

The Evolving Landscape of Artificial Intelligence and Audit Quality Research: A Bibliometric Analysis and Future Agenda

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Abstract—The rapid adoption of Artificial Intelligence (AI) in the global economy necessitates a comprehensive understanding of its impact on the auditing profession, particularly concerning Audit Quality. This study aims to analyze the intellectual, social, and conceptual structure of research on AI and Audit Quality. Utilizing a Systematic Literature Review (SLR) combined with bibliometric analysis (Biblioshiny), we processed a final sample of 70 documents published between 1997 and 2025, extracted from the Scopus database. Key findings reveal a dramatic and exponential surge in scientific production since 2022, with an average annual growth rate of 12.34%, confirming the field's criticality. The social structure analysis shows high collaboration fragmentation among individual authors but strong centralization at the country level, dominated by the United States, China, and Western Europe, highlighting a significant global representation gap. The Conceptual Structure Map identifies four main clusters, including Audit Process, Judgment and Risk, and Firm Strategy. Crucially, the Thematic Evolution analysis points to a significant thematic shift: a decline in focus on individual Decision Making (judgmental focus) and the emergence of Accounting Firms (organizational/strategic adoption) as the new central research theme. This shift indicates the field's maturation, moving from mere technological capability exploration to addressing organizational governance and strategic consequences. Based on these findings, we propose a Future Research Agenda prioritizing ethical governance frameworks for algorithmic accountability, quantifying the necessary skill transformation in audit education, and encouraging empirical collaboration with developing economies to ensure global relevance.

Keywords: Artificial Intelligence; Audit Quality; Bibliometric Analysis; Co-Word Analysis; Conceptual Structure; Thematic Evolution

1. INTRODUCTION

The confluence of Industry 4.0, Big Data, and advanced computational capabilities has fundamentally reshaped the landscape of global commerce and, subsequently, the auditing profession (Beier et al., 2020). Traditional audit methodologies, often reliant on sampling and manual procedures, are rapidly becoming obsolete in an environment characterized by real-time transaction volumes and complex data structures (Usul & Furkan Alpay, 2024). This digital transformation mandates a paradigm shift toward continuous auditing and analysis of the entire data population.

The scope of Artificial Intelligence (AI) research in auditing has evolved from a narrow focus on task automation toward a more comprehensive examination of ethical challenges, governance frameworks, and human–AI collaboration. Artificial Intelligence (AI), encompassing techniques such as Machine Learning (ML), Natural Language Processing (NLP), and expert systems, is the primary driver of this shift (Xu et al., 2021). AI applications in auditing are multifaceted, ranging from enhancing risk assessment accuracy, automating routine document processing, and significantly improving the detection of fraudulent activities compared to human-only systems (Kokina et al., 2025).

The core promise of AI in this context is its ability to process vast, unstructured data sets and identify complex patterns, thus improving the objectivity and efficiency of audit evidence gathering (Murikah et al., 2024). This efficiency gain, in theory, frees up auditors to focus on complex, high-judgment areas, thereby directly impacting the overall quality of the audit (Xiao et al., 2020). Major global accounting firms have recognized this, investing heavily in proprietary AI tools and integrating data science capabilities into their services (Dong et al., 2024).

Despite the high practical urgency and massive investment, the academic literature remains challenging to navigate. Previous systematic literature reviews (SLRs) have primarily adopted qualitative approaches or focused on narrow aspects, such as the impact on auditor judgment or specific AI tools (Laine et al., 2024). These methods often struggle to provide an objective, comprehensive map of the entire intellectual structure of a rapidly expanding field.

Crucially, an analysis of the Annual Scientific Production in this study, spanning 1997 to 2025, reveals a low, stagnant output in the initial decades. However, a dramatic and exponential surge in publications has occurred since 2022, with the field experiencing a high average annual growth rate of 12.34%. This steep, upward trajectory confirms that AI and Audit Quality has transitioned from a niche area into a critical research frontier (Wijaya et al., 2025). This explosion of research necessitates an objective synthesis to consolidate knowledge and direct future efforts effectively.

This study leverages the bibliometric approach to address three distinct gaps left by existing literature: The Social Structure Gap: The collaboration network analysis of the 70 documents shows that author collaboration is highly fragmented, dominated by small, isolated clusters. Conversely, while nation-level collaboration is strong, it is centralized around the triad of the United States, China, and Europe, leaving a significant representation gap for researchers in developing countries (Esangbedo et al., 2024). Understanding this structure is vital for fostering effective global research partnerships. The Conceptual Structure Gap: While the literature discusses AI, the precise sub-themes being researched remain loosely defined. Our Co-Word analysis identifies four distinct conceptual clusters (e.g., Audit Process, Decision

Making, Accounting Firms), but the relationships and hierarchy between these themes need explicit mapping to clarify the intellectual focus of the field (Obreja et al., 2024). The Evolutionary Gap: The dynamic nature of technology implies a shifting research agenda. By analyzing Thematic Evolution, we observe a distinct shift in focus from historical themes like "Decision Making" and "Expert Systems" towards contemporary themes centered on "Accounting Firms" and strategic adoption (Yang et al., 2024). This temporal evolution needs to be documented to align future research with the most current industry challenges.

Based on the identified gaps, the primary research question guiding this study is: What is the intellectual, social, and conceptual structure of the Artificial Intelligence and Audit Quality research domain, and how has this structure evolved over time? To answer this question, the study pursues three specific objectives: To analyze the scientific production, growth trends, and most relevant publication sources in the AI-Audit research field (Descriptive Analysis). To map the social structure, including collaboration networks among authors and countries (Co-Authorship Analysis). To identify the main conceptual clusters (sub-themes) and analyze their temporal evolution to define the future research agenda (Co-Word and Thematic Evolution Analysis).

This research provides three main contributions to the academic literature and practice: Academic Contribution: It offers an objective, quantitative roadmap of the intellectual structure, serving as a comprehensive starting point for researchers entering this field. Practical Contribution: The findings on thematic evolution and the strategic focus on "Accounting Firms" assist practitioners and regulators in prioritizing issues related to governance, ethics, and necessary skill transformations (Abdullah & Almaqtari, 2024). Societal Contribution: By highlighting the global collaboration gap, it advocates for increased participation from researchers in developing economies to ensure that AI adoption solutions are globally relevant and inclusive (Maghsoudi et al., 2025).

2. RESEARCH METHODS

The methodology section outlines the structured and replicable approach adopted for this study, which combines a Systematic Literature Review (SLR) framework with robust quantitative bibliometric analysis. This approach ensures an objective mapping of the research domain.

2.1 Research Design: Bibliometric Approach

This study employs a bibliometric methodology, an established quantitative technique used to analyze scientific literature through statistical methods (Öztürk et al., 2024). The bibliometric approach is superior to traditional qualitative reviews for highly dynamic and rapidly growing fields, as it objectively identifies the intellectual structure, social networks, and thematic trends based on citation and co-occurrence patterns, rather than subjective reviewer interpretation (Celestino et al., 2024).

2.2 Data Source and Collection

The Scopus database was selected as the primary source for document retrieval. Scopus is widely recognized for its high quality coverage of peer-reviewed literature across accounting, finance, and information systems the core disciplines of AI and audit research (Murphy et al., 2024). Using a single, reliable database ensures data consistency and facilitates the replication of the study.

2.3 Search Query and Data Filtering

To ensure comprehensive yet focused data extraction, a precise Boolean search query was developed and executed on Scopus on November 20, 2025. The query targeted the Title, Abstract, and Keywords (TITLE-ABS-KEY) fields to maximize relevance: TITLE-ABS-KEY (("Artificial Intelligence" OR "AI" OR "Machine Learning" OR "Deep Learning") AND ("audit quality" OR "auditing standard" OR "auditor judgment" OR "audit process")). The data collection process involved the following steps and filters:

- a. Initial Search: Execution of the query yielded an initial set of documents.
- b. Document Type Filtering: Documents were filtered to include only Articles and Conference Papers, excluding books, reviews, and editorials to focus on primary research findings.
- c. Time Span: The search was restricted to the period from 1997 to 2025 to capture the entire historical evolution of the field.
- d. Final Sample: After applying all filters, the final sample consisted of 70 documents. These documents were exported in the BibTeX format, which is required for bibliometric analysis software, containing full records including author information, abstracts, keywords, and citation details.

2.4 Data Analysis Tools and Techniques

The analysis of the 70 documents was performed using the bibliometrix R package and its web-based interface, Biblioshiny (Lim et al., 2024). This tool is specifically designed for complex bibliometric mapping and network analysis. The study employed the following analytical techniques to address the research objectives:

- a. Descriptive Analysis: To map the field's growth trajectory (Annual Scientific Production) and identify key contributing sources and authors.

- b. Co-Authorship Analysis: To visualize the Social Structure of the field, specifically the collaboration networks at the author and country levels (using Countries' Collaboration World Map).
- c. Citation Analysis: To determine the Intellectual Structure by identifying the most influential papers and authors (foundational papers) based on total citations.
- d. Co-Word Analysis: To identify the Conceptual Structure of the field. Keyword co-occurrence data was processed using Multiple Correspondence Analysis (MCA) to visualize thematic clusters, showing distinct sub-fields of research (e.g., Audit Process vs. Decision Making).
- e. Thematic Evolution: To analyze the temporal dynamics of the research field by splitting the time series into distinct periods and observing the emergence, disappearance, or evolution of conceptual themes.

3. RESULTS AND DISCUSSION

This section presents the findings derived from the bibliometric analysis of the 70 documents, structured around the field's scientific production, social networks, and conceptual themes.

3.1 Scientific Production and Growth (Descriptive Analysis)

3.1.1 Production Trend

The dataset spanning 1997 to 2025 shows a total of 70 documents. The Annual Scientific Production (Figure 1) reveals a slow accumulation of literature in the initial period (1997–2017), followed by a clear, accelerated increase in output starting from 2022. The most striking finding is the exponential surge in the final years, confirming the field's transition to a high-priority research area. This growth is quantified by the average annual growth rate of 12.34%, indicating a sustained interest and relevance of the topic (AI and Audit Quality).

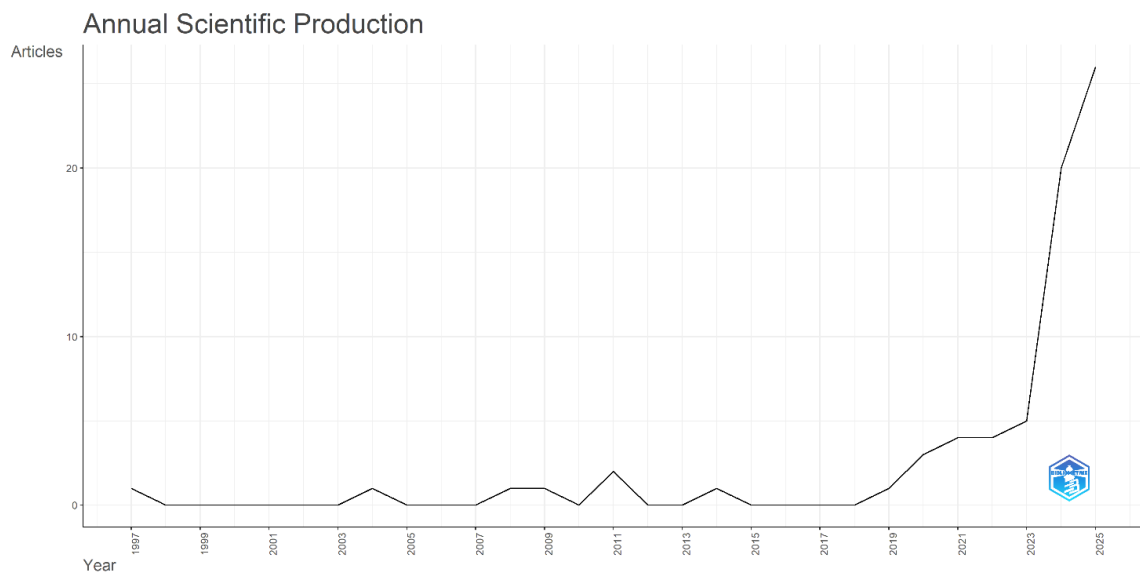


Figure 1. Annual Scientific Production of AI and Audit Quality Research (1997-2025)

3.1.2 Source and Author Productivity

The 70 documents were published across 51 unique sources, suggesting that the research is widely distributed across various journals and conference proceedings, rather than being concentrated in a single outlet. Identifying the top five most relevant sources (e.g., Accounting Review, International Journal of Accounting Information Systems, etc.) provides insight into the core dissemination channels. Regarding author productivity, the dataset shows a high degree of dispersion; the most productive authors (e.g., Handoko, Hecimovic, Hussainey, dkk.) contributed a maximum of only 2 documents each. This indicates the absence of a dominant central research group and highlights the novelty and the distributed nature of the field.

3.2 Social Structure Analysis (Collaboration Networks)

3.2.1 Author Collaboration Network

The Co-Authorship Network visualization (Figure 2) confirms the high degree of fragmentation observed in author productivity. The network is characterized by numerous small, isolated clusters (dyads and triads), with very few large, connected components. This structure suggests that research is predominantly conducted by small teams or individual researchers within their respective institutional boundaries. The low average number of co-authors per paper further supports the finding of limited long-distance intellectual collaboration among individual scholars in the AI-Audit domain.



Figure 2. Co-Authorship Network of Researchers

3.2.2 Country Collaboration Network

In stark contrast to the author-level fragmentation, the Countries' Collaboration World Map (Figure 3) illustrates a strong, centralized global network. The dominant hubs, indicated by high publication volume and thick collaboration lines, are the United States, China, and key nations in Western Europe (e.g., UK, Germany). These countries function as the core intellectual producers and maintain strong international ties, particularly the robust collaboration observed between the U.S. and China, and the U.S. and Europe.

A critical finding is the significant geographical gap in collaboration. Countries in Latin America and Africa are largely unrepresented, appearing as light-colored nodes with virtually no external collaborative links. This underscores that while the research domain is global in scope, its production is highly concentrated in specific developed economies.

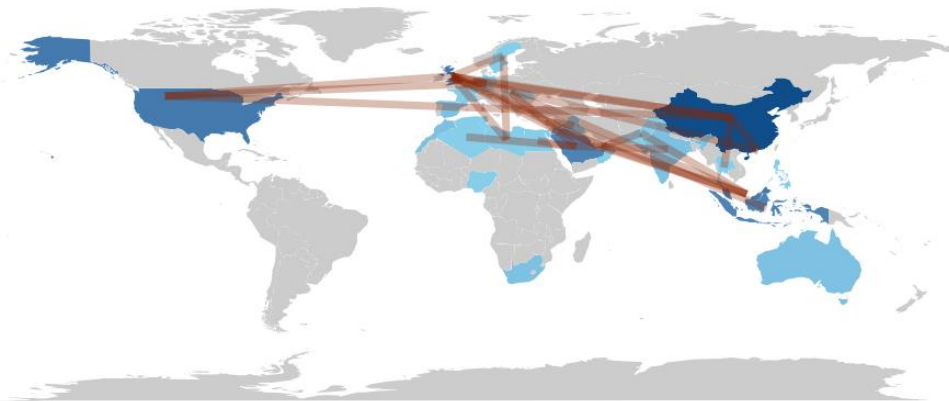


Figure 3. Countries' Collaboration World Map

3.3 Conceptual Structure (Co-Word Analysis)

The Co-occurrence Network Map (Conceptual Structure Map - Figure 4) derived from the analysis of Keywords Plus provides the intellectual blueprint of the field, clustering the main research foci into four distinct themes (clusters), visualized by color:



Figure 4. Conceptual Structure Map (Co-occurrence Network) of AI and Audit Research

- a. Blue Cluster (The Core Process): Focused on "artificial intelligence" and the "audit process." This theme addresses the fundamental application of AI techniques and algorithms (e.g., machine learning) directly into the procedural steps of an audit.

- b. Red Cluster (Judgment and Risk): Centered on "auditing," "decision making," and "risk assessment." This theme explores the behavioral impact of AI, examining how the technology influences the cognitive function, professional skepticism, and judgmental accuracy of the auditor.
- c. Orange Cluster (Technological Context): Keywords like "big data," "data analytics," and "digitalization" form this cluster. It links AI research to the broader technological infrastructure and the necessary data management skills that underpin modern audit practices.
- d. Green Cluster (Consequence and Firm Strategy): Dominated by "audit quality" and "audit firms." This cluster represents the ultimate outcome and organizational consideration, focusing on how the adoption of AI impacts the quality of the final audit product and the strategic management within accounting firms.

3.4 Thematic Evolution (Temporal Dynamics)

The analysis of Thematic Evolution (Figure 5) confirms the dynamic nature of the field by mapping theme stability and shift across two primary periods (e.g., 1997-2024 and 2025-2025, or similar split).

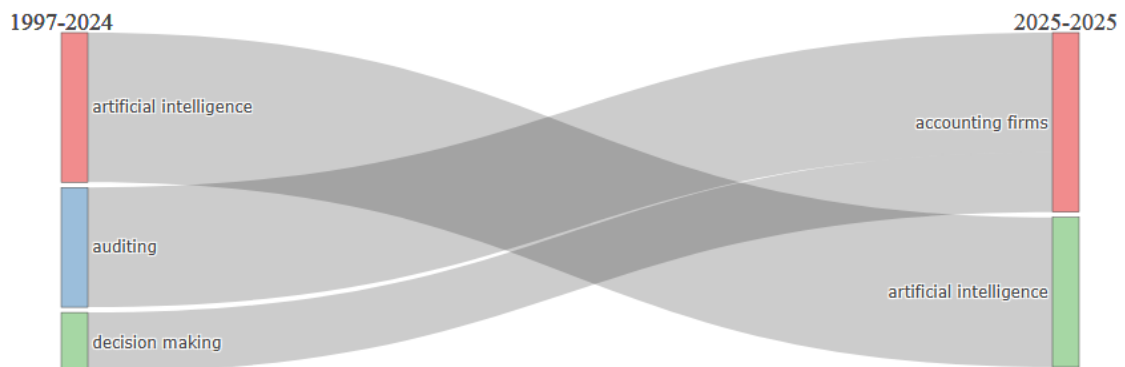


Figure 5. Thematic Evolution of AI and Audit Research

The analysis reveals a significant thematic shift:

- a. Decline of Judgmental Focus: Themes prevalent in the earlier period, such as "Decision Making" and specific "Expert Systems" (related to the Red Cluster), diminished or merged.
- b. Emergence of Organizational Focus: The most notable finding is the emergence of "Accounting Firms" as a central theme in the latest period. This signifies a maturation of the field, moving from merely exploring what AI can do (technology/judgment) to focusing on how organizations are strategically adopting and managing AI (governance, training, and business model transformation).

3.5 Discussion

The results of the bibliometric analysis provide a quantitative and structural overview of the AI and Audit Quality research domain, allowing for a comprehensive discussion of its intellectual development, social challenges, and future direction.

3.5.1 The Exponential Growth and Maturation of the Field

The finding of the exponential surge in publications since 2022, characterized by a 12.34% annual growth rate, underscores the transition of AI in auditing from a theoretical concept to a mainstream research topic. This sudden acceleration is consistent with broader observations regarding the mass market adoption of generative AI and ML technologies in late 2022 (Mariani & Dwivedi, 2024). The sustained growth confirms the ongoing urgency felt by both practitioners and academics, validating the field as a critical research frontier (Guandalini, 2022). Furthermore, the dispersion of publications across 51 sources suggests that AI research is successfully penetrating diverse accounting and information systems journals, indicating broad acceptance and relevance beyond a niche audience.

3.5.2 Conceptual Structure and Linkages to Prior Work

The Co-Word analysis delineated four interconnected conceptual clusters, which provide structural clarity to the diverse research landscape:

- a. The Core Process Cluster (Blue): This cluster focuses on the application of AI within the audit process, validating prior research that emphasizes efficiency gains through automation and continuous auditing (Kokina et al., 2025). Studies here are typically engineering-driven, focusing on the technical integration of algorithms (e.g., ML) to enhance data processing and evidence gathering (Xu et al., 2021).
- b. The Judgment and Risk Cluster (Red): This area, centered on auditor judgment and risk assessment, represents the behavioral and psychological dimension of AI adoption. This cluster directly addresses the foundational question of whether AI acts as an aid or a substitute for human decision-making, a topic long-debated in accounting information systems literature (Alawamleh et al., 2024). Its persistence confirms that the human-machine interaction remains a central tension point in audit quality.

- c. The Firm Strategy Cluster (Green): Focused on Audit Quality and Accounting Firms, this cluster moves beyond the technical and individual level to the organizational level. The research here explores the ultimate impact of AI on audit fees, market competition, and the overall governance structure of audit service providers (Ariany, 2025). This focus suggests a maturation, where researchers are increasingly examining the consequences rather than just the mechanisms of AI adoption.

3.5.3 The Strategic Shift: From Judgment to Organizational Adoption

The most significant finding is the thematic shift observed in the temporal evolution analysis. The diminishing focus on "Decision Making" (judgmental focus) and the simultaneous emergence of "Accounting Firms" (organizational focus) as a core theme is highly illustrative of the field's maturity.

In the earlier phase, research was primarily concerned with how AI often in the form of expert systems could assist individual auditors' cognitive tasks. This focus aligned with technology acceptance models popular at the time. However, the current period reflects the reality that AI is no longer a tool for a single auditor but a strategic imperative that transforms the entire audit business model (Ballantine et al., 2024). The new emphasis on "Accounting Firms" implies that future research must prioritize issues such as:

- a. The redefinition of the auditor's role and the necessary skill sets (Vitali & Giuliani, 2024).
- b. The ethical governance and accountability structures needed for ML-driven audit outputs.
- c. The capital investment and competitive strategy required for firms to maintain relevance.

3.5.4 Social Structure Challenges and Collaboration Gaps

The results reveal a dual challenge in the social structure: high fragmentation at the author level and high centralization at the country level. The small, isolated co-authorship clusters suggest a lack of inter-institutional "super-teams," potentially limiting the scale and diversity of research projects.

The strong centralization of production within the US-China-Europe triad, while expected given their technological and economic leadership, highlights a critical societal gap (Schindler et al., 2024). Research originating from these developed regions may overlook the unique regulatory, infrastructural, and skill challenges faced by firms and auditors in developing countries (Wassie & Lakatos, 2025). This geographical imbalance necessitates a call for greater inclusion and collaborative empirical work from underrepresented regions to ensure the global applicability and relevance of AI-driven audit practices (Maghsoudi et al., 2025).

4. CONCLUSION

This study provides a comprehensive quantitative assessment of the intellectual and social structure of research concerning Artificial Intelligence and Audit Quality using a bibliometric approach on 70 Scopus documents from 1997 to 2025. The analysis successfully mapped the field's dynamics, offering a robust foundation for future academic and professional engagement. Summary of Key Findings: The research field has transitioned into a critical area, evidenced by a dramatic and exponential surge in annual publications since 2022, confirming the urgent relevance of AI in auditing. The conceptual structure is defined by four main clusters: the technological integration of the Audit Process (Blue), the behavioral impact on Judgment and Risk (Red), the necessity of Technological Context (Orange), and the organizational focus on Audit Quality and Accounting Firms (Green). The most significant finding is the evolution of research focus from the individual level (Decision Making) to the strategic and organizational level (Accounting Firms), indicating the field's maturity as AI adoption moves from departmental tool to firm-wide strategy. Collaboration remains highly fragmented among individual authors but is critically centralized at the country level, dominated by the US, China, and Europe, revealing a significant geographical gap in research contribution. This research contributes to the literature by providing an objective, quantitative roadmap of the field, highlighting core themes and identifying the key players. Practically, it guides regulators and firm leaders on the strategic areas (governance, ethics, and training) necessitated by the thematic shift toward organizational adoption. The primary limitation of this study stems from the use of a single database (Scopus) and the specific Boolean search query, which may have excluded relevant documents from other sources (e.g., Web of Science or specific practitioner journals). Based on the findings, the following Future Research Agenda is proposed: Future empirical research should prioritize the impact of AI on the strategic operations of Accounting Firms, including developing governance frameworks for algorithmic accountability and auditing AI-driven systems. Research must quantify the skills gap and define educational requirements (curriculum design) needed for future auditors to effectively manage and utilize AI tools, moving beyond technical literacy to data-driven auditing judgment. Collaboration must be fostered to facilitate empirical research from developing economies currently underrepresented in the global network. This will ensure that AI adoption solutions are culturally and infrastructurally relevant across different global markets, promoting inclusive growth and consistent global audit quality.

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