

THE EFFECT OF AUDIT ROTATION, AUDITOR COMPETENCE, AND CLIENT PRESSURE ON AUDITOR INDEPENDENCE

Aerindea Hertametia Antonio, Ni Luh Sari Widhiyani

Udayana University, Bali, Indonesia

aerindea@gmail.com, sariwidhiyani@unud.ac.id

* Corresponding Author : Aerindea Hertametia Antonio

Abstract: Auditor independence is an important factor in maintaining the quality, objectivity and credibility of audit results, so it is very important for public trust in financial statements. This study aims to examine the effect of audit rotation, auditor skills, and pressure from clients on the level of auditor independence. The study used an associative quantitative approach with primary data obtained through distributing questionnaires to 47 auditors who work at public accounting firms (KAP) in Bali Province, based on the IAPI Directory in 2024. The analysis method used is multiple linear regression. The results showed that audit rotation and auditor skills have a positive and significant effect on auditor independence, while client pressure has a negative and significant effect. This finding is in line with the Interpersonal Behavior Theory, Resource-Based Theory, and Challenge-Hindrance Stressor Framework, especially on Hindrance Stressor, which emphasizes the importance of individual factors and professional pressure in influencing auditor behavior. This research provides practical and theoretical contributions and serves as a reference for future studies in the field of auditing.

Keywords: Auditor Independence; Audit Rotation; Auditors Skill; Client Pressure;

INTRODUCTION

Public trust in the public accounting profession and the assessment of audit service quality are highly dependent on the independence of public accountants (Syaviq & Apollo, 2024). Auditor independence plays a crucial role in maintaining the credibility of accounting information. It serves as a fundamental pillar that shapes public confidence in the accounting profession and is a key factor in evaluating the quality standards of audit services provided. Auditor independence continues to be a subject of considerable interest, given the growing number of studies indicating that auditor independence is often called into question. Lisbeth & Ramadhan (2022) found that the longer the relationship between an auditor and a client, the more likely the quality of the audit decreases. This phenomenon suggests that a prolonged auditor-client relationship may compromise auditor independence, which in turn affects audit quality.

In recent years, public trust in the auditing profession has declined due to a series of scandals that have undermined the integrity and independence of auditors. A particularly concerning report by Indonesia Corruption Watch (ICW) revealed six bribery cases involving 23 auditors and employees of the Audit Board of Indonesia (BPK)

between 2015 and May 2017. These incidents highlight that auditor independence remains a critical issue in audit practices in Indonesia.

The Province of Bali is home to 20 Public Accounting Firms (KAPs) that play a vital role in providing audit services to businesses in the region. In carrying out this role, auditors face numerous challenges. The complexity of auditor-client relationships and competitive market conditions make audit rotation, auditor skills, and client pressure key challenges in maintaining auditor independence. Yusuf (2019) found that audit rotation has both direct and indirect effects on auditor independence and audit quality. Similarly, Prinanda & Kuntadi (2024) found that auditor skills positively influence audit quality. Arini & Yandra (2022) also concluded that client pressure, particularly regarding audit fees, can affect auditor independence, while audit rotation can enhance it.

According to the Theory of Interpersonal Behavior proposed by Triandis (1977), the auditor-client relationship is reciprocal and can influence auditor objectivity. Excessive closeness or dependence in this relationship can erode auditor independence. Auditors who are overly dependent on their clients—financially or otherwise—may be inclined to preserve the relationship at the expense of their objectivity. This condition may lead auditors to ignore findings that could harm the client or to issue biased audit opinions. The theory also suggests that social norms, such as client pressure, can affect auditor independence. Affective factors and situational constraints also play roles in maintaining auditor professionalism.

This view aligns with Resource-Based Theory (RBT) developed by Barney (1991), which posits that organizations can achieve and sustain a competitive advantage if they possess unique and valuable resources. In the context of auditing, auditor skills are an internal resource that significantly contributes to maintaining independence. Auditors with strong competencies are not only better able to uphold objectivity and professionalism but also more capable of identifying, analyzing, and assessing audit risks. Thus, highly skilled and knowledgeable auditors enhance both the credibility and long-term reputation of audit firms.

This study also employs the Challenge-Hindrance Stressor Framework, which explains how individuals respond to job stress based on how they perceive and manage pressure (Lepine et al., 2004). The focus is on challenge stressors—work demands perceived as opportunities for growth, such as client pressure. In line with RBT, client pressure can act as a motivator for auditors to improve their skills and maintain their professionalism. Skilled auditors are more likely to perceive such pressure as a stimulus to perform with greater diligence and uphold their independence.

Auditor independence may be compromised when public accountants form social attachments with their clients (Darmayanthi & Wirakusuma, 2017). Therefore, audit rotation policies have been introduced as a preventive measure to reduce such risks. These policies include regulations requiring both auditor and audit firm rotation (Siregar et al., 2011). The Indonesian Ministry of Finance has mandated audit rotation

through Regulation No. 17/PMK.01/2008, Article 3(1), which limits the provision of general audit services for an entity's financial statements by a public accounting firm to six consecutive fiscal years, and by an individual public accountant to three consecutive fiscal years. While the effectiveness of this regulation remains debated, audit rotation is generally seen as an effective strategy for maintaining auditor independence, especially since long-term relationships with clients may erode auditor objectivity (Suhayati & Dilyard, 2024). However, this may also result in transition costs and the loss of deep client-specific knowledge.

Audit rotation refers to the practice of periodically changing the auditor or audit firm responsible for auditing an entity. This practice is intended to prevent auditors from forming overly close relationships with their clients, which can reduce professional skepticism and objectivity. The Theory of Interpersonal Behavior underscores how interpersonal relationships influence individual behavior and decisions, including professional contexts such as auditor-client interactions. Frequent and prolonged interactions can lead to over-familiarity, which may compromise auditor objectivity in assessing financial statements. When auditors become too comfortable with their clients, they may be less skeptical in identifying risks or misstatements. Research by Yusuf (2019) concluded that audit rotation positively influences auditor independence and audit quality. Similar findings were reported by Yudawirawan (2019) and Zhahira (2021), who found that auditor rotation has a significant positive impact on auditor independence. Based on this, the following hypothesis is proposed:

H1: Audit rotation has a positive effect on auditor independence.

Auditor skill refers to the professional competence required to effectively perform audit tasks and produce optimal results. These skills are acquired through both formal and informal education and must be continuously developed through experience, training, and other competency-building activities (Apriani et al., 2024). According to Resource-Based Theory, auditor skills are valuable internal assets that play a crucial role in preserving auditor independence. Highly competent auditors are better equipped to maintain objectivity and professionalism and are more accurate in identifying, analyzing, and evaluating audit risks. As a result, the quality of audits improves, reinforcing stakeholder trust in the financial reports. Research by Rudianto et al. (2020) found that auditor skills significantly influence audit quality. Similar results were reported by Prinanda & Kuntadi (2024), and Agustin & Amiranto (2025), who concluded that auditor competence positively contributes to audit quality and enhances independence when facing external pressures. Accordingly, the following hypothesis is formulated:

H2: Auditor skill has a positive effect on auditor independence.

Client pressure refers to conditions in which auditors face demands or interventions from clients aimed at influencing audit outcomes, especially in cases of disagreements over financial reporting (Muslim et al., 2020). Such pressure may involve

requests to overlook certain findings, manipulate audit opinions, or act outside auditing standards to portray the client's financial performance more favorably. If auditors are unable to resist such pressure, their independence may be compromised. Consequently, audit decisions may become biased and fail to reflect the true financial condition, undermining the credibility of the audit and public trust in the auditing profession.

The Theory of Interpersonal Behavior emphasizes that individual behavior in social relationships is influenced by reciprocal interactions, including perceptions, expectations, and responses within those relationships. Client expectations for high-quality audits may push auditors to reinforce their professional ethics, maintain objectivity, and strengthen their commitment to independence. The Challenge-Hindrance Stressor Framework further explains how individuals respond to work-related stress depending on how they perceive and manage it. Challenge stressors refer to job demands that are seen as opportunities for development. Client pressure, when perceived this way, can motivate auditors to enhance their skills and uphold their professionalism. Auditors with strong competencies are likely to view such pressure as a trigger to be more meticulous and remain independent.

Research by Susanto (2021) found that greater pressure from clients leads to greater effects on auditor independence. These findings are supported by studies from Muslim et al. (2020) and Sasmita & Widaryanti (2022), who concluded that client pressure has a positive influence on auditor independence. This indicates that client pressure may actually enhance auditor independence. Therefore, the following hypothesis is formulated:

H3: Client pressure has a positive effect on auditor independence.

RESEARCH METHODS

This study employed a quantitative associative approach, using questionnaires to analyze how audit rotation, auditor skill, and client pressure influence the independence of auditors working at Public Accounting Firms in Bali Province, as listed in the 2024 IAPI Directory. A total of 47 auditors were selected as the research sample from a population of 141 auditors. The sampling method used was purposive sampling, targeting auditors who met the following criteria: employed at a Public Accounting Firm that has been operating for at least six years; had audited the same client for a period of two to three years; and had a minimum of two years of work experience, which implies sufficient exposure to audit engagements and potential experience with audit rotation.

The variables in this study are classified into dependent and independent variables. The independent variables include audit rotation, auditor skill, and client pressure, which are analyzed to determine their influence on the dependent variable, namely auditor independence. Auditor independence is defined as the auditor's attitude in performing their duties objectively, free from influences or interests that may

compromise their professional judgment (Haz et al., 2024). Auditor independence is measured using the following indicators:

- 1. independence in audit program planning,
- 2. independence in audit execution, and
- 3. independence in audit reporting.

Audit rotation refers to the change of auditors within a Public Accounting Firm responsible for auditing the same client’s financial statements over a specified period. According to existing regulations, an auditor is only allowed to audit the same company's financial statements for a maximum of three consecutive years (Indahsari et al., 2023). Audit rotation is measured using the following indicators:

- 1. the frequency of periodic auditor rotation, and
- 2. the duration the auditor has been auditing a particular client.

Auditor skill is defined as the auditor’s ability to understand, possess knowledge, and gain experience, supported by a strong work ethic to complete audit tasks professionally. Auditor skill can be viewed from several perspectives: individual auditors, audit teams, and audit firms (Manuaba et al., 2023). This study focuses on the **individual auditor perspective**, as they are directly involved in performing audits and engaging with the audit process (Fauzi et al., 2023). Auditor skill is measured using two indicators:

- 1. auditor knowledge, and
- 2. auditor experience.

Client pressure is a challenge encountered by auditors during the audit process, which may push them to be more thorough, enhance their professional skills, and adhere to auditing standards. Client pressure is measured using the following indicators:

- 1. auditor replacement, and
- 2. facilities provided by the client.

All questionnaire statements are presented using a four-point Likert scale.

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e.....(1)$$

Information:

- Y : Auditor Independence
- X1 : Audit Rotation
- X2 : Auditor Skill
- X3 : Client Pressure
- α : Constant Parameters
- β : Multiple Regression Coefficient
- e : Other factors that influence variable Y

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Standard Deviation
Auditor Independence	47	17	24	20.62	2.12
Audit Rotation	47	7	15	12.57	1.78
SkillAuditor	47	12	16	13.91	1.41
Client Pressure	47	8	16	12.79	2.30
Valid N (listwise)	47				

Source: Research Data, 2025

The auditor independence variable (Y) measured using six statement items has a minimum value of 17, a maximum value of 24, an average of 20.62 and a standard deviation of 2.12. Thus, it can be concluded that the majority of respondents assess the level of auditor independence in the high category. The audit rotation variable (X1) measured using four statement items has a minimum value of 7, a maximum value of 15, an average of 12.57 and a standard deviation of 1.78. The auditor skill variable (X2) measured using four statement items has a minimum value of 12, a maximum value of 16, an average of 13.91 and a standard deviation of 1.41. The client pressure variable (X3) measured using four statement items has a minimum value of 8, a maximum value of 16, an average of 12.79 and a standard deviation of 2.30.

Classical assumption tests are performed to ensure that the data used in the regression analysis meets several basic assumptions necessary for valid and unbiased regression analysis results. The classical assumption tests include normality, multicollinearity, and heteroscedasticity tests.

Table 2. Normality Test Results

	Unstandardized Residual
N	47
Asymp. Sig. (2-tailed)	0.200

Source: Research Data, 2025.

The normality test in Table 2 was conducted using the One-Sample Kolmogorov-Smirnov Test, obtaining a significance value of 0.200. Based on this value, it can be concluded that the data is normally distributed because the significance value obtained is greater than 0.05.

Table 3. Multicollinearity Test Results

Variables	Collinearity Tolerance	Statistics VIF	Information
Audit Rotation (X1)	0.862	1.160	Multicollinearity Free
SkillAuditor (X2)	0.940	1.064	Multicollinearity Free

Client Pressure (X3)	0.913	1.095	Multicollinearity Free
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Source: Research Data, 2025.

Table 3 shows that the tolerance value of all variables is greater than 0.10 and the VIF value is less than 10. Based on these values, it can be concluded that there are no symptoms of multicollinearity in the regression model.

Table 4. Heteroscedasticity Test Results

Variables	Sig.	Information
Audit Rotation (X1)	0.191	Free of Heteroscedasticity
SkillAuditor (X2)	0.506	Free of Heteroscedasticity
Client Pressure (X3)	0.343	Free of Heteroscedasticity

Source: Research Data, 2025.

Table 4 shows that the significance value of all variables is greater than 0.05, indicating that there is no influence between the independent variables on the absolute residual, and the regression model does not contain symptoms of heteroscedasticity. Based on the classical assumption test described, it can be seen that all requirements have been met, so the results of the regression analysis are valid and can be discussed further. Multiple linear regression analysis is used to determine or obtain an overview of the influence of independent variables on the dependent variable. The results of the multiple linear regression analysis are presented in Table 5.

Table 5. Multiple Linear Regression Test Results

Variables	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
Constant	15.017	2.688		5.586	0.000
Auditor Rotation	0.286	0.120	0.240	2.388	0.021
SkillAuditor	0.584	0.145	0.388	4.032	0.000
Client Pressure	-0.479	0.090	-0.520	-5.317	0.000

Source: Research Data, 2025.

The constant value of 15.017 indicates that if the values of Audit Rotation (X1), Auditor Skill (X2), and Client Pressure (X3) are held constant at zero, the auditor's level of independence (Y) is 15.017, assuming all other independent variables remain unchanged.

The regression coefficient for the Audit Rotation variable is positive at 0.286, meaning that a 1% increase in Audit Rotation (X1) will result in a 0.286 increase in Auditor Independence (Y), assuming all other independent variables remain constant.

The regression coefficient for the Auditor Skill variable is positive at 0.584, indicating that a 1% increase in Auditor Skill (X_2) will lead to a 0.584 increase in Auditor Independence (Y), with all other variables held constant.

In contrast, the regression coefficient for Client Pressure is negative at -0.479, which means that a 1% increase in Client Pressure (X_3) will result in a 0.479 decrease in Auditor Independence (Y), assuming other independent variables remain unchanged. Based on the analysis results in Table 5, it is found that audit rotation has a positive effect on auditor independence, with a significance value of 0.021 and a regression coefficient of 0.286. This suggests that more frequent audit rotation increases the auditor's independence in performing their duties.

Furthermore, the auditor skill variable also shows a positive and significant effect on auditor independence, with a significance value of 0.000 and a regression coefficient of 0.584. This implies that the higher the auditor's level of skill, the stronger their ability to make objective decisions independently.

Conversely, client pressure has a negative impact on auditor independence. With a significance value of 0.000 and a regression coefficient of -0.479, it can be concluded that the greater the pressure exerted by clients, the lower the level of auditor independence.

The F-test was conducted to determine whether the independent variables have a simultaneous effect on the dependent variable (Ghozali, 2018). The test was performed using a significance level of 0.05 ($\alpha = 5\%$), where a significance value less than 0.05 indicates that the regression model is fit for testing and that the independent variables simultaneously influence the dependent variable.

Table 6. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	129.456	3	43.152	23.896	0.000
	Residual	77.650	43	1.806		
	Total	207.106	46			

Table 6 shows an F-value of 23.896 with a significance level of 0.000 ($< \alpha = 0.05$). This indicates that the regression model used in this study is appropriate and that audit rotation, auditor skill, and client pressure simultaneously influence auditor independence.

The first hypothesis test reveals that audit rotation has a positive and significant effect on auditor independence. The results indicate that the more frequently auditor rotation occurs, the higher the level of auditor independence tends to be. This finding supports the proposed hypothesis, which predicted a positive effect of audit rotation on auditor independence. Periodic auditor changes reduce the risk of excessive familiarity between the auditor and the client, minimize bias in audit decision-making,

and enhance objectivity in the financial examination process. This is consistent with previous studies by Yudawirawan (2019) and Zhahira (2021), which found that auditor rotation positively and significantly affects auditor independence. The findings also align with the Theory of Interpersonal Behavior, which suggests that individual behavior, including that of auditors, is influenced by social interactions and environmental factors. Audit rotation, as a change in the working environment, can help prevent overly personal relationships between auditors and clients that may compromise objectivity.

The second hypothesis test shows that auditor skill has a positive and significant effect on auditor independence. The analysis indicates that the higher the skill level possessed by an auditor, the higher their independence will be. This finding supports the proposed hypothesis that auditor skill positively affects auditor independence. Critical thinking skills enable auditors to evaluate information objectively and identify potential risks or manipulations in financial reports. Effective communication skills also play a role in ensuring that audit findings are conveyed clearly and without bias. This result is in line with research by Agustin & Amiranto (2025), which revealed that auditor competence contributes positively and significantly to audit quality, thereby potentially increasing auditor independence when facing external pressure. The finding that auditor skill significantly affects auditor independence supports the Resource-Based Theory (RBT), which states that internal resources such as knowledge, skills, and capabilities are key factors in achieving competitive advantage. Highly skilled auditors are better equipped to maintain their independence, particularly in challenging situations such as client pressure.

The third hypothesis test shows that client pressure has a negative and significant effect on auditor independence. The analysis indicates that the greater the pressure experienced by auditors, the more likely their independence will be compromised. This finding suggests that pressure from clients—such as requests to alter audit findings, accelerate the audit process, or issue favorable opinions—can undermine auditor objectivity. Auditors may face ethical dilemmas that lower audit quality. This result contradicts previous studies suggesting that client pressure can motivate auditors to act more professionally and uphold their independence. The finding does not support the original hypothesis, which predicted a positive influence of client pressure on auditor independence.

The Challenge Stressor Framework assumes that client pressure can act as a positive trigger, encouraging auditors to maintain their independence and deliver optimal performance. This assumption is also supported by the Theory of Interpersonal Behavior, which posits that professional and high-expectation-based social interactions between auditors and clients can push auditors to act objectively and uphold their integrity in maintaining ethical and professional audit relationships. However, the findings of this study indicate that client pressure tends to act as a hindrance stressor—

a type of pressure that is obstructive and detrimental—because it creates potential conflicts of interest and weakens the auditor’s independence. Such pressure not only lowers audit quality but also risks damaging the reputation of the Public Accounting Firm if auditors fail to uphold their integrity.

CONCLUSION

Based on the analysis and discussion presented, it can be concluded that increasing the frequency of audit rotation and enhancing the skill level of auditors positively affect auditor independence. Audit rotation helps auditors remain objective and avoid emotional attachment to clients, while adequate skills enable auditors to perform their duties professionally and responsibly. However, auditor independence tends to decline when auditors face high levels of client pressure, which may affect their objectivity and integrity in decision-making, thereby reducing the quality of audit outcomes. Therefore, it is essential for auditors to maintain a firm stance and receive adequate regulatory support to safeguard their independence amid external pressures.

To support efforts in enhancing auditor independence, auditors must continuously develop their skills, especially in dealing with external pressures. Given the substantial pressure that may come from clients, it is recommended that auditors participate in training programs focusing on stress management and strategies for handling pressure professionally. These skills will enable auditors to remain objective and resistant to external influences that may arise in the audit process. Future researchers are encouraged to broaden the sample by involving auditors from various industries or regions to explore differences in perceptions, thereby providing deeper insights into the influence of industry context or cultural factors on audit practices.

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