



## Factors influencing auditor independence: A systematic literature review and bibliometric analysis

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### Abstract

This study examines the factors influencing auditor independence through a systematic literature review approach and bibliometric analysis. Data were taken from the Scopus database for the period 2020–2025. A total of 153 articles were analyzed using VOSviewer to identify the relationship between topics and research trends. The results show that audit fees, non-audit services, auditor tenure, auditor rotation, and corporate governance, such as the audit committee and the board of directors, are the main factors that influence auditor independence. New topics such as audit risk and client importance have emerged in the literature. This study provides a comprehensive overview and direction for further auditing and corporate governance research. This study maps the current academic landscape and provides a conceptual and methodological basis for further research and the formulation of audit governance policies.

**Keywords:** Auditor independence, audit fees, non-audit services, auditor tenure, corporate governance, systematic literature review, bibliometric analysis

### Introduction

Auditor independence is one of the main pillars in ensuring audit quality and stakeholder trust in financial reports (Hardies, 2020) <sup>[19]</sup>. Without independence, the resulting audit opinion is susceptible to bias, client pressure, and potential conflicts of interest that can damage the credibility of the audit profession (Porter, 2020) <sup>[30]</sup>. Therefore, factors influencing auditor independence remain a significant focus in the accounting and auditing literature, both nationally and internationally. Several cases of audit failure that have occurred globally, such as the Enron and Wirecard scandals, and local phenomena involving independent auditors in conflicts of interest, show that auditor independence is not only an issue of professional ethics but also has a significant impact on financial stability and public trust. Previous research has shown that various factors, such as the amount of audit fees, the provision of non-audit services (Majid *et al.*, 2022) <sup>[24]</sup>, corporate governance structure, and the length of the auditor-client relationship, can affect auditor independence (Martani *et al.*, 2021) <sup>[25]</sup>. However, findings from various studies often vary and are contextual.

Strong corporate governance practices, audit committee structure, and auditor rotation and tenure policies have also been found to be significant factors that can strengthen or weaken auditor independence (Al-Hamadeen *et al.*, 2021) <sup>[4]</sup>. Research in various countries shows mixed and contradictory findings, depending on each jurisdiction's regulatory context, audit market structure, and ethical culture (Abidin *et al.*, 2020) <sup>[1]</sup>. Therefore, this study aims to

conduct a systematic literature review of recent studies from 2020 to 2025 that discuss factors influencing auditor independence. By utilizing a bibliometric approach and keyword network visualization using VOSviewer, this article is expected to provide a comprehensive overview of research trends, research gaps, and potential future development directions in studying auditor independence.

### Research Methodology

This study uses the Systematic Literature Review (SLR) approach with the help of bibliometric analysis to identify, evaluate, and interpret *all* relevant studies that discuss factors that influence auditor independence. This approach allows researchers to obtain a systematic and structured knowledge mapping of developing research themes over a specific period.

The primary data source in this study comes from the Scopus database, which is widely recognized as one of the largest and most reputable scientific databases. The search strategy was carried out using the following combination of keywords:

("auditor independence" OR "audit independence") and ("audit fee" OR "non-audit services" OR "auditor rotation" OR "auditor tenure")

The search process focused on publications from 2020 to 2025, with the limitations of the selected documents being open access articles (All Open Access), limited to English, and the fields of 'Business, Management and Accounting' and 'Economics, Econometrics, and Finance'.

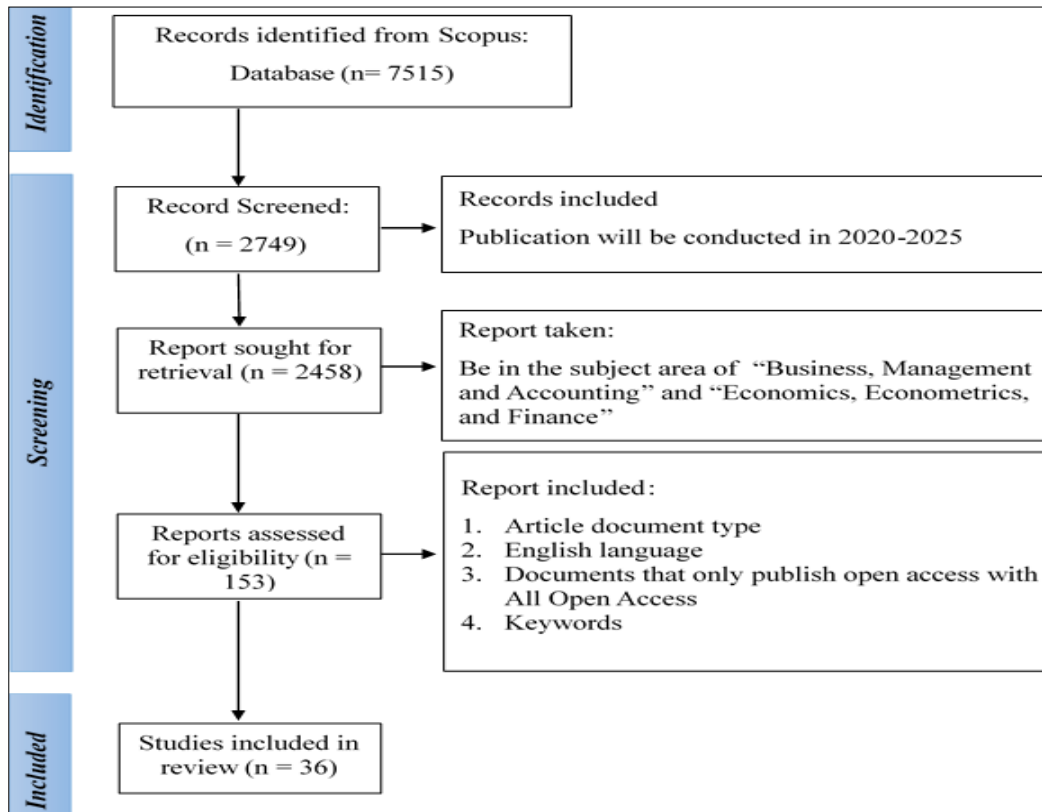


Fig 1: Prisma Flow Diagram

The literature selection process follows the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) flow, starting from the initial identification of 7,515 documents. After screening based on year, document type, subject, language, and access, 153 articles were obtained that met the criteria and were further analyzed. A bibliometric analysis was done using VOSviewer software

to analyze the structure and relationships between research topics. The analysis was carried out on titles, abstracts, and keywords metadata to map keyword co-occurrence relationships, research trends based on time, and topic density (density visualization).

**Results and Analysis**

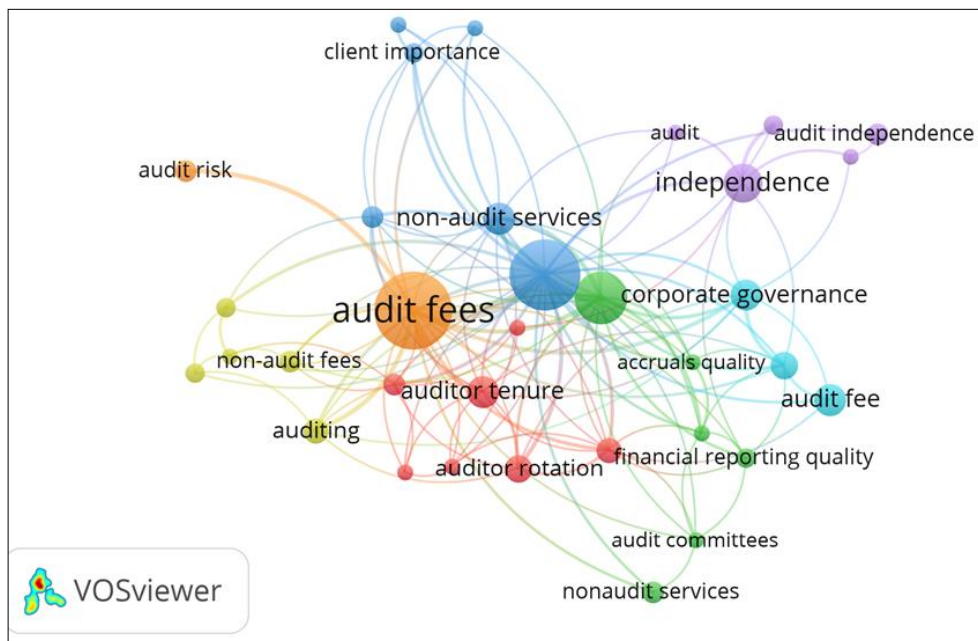


Fig 2: Network Visualization

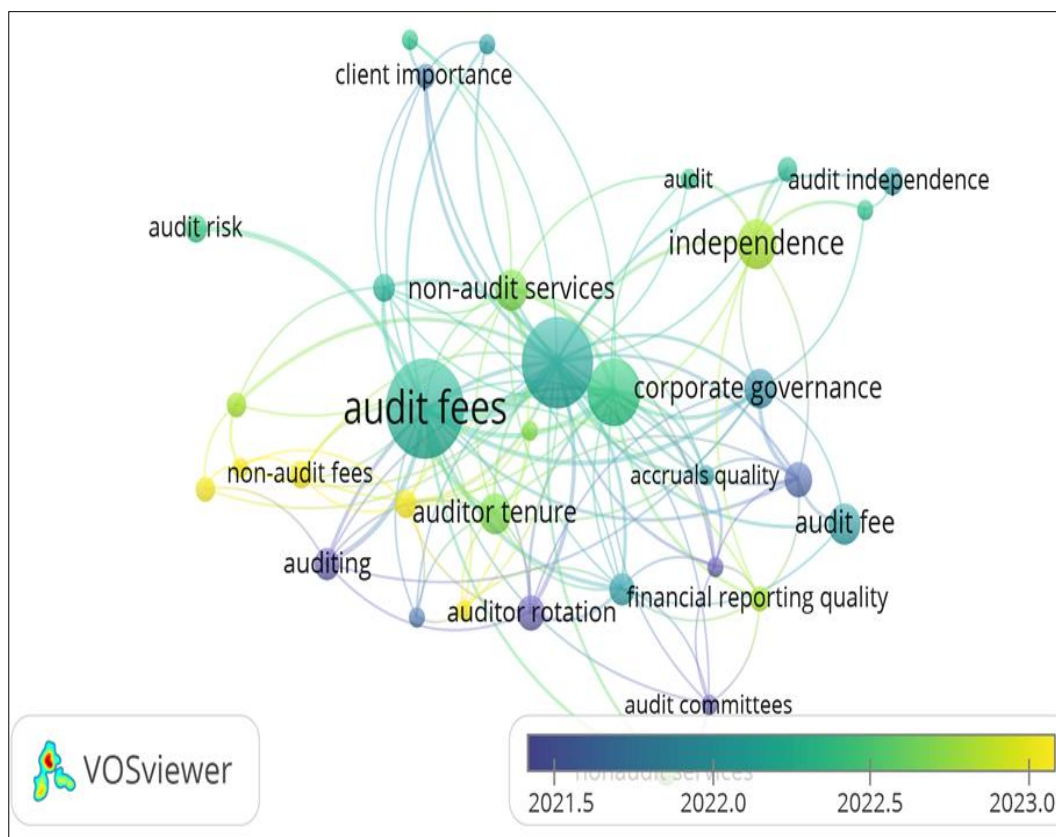
Figure 2. The results of bibliometric analysis using VOSviewer show that several main keywords are often associated with auditor independence. The most dominant keyword is “audit fees”, which appears in the largest node

size, indicating that this topic is most often studied about auditor independence. This indicates that the amount of audit fees is a significant concern when considering the potential for impaired independence. The greater the

auditor’s dependence on the client due to audit fees, the greater the potential for conflict of interest. The keywords “non-audit services” and “auditor tenure” also appear highly frequently and are interconnected. This shows that many studies discuss the influence of non-audit services (additional services besides audit) and the length of auditor assignment (tenure) on auditor independence. Both factors can reduce auditor objectivity due to long-term closeness to clients or financial dependence. Furthermore, “corporate governance” and “audit committees” also appear in the same cluster, indicating attention to the company’s internal oversight mechanism for the audit process. Research in this cluster usually highlights how governance structure, the existence of an audit committee, and the effectiveness of supervision affect the level of auditor independence. A relationship was also found between the

keywords “client importance” and “auditor rotation”, which points to the issue that auditors tend not to be independent when dealing with large, economically important clients or when the auditor’s tenure is too long. Strategies such as auditor rotation or setting limits on non-audit services are one of the efforts to maintain independence in such situations.

This visualization shows that research on auditor independence focuses on several major themes, namely the influence of audit fees, non-audit services, the length of the auditor’s assignment, the role of corporate governance, and the importance of clients to auditors. This map can be used to compile a systematic literature review on factors that influence auditor independence in the 2020–2025-time frame.

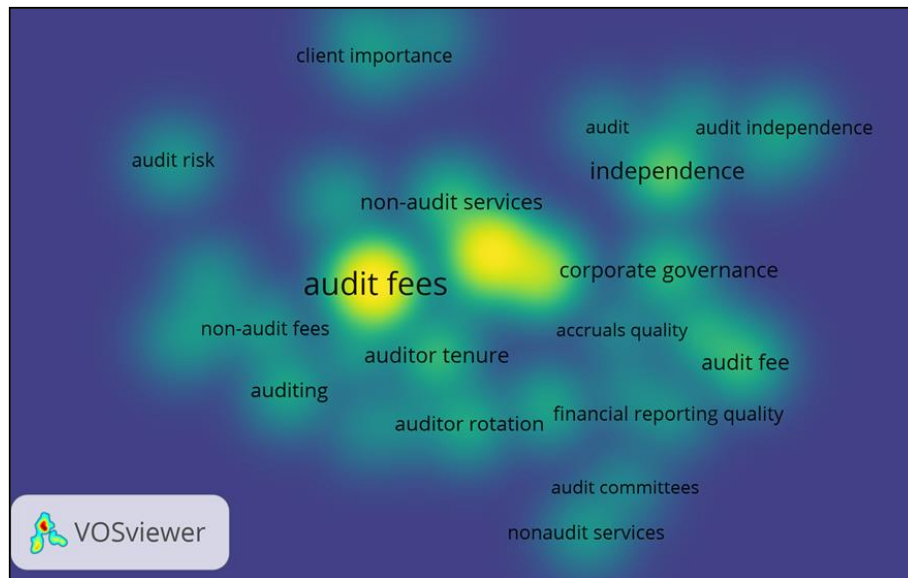


**Fig 3:** Overlay Visualization

Figure 3 displays an overlay visualization of bibliometric mapping, showing the distribution of average publication years for each keyword related to auditor independence. The colors in the graph reflect time: from dark purple (earlier studies, around 2021) to bright yellow (newer studies, closer to 2023). This visualization helps identify recent research trends and topics that have grown in recent years. Keywords such as “non-audit fees”, “auditing”, and “audit fees” appear in bright yellow, indicating that these topics are the primary focus of recent research in 2022–2023. This indicates increasing academic attention to the potential for impaired independence due to non-audit services and the amount of honorarium auditors receive from their clients. Meanwhile, keywords such as “auditor rotation”, “financial reporting quality”, and “audit committees” are darker in color (purple to blue), indicating that discussions on these

topics are more dominant in research conducted around 2021–2022. This can be interpreted as meaning that the focus on aspects of governance and auditor rotation is shifting to other, more contextual or current topics. The keywords “independence”, “audit independence”, and “corporate governance” are in green, indicating that research on these aspects has been consistent throughout the period 2021 to 2022. This means these issues remain a significant concern in academic studies related to auditor independence.

This visualization also shows that the keywords “audit risk” and “client importance” have begun to gain attention in recent years (2022–2023), which could be an opportunity for further research exploration in the context of client pressure on auditor independence.



**Fig 4:** Destiny Visualization

This visualization displays the density of keywords frequently appearing in the auditor independence literature. The colors in this visualization identify the intensity or density of keyword occurrences:

- Bright yellow indicates the most frequently occurring and most connected keywords (hotspots),
- Green indicates medium frequency, and
- Dark blue/purple indicates low frequencies.

Figure 4 shows that the keyword “audit fees” is the most dominant (bright yellow), indicating that the issue of audit fees is the most widely studied topic in the context of auditor independence. In addition, “non-audit services”, “corporate governance”, and “independence” are also keywords with high density levels, indicating that these topics are also frequently discussed and interconnected in academic literature. Other keywords such as “auditor tenure”, “auditor rotation”, and “audit committees” appear in the green to blue area, indicating that these topics are still relevant but not as intensive as the main topic, such as audit fees. Meanwhile, keywords such as “client importance”, “audit risk”, and “audit independence” are in the blue or light green area, indicating that although related, the frequency of discussion is lower than other main topics.

### Discussion

The systematic literature review and bibliometric analysis results show that auditor independence is a complex topic influenced by various interrelated factors. These factors can be classified into three main categories: economic, structural, and governance. This finding is consistently reflected in the visualization of keyword co-occurrence, where “audit fees” and “non-audit services” occupy dominant positions, indicating that both are the main determinants in the literature review on auditor independence.

In the context of the economic relationship between auditors and clients, audit fees are a central concern. Wu *et al.* (2025)<sup>[35]</sup> and Graszitz & Steller (2025)<sup>[17]</sup> Stated that the high dependence of auditors on clients, huge clients that contribute the majority of audit income, can reduce independence, both substantively (in fact) and perceptually (in appearance). This finding is reinforced by Ali *et al.*

(2025) Who identified that auditors who receive high audit fees tend to be more permissive in providing audit opinions? In addition, non-audit services (NAS) are also considered to potentially cause conflicts of interest. Research by Akhor *et al.*, (2023)<sup>[3]</sup> and Friedrich *et al.* (2024)<sup>[15]</sup> Found that NAS has a negative association with the perception of auditor independence. Bibliometric findings also show a close relationship between NAS and audit fees, which suggests an overlap in financial relations between auditors and clients (Carson *et al.*, 2022; Geiger *et al.*, 2022)<sup>[10, 16]</sup>.

On the other hand, structural factors such as auditor tenure and rotation also play an important role. Research by Martani *et al.* (2021)<sup>[25]</sup> and Milian *et al.* (2023)<sup>[26]</sup> shows that auditor assignment periods that are too long risk creating personal closeness that can weaken objectivity. On the other hand, the auditor rotation policy is considered capable of maintaining a professional distance between auditors and clients (Florio, 2024; Salehi *et al.*, 2022)<sup>[14, 33]</sup>. However, short-term rotation also has disadvantages, as found by Azizkhani *et al.* (2021)<sup>[9]</sup> and Mohapatra *et al.* (2021)<sup>[27]</sup> Namely, a decrease in audit quality due to the new auditor’s lack of understanding of the client’s business. In the corporate governance dimension, terms such as corporate governance, audit committee, and financial reporting quality often appear as important keywords. Al-Hamadeen *et al.* (2021)<sup>[4]</sup> and Nehme *et al.* (2020)<sup>[28]</sup> Emphasize the role of an independent audit committee as a crucial oversight mechanism in maintaining the quality of financial reports and the independence of external auditors. This indicates that the company’s internal oversight structure has a significant contribution in creating an audit environment free from management pressure (Harber *et al.*, 2023; Kaituko *et al.*, 2023)<sup>[18, 20]</sup>.

From a temporal perspective, the overlay visualization shows a shift in research focus in the last two years towards issues such as audit risk, client importance, and audit independence. Research by Choi *et al.* (2023)<sup>[11]</sup> and (Nwaeze, 2025)<sup>[29]</sup> Emphasizes the importance of understanding audit risk and client pressure in influencing auditor judgment. Attention to these aspects of risk and interpersonal relationships suggests that studies on independence are beginning to expand in a more contextual and psychological direction (Alhababsah & Alhaj-Ismael, 2023; Sumiyana *et al.*, 2023)<sup>[7, 34]</sup>.

Empirical findings on the influence of auditor independence factors are not universal (Lateef *et al.*, 2021)<sup>[21]</sup>. Significant differences are found between countries, especially between common law and civil law systems. In countries with standard law systems such as the United States and the United Kingdom, auditor independence is relatively better maintained due to litigation pressures, capital market expectations, and strict supervisory structures (Dordzhieva, 2022; Edwards & West, 2021)<sup>[12, 13]</sup>. Conversely, in many developing countries or jurisdictions with civil law systems, weak law enforcement systems and low public accountability can undermine the effectiveness of regulation in maintaining auditor independence (Ahmad *et al.*, 2022; Qi & Yuan, 2023; Quick *et al.*, 2024)<sup>[2, 31, 32]</sup>.

In addition, there is a gap between perception and practice in the field. For example, high audit fees are often assumed to impair auditor independence because they increase economic dependence (Hardies, 2020; Lee & Phua, 2022)<sup>[19, 22]</sup>. However, in practice, high fees may reflect the complexity of audit work and the need for greater resources (Zhang *et al.*, 2025)<sup>[36]</sup>. In this context, the existence of an active and independent audit committee can serve as a mitigating mechanism (Al-Qadasi *et al.*, 2023)<sup>[5]</sup>, maintaining the quality and objectivity of the audit process despite significant economic incentives (Al-Sayani *et al.*, 2020; Mahieux, 2024)<sup>[6, 23]</sup>.

Considering the research results, it can be concluded that auditor independence results from a multidimensional interaction between economic factors, professional relationship structures, institutional pressures, and governance practices. Therefore, a single approach to explaining auditor independence is no longer adequate. Future research needs to adopt a more integrative and contextual model, and consider variables such as national legal systems, organizational culture, capital market pressures, and developments in audit technology such as AI and data analytics. This multi-level approach will allow for a more complete understanding of the dynamics of auditor independence in the ever-changing global business environment.

## Conclusion

This study aims to identify and map the determinants influencing auditor independence through a systematic literature review approach supported by bibliometric analysis. Based on an evaluation of 153 scientific articles published in the period 2020 to 2025, it was found that the issue of auditor independence was predominantly studied about variables such as audit fees, non-audit services, auditor tenure, auditor rotation, and corporate governance dimensions, including the role of the audit committee and board of directors. In addition, more contextual and contemporary issues such as audit risk and client importance also show an increasing trend in the frequency of academic discussion, indicating a shift in the focus of studies towards a more complex and multidimensional direction.

These findings confirm that auditor independence cannot be understood solely as a function of the economic relationship between the auditor and the client. Instead, independence is simultaneously influenced by prevailing regulatory conditions, corporate governance structures, and external pressures stemming from market expectations regarding the quality and objectivity of audit results. The complexity of the relationships between these variables is also greatly

influenced by each country's jurisdictional context and legal system underlying auditing practices.

The results of this study provide strategic implications for various stakeholders. For regulators, these findings can be used to formulate more prescriptive policies, such as setting limits on the provision of non-audit services or implementing a periodic auditor rotation policy. This study encourages re-evaluating internal policies related to independence risk management and auditor assignments for audit firms. Meanwhile, for audit committees, the results of this study emphasize the importance of active supervision of the auditor-management relationship to anticipate potential disruptions to professional independence.

This study has several limitations that need to be considered:

1. Publication time limit: The articles analyzed are limited to 2020–2025, thus not covering the classic literature that is also relevant in forming the theory of auditor independence.
2. Limited database: The data source is only from one database (e.g. Scopus or WoS), which can lead to bias because it does not include articles from other databases such as Google Scholar or DOAJ.
3. Focus on metadata: Bibliometric analysis emphasizes metadata (title, abstract, and keywords), rather than the full content of the article, so the context of the findings may not be explored in depth.

Based on the results and limitations above, several recommendations can be put forward for further research:

1. Quantitative and qualitative approaches: Future research could conduct meta-analyses or further qualitative studies to explore how factors such as client pressure or auditor ethics affect independence in depth.
2. Cross-country comparisons: Comparative studies across developing and developed countries can provide new insights into how institutional and regulatory contexts affect auditor independence.
3. Audit technology inclusion: With the growing use of AI-based auditing and data analytics technologies, it is important to examine how these factors impact auditor independence and objectivity in the digital age.
4. Experimental studies: Experimental methods (e.g. involving auditor participants or accounting students) can test perceptions and behaviors related to independence more objectively.

Research on auditor independence can enrich the academic literature and contribute to better auditing practices and regulatory policy formulation by further exploring these dimensions.

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