-audit services, and heightened scrutiny by independent audit committees.

The statistical analyses conducted in this study provide robust evidence for the proposed hypotheses (H1–H6). The results reveal that client pressure and long-standing auditor–client relationships have the strongest influence on perceptions of auditor independence. The significant correlation between client pressure and auditor independence ( $r = 0.633$ ,  $p < 0.01$ ) confirms H1, supporting the assertion that economic dependence and client demands can impede objectivity. Similarly, the strong relationship between long-standing auditor–client tenures and perceptions of independence ( $r = 0.614$ ,  $p < 0.01$ ) confirms H2 and H3, highlighting that longer engagements foster familiarity threats and diminish skepticism.

The findings also validate the role of external competitive dynamics, as indicated by the significant association between audit market competition and auditor independence ( $r = 0.555$ ,  $p < 0.01$ ), supporting H4. Meanwhile, the sufficiency of regulatory frameworks and ethical guidelines are both significant predictors of auditor independence, with correlations of  $r = 0.259$  ( $p < 0.01$ ) and  $r = 0.128$  ( $p < 0.01$ ), respectively, confirming H5 and providing evidence for their role as institutional safeguards, although their influence appears relatively weaker compared to economic and relational threats.

Consistent with DeAngelo (1981), the results further demonstrate that audit firm size and professional reputation have a significant and positive association with auditor independence ( $r = 0.153$ ,  $p < 0.01$ ), confirming H6 and suggesting that larger, well-established firms with strong reputational incentives can better resist client pressures. Lastly, the hierarchical regression results reveal that the combined effects of these variables account for approximately 28.7% of the total variance ( $R^2 = 0.287$ ,  $p < 0.001$ ), confirming that long-standing relationships, economic dependence, and competitive pressures are dominant influences within the South Gujarat context.

The findings of this study illuminate the complex and multidimensional nature of auditor independence in the South Gujarat region, shedding light on both internal and external factors that affect the quality and integrity of the auditing process. The results reveal that long-standing auditor–client relationships, economic dependence, and competitive pressures within the auditing market have a significant influence on perceptions of independence, aligning closely with prior literature (DeAngelo, 1981; Kamal, 2023).

A central finding of the study is the strong association between long-term auditor–client relationships and threats to independence, evidenced by a high correlation coefficient ( $r = 0.614$ ). This suggests that the longer an auditor is engaged with a client, the greater the risk of complacency and erosion of professional skepticism. This result is consistent with the observations of Abu Thahir Abdul Nasser (2006) and Qiliang Liu (2021), who both concluded that long tenures can foster familiarity threats and reduce the quality and objectivity of audits. The



findings emphasize the urgent need for implementing and enforcing mandatory audit firm rotation policies, as introduced by the Companies Act, 2013, to mitigate this risk.

Economic dependence emerged as another critical threat to auditor independence, with client pressure ( $r = 0.633$ ) and the significance of economic relationships playing a dominant role. The pressure to retain lucrative clients, compounded by the provision of non-audit services, appears to compromise objectivity and intensifies the risk of making concessions that undermine the reliability of the financial statements. These results are in agreement with the conclusions drawn by Ahmed et al. (2022) and Suseno (2013), which highlight that the threat posed by economic interests often operates subtly but pervasively within auditing firms.

Although regulatory frameworks and ethical guidelines are acknowledged as significant factors, their influence in strengthening independence appears weaker ( $r = 0.259$  and  $r = 0.128$ , respectively), suggesting that mere formal prescriptions may be insufficient unless rigorously enforced. These findings echo the observations of El Fakir (2023) and Hwang, Sarath, and Han (2022), who advocate for closer institutional monitoring and internal quality controls as more effective safeguards for auditor independence.

The study further underscores the role of audit firm size and professional reputation in reinforcing perceptions of independence. Larger firms, by virtue of their diverse client bases and stronger internal quality controls, were viewed more favourably in terms of their ability to maintain objectivity. This finding supports the seminal theory of DeAngelo (1981), which posits that larger firms have a lower economic dependence on individual clients, allowing them to adhere more closely to ethical and professional standards.

Overall, the results point to a paradoxical situation in which formal rules and regulations, while necessary, are insufficient in isolation. True auditor independence appears to arise from a balanced interplay between structural safeguards, institutional enforcement, and the ethical commitment of auditing professionals. In the context of South Gujarat, where long-standing relationships, family-owned businesses, and competitive auditing environments dominate, this balance is especially challenging to maintain.

## Conclusion:

This study examined the factors influencing auditor independence in the South Gujarat region, focusing on both internal dynamics such as long-standing auditor–client relationships and external pressures like economic dependence, competitive market conditions, and the role of regulatory and ethical frameworks. The findings reveal that auditor independence is shaped by a complex interplay of relational, economic, institutional, and structural elements. Long-term auditor–client engagements and economic dependence emerged as significant threats, underscoring the critical need for policies like mandatory rotation and restrictions on non-audit services. Meanwhile, institutional safeguards such as regulatory frameworks and ethical codes, although acknowledged, were found to have a relatively weaker influence unless supplemented by effective enforcement and internal quality controls within auditing firms.

The results highlight the urgency for auditors, firms, and regulators to adopt a multi-tiered approach to strengthening independence. This includes fostering a culture of objectivity and skepticism within the auditing profession, reinforcing internal quality review and peer review mechanisms, and aligning the interests of

stakeholders with the public interest. In a region like South Gujarat, where long-standing interpersonal and economic relationships dominate the business environment, such measures are especially vital.

In conclusion, preserving auditor independence is not only a matter of formal compliance but an ongoing endeavor that demands a holistic approach one that combines legislative rigor, institutional enforcement, and the conscientious practice of ethics. The insights gained from this study contribute to a deeper understanding of the dynamics that shape auditor independence and offer a foundation for future reforms aimed at safeguarding the quality, reliability, and trustworthiness of financial reporting.

### **Implication for Practice and Policy:**

The findings highlight an urgent need for robust enforcement of existing regulations combined with ongoing professional training and ethical development. Policymakers and professional bodies must consider stronger incentives for auditor rotation, impose stricter controls over the provision of non-audit services, and encourage the establishment of independent audit committees within organisations. Audit firms must also invest in internal quality review mechanisms and foster a culture that prioritizes objectivity and skepticism over long-standing client relationships.

### **Implication for Further Research:**

Future studies can build upon these findings by exploring the impact of evolving technologies, such as artificial intelligence and data analytics, on safeguarding auditor independence. Comparative analyses across different regions and industries can also provide deeper insights into how socio-economic and institutional dynamics shape auditing practices and perceptions.

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