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FINANCE | RESEARCH ARTICLE

A Bibliometric Analysis of Internal Audit Research in Indonesia

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Abstract: This research aims to describe the evolution of internal audit, focusing on identifying the most productive and cited articles, authors, countries, and institutions on this topic. The study used bibliometric analysis with VOSviewer software based on Scopus data, covering 490 articles published from 2017–2023. Data was collected using the "internal audit" keyword and analyzed to identify publication trends, author collaborations, and citation patterns. The results showed that the number of publications on internal audits continues to increase, with 2020 being the most productive year, with 80 articles (16.33%). The United States leads in the number of articles and citations, followed by Malaysia and other countries. Authors such as Eulerich Marc and institutions such as Brigham Young University are among the most productive in this study. The article "Influence of Audit Committee and Internal Audit Function Effectiveness on Enterprise Risk Management Adoption" by Callahan et al. is the most cited. The implications of this study show the importance of the evolution of the role of internal audit in risk management, control, and organizational governance, especially in the era of digitalization. Then, for further research evolution, other software and visualization methods can be used besides VOSviewers, such as CiteSpace or Gephi, to provide more comprehensive insights into the structure of internal audit research.

Keywords: Internal Audit, Bibliometric Analysis, VOSviewer, Scopus.

JEL Classification Code: M42, C88, G32, M48.

1. INTRODUCTION

In contemporary corporate governance, the efficiency of internal control mechanisms is paramount to ensuring transparency, accountability, and mitigating organizational operational risks. Among these mechanisms, internal audit plays a pivotal role in assessing and enhancing the robustness of internal control (Sari, 2022). Internal audit as a concept and practice has evolved in response to changes in economic and social contexts (Popescu-Grădișteanu & Mocuța, 2023). Over the years, the internal audit profession has become a prerequisite for effective governance by providing oversight and assurance to management. In the early twentieth century, internal audits emerged as a reliable tool to ensure team members' compliance with company policies and procedures. It also facilitated the evaluation of complex business operations beyond the direct control of management (Behrend & Eulerich, 2019).

An internal audit is a systematic and objective assessment activity to increase value and improve an organization's operations (Fitriana & Widiawati, 2021). It helps organizations achieve their goals by systematically evaluating and enhancing the effectiveness of risk management, control, and governance processes (Chi et al., 2024). Auditing, as it is known today, traces its origins to the



Industrial Revolution in England, when companies employed accountants to verify financial records (Saputra et al., 2024). Over time, audit verification evolved from checking written records to comparing financial figures with documentary evidence. It has since developed from a profession focused solely on accounting practices to one that provides value-added services to management (Agus Santoso & Masitoh, 2022).

The increasing complexity of corporate and government operations has primarily driven the evolution of internal audits. As organizations expand, the ability of managers to oversee operational issues diminishes, making internal audit an essential function. Internal audit has adapted to changes in the business landscape, embracing innovation while maintaining its fundamental role of providing unbiased and autonomous evaluations of internal processes. Modern internal audit is no longer limited to identifying and addressing issues after they occur. Instead, it has become a forward-looking function that anticipates risks and identifies opportunities. According to Kurnaz, as cited by Çetinoğlu (2024), internal audit functions independently within a company, providing feedback to management, contributing to decision-making processes, and measuring the effectiveness of internal control systems. In today's rapidly evolving global business environment, companies face economic turbulence and dynamic changes that necessitate a robust internal audit function to mitigate risks (Saputra et al., 2024). In recent years, the rapid advancement of technology has disrupted organizations, leading to the digitalization of accounting and audit practices. This transformation represents one of the most significant paradigm shifts in recent history. Due to its intrinsic characteristics, these technological innovations have mainly influenced internal audits. Researchers have long highlighted the direct impact of digital advancements on internal audit practices (Pizzi et al., 2021).

The growing interest in internal audit research stems from its critical role in enhancing organizations' governance, risk management, and control processes. The effectiveness of internal audits, especially in light of the updated definition issued by the Institute of Internal Auditors (IAA) in 1999, underscores its value. The IAA defines internal audit as "an independent and objective assurance and consulting activity designed to add value and improve an organization's operations by evaluating and improving the effectiveness of risk management, control, and governance processes" (Ali et al., 2018). The academic development of internal audit research has significantly improved audit practices in business entities and government agencies. Bibliometric studies provide a comprehensive quantitative analysis of research trends by examining publication patterns in scientific journals. Key trends, research methodologies, institutional and researcher productivity, and dominant journals in the field can be mapped by applying bibliometric techniques to internal audit research. Bibliometric analysis illustrates the historical evolution of research and offers insights into potential future directions (Cumbana & Ventura, 2024).

This study aims to explore trends and patterns in internal audit research using bibliometric analysis. Based on the background above, this research systematically examines articles from the Scopus database related to internal audits using the VOSviewer application. The study focuses on four key aspects: (1) The most cited articles; (2) The authors with the highest number of publications and citations; (3) The countries that produce the most citations on internal audit; (4) The institutions that generate the most research output and citations. By conducting this analysis, the study seeks to provide valuable insights into the evolution of internal audit research and highlight future research directions.

2. LITERATURE REVIEW

2.1 Definition of Internal Audit

Internal audit serves as a key monitoring element within an organization's internal control framework, designed to assess the effectiveness of various internal control components. According to Hiro Tugiman, "Internal Auditing or Internal Audit is an independent assessment function within an organization, aimed at testing and evaluating various activities carried out by the organization" (Tiara Eka Putri & Cris Kuntadi, 2023). The Board of Directors has redefined internal audit: "Internal Audit is an independent, objective assurance and consulting activity designed to add value

and improve an organization's operations." This definition highlights internal audit as a crucial organizational function, evaluating and analyzing company activities to provide recommendations that enhance overall effectiveness (Arief Rachmat, 2016).

2.2 Definition of Bibliometrics

Bibliometric analysis is a method of bibliographic study that examines scientific research activities by analyzing publication trends and citation patterns. This approach assumes that researchers communicate their findings to peers, thereby advancing the evolution of knowledge through collaborative efforts on specific research topics (Nazara et al., 2023). The term "bibliometrics" refers to applying mathematical and statistical methods to texts and other forms of communication. It has been widely adopted in information science and is explicitly used in research to measure written communication processes (Agus Santoso et al., 2023). Another perspective on bibliometric analysis describes it as examining the evolution of research domains, including topics and authors, by analyzing scientific disciplines' social, intellectual, and conceptual structures. Bibliometric analysis is commonly applied in various academic fields and focuses on quantitative studies of journal articles, books, and other types of written communication (Dian et al., 2024).

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3. RESEARCH METHOD AND MATERIALS

This study employs bibliometric analysis, a widely used method for constructing a comprehensive overview of a research field (Elevany Sera & Agus Santoso, 2024). Bibliometric analysis utilizes various indicators to assess trends, research outputs, and citation patterns, providing insights into the development of internal audit research.

2.3 Research Design

This study utilizes data from the Scopus database for bibliometric analysis. Scopus provides tools for tracking, analyzing, and visualizing research trends and is considered one of the most reliable data sources in the international scientific community (Suandani et al., 2024). Data was collected using the keyword "internal audit," ensuring relevance to the research objectives. Bibliometric analysis has become an increasingly popular tool in academic research, particularly in internal audit. This method allows researchers to map, analyze, and understand the evolution of a research area based on scientific publications (Jazadi & Santoso, 2024). Bibliometric analysis identifies emerging research trends and the most frequently studied topics by examining key aspects such as publication volume, author collaborations, and citation patterns. For example, bibliometric studies can reveal an increasing focus on risk-based auditing or the role of technology in internal audit. The findings of this bibliometric study are expected to enhance the understanding of internal audit research among academics and practitioners. Additionally, they can serve as a valuable reference for policy development and future research directions (Hermawan Madu et al., 2024).

2.4 Data Collection Methods

Following data collection, the information was analyzed using the VOSviewer application (version 1.6.20). This software generated knowledge structures and evolution patterns based on key indicators such as publication frequency, influential authors, collaboration networks, and citation impact.



Bibliometric analysis in this study consists of two main approaches: (1) Descriptive statistical analysis identifies publication trends, the most frequently cited authors, and dominant research topics; (2) Network analysis explores research collaborations, co-citation structures, and thematic clusters in internal audit research.

2.5 Data Analysis

The data collection and analysis process follows three key steps: (1) Defining research parameters; (2) Retrieving relevant publications from the Scopus database; (3) Filtering and selecting publications that meet predefined screening criteria (Putu et al., 2024). This study focuses on internal audit research published in Scopus-indexed journals from 2017 to 2023, ensuring the inclusion of highly credible scientific sources. The Scopus database contains 1,007 documents related to internal audits from 1977 to 2023; however, this study limits its scope to 490 journal articles published within the last six years. The growth of internal audit research will be illustrated through graphs and tables, providing insights into publication trends and emerging topics in the field.

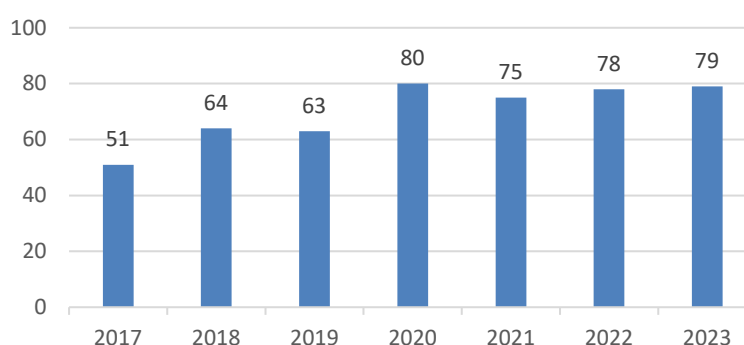


Figure 1. Internal Audit Evolution Research Graph

The total number of journal articles on internal audit evolution from 2017 to 2023 is 490. Figure 1 above shows the growth of journal articles per year from the beginning of 2017 there were 51 articles (10.41%), 2018 there were 64 articles (13.06%), 2019 there were 63 articles (12.86%), 2020 there were 80 articles (16.33%), 2021 there were 75 articles (15.31%), 2022 there were 78 articles (15.92%) and 2023 there were 79 articles (16.12%). There is an upward and downward trend each year until reaching 2023. The graph above shows that 2020 was the most productive year in creating journal articles, with 80 articles (16.33%), and 2017 was the lowest year creating journal articles, with 51 articles (10.41%).

Table 1. Evolution of Internal Audit Articles 2017-2023

| Year | Number of Articles | Percentage % |
|--------------|--------------------|--------------|
| 2017 | 51 | 10.41% |
| 2018 | 64 | 13.06% |
| 2019 | 63 | 12.86% |
| 2020 | 80 | 16.33% |
| 2021 | 75 | 15.31% |
| 2022 | 78 | 15.92% |
| 2023 | 79 | 16.12% |
| Total | 490 | 100.00% |

Source: Results of bibliometric metadata processing (2025)

Next, the author made the 490 articles collected into the top 10 articles based on the visualization, which can be seen as having the highest document productivity with the number of citations by the

next researcher, namely Callahan et al. They received 115 citations in 2017. Continued by Aureli et al.

4. RESULTS AND DISCUSSION

4.1. Citation Mapping

Citation mapping in VOSviewer is an analytical method to determine the relationship between cited and citing documents. Citation analysis helps authors assess the impact and influence of a particular work or researcher within their field of study. Meanwhile, co-citation analysis is a science mapping technique based on the assumption that publications frequently cited together share thematic similarities (Bahrul et al., 2024). In VOSviewer citation analysis, several units of analysis can be examined, including documents, sources (journals), authors, organizations, and countries. This study will use two types of analysis: document analysis and source analysis. These analyses are essential for identifying the most frequently cited articles and journals related to the evolution of internal audit research.

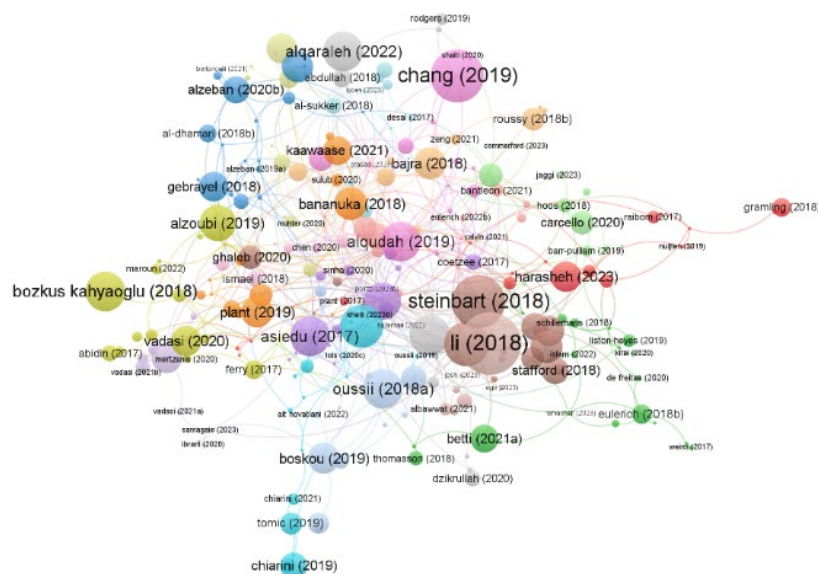


Figure 2. Visualization of the most authored documenter data

The mapping results from Image 2 generated by VOSviewer visually represent interconnected items, indicating relationships between documents. This means that a link is formed in the analysis when one document cites another, and the number of citations contributes to creating multiple connections. The visualization also shows brightly colored and grayed-out items. In network analysis, colored items represent interconnected documents, while grayed-out items indicate documents with no citation links to others (Eck & Waltman, 2017). Additionally, documents with the highest number of citations can be identified by larger-sized items, as their prominence in the visualization corresponds to their citation impact.

4.2. Analysis of the Most Citations of Articles in Internal Audit Research Theme

Based on the total number of articles published in the Internal Audit Evolution journal from 2017 to 2023, 460 articles were identified, accumulating 5,411 citations over seven years. To assess the impact of journal citations on the development of research in this field, a measurement tool is required to determine the extent of citation influence.

In this study, researchers utilize the Average Citations per Paper (ACPP) metric, calculated by dividing the total number of citations by the total number of articles. A higher ACPP value indicates an article's more significant influence or impact within the internal audit field. The results of the ACPP calculation are presented in the following table 2.

Table 2. Average results average citations per article from 2017-2023

| Year | Number of Documents | Number of Citations | ACCP |
|---------------|---------------------|---------------------|-------|
| 2017 | 51 | 878 | 17.22 |
| 2018 | 64 | 1207 | 18.86 |
| 2019 | 63 | 933 | 14.81 |
| 2020 | 80 | 859 | 10.74 |
| 2021 | 75 | 613 | 8.17 |
| 2022 | 78 | 535 | 6.86 |
| 2023 | 79 | 386 | 4.89 |
| Amount | 490 | 5411 | 81.54 |

Source: Results of bibliometric metadata processing (2025)

Based on Table 2, the average number of document citations per year shows fluctuations, with periods of increase and decline. However, the average citation count has reached 81.54 over the past ten years. This indicates that in the Bibliometric Analysis of VOSviewer-applied studies on Internal Audit Developments, at least 81 articles are cited annually. From 2017 to 2023, each journal article contributed to an annual increase of approximately 81 citations, which is considered a positive trend.

Furthermore, based on citation analysis by source (i.e., journals) using VOSviewer visualization, the results are broadly consistent with the citation analysis based on documents. However, a few journals exhibit distant relationships with other sources. The citation analysis by source identified 201 items distributed across 126 clusters.

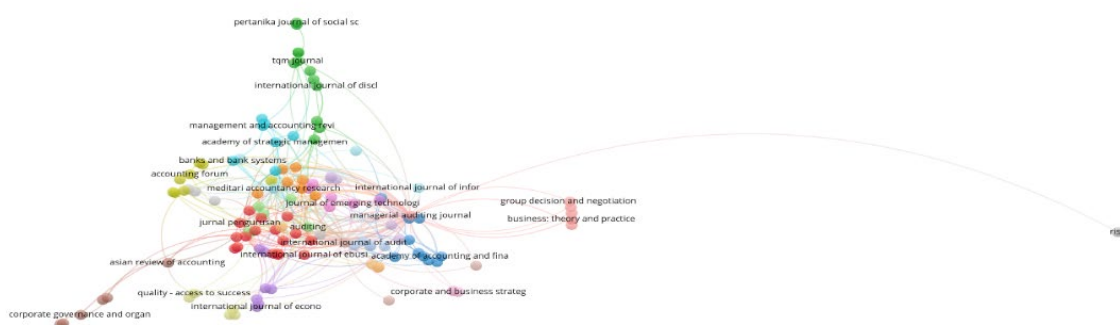


Figure 3 Visualization of document citations

Based on the visualization above, the document citation analysis shows that the most cited article is "Influence of Audit Committee and Internal Audit Function Effectiveness on Enterprise Risk Management Adoption," published in the American Accounting Association Annual Meeting and Conference on Teaching. This article, written collaboratively by Callahan C. and Soileau J. in 2017, has been cited 115 times. The article with the most citation links is "New Perspectives in Internal Audit Research: A Structured Literature Review," published in Accounting Perspectives. This study, written by Roussy M. and Perron A. in 2018, has 21 links. The results of the citation source analysis for research journals are presented in the following section.

4.3. Analysis Based on the Number of Author Citations

This study employs bibliometric analysis to assess the individual contributions of authors to internal audit research based on the number of published articles and citation counts. Using Scopus

data from 2017 to 2023, 1,217 authors were identified based on their citation strength and connections with other researchers. From this dataset, 1,000 authors were selected for further analysis. The top five authors were identified among them based on the highest number of published articles and citations received.

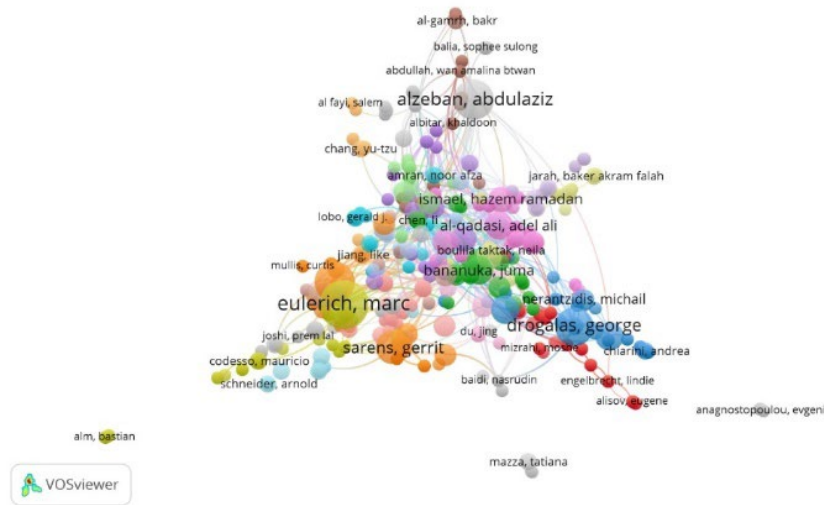


Figure 4. Visualization of the most author data

Figure 4 illustrates the interconnections between various items, indicating that the network analysis conducted using VOSviewer reveals a strong relationship among authors. More productive authors tend to engage in extensive collaborations, which contributes to an increase in citation counts. The citation network demonstrates that co-cited articles often share similar research themes, reflecting a strong thematic alignment in scholarly collaboration. Additionally, highly cited authors exert significant influence in shaping academic discourse within the field of internal audit. Their works frequently serve as key references in governance, risk control, and internal auditing studies.

Table 3. List of the 10 most cited authors

| Writer | Number of Articles | Number of Quotes |
|--------------------|--------------------|------------------|
| Eulerich, Marc | 15 | 289 |
| Wood, David A | 10 | 225 |
| Sarens, Gerit | 7 | 146 |
| Roussy, Melanie | 3 | 124 |
| Banana, Juma | 5 | 121 |
| Alzeban, Abdulaziz | 10 | 118 |
| Drugs, George | 9 | 118 |
| Soileau, Jared | 1 | 115 |
| Lombardi, Rose | 1 | 105 |
| Nappa, Fabio | 1 | 105 |

Source: Results of bibliometric metadata processing (2025)

When viewed from the research authors in the most cited articles as listed in Table 3, it can be concluded that from the total of 621 selected authors, Eulerich, Marc has the most cited productivity level of 289, indicating his important role in internal audit research.

4.4. Citation Analysis Based on Country Statistics

The country-based citation analysis in this study offers insights into the geographic distribution of internal audit research. The data highlight the contributions of various countries to academic publications and assess their impact based on the number of citations received by internal audit-related articles.

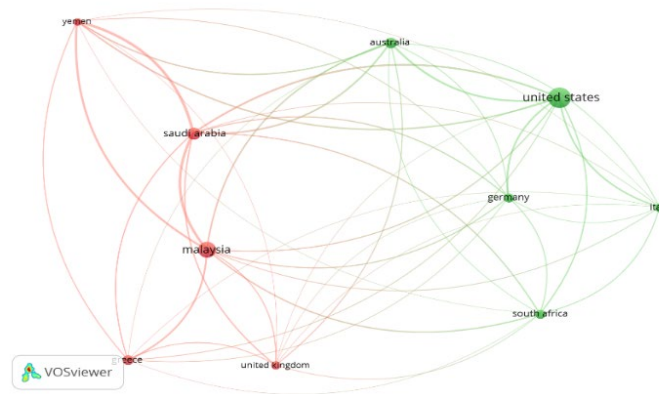


Figure 5. Results of Country Statistic Visualization

The visualization analysis in Figure 5 maps the relationships between countries based on their number of publications and citations. The results indicate strong cross-country collaboration, particularly among highly productive countries. Additionally, countries with a higher number of citations tend to have more connections with other countries, reflecting their influence and research impact in the field of internal audit.

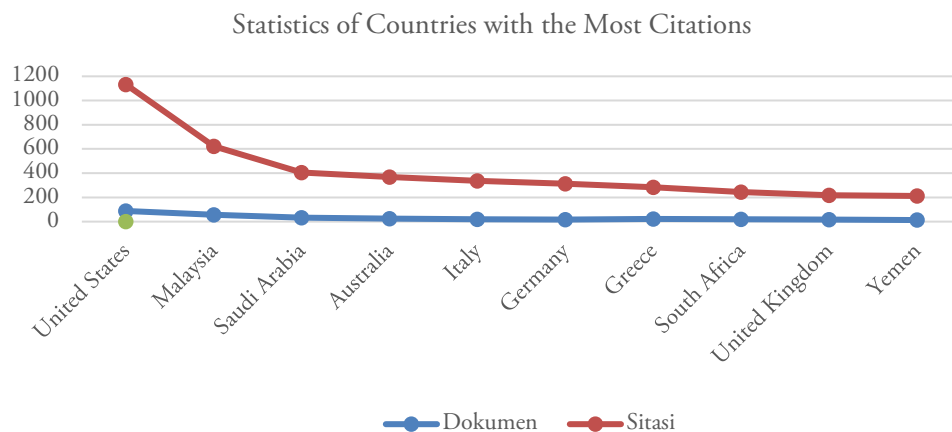


Figure 6. Most cited country statistics

Based on Figure 6, which presents the results of data processing using VOSviewer, out of 89 analyzed countries, the United States holds the top position with 88 articles and the highest number of citations, totaling 1,133. This highlights the dominance of the United States in internal audit research, both in terms of publication productivity and academic influence.

The United States is a key hub for internal audit research, contributing significantly to citation impact. This may reflect the country's strong influence on educational and research institutions. Other countries with a notable number of citations, such as Malaysia, with 56 articles and 623 citations, and Saudi Arabia, with 34 articles and 406 citations, indicate that internal audit research is also expanding in the Asian and Middle Eastern regions. This trend presents opportunities for greater international collaboration in the field.

4.5. Citation Analysis Based on Most Institutions

The institution-based citation analysis was conducted to assess the contributions of academic institutions to internal audit research. Using Scopus database data processed through VOSviewer software, institutions were evaluated based on the number of published documents and the citations they received.

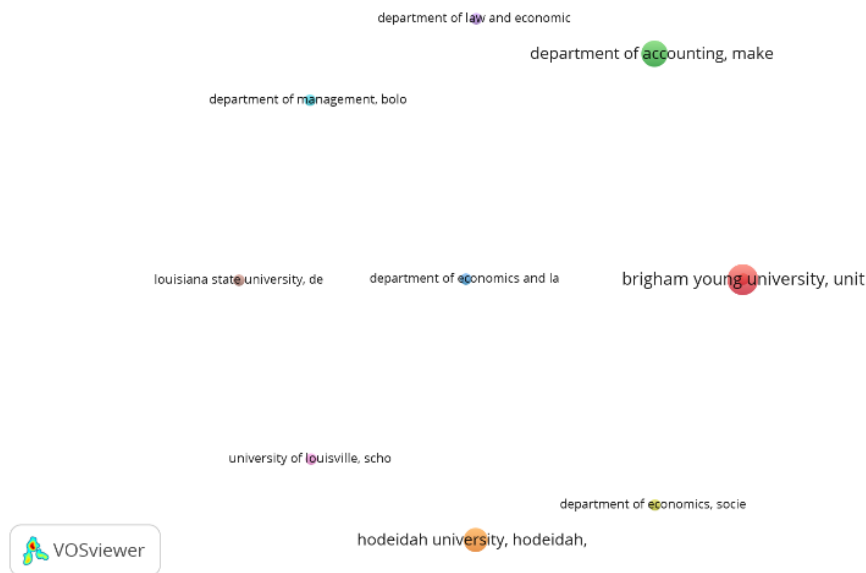


Figure 7. Visualization results of the most cited institutions

The analysis of data processed using VOSviewer generates the visualization in Figure 7, providing a quantitative representation of the influence of various institutions in shaping knowledge structures within the internal audit field. By mapping the contributions of these institutions, this study helps clarify global collaboration trends and identify potential directions for future research development.

Table 4. List of the 10 most cited institutions

| Organization | Country | Document | Citation |
|---|---------------|----------|----------|
| Brigham Young University | United States | 7 | 165 |
| Louisiana State University | United States | 1 | 115 |
| University of Louisville | United States | 1 | 115 |
| Department of Economics and Law | Italy | 1 | 105 |
| Department of Economics, society, and politics, Urbino University | Italy | 1 | 105 |
| Department of Law and Economics of productive | Italy | 1 | 105 |
| Department of Management, Bologna University | Italy | 1 | 105 |
| Departemen of Accounting, Makerere University | Uganda | 5 | 102 |
| Hodeidah University | Yemen | 4 | 97 |
| California State University | United States | 1 | 90 |

Source: Results of bibliometric metadata processing (2025)

Among the 960 institutions analyzed, Brigham Young University (United States) ranks first as the most productive institution, having published seven articles with 165 citations. Institutions from the United States dominate publication volume and citation count, highlighting the country's significant role in internal audit research.

Meanwhile, the Department of Accounting, Makerere University (Uganda) ranks second, producing five articles with 102 citations, followed by Hodeidah University (Yemen) with four articles

and 97 citations. Although Louisiana State University (United States) published only 1 article, it received the second-highest citation count, totaling 115 citations. Similarly, the University of Louisville (United States) also produced 1 article with 115 citations, demonstrating its strong impact despite a lower number of publications.

5. CONCLUSION

The conclusion of this study highlights the developments in internal audit research using a bibliometric approach based on data from the Scopus database. Analyzing 490 articles published between 2017 and 2023, the study identifies a growth trend in publications, peaking in 2020 with 80 articles (16.33%). The findings underscore the crucial role of internal audit as a key component of corporate governance, particularly in addressing operational complexity and risk management in globalization and digitalization. The data reveal that the most cited article was published by Callahan et al. (2017), accumulating 115 citations, while Marc Eulerich emerged as the most influential author, contributing 15 articles with 289 citations. From a geographical perspective, the United States leads in internal audit research, with 88 articles and 1,133 citations, followed by Malaysia and Saudi Arabia. Institutionally, Brigham Young University made the most significant contribution, publishing seven articles with 165 citations. Additionally, the application of technology in internal audit was identified as a dominant research theme, reflecting the field's adaptation to the evolving global business landscape. Overall, the average citations per article (ACCP) for the period was 81.54, demonstrating the significant impact of this research on the advancement of internal audit studies.

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