

## Search For Keywords That Often Appear on Scopus Related To Audit Literature Review

Muhammad Ichsan Siregar<sup>1</sup>, Anton Indra Budiman<sup>2</sup>, Mohamad Adam<sup>3</sup>

### Abstract

*This paper tries to explain what phenomena are currently occurring related to audit literature review. Of the 33 articles, 3 articles that did not fit the scope were excluded. From the previous research data of 30 articles sourced from scopus which were converted into RIS format and entered in vos viewer, there were 112 keywords, 112 met threshold, finally the author discarded 41 keywords, 41 met threshold which according to the author were not used as keywords to see the phenomenon of the current audit literature review. This limitation limits the scope of the literature review, especially access to certain literature sources. In addition, it relies on the selection of relevant studies to be included in the analysis and is descriptive in nature. In the future, it can be explored using bibliometrics and nvivo.*

**Keywords:** Literature Review Audit, Scopus Database, Vos Viewer.

### INTRODUCTION

Auditing is part of the accounting discipline that is often used both in learning and work. The discipline of auditing focuses on financial examinations and assessments, unlike accounting which focuses on the preparation and preparation of financial statements. Some say auditing is as old as accounting (Academy, 2019). Recently, audits have begun to include non-financial areas such as safety, security, information system performance and environmental issues (Academy, 2019).

The journey of audit science has been discovered and developed in several stages. It started from the mid-1800s to the 1900s. Over the past 30 years, it has played an important role. In addition to audit science being used for learning, on the other hand it is used as a science of examination. Another term for the examiner can be called the language 'auditor' (Teck-Heang and Ali, 2008). Audit science can be used as learning, the other side of audit science can be applied as a supervisory function. With the supervisory function, it can be used as a mechanism to monitor behaviour and performance and part of accountability (Teck-Heang and Ali, 2008).

SAGE (2023) the research model consists of: key concepts in research, research philosophy, research ethic, planning research, research design, data collection, data quality and data management, qualitative data analysis, quantitative data analysis, communicating and disseminating research, data science, researcher development. The focus in this paper is more directed at finding keywords related to literature review audits that often appear in the Scopus database and are part of qualitative data analysis. The author only wants to see what topics often come out by entering keywords = ('Literature Review' AND 'Audit'). The paper made by the author has the aim of seeing the phenomenon of research development by entering keywords in the audit literature review that is currently developing in the Scopus database.

### Method

This paper first explains how to keyword literature review in audit. With a search engine using the research title by entering the keyword TITLE (literature AND review AND audit). Select the subject area Business, Management and Accounting. After that, select the download menu. The second step maps what themes are captured from the Scopus database by creating a table. The third step is to enter the vos viewer to see the picture more clearly. Various literacy terms were selected from the literature review audit, the results captured

---

<sup>1</sup> Universitas Sriwijaya (Corresponding Author)

<sup>2</sup> Universitas Sriwijaya; [antonbudiman483@gmail.com](mailto:antonbudiman483@gmail.com) (Corresponding Author)

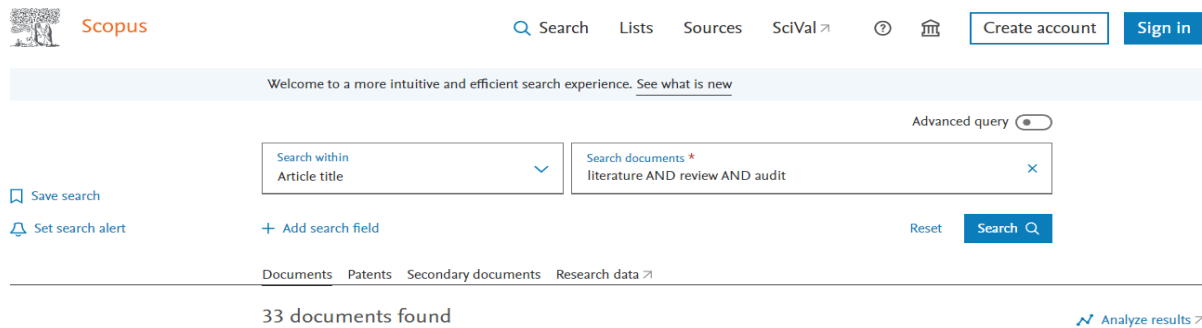
<sup>3</sup> Universitas Sriwijaya

### Search For Keywords That Often Appear on Scopus Related To Audit Literature Review

were 33 areas seen from the subject area of Business, Management and Accounting. The fourth step is to make a literature review of the articles obtained.

## Results

### Keywords



The screenshot shows the Scopus search interface. At the top, there are navigation links: Search, Lists, Sources, SciVal, and icons for help, settings, and account management. A banner message reads: "Welcome to a more intuitive and efficient search experience. See what is new". Below this, there are search filters: "Search within Article title" and "Search documents \* literature AND review AND audit". There are also buttons for "Save search", "Set search alert", "Add search field", "Reset", and "Search". At the bottom, it says "33 documents found" and "Analyze results".

### Trends

The statistics show references published between 2001 and the present. This illustrates the phenomenon that occurs regarding audit literature reviews. Of the 33 articles, 3 articles that did not match the scope were excluded. From the previous research data of 30 articles sourced from scopus which were converted into RIS format and entered in the vos viewer, there were 112 keywords, 112 met threshold, finally the author discarded 41 keywords, 41 met threshold which according to the author were not used as keywords to see the current audit literature review phenomenon.

Table 1. Literature Review Article

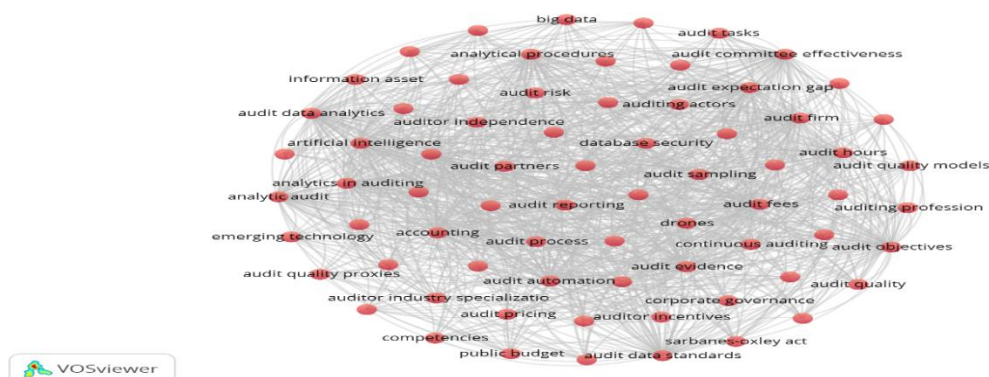
No	Title, Author, Journal
1	A Bibliometric Analysis of Research on Auditing for Sustainable Corporate Governance Xi Bao,Kaiyuan Pan,Haichao Zhang,Chen Wei 2020 2nd International Conference on Economic Management and Model Engineering (ICEMME)
2	A Review of Australian Audit Pricing Literature Andrew Ferguson Accounting Research Journal
3	A Review of the Archival Literature on Audit Partners Clive S. Lennox, Xi Wu Accounting Horizons
4	A Study on the Application of the Technology of Big Data and Artificial Intelligence to Audit Zhang Xing, Zhang Lijun, Li Zhu 2020 International Conference on Computer Engineering and Application (ICCEA)
5	A Systematic Literature Review on The Implementation of Internal Audit In European And Non-European Public Hospitals Andreas Irodīs Rodakos, Andreas G. Koutoupis, Anna Thysiadou, Christos Kampouris Journal of Governance and Regulation
6	Accounting, Auditing, Accountability Key Insights from a Multidisciplinary Review of AI and Big Data Literature Chung-Lien Pan, Yu-Chun Pan, Zhichao Xu, Zizhen Chen, Lin Yu, Jingjing Qiu1, Zhuoshan Lin, and JiaLong Li International Conference on AI and Big Data Application (AIBDA 2019)

7	Artificial Intelligence in Audit and Accounting Development, Current Trends, Opportunities and Threats – Literature Review Ing. Aneta Zemankova International Conference on Control, Artificial Intelligence, Robotics & Optimization (ICCAIRO)
8	Audit committee composition and effectiveness a review of post-SOX literature Mahfuja Malik J Manag Control (2014) 25:81–117
9	Audit expectation gap a comprehensive literature review Aluthgama Guruge Deepal, Ariyaratna Jayamaha Asian Journal of Accounting Research
10	Audit Quality and its Affecting Factors A Literature Review from the Perspective of Accounting Firms WUFuhui, GAO Jie, SUN Wei IEEE Xplore
11	Audit Sampling Using Benford's Law A Review of the Literature with Some New Perspectives Mark J. Nigrini Journal of Emerging Technologies In Accounting
12	Auditor Independence and Audit Quality A Literature Review Nopmanee Tepalagul and Ling Lin Journal of Accounting, Auditing & Finance
13	Auditor independence: The effect of auditors' quality control efforts and corporate governance Seokyoung Hwang, Bharat Sarath, Seung-youb Han Journal of International Accounting, Auditing and Taxation
14	Big Data Analytics and Auditing A Review and Synthesis of Literature Yaseen A. A. Hezam, Lilian Anthonysamy, Susela Devi K. Suppiah Emerging Science Journal
15	Big data and artificial intelligence in the fields of accounting and auditing a bibliometric analysis María A. Agustí & Manuel Orta-Pérez Spanish Journal of Finance and Accounting
16	Exploring perceptions of data analytics in the internal audit function Fengchun Tanga, Carolyn Strand Norman and Valaria P. Vendrzyk Behaviour & Information Technology, 2017
17	Exploring the conceptual structure of the auditing discipline through co-word analysis An international perspective Ali Uyar, Merve Kılıc, Mehmet Ali Koseoglu John Wiley & Sons Ltd
18	External Factors and the Pricing of Audit Services A Systematic Review of the Archival Literature Using a PESTLE Analysis Brigitte Eierle, Sven Hartlieb, David C. Hay, Lasse Niemi, Hannu Ojala Auditing: A Journal of Practice & Theory
19	Information audit as an important tool in organizational management A review of literature Ayinde Lateef, Funmilola Olubunmi Omotayo Business Information Review
20	Literature Review Of Audit Of Database Security Felix Espinoza, Miloš Maryška

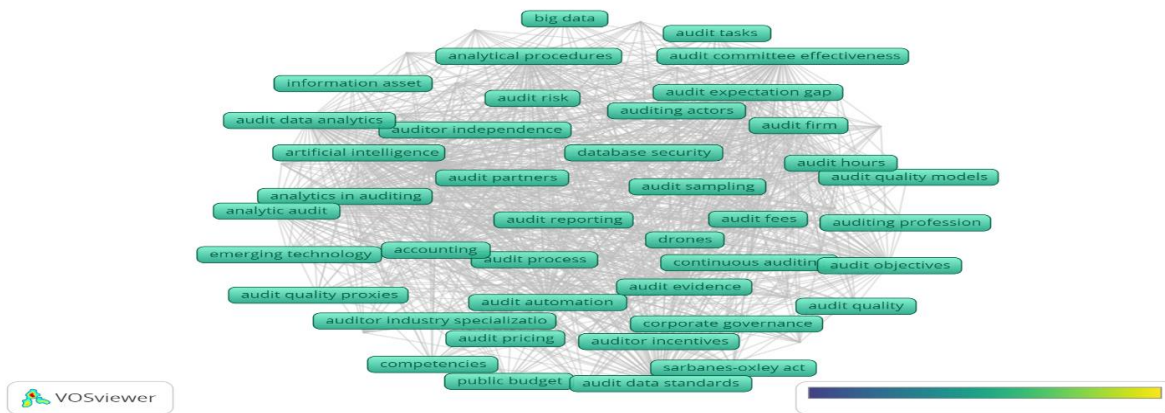
*Search For Keywords That Often Appear on Scopus Related To Audit Literature Review*

21	Public auditing practice in Iran objectives and scopes Farzaneh Jalali and Salam Abdollahzade Journal of Public Budgeting, Accounting & Financial Management
22	Purchase Order “Analytic Audit” Daniel E. O’Leary Journal of Emerging Technologies In Accounting
23	Skills audits an integrative literature review David McGuire, Orla McVicar and Umm E. Habiba Tariq Industrial and Commercial Training
24	Stakeholder Perceptions of Data and Analytics Based Auditing Techniques Brian Ballou, Jonathan H. Grenier, Andrew Reffett Accounting Horizons
25	The Current State and Future Direction of IT Audit Challenges and Opportunities Ann C. Dzuranin, Irina M’al’aescu Journal of Information Systems
26	The digital transformation of external audit and its impact on corporate governance Riadh Manita, Najoua Elommalb, Patricia Baudierc, Lubica Hikkerovad Technological Forecasting & Social Change
27	The impact of audit data analytics on audit quality and audit review continuity in Thailand Kanthana Ditkaew, Muttanachai Suttipun Asian Journal of Accounting Research
28	A review of archival auditing research Mark DeFond, Jieying Zhang Journal of Accounting and Economics
29	Using drones in internal and external audits: an exploratory framework Deniz Appelbaum, Robert A. Nehmer Journal of Emerging Technologies In Accounting
30	Big data as complementary audit evidence Kyunghee Yoon, Lucas Hoogduin, and Li Zhang Accounting Horizons

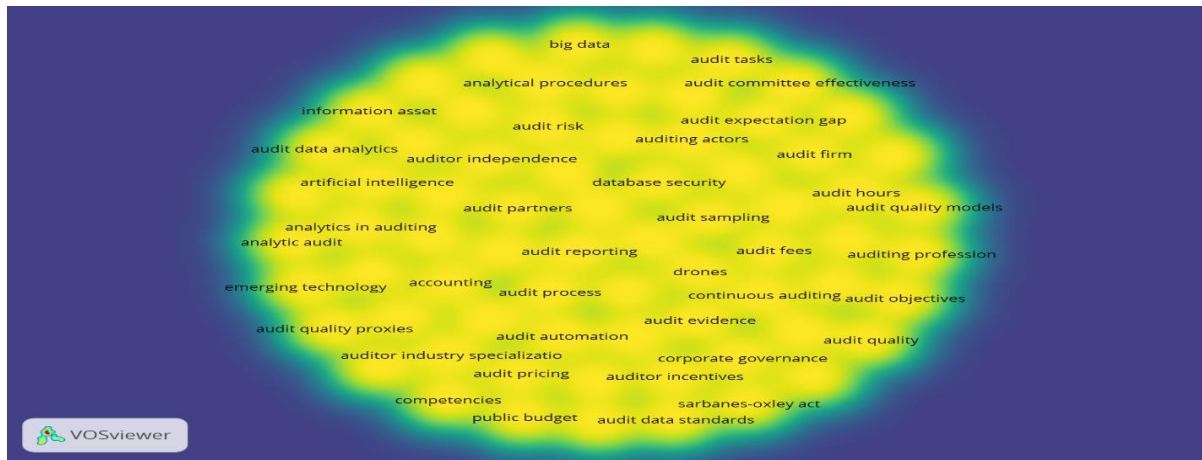
Cluster



**Fig 1. Network Visualisation, 2023**



**Fig 2. Overlay Visualisation, 2023**



**Fig 3. Density Visualisation, 2023**

## Literature Review

Bao et al. (2020) explained that auditing has always been a controversial and ever-changing field due to the continuous cycle of incidents and reforms. The continuous attention on auditing leads to a closer relationship between the audit topics that developed since 2014. Bao et al. (2020) using the vos viewer method.

Ferguson (2005) Recent United States regulatory requirements under the Sarbanes Oxley Act (Section 102) have mandated the disclosure of audit fees. The drawback of this research is that it only uses descriptive methods. Lennox and Wu (2018) has provided evidence on partner heterogeneity and documented a significant relationship between observed partner attributes and audit outcomes. This research method uses archival studies published in journals. This research has shortcomings in the archival literature review.

Xing, Zhu and Lijun (2020) explained big data and AI technologies have brought unprecedented opportunities for the development of audit innovations, which greatly affect the behaviour and decision-making of audit stakeholders. Analysis methods that can be used to build audit analysis models such as: 1. comparative analysis, 2. trend analysis, 3. ratio analysis, 4. structural analysis, 5. factor analysis, 6. forecast analysis.

Rodakos et al. (2021) the role and effectiveness of internal audit and the challenges associated with internal audit. The analytical method used was systematic literature identifying surveys. Pan et al. (2020) explains artificial

intelligence related to accounting, auditing and accountability. The analysis method used literature on Big Data, AI, and Machine Learning with Accounting, Auditing, and Accountability, based on 259 articles retrieved from the Web of Science Database from 1989 to 2019.

Zemankova (2019) artificial intelligence in accounting and auditing has enormous potential to provide efficiency, reduce errors and provide more time for accountants and auditors to focus on more complex and value-added tasks. The method used is descriptive. Malik (2014) a review of related literature post Sarbanes-Oxley legislation looking at audit committee composition and effectiveness. The method used is literature review.

Deepal and Jayamaha (2022) a large number of scholarly works on the audit expectation gap over the years and aims to build a new synthesis of the knowledge found by many scholars in the world. Methods An extensive literature search was conducted using several keywords with the search engine google scholar and two databases scopus and emerald from 1974 to 2021. Wu et al. (2016) reviewed literature published in international journals and mostly published in recent years. The method used was systematic literature review.

Nigrini (2017) explains a new perspective on using benford's law in auditing by reviewing 1. the mathematical basis for expecting benford conformity, 2. the types of auditee data appropriate for benford-based sampling, 3. various options for limiting sample size, 4. limitations of the benford-based sampling approach. Methods used literature study on the use of benford-based audit sampling. Tepalagul and Lin (2015) a comprehensive review of academic research relating to auditor independence and audit quality. The results are the incentives, perceptions, and behaviours of auditors and clients, as well as the impact of any threats to audit quality. The method used is literature review.

Hwang, Sarath and Han (2022) whether the audit firm's quality control activities, which are generally viewed only as an internal review process of engagement work papers, are related to auditor independence. This research method uses the ratio of hours to total audit hours method. Hezam, Anthonysamy and Suppiah (2023) reviewed data analytics in auditing and its potential for future audit engagements to explain the evolution of this research trend and describe its future growth direction. The research method used was a literature review with a prism approach.

Agustí and Orta-Pérez (2022) the importance of big data and artificial intelligence in accounting and auditing. The method used is quantitative with bibliometrics. Tang, Norman and Vondryk (2017) the use of data analytics in the Internal Audit Function has influenced behaviour based on the variety and depth of work that the Internal Audit Function can now achieve as a result of the use of enhanced technology. The method used was in the form of interviews.

Uyar, Kılıç and Koseoglu (2020) explored conceptual structures in the discipline of auditing. The method used was to synthesise keywords in 2119 articles published in 24 accounting and auditing journals using co-word analysis. Hartlieb et al. (2022) well-documented determinants of audit pricing. The method used is PESTLE analysis.

Lateef and Omotayo (2019) that information auditing is an effective tool that can be used to manage information assets and information risks. The method used is systematic literature review. Felix Espinoza (2022) explains that database security audits and identifies data sources that can affect research gaps with a database audit framework model. The method used by analysing 4 different databases.

Jalali and Abdollahzade (2022) explains compliance, evaluates efficiency and effectiveness, promotes accountability, improves financial reporting, facilitates transparency and public trust, and provides recommendations for improvement. The methods used examine the country's legal and government documents as well as audit standards and procedures. O'leary (2022) the case study was used as part of the introduction of data and analytics in the curriculum. The method used presents a collection of data, an approach to analysing the data using an analytical approach.

McGuire, McVicar and Tariq (2023) examines the use and prevalence of skills audits to improve individual, organisational and societal outcomes. The method used was a systematic literature review. Ballou, Grenier and

Reffett (2021) key audit stakeholders are generally open to supporting the use of data-driven and analytical audit procedures. Methods include predictive modelling and analytics-based procedures.

Dzuranin and Mălăescu (2016) current issues facing information technology auditing. The method used is descriptive. Manita et al. (2020) the effect of digitalisation on the audit business how it can enhance audit's role as a governance mechanism. The method used explored our sample size (18 auditors) with a participatory qualitative study.

Ditkaew and Suttipun (2023) examined the impact of analytical audit data on audit quality and audit review continuity. The method used 452 CPAs in Thailand as a sample with descriptive analysis, correlation matrix and path analysis used to analyse the data. DeFond and Zhang (2014) higher audit quality as a guarantee of higher financial reporting quality. The method used is literature review.

Appelbaum and Nehmer (2017) the use of drones as technology adoption in assisting audit work. Methods used with a qualitative approach. Yoon, Hoogduin and Zhang (2015) the use of big data as a complement to audit evidence. The method used is a qualitative approach.

## CONCLUSION

This paper presents an overview of previous research that has been conducted in the field of auditing by looking at a snapshot of the phenomenon in a scopus database search related to audit literature review. Overall, the purpose of the audit literature review is to present a comprehensive understanding of past research, identify research gaps, inform future research, and provide insights for audit academics and practitioners.

### Limitations

An audit literature review is dependent on the literature available and accessible to the researcher. This limitation restricts the scope of the literature review, especially access to specific literature sources. In addition, it relied on the selection of relevant studies to be included in the analysis and was descriptive in nature. In the future, it can be explored using bibliometrics and nvivo.

## REFERENCES

- Academy, T. R. (2019) Auditing Origin and Evolution – History of Auditing. Available at: <https://www.rcvacademy.com/auditing-origin-evolution/>.
- Agustí, M. A. and Orta-Pérez, M. (2022) 'Big data and artificial intelligence in the fields of accounting and auditing: a bibliometric analysis', *Revista Espanola de Financiacion y Contabilidad*. Routledge, 00(00), pp. 1–27. doi: 10.1080/02102412.2022.2099675.
- Appelbaum, D. and Nehmer, R. A. (2017) 'Using drones in internal and external audits: An exploratory framework', *Journal of Emerging Technologies in Accounting*, 14(1), pp. 99–113. doi: 10.2308/jeta-51704.
- Ballou, B., Grenier, J. H. and Reffett, A. (2021) 'Stakeholder perceptions of data and analytics based auditing techniques', *Accounting Horizons*, 35(3), pp. 47–68. doi: 10.2308/HORIZONS-19-116.
- Bao, X. et al. (2020) 'A Bibliometric Analysis of Research on Auditing for Sustainable Corporate Governance', *Proceedings - 2020 2nd International Conference on Economic Management and Model Engineering, ICEMME 2020*, pp. 132–139. doi: 10.1109/ICEMME51517.2020.00034.
- Deepal, A. G. and Jayamaha, A. (2022) 'Audit expectation gap: a comprehensive literature review', *Asian Journal of Accounting Research*, 7(3), pp. 308–319. doi: 10.1108/AJAR-10-2021-0202.
- DeFond, M. and Zhang, J. (2014) 'A review of archival auditing research', *Journal of Accounting and Economics*. Elsevier, 58(2–3), pp. 275–326. doi: 10.1016/j.jacceco.2014.09.002.
- Ditkaew, K. and Suttipun, M. (2023) 'The impact of audit data analytics on audit quality and audit review continuity in Thailand', *Asian Journal of Accounting Research*. doi: 10.1108/AJAR-04-2022-0114.
- Dzuranin, A. C. and Mălăescu, I. (2016) 'The current state and future direction of IT audit: Challenges and opportunities', *Journal of Information Systems*, 30(1), pp. 7–20. doi: 10.2308/isys-51315.
- Felix Espinoza, M. M. (2022) 'LITERATURE REVIEW OF AUDIT OF DATABASE', 1975, pp. 285–292.
- Ferguson, A. (2005) 'A Review of Australian Audit Pricing Literature', *Accounting Research Journal*, 18(2), pp. 54–62. doi: 10.1108/10309610580000675.
- Hartlieb, B. E. S. et al. (2022) 'External Factors and the Pricing of Audit Services: A Systematic Review of the Archival Literature Using a PESTLE Analysis', *Auditing*, 41(3), pp. 95–119. doi: 10.2308/AJPT-2019-510.

*Search For Keywords That Often Appear on Scopus Related To Audit Literature Review*

- Hezam, Y. A. A., Anthonysamy, L. and Suppiah, S. D. K. (2023) 'Big Data Analytics and Auditing: A Review and Synthesis of Literature', *Emerging Science Journal*, 7(2), pp. 629–642. doi: 10.28991/ESJ-2023-07-02-023.
- Hwang, S., Sarath, B. and Han, S. youb (2022) 'Auditor independence: The effect of auditors' quality control efforts and corporate governance', *Journal of International Accounting, Auditing and Taxation*. Elsevier Inc., 47, p. 100470. doi: 10.1016/j.intaccudtax.2022.100470.
- Jalali, F. and Abdollahzade, S. (2022) 'Public auditing practice in Iran: objectives and scopes', *Journal of Public Budgeting, Accounting and Financial Management*, 34(4), pp. 566–576. doi: 10.1108/JPBAFM-12-2021-0167.
- Lateef, A. and Omotayo, F. O. (2019) 'Information audit as an important tool in organizational management: A review of literature', *Business Information Review*, 36(1), pp. 15–22. doi: 10.1177/0266382119831458.
- Lennox, C. S. and Wu, X. (2018) 'A review of the archival literature on audit partners', *Accounting Horizons*, 32(2), pp. 1–35. doi: 10.2308/acch-51942.
- Malik, M. (2014) 'Audit committee composition and effectiveness: a review of post-SOX literature', *Journal of Management Control*, 25(2), pp. 81–117. doi: 10.1007/s00187-014-0188-4.
- Manita, R. et al. (2020) 'The digital transformation of external audit and its impact on corporate governance', *Technological Forecasting and Social Change*. Elsevier, 150(August 2019), p. 119751. doi: 10.1016/j.techfore.2019.119751.
- McGuire, D., McVicar, O. and Tariq, U. E. H. (2023) 'Skills audits: an integrative literature review', *Industrial and Commercial Training*, 55(1), pp. 34–46. doi: 10.1108/ICT-06-2021-0042.
- Nigrini, M. J. (2017) 'Audit sampling using benford's law: A review of the literature with some new perspectives', *Journal of Emerging Technologies in Accounting*, 14(2), pp. 29–46. doi: 10.2308/jeta-51783.
- O'leary, D. E. (2022) 'Purchase Order "Analytic Audit"', *Journal of Emerging Technologies in Accounting*, 19(1), pp. 119–211. doi: 10.2308/JETA-2020-010.
- Pan, C. L. et al. (2020) 'Accounting, Auditing, Accountability: Key Insights from a Multidisciplinary Review of AI and Big Data Literature', *IOP Conference Series: Materials Science and Engineering*, 806(1), pp. 5–10. doi: 10.1088/1757-899X/806/1/012018.
- Rodakos, A. I. et al. (2021) 'a Systematic Literature Review on the Implementation of Internal Audit in European and Non-European Public Hospitals', *Journal of Governance and Regulation*, 10(4 Special issue), pp. 336–342. doi: 10.22495/jgrv10i4siart13.
- SAGE (2023) *Sage Research Methods*. Available at: <https://methods.sagepub.com/methods-map>.
- Tang, F., Norman, C. S. and Vondryk, V. P. (2017) 'Exploring perceptions of data analytics in the internal audit function', *Behaviour and Information Technology*, 36(11), pp. 1125–1136. doi: 10.1080/0144929X.2017.1355014.
- Teck-Heang, L. and Ali, A. M. (2008) 'The evolution of auditing: An analysis of the historical development', *Journal of Modern Accounting and Auditing*, 4(1243), pp. 1548–6583.
- Tepalagul, N. and Lin, L. (2015) 'Auditor Independence and Audit Quality: A Literature Review', *Journal of Accounting, Auditing and Finance*, 30(1), pp. 101–121. doi: 10.1177/0148558X14544505.
- Uyar, A., Kılıç, M. and Koseoglu, M. A. (2020) 'Exploring the conceptual structure of the auditing discipline through co-word analysis: An international perspective', *International Journal of Auditing*, 24(1), pp. 53–72. doi: 10.1111/ijau.12178.
- Wu, F. et al. (2016) 'Audit quality and its affecting factors: A literature review from the perspective of accounting firms', 2016 13th International Conference on Service Systems and Service Management, ICSSSM 2016. doi: 10.1109/ICSSSM.2016.7538512.
- Xing, Z., Zhu, L. and Lijun, Z. (2020) 'A Study on the Application of the Technology of Big Data and Artificial Intelligence to Audit', *Proceedings - 2020 International Conference on Computer Engineering and Application, ICCEA 2020*, (2019), pp. 797–800. doi: 10.1109/ICCEA50009.2020.00174.
- Yoon, K., Hoogduin, L. and Zhang, L. (2015) 'Big data as complementary audit evidence', *Accounting Horizons*, 29(2), pp. 431–438. doi: 10.2308/acch-51076.
- Zemankova, A. (2019) 'Artificial Intelligence in Audit and Accounting: Development, Current Trends, Opportunities and Threats-Literature Review', *Proceedings - 2019 3rd International Conference on Control, Artificial Intelligence, Robotics and Optimization, ICCAIRO 2019*. IEEE, pp. 148–154. doi: 10.1109/ICCAIRO47923.2019.00031.