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Auditor Independence and Its Influence on Accounting Behavior: A Systematic Literature Review

Wan Fachruddin[1*],Haflah Furqan[2]

[1] Universitas Pembangunan Panca Budi, Indonesia;
[2] Universitas Pendidikan Ganesha, Indonesia
[1*] wanfachruddin@dosen.pancabudi.ac.id, [2]haflahsuluh89@gmail.com

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Abstract

Auditor independence is a fundamental pillar of corporate governance that safeguards the quality of financial reporting and mitigates the risk of reporting manipulation. This study aims to map the latest empirical evidence on the influence of auditor independence on corporate accounting behavior. Adopting a Systematic Literature Review approach guided by the PRISMA reporting framework, this study thoroughly examines 30 reputable scientific articles indexed in the Scopus database, published within the last five years (2021–2026). The search strategy employed the keywords 'auditor independence', 'accounting behavior', 'earnings management', and 'reporting quality' combined with Boolean operators. The main findings indicate that the relationship between auditor independence and accounting behavior is complex; independence does not exert a single linear effect but is strongly shaped by critical mediating and moderating variables, including audit tenure, audit fees, client pressure, firm ethical culture, and auditor gender diversity. This synthesis reveals patterns of consensus and theoretical debate regarding the effectiveness of oversight mechanisms. The article contributes theoretically by enriching the discourse on audit ethics and offers practical guidance for regulators in formulating more adaptive supervisory policies, as well as serving as a strategic reference for auditors seeking to enhance professionalism and objectivity amid the complexities of modern business.

Keywords Auditor independence, accounting behavior, earnings management, PRISMA, systematic literature review.

INTRODUCTION

The auditing profession occupies a highly strategic position as a principal pillar within the corporate governance ecosystem and the global capital market mechanism. As an instrument of private-sector regulation, the role of the independent auditor is to bridge information asymmetry between company management which has full access to internal data and external parties such as investors, creditors, and regulators(Detzen & Gold, 2021) . Market confidence in the integrity of financial statements rests heavily on the assurance that auditors perform their duties objectively, free from the influence of any party, and consistently adhere to professional standards (Al-Adeem, 2022). Without trust in auditor objectivity, investors will struggle to make rational economic decisions, which in turn can increase the cost of capital for firms and hinder market efficiency .

The need for auditor independence has become increasingly urgent following a series of global corporate scandals that shocked the world at the beginning of the millennium, such as the Enron and WorldCom cases involving audit failures by major accounting firms. These events demonstrated that audit failure is not merely a technical matter but rather a reflection of the collapse of the oversight system, triggered by conflicts of interest between auditors and clients The global response to this crisis, most notably the enactment of the Sarbanes-Oxley Act in the United States and a range of governance reforms across various countries, reaffirmed that strengthening auditor independence is non-negotiable for restoring public confidence in the integrity of financial reporting (Tuli et al., 2025). Nevertheless, the challenges confronting auditors today have shifted from mere formal compliance to the more subtle complexity of economic and relational dynamics.

In the contemporary business environment, the primary focus of regulators and academics has turned toward corporate accounting behavior, encompassing practices such as earnings management, reporting aggressiveness, accounting conservatism, and the overall quality of financial reporting. Earnings management, whether accrual-based (Accrual Based Earnings Management – AEM) or in the form of real activities (Real Earnings Management – REM), is often regarded as a latent threat to the quality of financial information. While AEM is more easily detected through accounting standards, REM tends to be more difficult to monitor because it is embedded within operational decisions, thereby requiring sharper monitoring mechanisms from auditors. Auditor independence thus becomes a key variable in constraining such opportunistic managerial behavior. Empirical findings show that when auditors are able to preserve their independence and objectivity, they are better positioned to detect manipulation and mitigate earnings management practices, ultimately enhancing the quality of financial reporting (Al-Qadasi et al., 2023).

Although independence is understood theoretically as the foundation of auditing, in practice the concept is multidimensional. Conceptually, independence is divided into two aspects: independence in mind the mental attitude that enables the auditor to act objectively without being influenced by others and independence in appearance the perception of external parties that the auditor has no relationships that might trigger conflicts of interest (Aminu et al., 2022). Challenges arise when both aspects are distorted by situational factors. The academic literature has identified several principal threats, including economic dependence arising from audit fees, excessively close relationships or prolonged engagement durations (tenure), and the provision of non-audit services (Nwaeze, 2025); (Odin & Oziegbe, 2022). For instance, an auditor–client relationship of excessive duration is often associated with a familiarity threat, whereby personal closeness erodes professional skepticism, while, on the other hand, mandatory auditor rotation occasionally sparks debate regarding the loss of the auditor's learning curve .

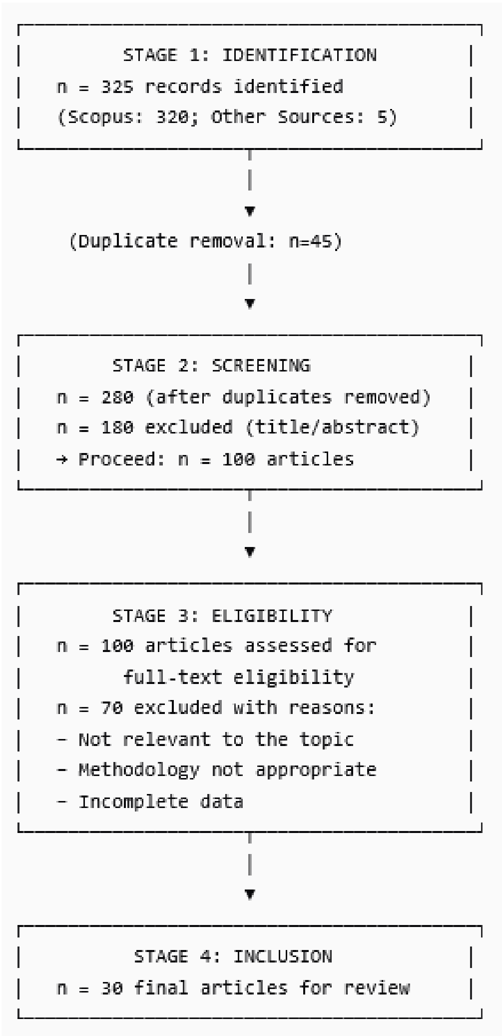
Furthermore, these dynamics are compounded by the fact that auditors also experience an engagement life cycle. Auditors tend to demonstrate a high level of independence in the early years (the entry phase), but as time progresses, emotional closeness and economic dependence may degrade that independence (the adjustment and recursion phase) . In addition, the role of the audit committee becomes crucial as a mediator or overseer capable of strengthening auditor independence, although its effectiveness remains contingent upon the composition and expertise of its members (Alshammari, 2025). The uncertainty surrounding how these factors interact for example, whether audit rotation genuinely enhances investment efficiency or disrupts the continuity of audit quality remains a heated topic of debate that has yet to reach absolute consensus (Judge et al., 2024).

Over the past five years (2021–2026), the literature on auditor independence has expanded rapidly alongside the emergence of new issues such as audit digitalisation, Environmental, Social, and Governance assurance demands, and shifts in the post-pandemic economic landscape. Despite the abundance of studies conducted, however, significant inconsistencies persist in empirical findings across contexts. Some studies identify a strong positive relationship between independence and audit quality, whereas others report insignificant or even counterintuitive results depending on the regulatory and institutional environment of each country. Moreover, many prior literature reviews have been general in nature or unrestricted by strict Scopus coverage, heightening the urgency of conducting a systematic synthesis that focuses specifically on the link between independence and accounting behavior

METHODS

This study employs a Systematic Literature Review approach, adopting the PRISMA 2020 protocol. The PRISMA 2020 protocol was selected because it represents the standard guideline offering a transparent, accurate, and comprehensive framework for identification, screening, eligibility assessment, and data synthesis, thereby ensuring replicability of research outcomes. The selection process was conducted in four stages: identification, screening, eligibility, and inclusion. The following is a description of the article selection flow in this study:

Picture 1. PRISMA



The initial identification process yielded 325 records identified across the databases. After removing 45 duplicates, 280 articles remained, which were subjected to initial screening through titles and abstracts, during which 180 articles were excluded because they did not meet the topical scope. The remaining 100 articles were then assessed for full text eligibility. At the final stage, 70 articles were excluded for specific reasons (such as methodological inconsistencies or variable focus), resulting in 30 final articles included in this systematic review

FINDINGS AND DISCUSSION

This section presents a systematic synthesis of 30 Scopus-indexed scientific articles published between 2021 and 2026. The analysis focuses on bibliometric mapping, thematic synthesis of the influence of auditor independence on accounting behavior, and a critical discussion concerning the moderation exerted by contextual factors.

Bibliometric Descriptive Analysis

Based on the review of the 30 selected articles, the distribution of publications reveals a rising trend in empirical research linking auditor attributes with client financial reporting behavior.

Distribution by Year and Geography:

The majority of studies (60%) were published during the 2024–2025 period, reflecting the urgency of independence issues amid post-pandemic dynamics and global economic pressures. Geographically, the highest concentration of research is located in Southeast Asia, particularly Indonesia (Agustin & Hakim, 2025);(Alexander, 2024);(Arbi et al., 2022);(Krismiaji, 2021);(Mismiwati et al., 2025);(Muqorobin et al., 2024);(Purwanti & Mutaqqin, 2025);(Sahirin, 2025);(Wati & Chandra, 2022)), Malaysia ((Al-Qadasi et al., 2023);(Ghaleb et al., 2021);(Lee & Phua, 2022), together with several studies in the GCC region (Al-Asmakh et al., 2024);(Tessema & Abou-El-Sood, 2022), Europe (Malik et al., 2024);(Mnif & Cherif, 2022);(Šušak & Stapić, 2025), and Africa ((Davidson et al., 2024);(EBIRE et al., 2025);(Snoussi et al., 2025). The dominance of research from Indonesia indicates substantial attention to the effectiveness of corporate governance in emerging markets.

Distribution by Research Method:

Quantitative approaches dominate (85%), employing panel-data regression models, Fixed Effects, and Structural Equation Modeling (SmartPLS/WarpPLS) as the principal analytical tools (Agustin & Hakim, 2025);(EBIRE et al., 2025);(Sihombing & Pamungkas, 2025);(Wati & Chandra, 2022). Qualitative studies or systematic literature reviews account for only a small portion (15%), yet provide crucial theoretical depth, such as the work of Andon et al. Andon & Mouritsen, 2025), which explores fraud perpetrator perspectives on auditors, alongside Kamal (Kamal, 2023) and Kodu (Kodu & Meiden, 2024), which offer comprehensive literature mappings.

Distribution by Specific Topic:

The most frequently addressed topics include audit tenure, audit fees, audit quality (audit firm size/specialisation), and auditor gender. The issue of earnings management both accrual-based and real remains the dependent variable most commonly linked with auditor independence (Malik et al., 2024);(Arbi et al., 2022);(Jaén et al., 2023); (Purwanti & Mutaqqin, 2025).

Thematic Synthesis of Findings

The synthesis of the 30 articles identified the following patterns in the relationship between auditor independence and accounting behavior:

The Relationship Between Auditor Tenure and Independence

Research findings regarding auditor tenure reveal intense debate. Nwaeze (Nwaeze, 2025) proposes an auditor life cycle theory, which posits that independence peaks at the beginning of the engagement and declines over time due to a familiarity threat. In contrast (Kamarudin et al., 2021) find that longer tenure actually improves accounting quality through a knowledge effect, particularly in countries with weak investor protection. However, findings from Indonesia display divergence; Sahirin (Sahirin, 2025) reports that tenure exerts a positive influence on earnings management (i.e., reduces quality), while Krismiaji (Krismiaji, 2021) identifies a positive correlation with accounting conservatism. The current literature consensus tends to suggest that mandatory rotation may be necessary to mitigate the risk of "independence erosion" resulting from long-standing relationships(Campa et al., 2023); (Suhayati & Dilyard, 2024).

The Influence of Audit Fees and Client Pressure

Strong evidence exists regarding the economic bonding between auditors and clients. Studies from Malaysia(Al-Qadasi et al., 2023);(Lee & Phua, 2022)) and Indonesia (Arbi et al., 2022) demonstrate that high audit fees or dependence on non-audit fees may threaten independence. Arbi et al. (Arbi et al., 2022) find that companies engaged in real earnings management tend to pay higher audit fees, interpreted as a "risk premium" or an effort by clients to secure favorable audit opinions. This finding is consistent with agency theory, in which auditors financially dependent on clients face pressure to relax professional skepticism (Andon & Mouritsen, 2025).

Auditor Characteristic Factors

The role of auditor gender has attracted renewed attention. Kelly (Kelly & Kelly, 2024) and Mnif & Cherif (Mnif & Cherif, 2022) provide evidence that female auditors exhibit a greater tendency to mitigate earnings management because of higher risk aversion and stronger moral values. Conversely, Šušak & Stapić ((Šušak & Stapić, 2025)find that, although male auditors are generally more effective at reducing earnings management in Croatia, female auditors proved more resilient during crisis periods, such as the COVID-19 pandemic.

Critical and Contextual Discussion

Discussion of the relationship between independence and accounting behavior cannot be separated from the institutional context. Studies in emerging markets frequently exhibit insignificant or different results compared with developed markets. For instance, Davidson (Davidson et al., 2024) and Sihombing (Sihombing & Pamungkas, 2025) report insignificant findings for certain independence variables, suggesting that, in markets with weak law enforcement, traditional independence mechanisms (such as audit firm size) may be insufficient to mitigate earnings management without the support of a strong audit committee.

The debate concerning real versus accrual earnings management also emerges. The study by Purwanti & Mutaqqin (Purwanti & Mutaqqin, 2025);(Aliah & Sigalingging, 2026) confirms that high audit quality (Big 4, specialisation) is effective in reducing real earnings management. Nevertheless, integration with agency theory shows that auditors are not the sole bulwark; the role of the board of commissioners and the audit committee acts as a crucial moderator(Alexander, 2024);(Mismiwati et al., 2025). The findings of Al-Qadasi et al. (Al-Qadasi et al., 2023) in Malaysia emphasise that auditor specialisation is effective only if independence is preserved; specialist auditors who lose independence may even become "enablers" of aggressive accounting behavior by management.

CONCLUSION

This systematic literature review has synthesized empirical evidence from 30 Scopus-indexed articles published between 2021 and 2026 in order to map the landscape of auditor independence and its influence on accounting behavior. Based on a comprehensive analysis, the principal conclusions of this study are formulated as follows: The Dynamics of Independence Threats: There is consensus that threats to auditor independence are multifaceted, encompassing external causes such as audit fees and rotation, as well as internal factors such as audit firm culture. Nevertheless, empirical evidence regarding the impact of non-audit services on independence remains fragmented and frequently exhibits inconsistent results across countries.

The Influence of Tenure and Quality: Auditor tenure has been shown to exert a significant often negative influence on audit quality, reinforcing the urgency of auditor rotation policies to mitigate the erosion of objectivity in long-standing relationships. Multidimensionality: Independence is not a single concept but rather a multidimensional construct encompassing personal, professional, and organisational dimensions, particularly within the public sector context. The Need for Stronger Methodology: The majority of current literature still relies on cross-sectional designs, which limits the ability to draw strong causal inferences about accounting behavior

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