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*Corresponding author: Rachmat Agus Santoso, Department of Accounting, Faculty of Economics, Sekolah Tinggi Ilmu Ekonomi STAN IM, Bandung, Indonesia.

E-mail: rachmatagussantoso@gmail.com

DESCRIPTIVE OF QUANTITATIVE DATA | RESEARCH ARTICLE

Trends in Audit and Good Corporate Governance Research: A Bibliometric Analysis from 1994 to 2022 Based on Scopus Data

Rachmat Agus Santoso*

* Department of Accounting, Faculty of Economics, Sekolah Tinggi Ilmu Ekonomi STAN IM, Bandung, Indonesia. Email: rachmatagussantoso@gmail.com

Abstract: In an increasingly complex era of globalization, the role of audit in supporting Good Corporate Governance (GCG) has become a central focus in the accounting and finance literature. The background of this research is based on the need to comprehensively understand the dynamics and developments in research related to audit and GCG, with the aim of identifying key themes, influential authors, and gaps in the existing literature. This study utilizes data from Scopus, covering 109 documents published between 1994 and 2022. Using a bibliometric approach, the study analyzes publication trends, citation rates, international collaborations, and the main themes emerging in the study of audit and GCG. The results indicate that themes such as corporate governance, earnings management, audit quality, and financial performance dominate the literature, with major contributions coming from countries like Indonesia, China, and the United Kingdom. Additionally, the study finds a decline in the relevance of certain themes, such as firm performance, highlighting the need for further research. The novelty of this research lies in identifying gaps and new research opportunities in underexplored niche themes, as well as revealing patterns of international collaboration that could enrich the literature in the future.

Keywords: Audit, Good Corporate Governance, Bibliometric Analysis, Corporate Governance, Financial Performance.

1. INTRODUCTION

Audit plays a crucial role in ensuring integrity and transparency in good corporate governance, also known as Good Corporate Governance (GCG) (Samari, 2020). Amid the complexities of the modern business world, where companies face pressures to maintain investor and public trust, audit becomes a cornerstone in upholding accountability (Etim et al., 2020). Effective auditing is not merely a tool for detecting errors and fraud (Fitriana et al., 2021); it also serves as a control mechanism that ensures companies operate in line with GCG principles, such as transparency, responsibility, accountability, independence, and fairness (Albawwat, 2022). Without robust auditing, the implementation of GCG could be reduced to mere jargon, lacking any real substance. Furthermore, auditing supports corporate sustainability by helping to identify potentially damaging risks and providing recommendations for improvement (Saputra & Yusuf, 2019). In the context of GCG, auditing acts as the eyes and ears of shareholders and other stakeholders, who rely on the accuracy and honesty of the company's financial and operational reports (Asikin et al., 2022). With strong auditing, companies not only comply with applicable regulations but also build lasting trust with all interested parties. The importance of auditing within the GCG framework cannot be underestimated, as it serves as the foundation that maintains stability and trust in corporate governance in an increasingly demanding era of globalization (Surya et al., 2020).

In recent decades, the concept of auditing has evolved significantly alongside the increasing complexity of business and the growing demands for transparency from stakeholders (Otia & Bracci, 2022). Initially, auditing served as a simple financial statement verification tool, but over time, its role has expanded to include performance evaluation, risk management, and regulatory compliance



(Sunardi et al., 2022). The existing literature highlights that auditing plays a crucial role in supporting the implementation of Good Corporate Governance (GCG) by ensuring accuracy and honesty in financial reporting, while also safeguarding the integrity of decision-making processes at the management level (Solihati et al., 2023). This evolution reflects the increasingly urgent need for effective oversight mechanisms to maintain public trust and market stability (Henderson et al., 2020).

Although extensive research on auditing and Good Corporate Governance (GCG) has been conducted, there remains a significant gap in the literature regarding how these two concepts interact and influence each other (Friyani et al., 2022). Most previous studies have tended to focus on aspects of auditing or the implementation of GCG as independent entities, without deeply examining the interconnection between them (Atanasiu et al., 2008). Existing research has also predominantly explored the individual impact of auditing or GCG on corporate performance, yet there is a lack of exploration on how auditing mechanisms can directly strengthen or even weaken the implementation of GCG in a broader context (Nirwana et al., 2022). Thus, there is a considerable research opportunity to explore this dynamic relationship further, which, if examined more deeply, could reveal new ways to optimize audit effectiveness through the application of stronger GCG principles and vice versa (Amorim et al., 2021)(Ilori et al., 2024).

The main themes frequently emerging in research related to auditing and Good Corporate Governance (GCG) include the effectiveness of internal audits, auditor independence (Santoso & Masitoh, 2022), and the impact of audit implementation on governance quality. Previous studies have successfully identified that the presence of a strong and independent audit function can enhance adherence to GCG principles; however, findings also reveal disparities in audit implementation, particularly in developing countries (Amalia et al., 2018). These gaps indicate an urgent need for further research, especially in the context of cross-country and industry comparisons (Birton et al., 2022). Summarizing the existing literature, it is evident that while the role of auditing in supporting GCG is widely recognized, many aspects remain unexplored, especially regarding how variations in audit practices affect the effectiveness of GCG across different regions and sectors (Fujianti, 2019). The significance of this research lies in its contribution to enhancing understanding in both academic and practical domains regarding the relationship between auditing and the implementation of GCG (Jaafar et al., 2022). Through a comprehensive bibliometric approach, this study will not only identify existing trends and patterns in the current literature but also open new insights into how auditing can serve as a more effective oversight instrument within the GCG framework (Elshandidy et al., 2021). The findings of this research are expected to provide guidance for academics in formulating new hypotheses and for practitioners in developing audit strategies that are more synergistic with GCG principles, ultimately improving transparency, accountability, and overall corporate performance (Napitupulu et al., 2020).

This study aims to identify emerging trends, themes, and research collaborations within the study of auditing and Good Corporate Governance (GCG) through a bibliometric analysis approach. As the complexity of the global business environment increases, auditing has evolved from being merely a supervisory tool to becoming a crucial pillar in achieving effective corporate governance (Fera et al., 2021). It is essential to understand how research in this field has developed and to identify significant contributions that have shaped the academic landscape and professional practice in the context of auditing and GCG (Chen et al., 2020). By analyzing metadata indexed in Scopus, this research will explore dominant thematic patterns, inter-researcher relationships, and the evolution of concepts that have played a critical role in steering global discourse on auditing and corporate governance.

Based on the analysis and discussion conducted, several research questions can be proposed to deepen the bibliometric study related to auditing and Good Corporate Governance (GCG) as follows:

- a. What are the trends in the evolution of key themes in research related to auditing and Good Corporate Governance (GCG) up to 2022, and what themes and factors influence these trends?

- b. To what extent does international collaboration influence the dissemination and development of knowledge in the field of auditing and GCG, and what is the role of different countries in the global discourse on this topic?
- c. How do highly cited articles impact the development of thought and practice in GCG, and is there a specific pattern in citation distribution that reflects shifts in research focus related to auditing and GCG?
- d. What are the existing research gaps in the literature related to auditing and GCG, particularly in the context of emerging themes, and how can new research contributions address these gaps?
- e. These questions are designed to delve deeper into the issues identified in the bibliometric study and to guide further research that can make a significant contribution to the literature in the field of auditing and GCG.

2. LITERATUREREVIEW

2.1. Audit

Audit is a comprehensive examination and evaluation of an organization's financial records, processes, and internal controls to ensure compliance with relevant laws, regulations, and accounting standards. It serves as a critical tool for assessing the accuracy, reliability, and integrity of financial information, thereby enhancing the credibility of an organization's financial statements (Roszkowska, 2021).

The concept of auditing has significantly evolved over the years, shifting from a focus on detecting technical errors to a more holistic approach that examines the overall financial health and sustainability of an organization. As the business environment has become more complex, the role of auditing has expanded to include various functions, such as risk assessment, operational efficiency, and compliance (Ling, 2021).

2.2. Good Corporate Governance (GCG)

Good Corporate Governance (GCG) is a fundamental aspect of modern business operations, encompassing the principles, structures, and practices that guide decision-making and management processes within an organization (Nagalingam et al., 2022). GCG is a system that directs and controls companies, with the primary objective of ensuring transparency, accountability, and alignment of interests between stakeholders and the management team (Liao, 2022). The implementation of GCG is essential for the success and long-term sustainability of a company. Good governance helps build trust, enhance corporate reputation, and attract investment, ultimately contributing to the company's competitiveness in the global market (Nababan, 2021).

2.3. Bibliometrics

Bibliometric analysis has emerged as a powerful tool for researchers to explore the vast landscape of scientific literature (Shen et al., 2022). This quantitative approach enables academics to identify research boundaries, track key developments, and uncover underlying patterns and trends within a particular field of study (Gao et al., 2022). A recent study aimed to map the field of sustainable business performance, providing a comprehensive overview of the intellectual structure and influential contributors within this domain (Bota-Avram, 2023). Similarly, researchers have utilized bibliometric methods to analyze the evolution and thematic focus of expressive writing research in psychology and to explore publications related to sustainability in the fields of environment, development, and sustainable business (Saleem et al., 2021).

3. RESEARCH DESIGN AND METHOD

The bibliometric method was utilized as the primary tool to analyze metadata from Scopus related to the topics of auditing and Good Corporate Governance (GCG). This approach allows for the identification and mapping of research trends, key themes, as well as collaboration between authors and institutions. By referencing metadata encompassing over 116,000 publications on auditing from 1864 to 2022, and more than 1,092 publications on GCG from 1994 to 2022, this analysis offers an in-depth view of the evolution and interconnection between these two fields. Specifically, this study also investigates 177 publications that explicitly combine these two topics, providing a holistic perspective on how auditing and GCG influence each other in the academic literature.

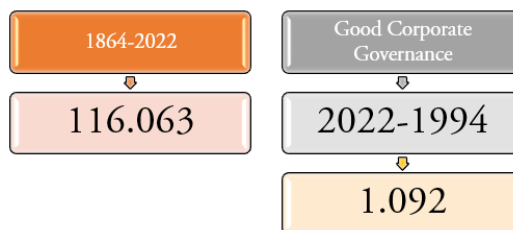


Figure 1. Data Filtering Stage-1

To ensure the validity and relevance of the research findings, strict inclusion and exclusion criteria were applied. The time range was selected to cover publications from the early years of the development of the audit concept to the latest trends in GCG. Only articles published in reputable journals within the fields of Business, Management, and Accounting were considered, resulting in a total of 126 relevant documents. Of these, 110 documents were articles written in English, reflecting the dominance of this language in international scientific literature. The specific keyword selection and relevant document types ensured that this bibliometric analysis focused on the most significant and impactful contributions in the fields of auditing and GCG, with 109 documents to be processed using Biblioshiny.

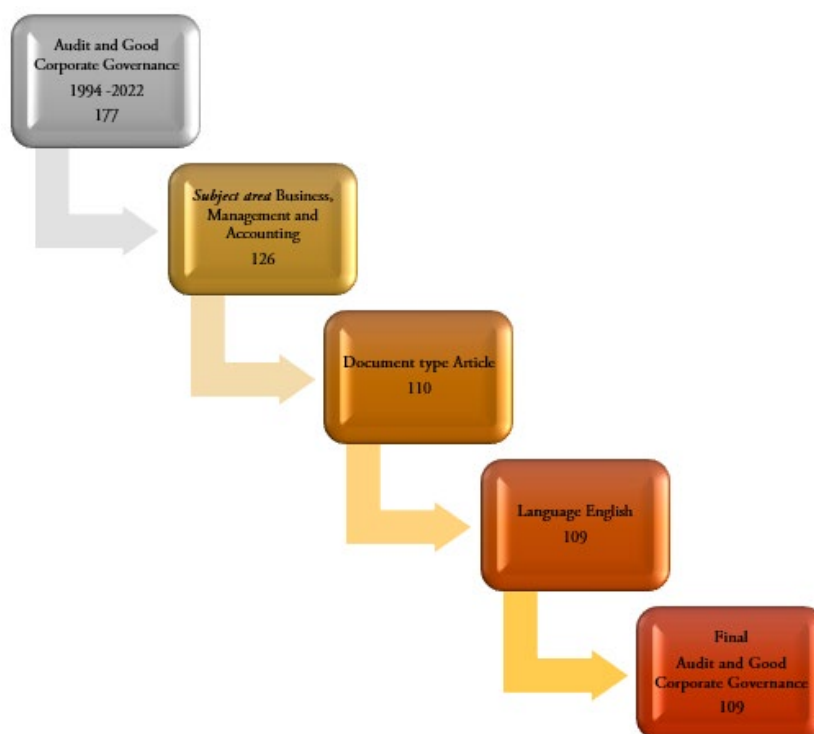


Figure 2. Data Filtering Stage-2

4. RESULT AND DISCUSSION

4.1. Main Information



Figure 3. Main Information

The analysis of publications from Figure 1.1 provides a comprehensive overview of the metadata related to research on auditing and Good Corporate Governance (GCG) analyzed over the period from 1994 to 2022. With a total of 109 documents originating from 64 sources, it is evident that interest in this topic has experienced significant growth, with an average annual growth rate of 9.28%. This indicates that the issues of auditing and GCG have become increasingly relevant in response to the growing need for transparency and good governance within organizations.

Further data shows that this research involved 284 authors, with 13 working as solo authors. The international collaboration rate of 21.1% reflects the importance of global perspectives in understanding and implementing auditing and GCG. The average number of authors per document is 2.72, indicating a trend toward collaboration among researchers. Additionally, these documents have an average age of 7.84 years, with an average citation count per document of 23.22, demonstrating that this research is quite influential in its field. The study employed 321 keywords, and the substantial number of references, totaling 6,293, indicates that this research is built upon a broad and deep foundation of literature. This highlights the intellectual richness and the research's contribution to the development of studies related to auditing and GCG.

4.2. Three-Field Plot

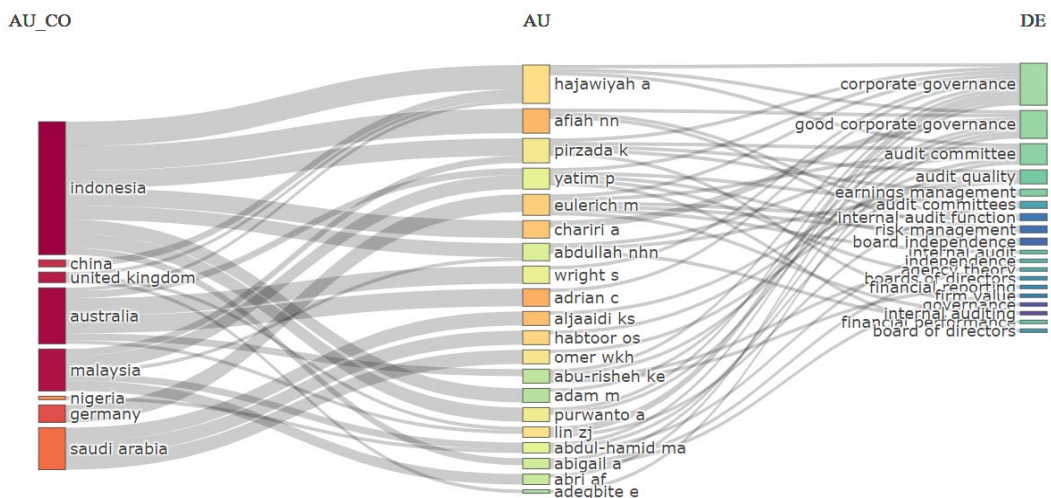


Figure 4. Three-Field Plot

Figure 2 represents a visualization of a Three-Field Plot connecting three main elements in research related to auditing and Good Corporate Governance (GCG): the author's country of origin (AU_CO), the authors (AU), and the most frequently used keywords (DE).

This visualization shows that Indonesia contributes the most to research on auditing and GCG, followed by China, the United Kingdom, Australia, and Malaysia. The involvement of these countries highlights the high level of interest and focus on GCG practices, particularly in both developing and developed nations that face challenges in implementing good governance.

Some of the most active researchers in this topic include Hajawiyah A, Afiah NM, Pirzada K, and Yatim P, who are connected to various key keywords such as corporate governance, good corporate governance, audit committee, and audit quality. The connection between these authors and keywords indicates that their research is highly focused on central themes within the GCG field, particularly those related to the role of auditing in ensuring effective governance.

Keywords that appear in this visualization, such as risk management, earnings management, and internal audit function, suggest that aspects of risk management, earnings management, and the internal audit function are highly relevant and frequently studied topics in the context of GCG. This indicates that research in this field not only focuses on governance in general but also delves into specific elements that influence the quality and effectiveness of GCG.

Overall, this visualization provides a clear picture of the interaction between countries, authors, and key themes dominating research on auditing and GCG, highlighting global trends and key researchers shaping the academic discourse in this field.

4.3. Thematic Map

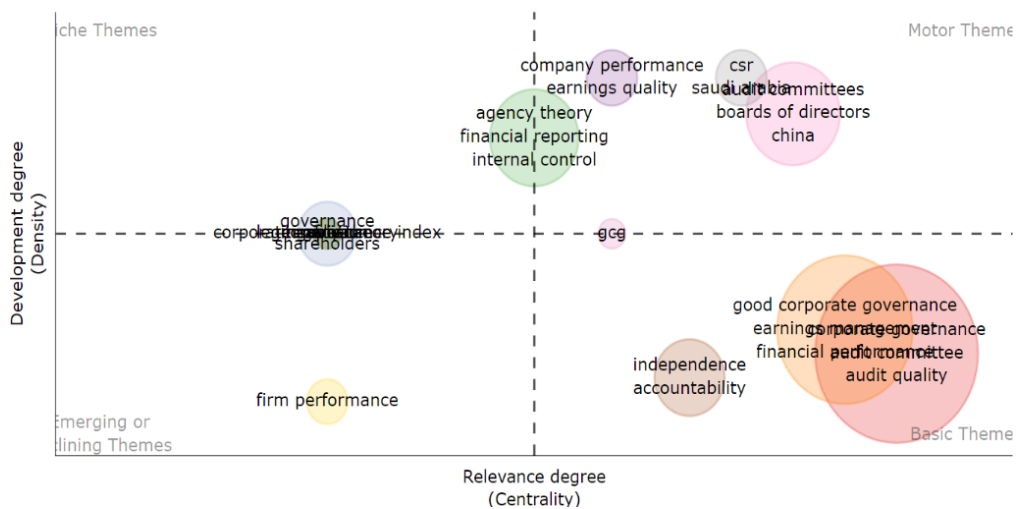


Figure 5. Thematic Map

This Thematic Map illustrates the distribution of themes that emerge in research related to auditing and Good Corporate Governance (GCG) based on two main parameters: Relevance degree (Centrality) and Development degree (Density). The thematic map is divided into four quadrants, each representing a different category of themes.

4.4. Motor Themes Quadrant'

In the upper-right quadrant, themes such as company performance, earnings quality, financial reporting, internal control, agency theory, as well as audit committees and boards of directors, emerge as motor themes with high relevance (centrality) and strong development (density). These

themes indicate that aspects related to company performance, the quality of financial reporting, and internal control mechanisms are crucial in the discourse on auditing and GCG. These themes are not only theoretically relevant but also play a key role in effective GCG practices, particularly in the context of corporate governance.

4.5. Basic Themes Quadrant

In the lower-right quadrant, themes such as good corporate governance, earnings management, audit quality, and financial performance are found. These themes also have high relevance but with a more moderate degree of development. This suggests that these themes are fundamental in GCG and auditing research but may still require further exploration or broader application to become main driving themes.

4.6. Niche Themes Quadrant

In the upper-left quadrant, themes like corporate governance index and shareholders are present. These themes have well-developed structures but relatively lower relevance compared to others. These niche themes may be more specific and appealing to certain academic communities but may not have a widespread impact on the general discourse about auditing and GCG.

4.7. Emerging or Declining Themes Quadrant

The lower-left quadrant shows the theme firm performance, which falls into the category with low relevance and development. This theme might reflect a research area that is either declining or has not yet gained significant attention in the current literature. It could indicate that this topic needs new approaches or innovations in research to revive its relevance. This thematic map provides rich insights into the structure and dynamics of research in the field of auditing and GCG. The motor and basic themes highlight areas that are important and rapidly developing, while the niche and declining themes offer a view of subtopics that may require more attention or new approaches in the future.

4.8. Most Global Cited Documents

Table 1. Most Global Cited Documents

Paper	DOI	Total Citations	TC per Year	Normalized TC
Black B, 2012, J Financ Econ	10.1016/j.jfineco.2011.08.001	232	17,85	3,63
Yatim P, 2006, Manage Audit J	10.1108/02686900610680530	175	9,21	2,72
Haat Mhc, 2008, Manage Audit J	10.1108/02686900810899518	163	9,59	1,31
Coram P, 2008, Account Financ	10.1111/j.1467-629X.2007.00247.x	161	9,47	1,29
Lin Zj, 2009, J Int Account Audit Tax	10.1016/j.intaccaudtax.2008.12.005	112	7,00	2,65
Puni A, 2020, Int J Law Manage	10.1108/IJLMA-03-2019-0076	105	21,00	8,51
Zéghal D, 2011, J Int Account Audit Tax	10.1016/j.intaccaudtax.2011.06.001	96	6,86	2,22

Paper	DOI	Total Citations	TC per Year	Normalized TC
Ntim Cg, 2012, J Appl Account Res	10.1108/09675421211254830	95	7,31	1,49
Conyon Mj, 1994, Corp Gov	10.1111/j.1467-8683.1994.tb00060.x	72	2,32	1,00
Habib A, 2015, J Int Account Audit Tax	10.1016/j.intaccaudtax.2014.12.002	68	6,80	3,01

The table 1 presents data on several influential articles in research related to auditing and Good Corporate Governance (GCG), including information on DOI, total citations, citations per year (TC per Year), and normalized citations (Normalized TC). The analysis of this table provides insights into the contribution and impact of each article within this field of study.

The article by Black B, published in 2012 in the *Journal of Financial Economics* (DOI: 10.1016/j.jfineco.2011.08.001), has the highest number of citations, with a total of 232. With citations per year of 17.85 and a normalized TC value of 3.63, this article stands out as a highly influential and recognized work in the academic discourse related to GCG.

Another notable article is the work by Yatim P, published in 2006 in the *Managerial Auditing Journal* (DOI: 10.1108/02686900610680530), with a total of 175 citations and a TC per year of 9.21. Although its annual citation count is not as high as Black B's, this article remains an important reference in the GCG field.

Meanwhile, the article by Puni A, published in 2020 in the *International Journal of Law and Management* (DOI: 10.1108/IJLMA-03-2019-0076), has the highest TC per year at 21.00, with a normalized TC value of 8.51. Although this article is more recent, it shows potential to become a key reference in the future, given its high annual citation rate.

On the other hand, the article by Conyon MJ, published in 1994 in *Corporate Governance* (DOI: 10.1111/j.1467-8683.1994.tb00060.x), has a lower citation count, with a total of 72 citations and a TC per year of 2.32. Although this article is older, its relevance and impact seem to have diminished over time, as reflected in the normalized TC value of 1.00, which serves as the baseline in this table.

Other articles in the table 1 exhibit varying levels of influence, with diverse TC per year and normalized TC values. Overall, this table reflects that while some articles are highly influential with high citation counts, the contribution of each article should be considered from multiple perspectives, such as publication timing, topic relevance, and the speed of acceptance by the academic community.

5. CONCLUSIONS

The conclusion of this bibliometric study confirms that research on audit and Good Corporate Governance (GCG) is a dynamic and continually evolving field with significant contributions from various countries, particularly Indonesia, China, and the United Kingdom. This study identifies that central topic such as corporate governance, earnings management, audit quality, and financial performance are well-developed foundational themes in the literature, with authors like Hajawiyah A and Afiah NM as key contributors. Furthermore, the thematic analysis reveals that issues such as agency theory, internal control, and audit committees play a critical role in driving the academic discourse on effective corporate governance. However, this study also uncovers gaps that could be further explored, especially in themes categorized as emerging or declining, such as firm performance, indicating the need for innovation or new approaches to revive their relevance. Additionally, while there are influential articles with high citation counts, such as the works of Black B and Yatim P, citation trends suggest that there is still room for growth in this field, particularly in delving deeper into niche topics that may not have been fully explored. Overall, the findings of this study provide a

comprehensive view of the intellectual landscape and future directions for research related to audit and GCG.

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