

The Relationship Between Auditor Independence and Audit Quality

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Abstract: *This study examines the crucial connection between audit quality and auditor independence, highlighting the vital role that independence plays in guaranteeing impartial and trustworthy financial reporting. A key component of audit credibility is auditor independence, both in appearance and in reality, and any compromise to this independence can have a big impact on stakeholders' trust. The purpose of the study is to assess the effects of non-audit services, audit firm rotation, and auditor tenure on the quality of audit results. This paper examines empirical research, regulatory frameworks, and theoretical viewpoints and concludes that more independence typically results in higher-quality audits. suggestions for strengthening auditor independence as a way to protect financial reporting integrity. However, other contextual factors like the size of the audit company and the regulatory environment also have an impact on the relationship. The study's policy proposals to strengthen auditor independence as a way to protect financial reporting accuracy are presented at the conclusion.*

Keywords: Auditor Independence, Audit Quality, Audit Credibility, Audit Tenure

