

MAPPING AUDIT QUALITY RESEARCH IN INDONESIA: A BIBLIOMETRIC REVIEW AND ITS IMPLICATIONS

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Abstract

Quality audit is a crucial pillar in ensuring transparency and accountability of financial reports. Yet, there are significant challenges in auditing quality research in Indonesia, such as resource limitations, inadequate access to sufficient data, and limited research support. These factors contribute to less comprehensive research outcomes and reduced credibility of audit quality findings, potentially affecting the independence of Indonesian auditors. This research identifies trends in audit quality studies in Indonesia using bibliometric analysis, exploring key relationships, evolving topics, and research concentrations. This study employs a systematic literature review facilitated by the Publish or Perish (PoP) software using Scopus search results published between 2019 and 2024. The search results yield a dataset that will be analyzed using bibliometric methods with VOSViewer software. Findings indicate rapid development in audit quality research in Indonesia, primarily focusing on auditor roles, internal controls, and corporate governance. Implications suggest a need to strengthen institutional collaboration and increase focus on emerging topics such as tax avoidance and foreign ownership, which are becoming increasingly relevant. Recommendations include enhancing research support in underexplored yet critical areas such as auditor specialization and tenure, and fostering collaborative research to deepen insights and future research impacts.

Introduction

Audit quality is critical in ensuring the transparency and accountability of financial reports [1]. High-quality audits provide assurance to stakeholders that a company's

financial statements are accurate and compliant with applicable standards [2]. This is essential for maintaining public trust and ensuring the stability of financial markets. In Indonesia, audit quality has become a significant concern, particularly in light of increasing business complexity and evolving regulatory frameworks.

However, research on audit quality in Indonesia faces notable challenges. One of the primary obstacles is the limited availability of resources for conducting in-depth and comprehensive studies. Many researchers encounter difficulties in accessing adequate data to support their investigations [3, 4, 5, 6, 7]. Furthermore, insufficient research support from academic and professional institutions poses a serious barrier to advancing the field [8]. Consequently, existing research outcomes often lack depth and fail to present a holistic understanding of audit quality in Indonesia. This limitation can undermine the credibility of research findings and potentially impact auditor independence.

The objective of this research is to identify trends in audit quality research in Indonesia using bibliometric analysis. This analysis seeks to uncover trends and key relationships among various factors through Network Visualization, providing insights into how different aspects of audit quality research are interconnected. Additionally, it aims to explore recent trends, consistently discussed topics, emerging topics, and long-standing topics through Overlay Visualization, highlighting the evolution of research focus over time. Furthermore, the research identifies areas of concentration in audit quality studies through Density Visualization, pinpointing clusters of high research activity and areas of significant interest. This approach will facilitate an understanding of how the topic of audit quality has been studied in recent years and highlight areas requiring further attention [9]. The findings of this

study are expected to offer valuable insights into the development of audit quality research in Indonesia. By identifying research trends and primary focuses, this study aims to pinpoint underexplored yet critical areas that are essential for enhancing audit quality in the country.

Literature Review

Based on previous research on audit quality in Indonesia, it is evident that trends in this field play a crucial role in enhancing financial reporting, governance, and transparency within Indonesian companies. [10] highlight the importance of implementing audit recommendations to improve the quality of financial statements and public services. Properly addressing deficiencies identified during audits enhances the accuracy and reliability of financial reports.

[11] found that public accounting firm rotation mitigates familiarity threats, maintaining auditor objectivity and professional skepticism. Similarly, [12] demonstrated that high-quality audits encourage prudent risk-taking and create value for companies by ensuring decisions are based on accurate and reliable information.

Technological advancements, such as blockchain and Computer-Assisted Audit Techniques (CAATs), have also been shown to enhance audit efficiency and accuracy [13]. These tools enable auditors to process data more effectively, detecting anomalies and risks. Additionally, [14] emphasized that auditor independence and ethical standards positively influence audit quality by fostering professional skepticism [15].

High audit quality is also linked to improved earnings quality in the banking sector, as noted by [16], ensuring reported earnings reflect actual economic conditions. [17] found that high-quality audits and larger firm sizes reduce the risk of related-party transactions, which often pose governance challenges.

[18] emphasized the importance of quality information in supporting internal audit innovation, while [19] and [20] highlighted the

role of governance in strengthening audit culture and internal controls. Governance practices create an environment conducive to effective audits and robust internal controls.

Litigation risks also drive better audit quality, as auditors aim to avoid legal consequences [21]. [22] showed that high-quality audits reduce tax aggressiveness, aligning executive actions with shareholder interests. [23] further underscored the role of internal audits and control systems in fraud prevention, highlighting their importance in decision-making and minimizing fraud risks.

[24] linked board characteristics, audit quality, and CEO narcissism to tax avoidance, demonstrating that effective boards and quality audits mitigate such practices. Similarly, [25] found that strong internal controls and high audit quality improve financial reporting in local governments. [26] emphasized that higher audit costs often reflect investments in skilled labor and advanced technology, resulting in better audit quality.

[27] demonstrated that high-quality audits enhance the positive effects of IFRS convergence on financial disclosure practices, improving transparency and international comparability. [28] highlighted the importance of human and structural capital, emphasizing the role of effective training and supportive organizational structures in enhancing audit quality. Overall, these studies underscore the critical importance of auditor training, advanced audit technologies, and strong governance practices in improving audit quality in Indonesia.

Methodology

This study employs a systematic literature review (SLR) method to identify and analyze trends in audit quality research in Indonesia. The first step involves conducting a literature search using the Publish or Perish (PoP) software. PoP facilitates researchers in discovering and downloading data from various academic databases [29]. For this study, the search focuses on articles published in the Scopus database between 2019 and 2024. The keywords used in the search are "audit quality in Indonesia," specifically within article titles.

Citation metrics		Help	
Publication years:	2019-2024	Author:	
Citation years:	5 (2019-2024)	Publication name:	ISM
Papers:	18	Title words:	audit quality in Indonesia
Citations:	77	Keywords:	
Cites/year:	15.40	Cite	Year
Cites/paper:	4.28	Rank	Author
Papers/author:	77.00	Title	Year
Authors/paper:	18.00	Publication	Publisher
h-index:	4	Type	Type
g-index:	8		
hI _{norm} :	4		
hI _{annual} :	0.80		
hA-index:	2		
Papers with ACC >= 1,2,5,10,20:	6,3,1,0,0		

Figure 1. PoP Audit Quality in Indonesia

Sources : Publish or Perish (2024)

The search results yielded 18 articles, which were subsequently filtered to ensure relevance and quality in the context of audit quality research in Indonesia. After the selection process, the dataset was analyzed using VOSViewer software. VOSViewer is a tool designed to create visual maps of research networks based on bibliometric data [30, 31]. This software enables researchers to identify research trends, relationships between topics, and contributions from various authors and institutions.

The analysis using VOSViewer provided a visualization map of audit quality research in Indonesia. This map highlights the primary topics studied, the interconnections between various topics, and the progression of audit quality research over the specified period. The visualization offers a clear overview of the development of audit quality research in Indonesia and identifies areas that require further exploration.

The final step in this methodology involves interpreting the findings from the bibliometric analysis. Researchers evaluate the emerging trends from the research map and identify gaps or deficiencies in the literature. These findings serve as the basis for recommendations on areas requiring further research and strategies to encourage more collaborative and comprehensive studies in the future.

Through this systematic approach, the study provides a comprehensive overview of the evolution of audit quality research in Indonesia. It not only highlights underexplored areas but also offers actionable recommendations for advancing research in this field.

sample.

Findings

1. Bibliometric Analysis

The bibliometric analysis aims to identify research trends in audit quality indexed in Scopus during the period from 2019 to 2024. Using citation metrics generated through Harzing's Publish or Perish (PoP) software, several key indicators highlight the impact and productivity of research in this field. Over the past five years, 18 papers have been published, garnering a total of 77 citations. The average number of citations per year is 15.40, while the average citations per paper are 4.28. These figures indicate that, despite the relatively small number of publications, each paper has made a significant impact within the academic community.

Additionally, the h-index is recorded at 4, signifying that at least four of these studies have received four or more citations. The g-index is 8, reflecting a high cumulative citation count for the most frequently cited papers. The hI-norm and hI-annual indices are 4 and 0.80, respectively, illustrating the influence of this body of research over time. Furthermore, the hA-index is 2, which underscores a consistent level of impact across the published studies. To further explore trends and connections in audit quality research, three types of visualizations were generated using VOSViewer software: Network Visualization, Overlay Visualization, and Density Visualization. Below are the results of the Network Visualization in this study:

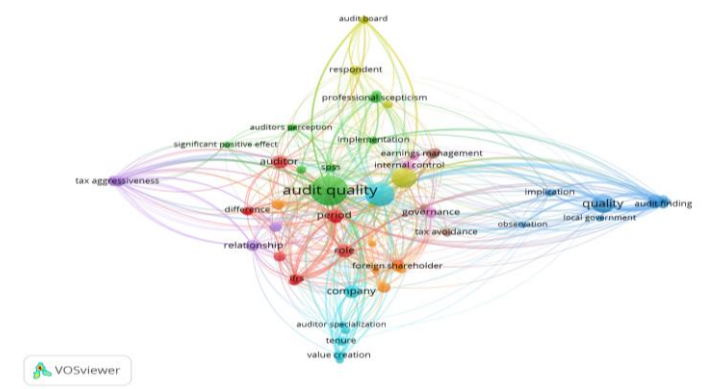


Figure 3 Network Visualization

Sources: VOSViewer (2024)

This bibliometric analysis on audit quality in Indonesia revealed several trends and key relationships among various factors through Network Visualization. Firstly, audit quality prominently emerges as a central theme within the network. The node "audit quality" stands out dominantly, indicating that a significant portion of research and discussion revolves around efforts to understand and enhance audit quality in Indonesia. Secondly, factors such as "governance," "professional skepticism," and "internal control" are closely interconnected with audit quality. The proximity of these nodes to "audit quality" suggests that effective governance mechanisms, strong auditor skepticism, and robust internal control systems are major determinants in achieving high-quality audits.

Furthermore, tax-related practices like "tax aggressiveness" and "tax avoidance" are also linked in this network. This reflects the importance of monitoring aggressive tax planning strategies to maintain the integrity and quality of audits. Nodes discussing auditor characteristics, such as "auditor specialization," "tenure," and "auditor's role," also indicate that auditor attributes and roles significantly impact audit quality. The ability of auditors to detect anomalies and accurately report them is crucial in ensuring high-quality audits.

Additionally, specific company characteristics studied in audit quality in Indonesia, such as the presence of "foreign shareholders" and efforts in "value creation," also influence audit requirements and applied standards. This indicates that the specific context of a company can influence audit practices and the quality of financial reporting produced. Lastly, compliance with international standards like IFRS and their implementation is crucial in maintaining high audit quality. These nodes highlight the importance of strong regulations in shaping accurate and transparent audit practices.

Thus, the results of Network Visualization illustrate the relationships and interactions among these various factors, suggesting strategies that can be developed to enhance

audit quality in Indonesia and ensure integrity in financial reporting.

Next, the bibliometric analysis in this study also produced Overlay Visualization, aimed at examining the development of research topics over time. Through this visualization, we can understand how the research focus has shifted during the period from 2019 to 2024 and which topics have begun to receive greater attention in the academic community in Indonesia. Below are the results of the Overlay Visualization in this study:

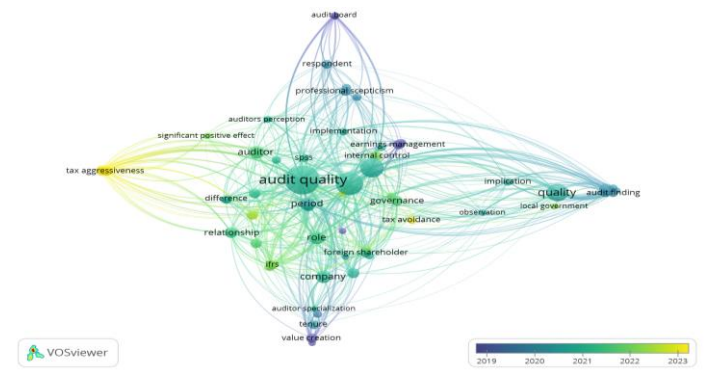


Figure 4 Overlay Visualization

Sources: VOSViewer (2024)

The Overlay Visualization results on audit quality in Indonesia depict the temporal development of various related themes during the period from 2019 to 2024. This visualization uses color scales to indicate when a topic has been most frequently discussed in the literature, with yellow indicating newer topics and blue indicating older ones. Here are some key points based on this overlay visualization:

1. Recent Trends

The "tax aggressiveness" node marked in yellow indicates that this topic has become a newer research focus. This suggests that issues related to how tax aggressiveness affects audit quality have been a major concern in recent years, possibly linked to increased regulation and public scrutiny of aggressive tax practices.

2. Consistently Discussed Topics

The "audit quality" node and factors such as

"governance," "professional skepticism," and "internal control," shaded in light green to blue, indicate that these topics have been consistent research subjects over the past few years. This demonstrates that these factors have long been considered crucial in determining audit quality and continue to be research focal points.

3. Emerging Topics

Nodes like "implementation" and "earnings management," shaded in green, indicate that research on how implementation of standards and earnings management impacts audit quality has started gaining attention recently. This could be linked to new developments in regulations or audit techniques requiring greater scrutiny of earnings management practices and stricter adherence to accounting standards.

4. Long-standing Topics

Nodes like "difference" and "relationship," shaded in dark blue, indicate that these topics have been discussed in the literature for a longer period and may not be recent research focuses. This could imply that while important, research on these topics may have reached saturation, prompting researchers to shift focus to newer areas.

The Overlay Visualization results on audit quality in Indonesia also highlight the roles of auditors and companies. Nodes related to "auditor role" and "company" indicate that research on auditor attributes, roles, and company characteristics remains relevant over time. The green colouration of these nodes indicates ongoing interest among researchers in recent years. Additionally, the influence of foreign shareholders, represented by the "foreign shareholder" node in light green, suggests that the impact of foreign shareholders on audit quality has become an increasingly intriguing topic. This could be linked to globalization and increased foreign investment in Indonesia, influencing audit standards and practices.

Thus, the Overlay Visualization results on

audit quality in Indonesia illustrate how this research field has evolved from 2019 to 2024, with emerging topics alongside foundational research themes. Understanding these trends helps identify areas of ongoing development and those needing new or deeper approaches.

Next, Density Visualization shows the research density on audit quality in Indonesia. This helps identify extensively researched areas and reveals areas that still require further attention. Below are the Density Visualization results in this study:

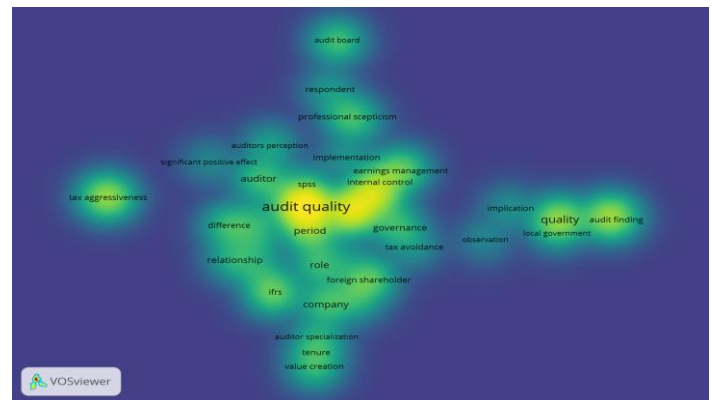


Figure 5. Density Visualization

Sources: VOSViewer (2024)

The Density Visualization results in this research map show that brighter colors indicate areas with higher research concentration, while darker colors indicate lower concentration. This visualization indicates that audit quality is the primary focus. The "audit quality" node, centrally located in bright yellow, indicates it is the most researched topic. This suggests numerous studies have been conducted to understand various aspects influencing and influenced by audit quality.

Topics with high research focus, such as "auditor," "role," "company," "internal control," and "governance," also show bright green to yellow colors, indicating significant research attention. This signifies that factors like auditor roles, company characteristics, internal controls, and governance are considered crucial in determining audit quality.

Meanwhile, topics with moderate research focus, such as "earnings management," "implementation," "foreign shareholder," and "tax avoidance," appear

in green, indicating they are important but not as intensively studied as primary topics. Research on how earnings management, policy implementation, foreign shareholders, and tax avoidance affect audit quality remains active but not as intensive as the main topics.

Topics with low research focus, such as nodes in darker blue areas like "relationship," "difference," "tenure," and "auditor specialization," indicate they have not been major research focuses in recent years. This might be because these topics have been sufficiently explored previously or are considered less relevant in the current research context.

Areas with scattered research concentration, such as the "tax aggressiveness" node in a slightly separated bright green area, indicate this topic has attracted attention but in a more specific or limited context compared to other primary topics. This suggests increasing interest but still in the early stages of exploration.

Based on the Density Visualization results in this research map, several areas like earnings management, implementation of standards like IFRS, the influence of foreign shareholders, and tax avoidance show potential for further research in the context of audit quality in Indonesia. Although they receive attention, research focus in these areas is moderate or less intensive, indicating room for deeper exploration into their impacts on audit practices. On the other hand, areas like relationship, difference, tenure, and auditor specialization show a lack of recent research focus due to adequate exploration or perceived low relevance in the current research context.

This analysis provides insight that to deepen understanding of audit quality in Indonesia, it would be beneficial to allocate more research efforts into areas still requiring further exploration.

2. *Literature Synthesis*

The trend of audit quality research in Indonesia, as illustrated by the Network

Visualization, reveals that the topic of "audit quality" serves as a central node, with closely related themes such as "auditor," "role," "company," "internal control," and "governance." This indicates that studies on audit quality in Indonesia predominantly focus on the role of auditors, the effectiveness of internal controls, and corporate governance.

The Overlay Visualization results from 2019 to 2023 highlight the increasing relevance of topics such as "tax aggressiveness" and "foreign shareholder." These findings suggest growing academic interest in tax-related issues and the influence of foreign ownership on audits.

The impact of research, as depicted by the Network Visualization, underscores the prominence of significant nodes like "audit quality" and "auditor," which are frequently cited and influential in the academic discourse. The visualization also reveals notable collaborations among researchers and institutions. Nodes associated with "auditor" and "company" exhibit extensive connections, reflecting active and collaborative research efforts. Similarly, interconnected nodes such as "internal control" and "governance" demonstrate close collaborations in these areas, which are essential for advancing governance and internal control practices.

The formation of robust collaboration patterns between educational institutions and government or private sectors in governance and internal control has resulted in deeper and more relevant insights, supporting better audit practices in Indonesia.

Based on the Overlay Visualization, future research trends can be anticipated. Emerging topics such as "tax avoidance" and "foreign shareholder" are expected to become focal points in upcoming studies. The increasing complexity of tax regulations is likely to drive research on tax avoidance and its implications for audit quality.

Through the analysis of these visualizations, policymakers can identify areas requiring prioritization. For example, topics like "auditor specialization" and "tenure," which exhibit low connectivity, warrant more attention and resources to deepen research in these underexplored areas.

The Indonesian government can utilize these insights to direct research funding toward critical but underdeveloped topics.

These visualizations also provide a framework for assessing the impact of research programs by analyzing the interconnectedness and citation frequency of academic publications. For instance, a research program focusing on "internal control," which demonstrates numerous connections and significant nodes, can be considered successful in influencing the field.

The results from Network Visualization, Overlay Visualization, and Density Visualization offer a comprehensive overview of trends and developments in audit quality research in Indonesia. They also illustrate how this research influences policies, practices, and collaborations. Previous studies, such as those by [10,11, 13], emphasize the strong relationship between audit quality and governance, internal control, and technology. These findings underscore the need for research policies that support these critical areas to enhance audit quality in the future.

Conclusion And Suggestions

The findings from bibliometric analysis through Network, Overlay, and Density Visualizations indicate that research on audit quality in Indonesia is rapidly evolving, with a primary focus on the roles of auditors, internal controls, and corporate governance. These findings imply that there is a need to strengthen collaboration among institutions and increase attention to emerging topics such as tax avoidance and foreign ownership, which are becoming more relevant. The recommendation is to enhance research support in less explored yet critical areas, such as auditor specialization and tenure, and to promote collaborative research to deepen insights and the future impact of research.

The direction of this research emphasizes fostering interdisciplinary collaboration between academic institutions, professional bodies, and policymakers to address complex issues in audit quality. Future studies should integrate advanced methodologies, such as

machine learning and big data analytics, to uncover nuanced patterns and trends. Additionally, this research advocates for longitudinal studies to assess the impact of regulatory changes and market dynamics on audit quality. By focusing on these directions, the study aims to contribute to a more comprehensive understanding of audit quality and its implications for improving transparency, accountability, and corporate performance in Indonesia.

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