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The Trend of Audit Quality Development: A Scopus-Based Bibliometric Analysis

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ABSTRACT

This study presents a bibliometric analysis of audit quality research trends using VOS Viewer, examining 913 Scopus-indexed articles from 2020-2023. Through co-citation and co-occurrence analysis, we identify key developments and knowledge gaps in the field. Findings indicate sustained growth in audit quality research, with publications peaking at 288 articles in 2023 (a 29.7% increase from 2022). The intellectual structure reveals DeFond and Zhang's (2014) work as most influential (147 citations), while network analysis uncovers nine thematic clusters. Notably, we identify under-researched areas including key audit matters, AI applications, and audit efficiency metrics. The analysis particularly highlights the growing relevance of digital transformation themes - artificial intelligence, integrated reporting, and technological efficiency measures - as emerging frontiers in audit quality research. These findings provide: (1) a systematic mapping of the field's evolution, (2) quantitative validation of research trends, and (3) priority directions for future studies. The study contributes to auditing literature by offering empirical evidence of shifting research focus toward technology-integrated audit processes, suggesting the need for more work examining how digital innovations impact quality measurement and assurance practices. Practitioners and researchers can leverage these insights to align investigations with current industry demands and technological advancements in the auditing profession.

Keywords: Audit Quality, Bibliometric, VOS Viewer, Scopus.

I. Introduction

Audit quality research has developed rapidly in recent years, particularly in Indonesia. Audit quality or the standard of a standardized examination process is very important in maintaining trust in the integrity of financial reporting for the users of financial statements, especially investors. The higher the quality produced, the more credible the financial statements, thus increasing the trust of the users of financial statements (Budiantoro et al., 2022). Auditors are required to have competence and professionalism in performing their duties (Fitriana & Widiawati, 2022). Auditors with good internal attributes, such as high competence and extensive experience, can deliver good results when providing their audit services and can maintain audit quality. Audit quality is a matter of concern for clients, especially the public or shareholders

(Meriyusti & Yuliati, 2023). Professionalism is one of the factors that influences audit quality (Rahayu et al., 2020).

The phenomenon of criticism regarding audit quality from stakeholders such as users of financial statements and the government, which indicates dissatisfaction with financial reports, will pressure auditors and become one of the factors for improving audit quality (Marisa et al., 2024). Another driving factor is the increase in accounting scandals involving large companies. Therefore, this needs to be studied and researched further. Researchers have used various methods to study audit quality that is examined from several activities that can influence audit quality, including surveys, case studies, and empirical data analysis.

The auditing profession plays a significant role, thus receiving special attention in Indonesia. Auditors are required to present objective and accurate results. To ensure the quality of financial reports, companies need to monitor auditor involvement so that the summary budget presented is reliable, relevant, consistent, and accountable (Santoso & Masitoh, 2022). If auditors fail to perform their duties well, it is reflected that the quality of the audit services provided is not optimal or does not meet the expected standards. Audit results are closely related to financial statements, where high-quality audits reflect also high-quality financial statements (Fitriana & Widiawati, 2022). Therefore, audit results must be accountable. Auditors should uphold the standards of audit quality and maintain their independence to attract more clients, retain them, and build public trust. However, there are still many auditors who do not comply with audit standards and violate the principles of independence in carrying out their duties (Meriyusti & Yuliati, 2023).

This research aims to identify research areas related to audit quality further, as audit quality has become an important issue for professionals in the accounting field. In addition, the results of this research are also expected to help auditors improve their audit quality. Regulators can also use the results of this research to develop policies that will enhance audit quality. Bibliometric analysis is a statistical method used as a tool for analyzing scientific publications. This method can be used to identify research trends, key factors or actors in a field, and relationships between publications. Meanwhile, VOSviewer is a visualization software that can be used to create bibliometric maps. Such maps can assist researchers in understanding the research landscape and identifying research areas that need to be studied further. Based on the background above, this research aims to systematically examine articles related to audit quality sourced from the Scopus database using bibliometric study analysis procedures with the VOSviewer application. This study analyzes three aspects: (1) articles with the highest number of citations (2) the highest number of keywords and the relevance of variables (3) novelty or the newness of the research.

II. Literature Review and Hypothesis Development

2.1. Audit Quality

Audit Quality can also be defined as a measure of the goodness or badness of an audit in detecting and disclosing material misstatements in financial statements. Audit quality can be referred to as the level of effectiveness of the auditor in carrying out their duties in order to provide a reasonable opinion on a company's financial statements (Marisa et al., 2024). Audit quality is an attribute or perspective on practices and review outcomes as indicated by evaluation principles and quality control guidelines that act as a proportion of the obligations and duties of the evaluator's obligation. Audit quality is a function of auditor independence and the company's management ability to examine and provide opinions on the company's financial statements so that the auditor can report any fraud that occurs in a financial report (Choirah et al., 2023).

2.2. Bibliometric Analysis

Bibliometric analysis is a widely used and accurate analytical method. Bibliometric methods are used to identify relevant topics and keywords according to the developments in problem-solving through mathematics. Bibliometric analysis is usually applied in various disciplines and focuses on a quantitative study

of journals, books, or other forms of written communication. This technique is intended to understand the relationship between journal citations and to conclude the current state related to current research topics or rapidly developing research topics. Bibliometric analysis is an approach in bibliographic studies of scientific activities, based on the assumption that a researcher conducts research and needs to communicate the results to peers (Nazara et al., 2023).

2.3. VOS viewer

VOS viewer is a free computer program for visualizing and exploring bibliometric maps of knowledge (Sera et al., 2024). The acronym VOS in VOSviewer stands for visualization of similarities. The algorithm used in this program is almost the same as multidimensional scaling (MDS) (Satria et al., 2023). The clusters generated by VOSviewer are automatically displayed in color on the map. The clustering algorithm operates with a parameter (γ) that can be adjusted to obtain more or fewer clusters. The density and color of the clusters can be displayed using VOSviewer (Leydesdorff et al., 2013).

III. Research Method

The method in this research uses cumulative descriptive. In this study, the author utilizes data from audit quality studies collected from the Scopus database within the time frame of 2020-2023. Scopus data serves as one of the primary data sources used by the international scientific community and is a global research database of sufficiently high qualifications, making its research results a reliable reference. The keyword 'audit quality' in the utilized database has a total of 579 keywords. This research employs bibliometric analysis methods to analyze and identify research keywords based on data from previous studies.

This bibliometric analysis uses the VOSviewer tool, which can map the relationships between publications in a suitable graphical visualization (Wahyulistyo & Cahyonowati, 2022) in (Satria et al., 2023). VOSviewer generates cluster information that is visualized in color on the map (Nazara et al., 2023). By using co-citation and co-occurrence analysis, one can understand the relationships between research and their influence on other research. Co-citation analysis is used to identify citations from documents published on the selected research topic. Co-occurrence analysis considers keywords to reflect the research area and will be adjusted to the objectives of this study. After the data is collected, it will be comprehensively analyzed using the VOSviewer application (1.6.20) to produce knowledge structures and evolution patterns based on indicators such as publication frequency, influential indicators, collaboration networks, and citations. This bibliometric analysis uses csv data format in the VOSviewer application, which then produces bibliometric network visualizations that are presented more informatively in a graphical manner.

Focus in this research is to describe the development of audit quality limited only to scopus articles from 2020-2023 with a total of 913 articles. Journals were selected as the scientific sources processed due to their high validity as research references. The growth of the literature will be explained through the following graphs and tables.

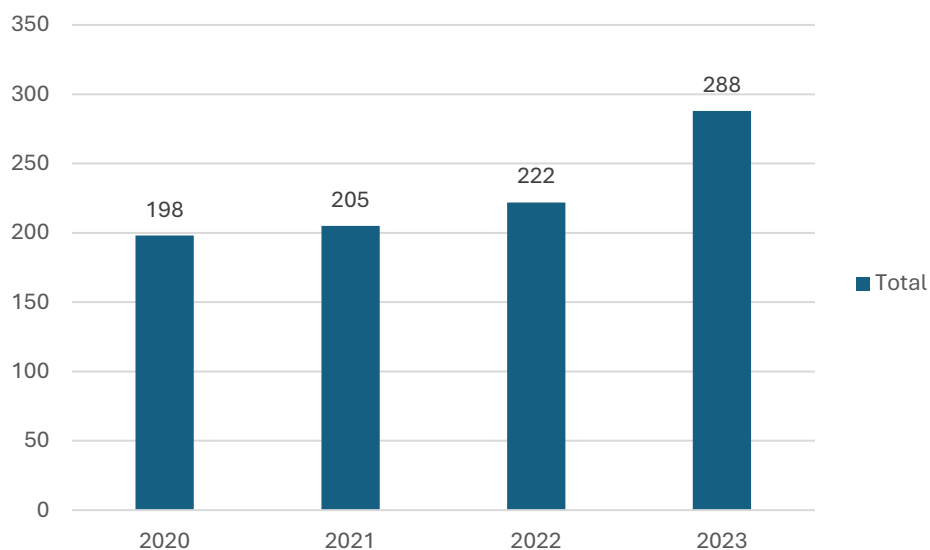


Figure 1. Data Article Scopus Audit Quality Year 2020 - 2023

Based on Figure 1 above, the highest number of publications occurred in 2023 with 288 publications. Overall, the number of publications on the topic of audit quality tends to increase year by year, where from 2020 to 2021 there was an increase of 7 publications or 3.54%. From 2021 to 2022, it increased again by 17 publications or 8.29%, and the highest increase occurred from 2022 to 2023 with 66 publications, which is 29.73%. The percentage of articles is presented as follows:

Table 1. Percentage of Scopus Articles Audit Quality for the Years 2020-2023

Year	Number of Articles	Percentage %
2020	198	21,69%
2021	205	22,45%
2022	222	24,32%
2023	288	31,54%
Total	913	100,00%

IV. Results and Discussion

4.1. Co-citation Analysis (Most Cited)

Co-citation analysis is useful for mapping the specialization of research subjects, applying the single-linkage clustering method to group co-cited articles, specifically to evaluate individual authors' contributions in audit quality-related research based on the number of published articles and the number of citations received (Leydesdorff et al., 2013). Based on the results of data processing with co-citation analysis using the VOSviewer application, 579 articles on the topic of audit quality were obtained. Then, from the 579 articles obtained, they were regrouped into 10 scientific articles with the most citations, 2 clusters with 45 relationships among authors, and a total of 656 strong relationships overall. More details can be seen in the following visualization:

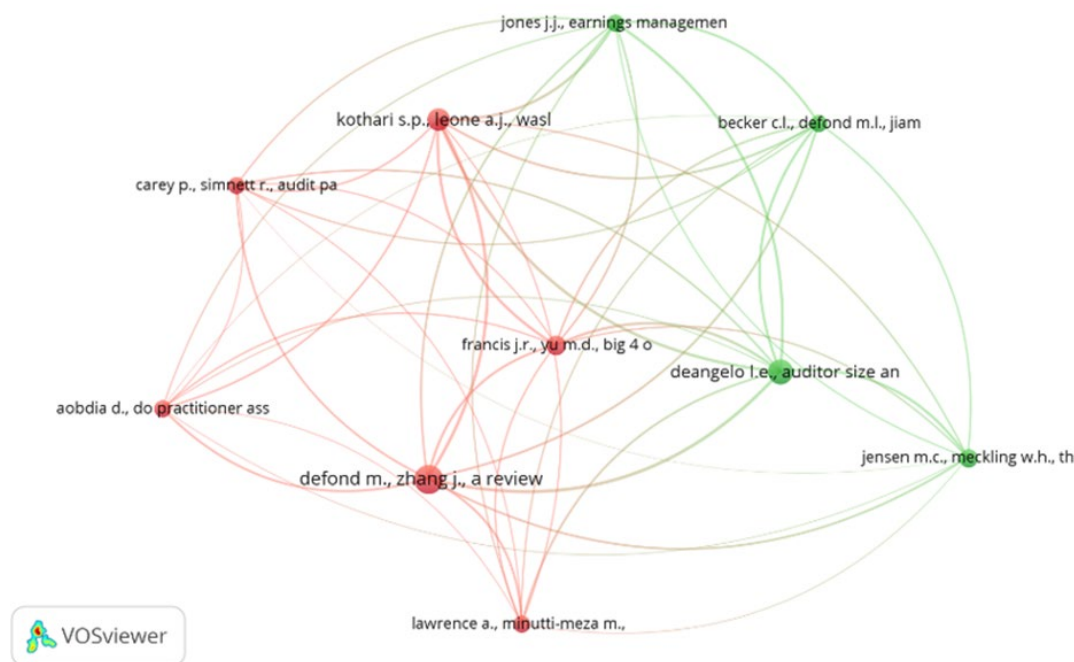


Figure 2. Visualization of the Most Citations

DeFond M. & Zhang J. had the highest number of citations with 147 citations for the article titled “A Review of Archival Auditing Research”. This was followed by Deangelo with 117 citations, and then Kothari et al. with 87 citations. Next, Francis J.R. & Yu M.D. received 69 citations, Jensen M.C. & Meckling W.H. had 67 citations, followed by Becker et al. and Carey P. & Simnett R. who both achieved the same number of citations, namely 57 citations. This was followed by Aobdia with 56 citations, Lawrence et al. with 55 citations, and concluding with Jones who had 54 citations. The details in tabular form are shown below:

Table 2. The Most Cited Analysis

No	Author	Research Title	Number of Citations
1	DeFond M. & Zhang J.	A Review of Archival Auditing Research	147
2	Deangelo L.E.	Auditor Size and Audit Quality	117
3	Kothari S.P., Leone A.J., Wasley C.E.	Performance Matched Discretionary Accrual Measures	87
4	Francis J.R. & Yu M.D.	Big 4 Office Size and Audit Quality	69
5	Jensen M.C. & Meckling W.H.	Theory of The Firm: Managerial Behavior, Agency Costs and Ownership Structure	67
6	Becker C.L., Defond M.L., Jiambalvo J.J., Subramanyam K.R.	The Effect of Audit Quality on Earnings Management	57
7	Carey P. & Simnett R.	Audit Partner Tenure and Audit Quality	57
8	Aobdia D.	Do Practitioner Assesments Agree With Academic Proxies for Audit Quality? Evidence From PCAOB and Internal Inspections	56
9	Lawrence A., Minutti-meza M., Zhang P.	Can Big 4 Versus Non-Big 4 Differences in Audit-Quality Proxies Be Attributed to Client Characteristics?	55
10	Jones J.J.	Earnings Management During Import Relief Investigations	54

Next, the results of the analysis using the co-occurrence approach obtained 73 keywords, 9 clusters, and 445 relationships between research keywords with a total relationship strength of 1,225. Audit quality became the most researched topic with 579 keywords. Meanwhile, topics that are still rare for research and are relevant to audit quality include key audit matters, audit hours, artificial intelligence, integrated reporting, audit risk, firm performance, audit tenure, and audit efficiency. On the other hand, topics such as firm size, audit risk, auditor choice, firm performance, accountability, auditor tenure, integrated reporting, and audit efficiency are variables that are still newly researched. Therefore, further and comprehensive research is needed, particularly on the relevance of audit quality with variables related to technology aspects and digital transformation processes, such as artificial intelligence, integrated reporting, and audit efficiency, so that the research results have a positive impact on the needs of the market and modern industry.

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