

## **AUDIT FIRM ROTATION AND AUDIT QUALITY: A LITERATURE REVIEW**

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### **Abstract**

The purpose of the paper is to create a bibliometric analysis of studies published in the Web of Science database on audit rotation (AR). In order to capture the effects of the EU audit reform on this topic, the period analysed has been divided in two intervals, 2007 – 2013 and 2014 – 2020. It has been determined that academic research on AR has increased significantly after the adoption of the EU reform. Improving audit quality is a common purpose of all parties in the corporate reporting ecosystem. However, there is no unanimously accepted opinion if the auditor rotation improves the audit quality or not.

### **Keywords**

Auditor rotation, audit quality, auditor independence, EU Directive

### **JEL Classification**

G01, M42, M48, H83

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