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Audit Quality: A Bibliometric Analysis of Intellectual Structure and Research Fronts (2000–2026)

Loso Judijanto[1], Khairul Nur Adli[2]
[1]IPOSS Jakarta
[2]Sekolah Tinggi Ilmu Ekonomi TRIGUNA Tangerang

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ABSTRACT

This study aims to map the intellectual structure and identify emerging research fronts in audit quality literature through a comprehensive bibliometric analysis covering the period 2000–2026. Data were collected from the Scopus database and analyzed using VOSviewer to examine co-authorship, co-citation, and keyword co-occurrence networks. The findings reveal that audit quality research is strongly rooted in multidisciplinary foundations, particularly within total quality management, healthcare quality, and procedural evaluation frameworks. The intellectual structure is characterized by several interconnected clusters, including quality management systems, empirical outcome-based studies, and methodological approaches. Temporal and density analyses further indicate a significant shift toward emerging themes such as audit quality as a distinct research domain, artificial intelligence, and technology-driven auditing practices. Despite this progression, the results also highlight a relative fragmentation between traditional and emerging themes, suggesting opportunities for greater integration in future research. This study contributes by providing a systematic overview of the evolution of audit quality research, identifying dominant themes, and outlining future directions that emphasize the integration of technological innovation with established theoretical frameworks.

Corresponding Author:
Name: Loso Judijanto
Institution Address: IPOSS Jakarta
e-mail: losojudijantobumn@gmail.com

1. INTRODUCTION

Audit quality has become a central issue in the accounting and auditing profession because it directly affects the credibility and reliability of financial information used by stakeholders. High-quality audits enhance confidence in financial reporting, reduce information asymmetry, and support efficient capital markets. Investors, regulators, and other stakeholders rely on audited financial statements to make informed economic decisions [1], [2]. Consequently, the quality of the audit process has attracted increasing attention from researchers and practitioners alike. The concept of audit quality is often associated with the auditor's ability to detect material misstatements and report them appropriately, reflecting the auditor's competence, independence, and professional judgment. As the business environment becomes increasingly complex, ensuring audit quality remains a critical concern for maintaining transparency and accountability in corporate reporting [3], [4].

Over the past two decades, research on audit quality has expanded significantly across various contexts and methodological approaches. Scholars have investigated numerous determinants of audit quality, including auditor independence, audit firm size, audit fees, corporate governance mechanisms, and earnings management [4]. These topics have dominated the literature because they are closely linked to the reliability of financial reporting and the effectiveness of auditing practices. Empirical evidence suggests that factors such as strong corporate governance and independent auditors can contribute to improved audit outcomes and higher reporting quality. At the same time, regulatory reforms and global financial crises have further stimulated academic interest in examining how auditing practices influence financial transparency and accountability [5], [6].

The rapid growth of audit quality research has also been reflected in the increasing number of academic publications in this field. Bibliometric evidence indicates a significant rise in the volume of audit-related studies, particularly after the early 2010s, as scholars sought to explore the evolving dynamics of the auditing profession and financial reporting environment. Researchers from various countries and institutions have contributed to this growing body of literature, forming a global network of collaboration and knowledge production. Major contributors include scholars from developed economies such as the United States, the United Kingdom, and Australia, although researchers from emerging economies are increasingly participating in the academic discourse. This expansion of research output demonstrates the growing recognition of audit quality as a multidisciplinary and globally relevant research area.

In addition to the increasing quantity of research, the thematic focus of audit quality studies has also evolved over time. Earlier studies largely emphasized traditional auditing issues such as auditor independence, audit fees, and financial reporting quality. However, more recent research has begun to incorporate broader perspectives, including technological innovation, sustainability reporting, and corporate social responsibility. The emergence of topics such as artificial intelligence, big data analytics, and key audit matters reflects the transformation of auditing practices in response to digitalization and regulatory developments. These emerging themes highlight the dynamic nature of the auditing field and indicate that audit quality research continues to adapt to changing professional and technological environments [7], [8].

Despite the substantial growth of audit quality literature, the increasing volume of publications has also created challenges for researchers seeking to understand the intellectual structure and development of the field. As studies accumulate across different journals, countries, and disciplines, it becomes difficult to identify dominant research themes, influential authors, and emerging research fronts without systematic analysis. Bibliometric analysis has therefore become a valuable method for mapping scientific knowledge and visualizing relationships within academic literature. By analyzing citation patterns, co-authorship networks, and keyword co-occurrences, bibliometric techniques enable researchers to identify research trends, influential contributions, and potential gaps in the literature. Such analyses provide a comprehensive overview of the development of a research field and help guide future studies by highlighting underexplored topics and emerging directions.

Although numerous studies have investigated audit quality, the existing literature remains fragmented across different research themes, methodologies, and disciplinary perspectives. Many prior studies focus on specific determinants or empirical contexts rather than providing a comprehensive overview of the field's intellectual structure and evolution. As a result, it remains challenging for scholars to clearly understand how audit quality research has developed over time, which authors and publications have had the greatest influence, and which topics represent emerging research fronts. Furthermore, with the continuous

expansion of academic publications in auditing, there is a need for systematic approaches that can synthesize large volumes of literature and reveal patterns of scientific collaboration and thematic development. Without such analysis, it is difficult to identify research gaps and formulate future research agendas that contribute meaningfully to the advancement of audit quality studies.

Based on the issues outlined above, this study aims to conduct a comprehensive bibliometric analysis of audit quality research published between 2000 and 2026.

2. METHODS

This study employs a bibliometric analysis approach to systematically examine the development of research on audit quality between 2000 and 2026. Bibliometric analysis is a quantitative method used to evaluate and map scientific literature by analyzing publication metadata, citation relationships, and collaboration networks within a particular research field [9]. This approach enables researchers to identify influential publications, leading authors, dominant journals, and emerging research themes within a body of knowledge. In the context of this study, bibliometric analysis is used to reveal the intellectual structure and evolution of audit quality research over time. By applying this method, the study provides a comprehensive overview of the scientific landscape surrounding audit quality and highlights how scholarly contributions have shaped the field across more than two decades.

The data used in this study consist of academic publications related to audit quality indexed in a major international scientific database. Articles were retrieved using relevant keywords such as "audit quality," "audit effectiveness," and related auditing terms within titles, abstracts, and keywords. The search was limited to publications released between 2000 and 2026 in order to capture the long-term development of the topic. After the initial search, the dataset was screened to remove duplicate records, irrelevant documents, and publications outside the scope of auditing research. The remaining documents were then exported in a structured format containing bibliographic information such as author names, publication year, journal sources, affiliations, citations, and keywords. This dataset served as the foundation for the bibliometric analysis conducted in the study.

3. RESULTS AND DISCUSSION

3.1 Network Visualization

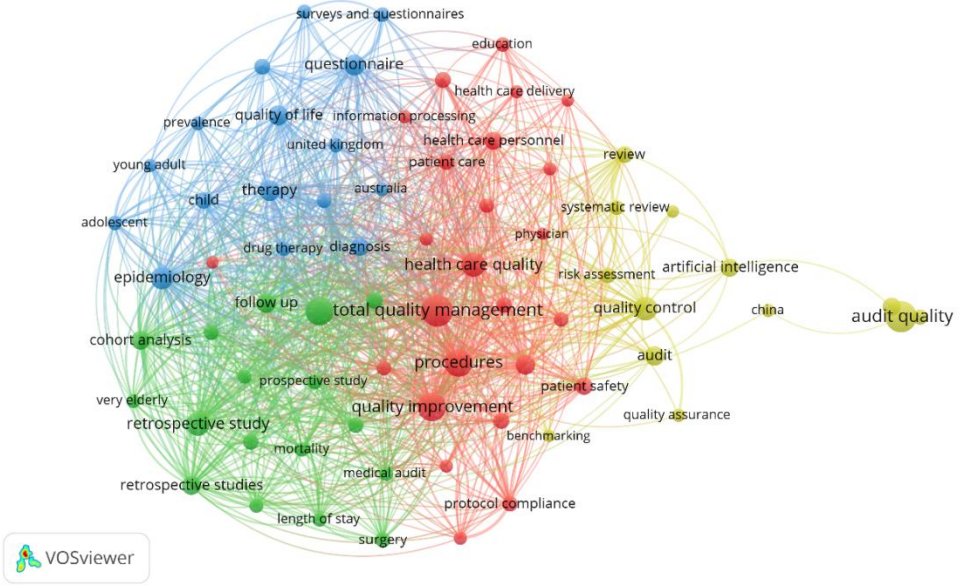

Figure 1. Network Visualization

Source: Data Analysis Result, 2026

Figure 1 reveals the intellectual structure of audit quality research through keyword co-occurrence patterns, highlighting several interconnected thematic clusters. At a general level, the map indicates that audit quality is not a standalone concept but is closely embedded within broader discussions of quality management, healthcare systems, and procedural evaluation. The presence of large and centrally positioned nodes such as total quality management, health care quality, and quality improvement suggests that the literature has been heavily influenced by multidisciplinary approaches, particularly those originating from healthcare and operational quality domains.

The red cluster appears to represent the core conceptual foundation of the field, focusing on themes such as total quality management, procedures, quality improvement, and health care quality. This cluster reflects a process-oriented perspective, where audit quality is viewed as part of a broader system of continuous improvement and standardization. The inclusion of terms like protocol compliance, patient safety, and benchmarking indicates that audit practices are often linked to performance measurement and regulatory adherence. This suggests that much of the literature conceptualizes audit quality as a mechanism for ensuring consistency, accountability, and operational excellence.

The green cluster emphasizes empirical and outcome-based research, with keywords such as retrospective study, prospective study, cohort analysis, mortality, and length of stay. This cluster highlights the strong influence of quantitative methodologies, particularly in healthcare-related audit studies. The focus here is on evaluating the effectiveness of audit processes by examining measurable outcomes. This indicates that audit quality research has evolved beyond conceptual discussions to include evidence-based assessments, where the impact of audits is analyzed through statistical and longitudinal study designs.

Meanwhile, the blue cluster reflects methodological and population-oriented aspects of the literature, including terms such as epidemiology, questionnaire, therapy, diagnosis, and quality of life. This suggests that audit quality research frequently incorporates survey-based approaches and clinical evaluation frameworks. The prominence of demographic-related terms such as child, adolescent, and young adult further indicates that audit studies are often contextualized within specific populations. This cluster reinforces the idea that audit quality is closely linked to data collection methods and the evaluation of service effectiveness across different groups.

The yellow cluster represents emerging and forward-looking research themes, including audit, quality control, artificial intelligence, and audit quality itself. Notably, the relative isolation of audit quality as a node suggests that it is evolving as a more specialized and distinct research area. The connection with artificial intelligence signals a growing interest in digital transformation within auditing practices, indicating a shift toward technology-driven audit processes. This cluster highlights the transition of the field from traditional quality assurance frameworks to more advanced, data-driven, and technology-enabled approaches, marking an important direction for future research.

Overlay Visualization

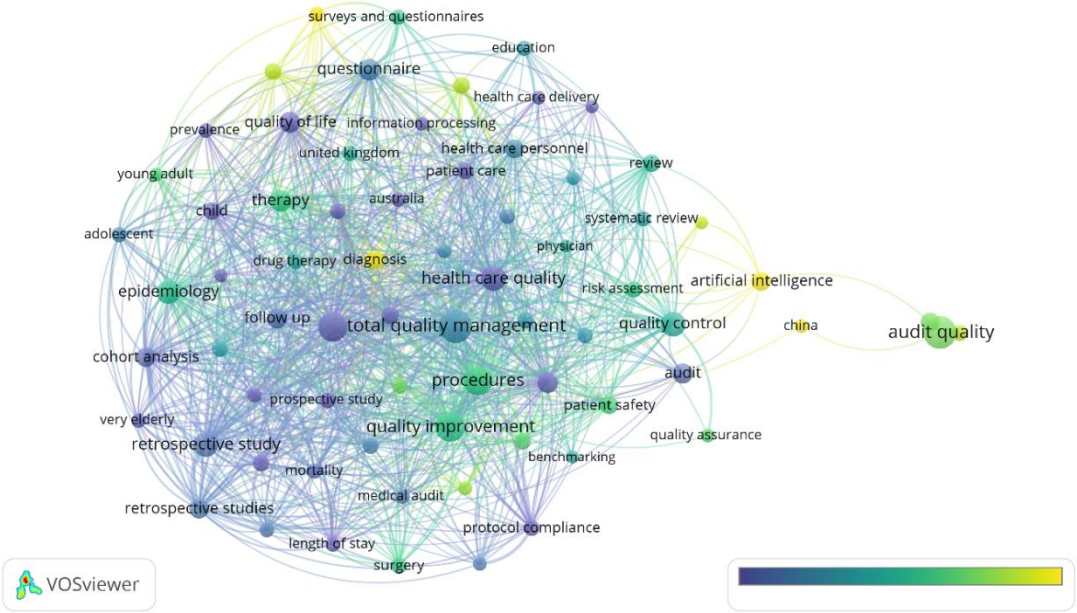

Figure 2. Overlay Visualization

Source: Data Analysis Result, 2026

Figure 2 illustrates the temporal evolution of research themes in audit quality by assigning colors based on the average publication year of keywords. Earlier research, represented by darker blue and purple tones, is concentrated around terms such as retrospective study, cohort analysis, epidemiology, and mortality. This indicates that the initial phase of the literature was heavily grounded in empirical, healthcare-oriented studies that focused on evaluating outcomes through observational and longitudinal research designs. During this stage, audit-related discussions were largely embedded within clinical evaluation and performance measurement contexts.

As the field evolved, a transition toward more integrated and process-oriented themes becomes visible through green-colored nodes, including total quality management, procedures, and quality improvement. This shift reflects a growing emphasis on systematic quality frameworks and organizational processes, where audit practices are increasingly positioned as tools for continuous improvement and operational control. The centrality of these terms suggests that they serve as a bridge between earlier empirical approaches and more contemporary developments, indicating a maturation of the research field toward structured quality management paradigms.

In the most recent period, highlighted by yellow-colored nodes, the emergence of terms such as audit quality, artificial intelligence, quality control, and systematic review signals a clear shift toward innovation and technological integration. The appearance of audit quality as a distinct and more prominent keyword suggests that the field is becoming more specialized and conceptually refined. At the same time, the linkage with artificial intelligence indicates a growing research frontier focused on digital transformation and data-driven auditing. This progression demonstrates that audit quality research is moving beyond traditional frameworks toward advanced methodologies and emerging technologies, shaping the future direction of the field.

Citation Analysis

Table 1. Top Cited Research

Citations	Authors and year	Title	Source
4455	[10]	SPIRIT 2013 explanation and elaboration: guidance for protocols of clinical trials	BMJ, 346, e7586
3622	[11]	From best evidence to best practice: Effective implementation of change in patients' care	Lancet, 362(9391), pp. 1225–1230
2839	[12]	Infectious Diseases Society of America and the Society for Healthcare Epidemiology of America guidelines for developing an institutional program to enhance antimicrobial stewardship	Clinical Infectious Diseases, 44(2), pp. 159–177
2800	[13]	Smart cities in Europe	Journal of Urban Technology, 18(2), pp. 65–82
2006	[14]	A review of archival auditing research	Journal of Accounting and Economics, 58(2–3), pp. 275–326
1735	[15]	Neoliberalism, higher education and the knowledge economy: From the free market to knowledge capitalism	Journal of Education Policy, 20(3), pp. 313–345
1701	[16]	International guidelines for groin hernia management	Hernia, 22(1), pp. 1–165
1685	[17]	Audit and feedback: effects on professional practice and health care outcomes	Cochrane Database of Systematic Reviews, (2), CD000259
1480	[18]	Machine learning interpretability: A survey on methods and metrics	Electronics, 8(8), 832

Source: Scopus, 2026

3.2 Density Visualization

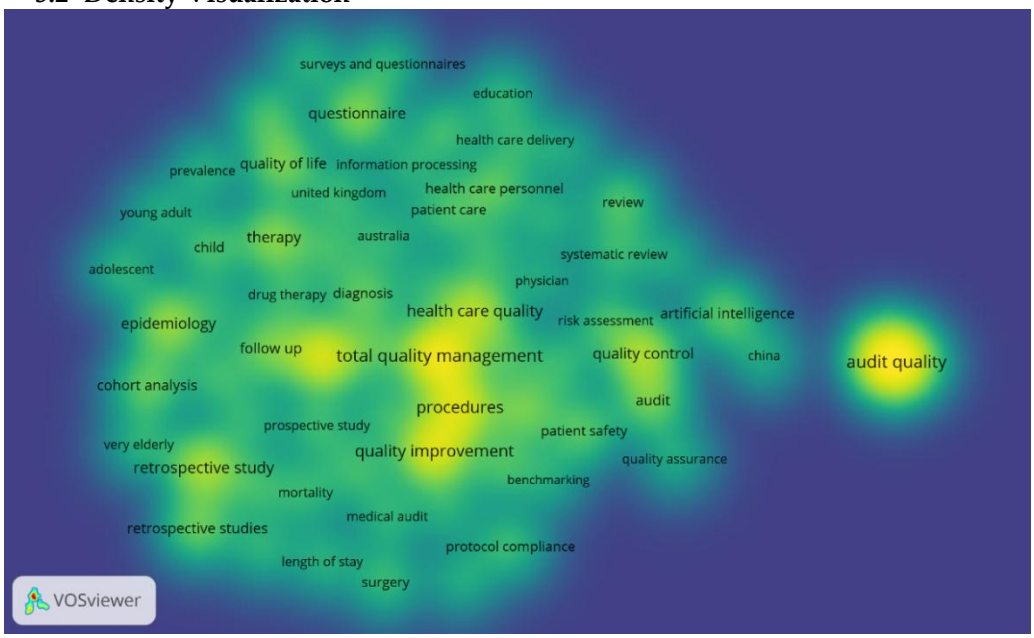

Figure 3. Density Visualization

Source: Data Analysis Result, 2026

Figure 3 highlights the concentration and intensity of research themes in the audit quality literature. Areas with bright yellow coloring—such as total quality management, procedures, quality improvement, and audit quality—represent the most frequently studied and strongly interconnected topics. This indicates that the core of the literature is heavily centered on quality management frameworks and procedural evaluation,

where audit quality is often embedded within broader systems of continuous improvement and operational control. The strong density around these terms suggests that they form the intellectual backbone of the field, reflecting well-established and highly developed research areas. At the same time, the visualization reveals a notable separation of audit quality as a highly dense yet somewhat isolated node on the right side of the map. This pattern suggests that while audit quality is gaining prominence as a distinct research focus, it is still relatively less integrated with the broader clusters dominated by healthcare and quality management themes. Meanwhile, moderately dense areas—such as artificial intelligence, quality control, and systematic review—indicate emerging topics that are beginning to gain traction.

Discussions

The findings of this bibliometric analysis reveal that the intellectual structure of audit quality research is deeply rooted in multidisciplinary foundations, particularly within quality management and healthcare-oriented frameworks. The dominance of themes such as total quality management, procedures, and quality improvement indicates that audit quality has historically been conceptualized as part of broader organizational control and performance evaluation systems. This suggests that early and foundational research did not treat audit quality as an isolated construct, but rather as an embedded mechanism within continuous improvement processes. As a result, the field has benefited from established theories and practices in quality management, which have shaped the way audit effectiveness and reliability are understood.

At the same time, the strong presence of empirical and outcome-based research—reflected in keywords such as retrospective study, cohort analysis, and mortality—highlights the methodological rigor that characterizes much of the literature. These findings suggest that audit quality research has been significantly influenced by evidence-based approaches, particularly those adapted from healthcare and clinical evaluation contexts. This emphasis on measurable outcomes reinforces the notion that audit quality is not only a conceptual issue but also an empirical one, where its effectiveness must be demonstrated through observable impacts on performance, compliance, and risk reduction.

The temporal evolution of the field further indicates a clear shift from traditional evaluation methods toward more integrated and system-oriented perspectives. The transition from early-stage themes toward concepts such as quality control, risk assessment, and systematic review reflects a growing emphasis on structured frameworks and standardized practices. This shift aligns with broader developments in auditing and governance, where increasing regulatory pressures and stakeholder expectations have necessitated more robust and transparent audit processes. Consequently, audit quality research has evolved to address not only technical aspects of auditing but also issues related to accountability, governance, and organizational effectiveness.

One of the most significant insights from this study is the emergence of new research frontiers, particularly those related to digital transformation and advanced technologies. The appearance of keywords such as artificial intelligence in more recent periods suggests that the field is entering a new phase characterized by innovation and technological integration. This development reflects the increasing adoption of data analytics, machine learning, and automated auditing tools in practice. However, the relative separation of audit quality from other clusters in the network indicates that these emerging themes are not yet fully integrated into the core literature, pointing to a gap that future research can address.

4. CONCLUSION

This study provides a comprehensive bibliometric mapping of audit quality research from 2000 to 2026, revealing a field that has evolved from its foundational roots in quality management and empirical evaluation toward a more specialized and technologically driven domain. The findings demonstrate that while traditional themes such as total quality management, procedures, and quality improvement remain central, there is a clear shift toward emerging topics including audit quality as a distinct construct, artificial intelligence, and advanced audit methodologies. This evolution reflects the increasing complexity of auditing practices and the growing demand for innovation in ensuring transparency and accountability. The study contributes to the literature by clarifying the intellectual structure, identifying key research clusters, and highlighting future research directions, particularly the need to integrate technological advancements with established audit quality frameworks.

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