

UNVEILING PATTERNS AND GAPS IN TAX AUDIT QUALITY STUDIES: A BIBLIOMETRIC PERSPECTIVE

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Abstract: *The growing importance of effective tax administration has led to increased scholarly interest in the topic of tax audit quality. However, the existing body of research remains broad and fragmented, lacking a cohesive understanding of its development and focus areas. This study aims to identify prevailing patterns, key contributions, and research gaps in the field of tax audit quality, employing a bibliometric approach. The data for this analysis were obtained exclusively from the Scopus database. A structured and systematic process was followed, utilising three main tools: Scopus Analyser to assess publication metrics, OpenRefine for data cleaning, and VOSviewer for mapping and visualising relationships among authors, keywords, and citations. After a careful screening process, a total of 1,303 relevant publications were identified. The results reveal a noticeable increase in research output from 2010 onwards, with the highest number of publications recorded in the year 2024. Countries such as the United States, China, Indonesia, and Malaysia were identified as major contributors to the literature. Frequently occurring keywords included audit quality, audit fees, auditor tenure, and internal audit. Despite the growth in research, only a limited number of studies focused specifically on national tax auditors, particularly those working in government tax agencies. This highlights a critical gap in the literature and suggests a need for more focused empirical research that considers the unique roles and challenges of public sector tax auditors. By offering a comprehensive overview of the academic landscape, this study contributes to a better understanding of how tax audit quality has evolved as a research topic and serves as a valuable guide for future investigations in this area.*

Keywords: *Audit quality, Tax auditor performance, Audit effectiveness, Tax audit quality*

Introduction

The quality of tax audits is a critical component in ensuring compliance and integrity within tax systems. Tax audits serve as a mechanism to detect and deter non-compliance, thereby safeguarding public revenues and maintaining the equity of tax systems. The significance of tax audit quality has been underscored by various studies, which highlight its impact on compliance behaviour, audit outcomes, and overall tax system effectiveness (Kastlunger et al., 2009; Mersha et al., 2022; Tawfik & Elmaasrawy, 2024). This research aims to unveil patterns and gaps in tax audit quality studies, providing a comprehensive overview of the factors influencing audit quality and identifying areas that require further investigation.

Audit quality is influenced by a myriad of factors, both internal and external to the auditing process. Internal factors include the competency and technical expertise of the audit team, adherence to auditing standards, and the quality of audit evidence obtained (Kumalawati et al., 2024; Noor Adwa Sulaiman et al., 2018). External factors encompass the regulatory environment, the relationship between auditors and auditees, and the broader economic and social context in which audits are conducted (Khin et al., 2011; Mersha et al., 2022; Tawfik & Elmaasrawy, 2024). For instance, regulations and laws significantly impact formal and actual tax compliance, highlighting the importance of a robust legal framework in enhancing audit quality (Tawfik & Elmaasrawy, 2024). Additionally, the audit process itself, including the approach and methodology used, plays a crucial role in determining the quality of tax audits (Khin et al., 2011).

The distinction between internal and external audits is pivotal in understanding audit quality. Internal audits are conducted by an organization's own staff and focus on internal controls, risk management, and governance processes. They are integral to ensuring ongoing compliance and identifying areas for improvement within the organisation (Marques et al., 2023). External audits, on the other hand, are performed by independent auditors and provide an objective assessment of an organisation's financial statements and compliance with tax laws (Noor Adwa Sulaiman & Suhaily Shahimi, 2019; Payamta et al., 2024). The interaction between internal and external audits can enhance overall audit quality by providing a comprehensive view of an organisation's compliance and financial health (Djanegara & Iriyadi, 2017; Marques et al., 2023).

The provision of tax non-audit services (NAS) by auditors has been shown to influence audit quality through knowledge spillovers. Studies indicate that tax compliance NAS positively affects audit quality, while tax planning NAS can have a detrimental effect, particularly in the presence of powerful CEOs and client advocacy cultures (Chyz et al., 2023; Notbohm et al., 2015). These findings suggest that the type of NAS provided and the context in which they are delivered are critical determinants of audit quality. Furthermore, the joint provision of audit and tax services by small accounting firms has been found to improve audit quality, narrowing the gap between large and small auditors (Notbohm et al., 2015).

The positioning and frequency of audits within a taxpayer's lifecycle significantly impact compliance behaviour. Early audit experiences tend to increase compliance, while prolonged periods without audits lead to decreased compliance (Kastlunger et al., 2009). This highlights the importance of strategic audit planning and the need for periodic audits to maintain high levels of compliance. Additionally, the audit process itself, including the approach and methodology used, plays a crucial role in determining the quality of tax audits (Khin et al., 2011).

Research on tax audit quality has progressed over time; however, it still lacks thematic integration and a comprehensive direction, particularly regarding the underrepresentation of national-level tax auditors. In the absence of empirical evidence that focuses on their unique roles, challenges, and working conditions, policymakers are deprived of crucial insights needed to design effective audit reforms or training initiatives tailored to the public sector context (Christensen, 2019). This gap may limit the effectiveness of audit quality improvement programs, undermine tax enforcement efforts, and erode public trust in revenue systems (OECD, 2017). Addressing this issue of underrepresentation is essential to ensure that reforms are evidence-based and context-sensitive, thereby fostering greater tax compliance, fiscal integrity, and public accountability (IMF, 2019). To address this, the present study utilizes a bibliometric analysis to trace dominant trends, recognise influential works, and pinpoint underexplored areas within the literature. This research aims to identify patterns and gaps in existing studies on tax audit quality, providing insights that can inform future research and policy development. By addressing these gaps, it is possible to enhance the effectiveness of tax audits, thereby improving compliance and safeguarding public revenues.

The conceptual map shown in Figure 1 presents a visual map that explores the topic of tax audit quality and how it connects to several important areas of discussion. It identifies three main themes that contribute to understanding this subject. These themes are taxpayer compliance, regulatory framework, and factors influencing audit quality. Each of these areas reflects a different perspective on how tax audit quality is shaped and maintained in practice.

Taxpayer compliance includes related topics such as tax distortions, voluntary compliance, and actual tax compliance. These topics highlight the behavioural responses of taxpayers and suggest that the quality of tax audits can influence whether individuals and businesses comply willingly or attempt to avoid their obligations. This relationship is important for improving enforcement strategies and encouraging a stronger culture of compliance within the tax system. The second area is the regulatory framework, which focuses on the presence of structured rules and standards such as tax administration regulations and Public Company Accounting Oversight Board (PCAOB) standards. These elements underline the importance of having a solid legal and institutional foundation to guide auditing processes. A clear and consistent regulatory environment helps ensure fairness and accuracy in audit practices.

The final theme is made up of the internal factors that affect audit quality. These include the use of technology in audits, the level of effort made by auditors, and the degree of independence maintained throughout the audit process. These aspects represent the practical conditions under which audits are carried out and show how professional conduct and available resources play a role in producing reliable audit results. Altogether, the map provides a meaningful overview of how tax audit quality is supported by behavioural, structural, and operational elements.

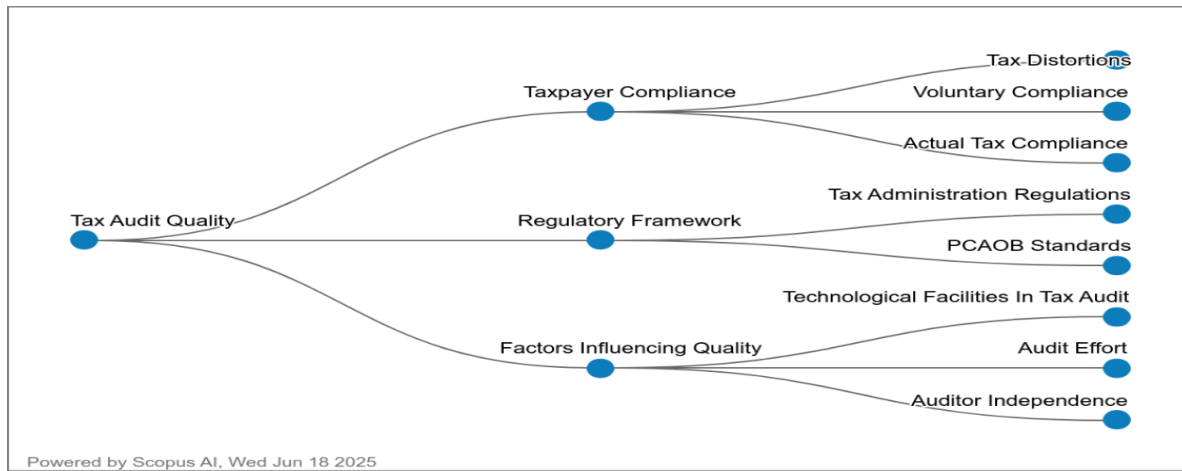


Figure 1: Conceptual Map of Tax Audit Quality Research Themes

The themes serve as the foundation for the present study and guide the development of the following research questions:

- RQ 1 : What are the publication trends in the tax audit quality research over the years?
- RQ 2 : Which articles are the most highly cited in the field of tax audit quality?
- RQ 3 : What are the key journals that have published documents related to tax audit quality over the years?
- RQ 4 : Which countries are the top contributors to tax audit quality research based on the number of publications?
- RQ 5 : What are the most frequently occurring keywords in tax audit quality studies, and what thematic areas do they represent?
- RQ 6 : What are the patterns of international collaboration in tax audit quality research based on co-authorship across countries?
- RQ 7 : How prominently are national tax auditors featured in empirical studies on tax audit quality?

Although research on tax audit quality has continued to evolve, significant gaps persist in the existing body of literature, particularly the lack of thematic integration and the limited focus on the roles of national-level tax auditors. These auditors play a crucial role in ensuring compliance and maintaining the integrity of tax systems, yet they have received insufficient attention in empirical studies. The absence of comprehensive scientific evidence regarding their unique responsibilities, challenges, and working conditions hinders policymakers from formulating audit reforms and training programs that are truly aligned with the realities of the public sector. To address this gap, the present study employs bibliometric analysis, a methodology well-suited for systematically identifying publication trends, influential works, international collaborations, and thematic gaps in the literature. This approach enables researchers to obtain a comprehensive overview of the tax audit research landscape, including the frequency of national tax auditor involvement, thematic directions, and underexplored areas. The significance of this study lies in its potential to reinforce the empirical foundation of tax audit research and to provide clear, evidence-based guidance to researchers, policymakers, and government agencies. By offering robust insights through systematic literature mapping, this study aims to contribute to the improvement of tax audit quality, the enhancement of tax compliance strategies, and the restoration of public trust in national revenue systems.

Research Methodology

Bibliometric analysis is the most suitable method to address this gap, as it systematically maps the entire body of existing research, enabling the quantification and visualization of underexplored areas such as national tax auditors. Unlike narrative reviews, bibliometric methods provide objective evidence of thematic trends, influential works, and underrepresented topics, allowing for a more transparent and comprehensive assessment of gaps in the literature. Through bibliometric mapping, this study can clearly identify areas lacking empirical attention and offer data-driven guidance for future research priorities. It also helps researchers uncover the structure, development, and dynamics of a particular research field (Alves et al., 2021; Assyakur & Rosa, 2022; Verbeek et al., 2002). More than just measuring publication counts or identifying popular sources, this approach offers deeper analytical insights. It includes advanced techniques such as document co-citation analysis, which helps map intellectual connections across studies. By conducting a thorough literature review, researchers can identify influential works, major research patterns, and emerging trends (Wu & Wu, 2017). This process requires careful planning, including the selection of relevant keywords, the execution of targeted searches, and the systematic analysis of content. Through this structured and iterative process, a strong and credible bibliographic foundation can be built, paving the way for future theoretical and empirical research (Fahimnia et al., 2015).

This study places a strong emphasis on high-impact publications, as they offer meaningful insights into the theoretical and conceptual evolution of audit quality research. To uphold the integrity and reliability of the findings, all publications were carefully selected from the Scopus database, a well-established source recognized for its broad coverage and rigorous indexing standards database (Al-Khoury et al., 2022; Stefano et al., 2010; Khiste & Paithankar, 2017). To maintain scholarly quality, the analysis focused solely on peer-reviewed journal articles. Other types of documents, such as books, conference proceedings, and lecture notes, were intentionally excluded to ensure the dataset remained consistent and credible throughout the review process (Gu et al., 2019).

The dataset used in this bibliometric study covers publications indexed in Scopus from the year 1974 to May 2025. This comprehensive and selective approach ensures that the results are grounded in credible and up-to-date research. By focusing on the most relevant sources, this study offers a clear and reliable view of how research on audit quality has evolved over time, and it lays the groundwork for identifying key themes, influential scholars, and unexplored gaps in the literature.

Data Search Strategy

The data collection process for this study began with a comprehensive search using the Scopus database. The selection of keywords for this study was informed by a review of prior bibliometric research in auditing and tax administration, as well as consultations with academic colleagues specializing in audit quality. This process functioned as an informal expert validation to ensure that the search terms were both comprehensive and relevant. The keywords were refined iteratively to maximize coverage while maintaining conceptual clarity, effectively balancing breadth and precision in capturing the relevant literature. The search strategy involved the use of carefully selected keywords such as “audit quality”, “tax auditor performance”, “audit effectiveness”, and “tax audit quality”. These terms were intended to capture a wide range of studies relevant to both general audit frameworks and tax-specific audit practices. The initial search yielded a total of 1535 documents, reflecting the breadth of research available on this topic.

Following this, a screening process was applied to refine the results and ensure the relevance and academic quality of the included studies. As outlined in Table 2, the documents were filtered based on several criteria. Only articles published in English were considered, and the subject areas were restricted to Business, Management and Accounting, Economics, Econometrics and Finance, and Social Sciences. Furthermore, the screening process included only peer-reviewed journal articles and conference papers, excluding book chapters, reviews, and other non-scholarly formats.

After applying these inclusion criteria, the final dataset consisted of 1303 documents. This refined collection forms the basis for the bibliometric analysis, ensuring that the study draws on credible and relevant literature within the scope of tax audit quality. The structured screening procedure was essential in maintaining the integrity of the analysis and in capturing the most meaningful contributions to this field of research.

Table 1: The Search String

Scopus effectiveness	TITLE ("audit quality" OR "Tax auditor performance" OR "audit" OR "tax audit quality") AND (LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON") OR LIMIT-TO (SUBJAREA , "SOCI")) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (EXACTKEYWORD , "Audit Quality")) AND (LIMIT-TO (LANGUAGE , "English"))
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Table 2: The Selection Criterion in Searching

Criterion	Inclusion	Exclusion
Language	English	Non-English
Subject Area	Business, Management and Accounting Economics, Econometrics and Finance Social Science	Others
Document Type	Article Conference Paper	Others

Data Analysis

The data analysis for this study was designed to explore the structure, patterns, and thematic progression of literature related to tax audit quality. Bibliographic data was collected from the Scopus database, which is recognized for its extensive coverage of peer-reviewed academic publications and its reliable indexing standards (Elsevier, 2023). The dataset was exported in PlainText format and included important details such as publication titles, author names, journal sources, publication years, citation counts, and keywords. The selected period covered literature published from 1974 through May 2025, ensuring a comprehensive representation of both historical and current contributions.

Before proceeding with the analysis, the data was cleaned and refined using OpenRefine, a widely used open-source tool for data transformation and standardization (Verborgh & De Wilde, 2013). This step involved removing duplicates, harmonizing variations in author and keyword spellings, and ensuring consistency in journal titles. These refinements helped prepare the dataset for accurate analysis and meaningful visualization. After cleaning, the dataset was analyzed using VOSviewer version 1.6.20, a software developed by Van Eck and Waltman

(2010, 2017) at Leiden University, which is frequently used in bibliometric research for mapping scientific landscapes.

VOSviewer operates based on the visualization of similarities approach, where items such as keywords, authors, or publications are positioned in a two-dimensional space. The proximity of items reflects the strength of their relationship, allowing researchers to detect clusters and connections across a large volume of literature. One of the key features of VOSviewer is its use of association strength as a normalization technique, which offers a more accurate representation of co-occurrence relationships than conventional methods such as multidimensional scaling (Van Eck & Waltman, 2007). This method supports the creation of clear and interpretable network maps.

The analysis in this study focused on three core areas. Keyword co-occurrence analysis was used to identify the most frequently discussed topics in tax audit quality research. This helped surface dominant themes such as audit performance, auditor independence, tax compliance, and technological integration. Co-authorship analysis revealed patterns of collaboration among scholars and institutions, showing the geographical spread and academic partnerships that have shaped the field. Co-citation analysis provided insight into the foundational literature by identifying frequently cited article pairings, highlighting key contributions and theoretical anchors in the domain.

Through these analyses, VOSviewer generated visual representations of thematic clusters that revealed how research areas are interlinked. The results showed that some clusters focused on organizational and regulatory themes, while others examined behavioural and operational aspects of audit practice. The ability to visually interpret these relationships enabled a deeper understanding of the knowledge structure in this research area.

In sum, the use of Scopus, OpenRefine, and VOSviewer allowed for a detailed and methodical examination of the literature. The results revealed not only the core themes and influential authors but also the gaps that remain, especially regarding the role of national tax auditors. The approach adopted in this study contributes significantly to the ongoing effort to systematize and map the development of tax audit quality research.

Results and Discussion

Based on the analysis conducted, the subsequent sections present the findings, structured in alignment with the research questions established in the literature review.

a) RQ 1: What are the publication trends in tax audit quality research over the years?

Table 3 presents a detailed overview of publication trends in the area of tax audit quality from the year 2010 to 2025. The data shows that scholarly engagement with this topic began to gain steady momentum during the early part of this period. In 2010, only 15 documents were published, accounting for just one percent of the total output. Between 2011 and 2015, the number of publications remained relatively modest, though a slow upward pattern emerged. A notable increase occurred in 2015, which recorded 46 publications, suggesting growing academic attention to the subject.

Table 3: Publications in Tax Audit Quality from Year 2010-2025

Year	Total Publication	Percentage (%)
2025	114	9%
2024	177	14%
2023	152	12%
2022	116	9%
2021	115	9%
2020	101	8%
2019	106	8%
2018	78	6%
2017	63	5%
2016	57	5%
2015	46	4%
2014	32	3%
2013	27	2%
2012	27	2%
2011	29	2%
2010	15	1%

From 2016 onwards, the research output became more pronounced. In 2016 and 2017, the numbers rose to 57 and 63 respectively. This consistent growth reflects an expanding interest among researchers in areas related to audit quality, tax enforcement, and accountability mechanisms. The trend continued in 2018 and 2019, with publication volumes increasing to 78 and 106, indicating a broader range of topics and more diverse contributions. The year 2020 maintained this momentum with 101 publications, highlighting the sustained importance of the topic in the academic community despite external challenges during that period.

The years following 2020 represent a significant turning point. Both 2021 and 2022 recorded more than 115 publications each, while 2023 and 2024 experienced further increases with 152 and 177 documents respectively. The year 2024 stands out as the most active period, contributing 14 percent of the total output. Although the data for 2025 is still incomplete, the 114 publications recorded thus far suggest that interest in the field remains strong. This consistent rise in publication numbers reflects not only the relevance of the topic but also the development of a more mature and focused body of research.

These patterns are clearly illustrated in Figure 2, which visualizes the number of documents published on tax audit quality from 1974 to 2025. For many years, particularly before 2010, publication activity remained low and sporadic. However, a steady upward trajectory becomes evident after 2010. The curve rises more sharply around 2015 and continues to climb, reaching its highest peak in 2024. This visual trend closely mirrors the data in Table 3 and confirms that tax audit quality has grown into a well-established field of study.

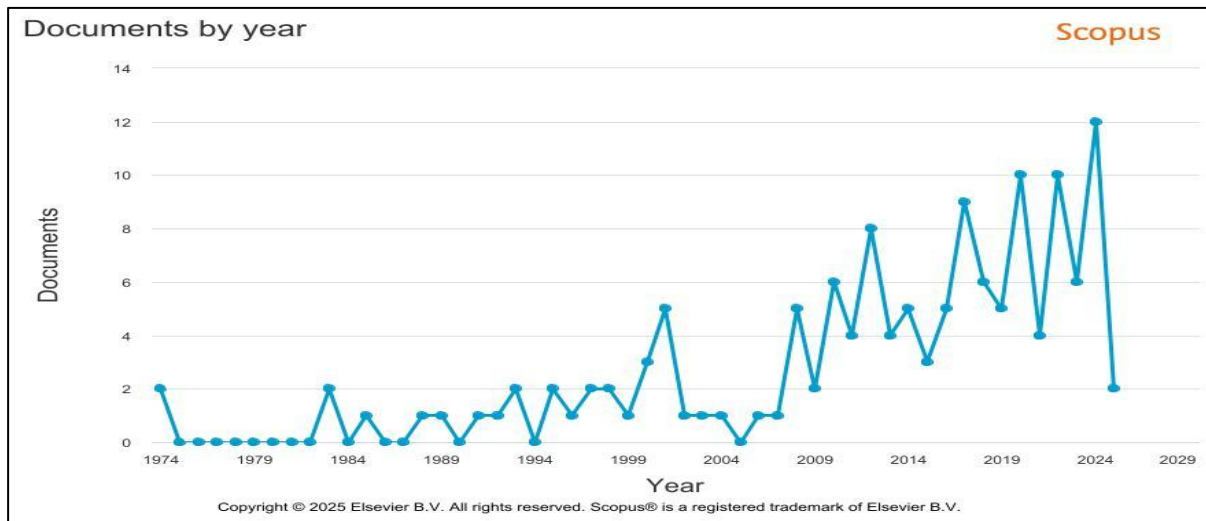


Figure 2: Plotting Document in Tax Audit Quality Publication by Years

Together, the table and the figure offer strong evidence of the increasing attention given to tax audit quality within the academic community. The growth in publications over the years points to a broader recognition of the role that high-quality audits play in promoting fiscal integrity, regulatory compliance, and public trust. The consistent rise in scholarly output also signals that this topic will continue to attract further exploration, especially in areas involving technology adoption, institutional reform, and the effectiveness of tax enforcement strategies.

b) RQ 2: Which articles are the most highly cited in the field of the tax audit quality?

The citation analysis offers a deeper understanding of the scholars and studies that have played an influential role in shaping the academic discussion on audit quality. Based on the data presented in Table 4, certain authors have made significant contributions that continue to guide and inspire research in this field. The most highly cited study is by Gul et al. (2013), published in 2010, which explored ownership concentration, foreign shareholding, and audit quality in the Chinese market. This article has been cited 803 times, reflecting the strong academic interest in how corporate governance and ownership dynamics can affect the quality of audits. Similarly, the work of Francis and Yu (2009), which examined how the size of Big Four audit firm offices influences audit outcomes, has received 735 citations. These findings highlight the growing attention given to audit quality in both emerging and developed markets.

Other notable contributions include the work of Reichelt and Wang, who investigated the effect of industry expertise at both the national and office levels, and the study by Lawrence and his team, which examined whether audit quality differences between Big Four and non-Big Four firms could be explained by client characteristics. These two studies have been cited 692 and 673 times respectively, showing their strong influence in the field. The citation pattern also shows that Francis appears more than once in the list, with another one of his works, published in 2011, offering a comprehensive framework for understanding audit quality. That paper alone has attracted over 500 citations, demonstrating his ongoing impact and leadership in audit research.

The topics covered by these influential studies are diverse but interconnected. Some focus on the characteristics of individual auditors, such as experience and independence, while others explore broader themes such as audit tenure, client firm traits, and institutional context. For instance, Gul and his co-authors in their 2013 article emphasized how individual auditors can

influence the outcomes of an audit, while Behn and colleagues linked audit quality with the accuracy of analyst earnings forecasts. This variety in research focus supports the idea that audit quality is shaped by many factors and cannot be explained by a single element. It depends on who is performing the audit, the nature of the client being audited, and the regulatory environment in which the audit takes place.

Figure 3 provides a clear visual representation of the leading contributors in the field, with authors such as Gul et al. (2013), and Knechel et al. (2013) and Francis and Yu (2009) emerging as particularly prominent. Their contributions are notable not only for the volume of their publications but also for their substantial impact on shaping the core ideas that underpin audit quality research. The influence of their work is evident in the way it continues to be cited widely and serves as a foundation for many later studies in auditing.

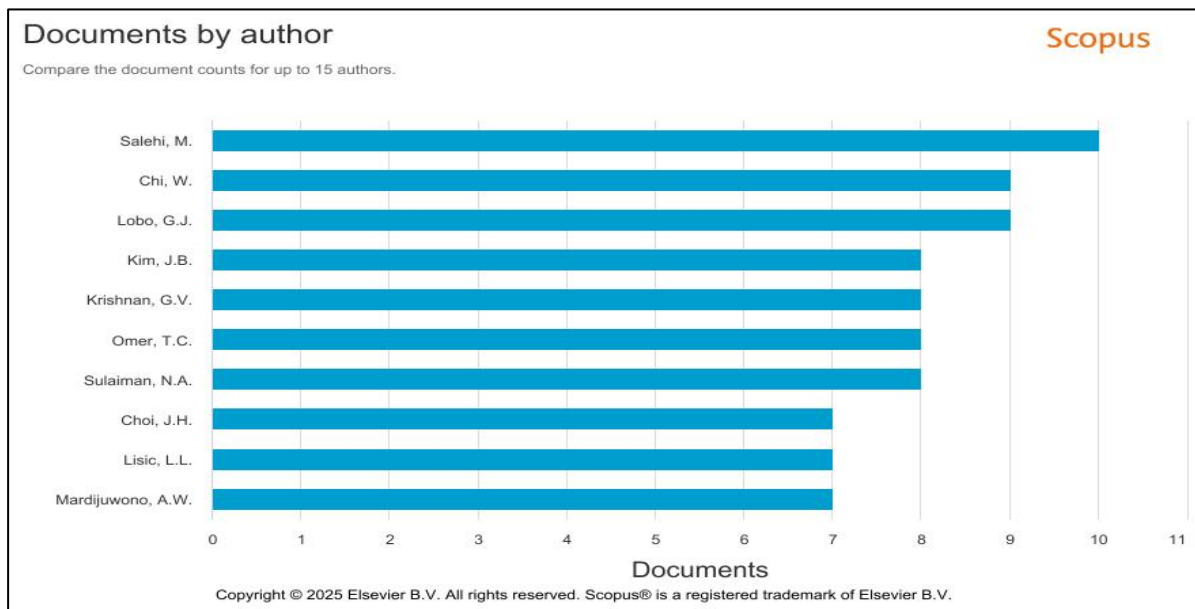


Figure 3: Plotting Document in Tax Audit Quality Publication by Authors.

For those researching tax audit quality specifically, the contributions of these leading authors offer valuable foundations. While many of the top cited works address general audit settings, their frameworks and findings are highly relevant to the tax context, especially when considering public sector audits or government tax enforcement efforts. These works can inform how national tax auditors are studied, what factors are most important in shaping their performance, and how tax audit systems can be improved.

Altogether, the data presented in Table 4 and the visualization in Figure 3 reflect a mature and growing area of research. The most cited authors have not only advanced theoretical discussions but have also helped build practical understanding of audit quality across various contexts. Their collective work continues to shape academic conversations and provides a rich resource for future investigations, particularly for those aiming to explore the unique challenges and responsibilities faced by national tax auditors.

Table 4: Most Top Ten Cited Author

Authors	Title	Year	Source Title	Cited by
Gul et al. (2013)	Do Individual Auditors Affect Audit Quality? Evidence from Archival Data.	2013	Accounting Review	460
Robert Knechel et al. (2013)	Audit Quality: Insights From the Academic Literature.	2013	Auditing	423
Francis and Yu (2009)	Big 4 Office Size and Audit Quality.	2009	Accounting Review	735
Behn et al. (2008)	Audit Quality and Properties of Analyst Earnings Forecasts.	2008	Accounting Review	386
Reichelt and Wang (2010)	National and Office-Specific Measures of Auditor Industry Expertise and Effects on Audit Quality.	2010	Journal of Accounting Research	692
Lawrence et al. (2011)	Can Big 4 Versus Non-Big 4 Differences in Audit-Quality Proxies Be Attributed to Client Characteristics?	2011	Accounting Review	673
Ghosh and Moon (2005)	Auditor Tenure and Perceptions of Audit Quality.	2005	Accounting Review	409
Francis (2011)	A Framework for Understanding and Researching Audit Quality.	2011	Auditing	501
Chen et al. (2011)	Effects Of Audit Quality on Earnings Management and Cost of Equity Capital: Evidence from China.	2011	Contemporary Accounting Research	425
Gul et al. (2010)	Ownership Concentration, Foreign Shareholding, Audit Quality, and Stock Price Synchronicity: Evidence from China.	2010	Journal of Financial Economics	803

c) RQ 3: What are the key journals that have published documents related to tax audit quality over the years?

The analysis of the leading journals contributing to the literature on tax audit quality, as presented in Table 5 titled Most Top Ten Cited Author, highlights the strong presence of well-established academic sources. The Managerial Auditing Journal emerges as the most active outlet, publishing a total of 61 articles. Its ongoing commitment to both theoretical exploration and practical audit applications has made it a preferred platform for scholars working in this field. Closely following are Auditing journal with 57 publications and the Accounting Review with 42 articles. These journals are widely respected for their rigorous editorial standards and their role in shaping key conversations on audit regulations, auditor behaviour, and institutional accountability.

Other journals also play an important role in advancing tax audit quality research. Contemporary Accounting Research and the International Journal of Auditing have published 36 and 35 articles respectively. Both are recognized for their global scope and empirical contributions, often focusing on cross-border auditing practices and the growing complexity of

regulatory environments. Similarly, the European Accounting Review and the Journal of Accounting and Public Policy demonstrate increasing attention to issues such as audit policy, public sector accountability, and compliance frameworks, particularly in tax-related contexts.

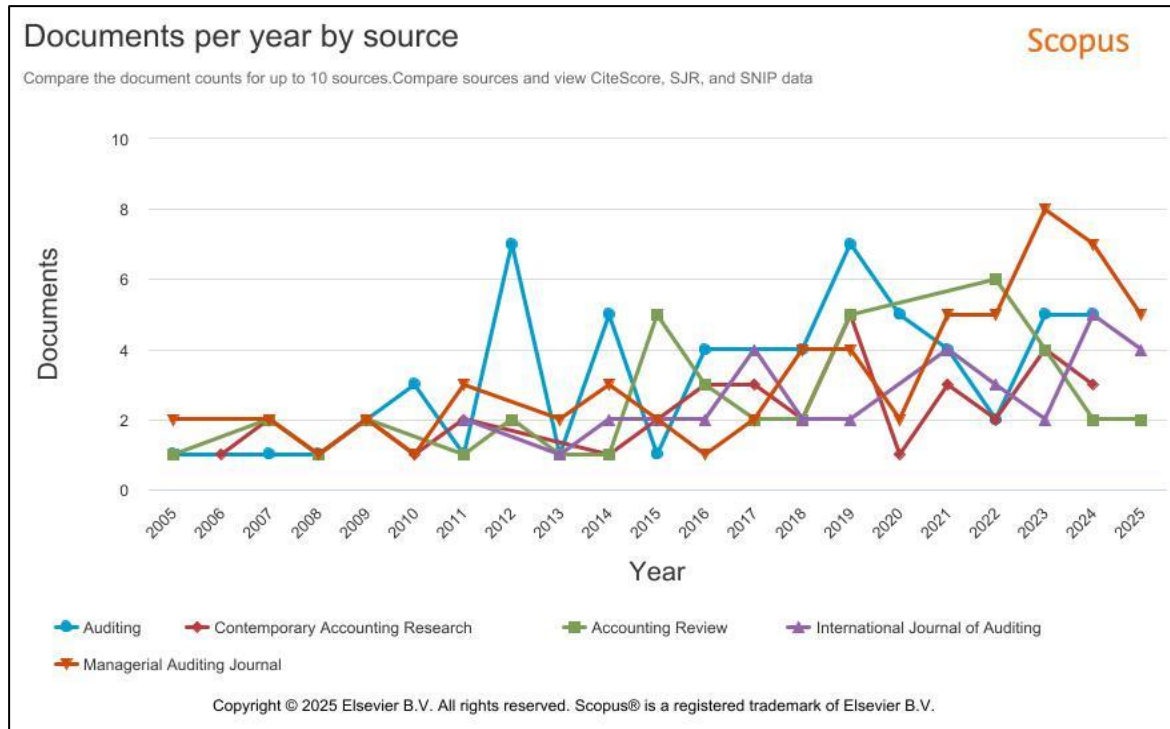


Figure 4: Top Ten Document Per Year Per Source

The remaining journals on the list include the Journal of Financial Reporting and Accounting, the Academy of Accounting and Financial Studies Journal, and the Asian Review of Accounting, each with between 20 and 23 publications. These journals often feature research that reflects the unique dynamics of specific regions, especially in Asia and other developing economies. Together, the journals listed in Table 5 represent a diverse and balanced mix of global and regional perspectives. This variety confirms that tax audit quality is a timely and relevant subject that continues to attract meaningful contributions from scholars across different academic and geographic backgrounds.

Table 5: Most Top Ten Cited Author

No	Source Title	Total
1	Managerial Auditing Journal	61
2	Auditing	57
3	Accounting Review	42
4	Contemporary Accounting Research	36
5	International Journal of Auditing	35
6	European Accounting Review	27
7	Journal of Accounting and Public Policy	25
8	Journal of Financial Reporting and Accounting	23
9	Academy of Accounting and Financial Studies Journal	20
10	Asian Review of Accounting	20

d) RQ 4: Which countries are the top contributors to tax audit quality research based on the number of publications?

Figure 5 presents the top ten countries contributing to research on tax audit quality, offering a clear picture of global academic engagement with the subject. Leading this list is the United States, with 339 published documents. This dominant position reflects the country's strong academic infrastructure, emphasis on regulatory compliance, and long-standing interest in audit reform and accountability. The influence of national policies such as the Sarbanes Oxley Act has likely contributed to sustained research activity in this area. The United States has set a high benchmark in audit research, making it a central reference point for scholars worldwide.

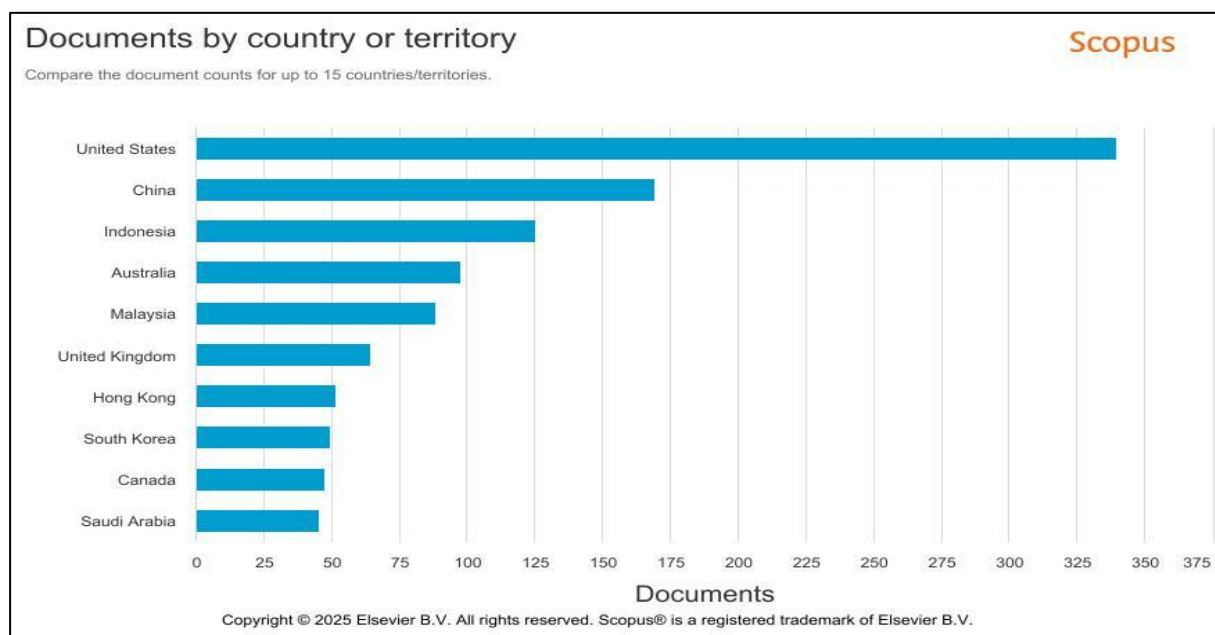


Figure 5: Top 10 Countries Contributors to Tax Audit Quality Studies.

China follows with 169 publications, demonstrating its increasing presence in audit research. The country's modernization of financial governance and expansion of academic output in recent years are key factors behind this upward trend. China's growing participation in global accounting and auditing discourse shows its intention to align with international best practices and contribute meaningfully to scholarly development in the field.

Indonesia ranks third with 125 publications, a position that is notable for a developing economy. This figure reflects an active research community and strong institutional interest in strengthening audit practices. The country's contribution suggests increasing national attention to improving transparency and financial accountability. Australia and Malaysia also rank among the top five, with 97 and 88 publications respectively. In Malaysia's case, this growing body of research may reflect ongoing tax reform efforts and the strengthening of public institutions such as the Inland Revenue Board. Both countries play a vital role in expanding regional perspectives and encouraging comparative research across different regulatory contexts.

The remaining countries in the top ten include the United Kingdom, Hong Kong, South Korea, Canada, and Saudi Arabia, with publication counts ranging from 45 to 64. While these countries contribute fewer publications than the top five, their role remains important. The United

Kingdom's academic legacy in accounting and auditing continues to support high-quality research output. Meanwhile, the presence of Hong Kong and South Korea reflects the contribution of advanced financial hubs in shaping the direction of audit-related scholarship. Canada and Saudi Arabia, although with smaller publication volumes, show promising engagement that signals a growing awareness of audit quality and governance concerns.

These findings are further supported by the accompanying world map, shown in Figure 6, which visually reinforces the geographic distribution of tax audit quality research. The map highlights regional clusters of scholarly activity and illustrates how the topic has attracted attention from both developed and emerging economies. Together, the bar chart and the global map provide a comprehensive overview of the country's leading discussions on tax audit quality. The diversity in geographic representation suggests that audit quality is a topic of global relevance, drawing interest from various academic, institutional, and policy-driven environments across the world.

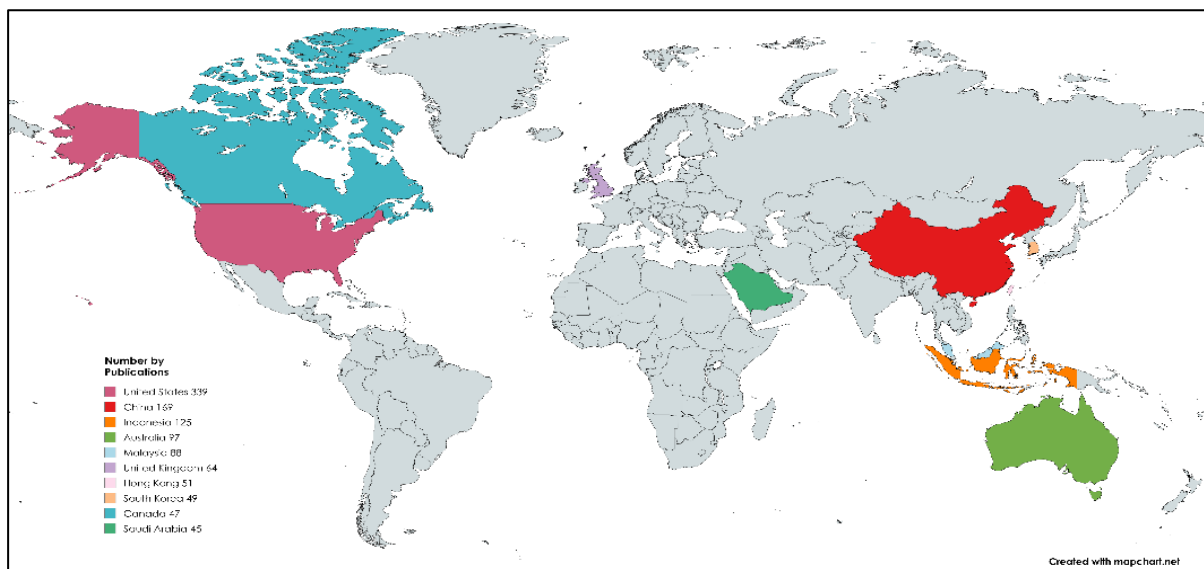


Figure 6: Top 10 Countries Contributors to Tax Audit Quality in World Map

e) RQ 5: What are the most frequently occurring keywords in tax audit quality studies, and what thematic areas do they represent?

Table 6 presents the results of a keyword analysis, offering insight into the central themes driving research in tax audit quality. The analysis clearly highlights audit quality as the most dominant and influential term within the dataset. With 973 occurrences and a total link strength of 2426, it stands out not only as the most frequently used keyword but also as the most strongly connected to other terms. This high level of connectivity suggests that the concept of audit quality forms the core of scholarly discussions in this area. It serves as a central reference point in the academic dialogue, consistently appearing in studies that explore how audits are designed, executed, and assessed. The prominence of this term underscores its foundational role in shaping both theoretical frameworks and empirical investigations related to audit performance and effectiveness.

Table 6: Most Top Ten Keywords' Co-Occurrence

Keyword	Occurrences	Total Link Strength
Audit Quality	973	2426
Audit Reports	519	1047
Materiality Threshold	508	1016
Audit Fees	110	396
Non-Audit Service	81	312
Auditor Tenure	76	304
Firm size	76	304
Internal Audit	99	280
Audit Firm Size	69	230
Audit Committee	51	213

Closely following are “audit reports” and “materiality threshold,” with over 500 occurrences each. These terms suggest that researchers are paying serious attention to the content and reliability of audit outcomes, as well as the benchmarks used to assess them. Their strong connections to audit quality highlight that scholars are not just exploring what defines a good audit, but also how auditors make critical judgments and how these judgments influence the final audit opinion. This tells us that the literature is not only theoretical but also deeply rooted in the realities of audit practices.

Other keywords such as “audit fees,” “non-audit service,” “auditor tenure,” and “firm size” show that there is also strong interest in the factors that shape audit quality from within the audit environment itself. These include how much an audit costs, how long an auditor has worked with a client, and the size or structure of the audit firm. Although these keywords appear less frequently, their link strength shows they are still central to the broader conversation. The inclusion of “internal audit” and “audit committee” suggests that governance and internal controls are also being explored.

The significance of these findings is further illustrated through Figure 7, which displays the Network Visualization Map of Keywords Co-Occurrence produced using VOSviewer. This map visually presents how frequently used keywords in tax audit quality literature are linked and clustered based on their co-occurrence in academic publications. At the centre of the network, audit quality emerges as the most prominent and highly connected term, reaffirming its position as the core focus in this field. Surrounding this central node are closely related keywords such as audit reports, materiality threshold, auditor tenure, and audit fees, each forming part of distinct but interconnected thematic clusters. The structure of the map highlights the multidimensional nature of audit quality research, where both technical and contextual factors are explored in relation to one another. This visualization not only confirms the central role of audit quality in scholarly discussions but also demonstrates how researchers are examining the topic from diverse perspectives, including institutional frameworks, auditor behaviour, and regulatory influences.

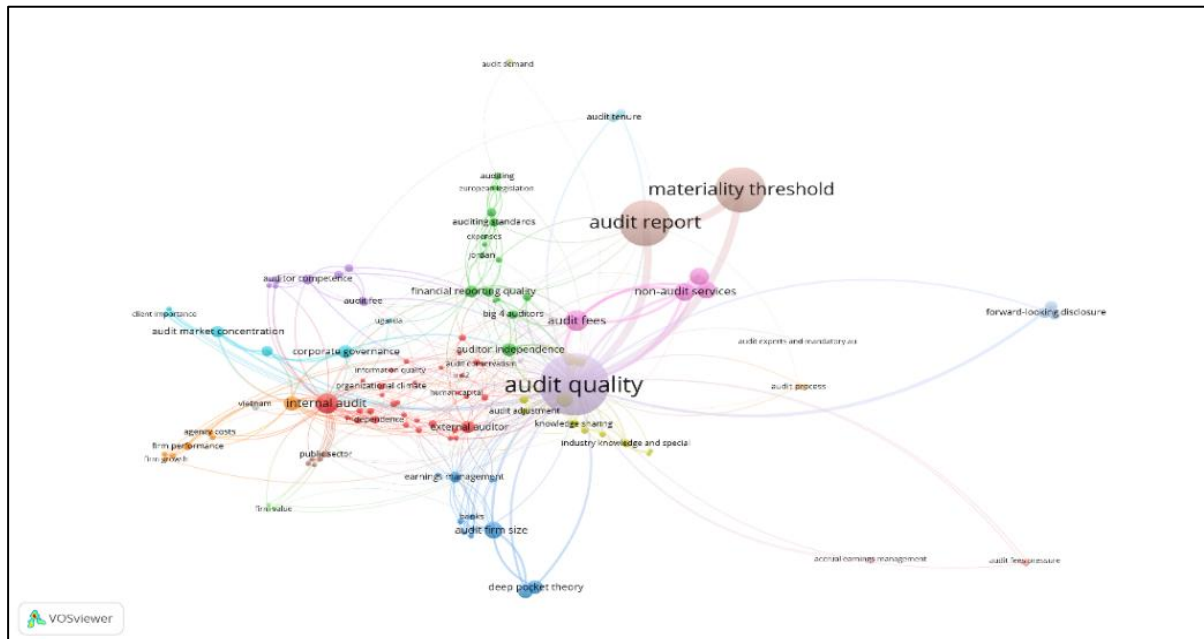


Figure 7: Network Visualization Map of Keywords' Co-Occurrence

f) RQ 6: What are the patterns of international collaboration in tax audit quality research based on co-authorship across countries?

Table 7 presents an overview of the most active countries in terms of international collaboration within tax audit quality research. The United States ranks first with 339 publications and an impressive 13776 citations. Its total link strength of 166 reflects a high level of international connectivity, indicating that researchers based in the United States frequently engage in collaborative work with scholars from other countries. This is consistent with the country's well-established academic infrastructure and global influence in accounting and audit research. China follows as the second most active contributor with 169 publications and a total of 3829 citations. Its link strength of 121 highlights a strong presence in collaborative research, especially as China continues to expand its engagement in global academic networks. Australia also demonstrates substantial international cooperation with 98 documents, 2760 citations, and a link strength of 78. The country's high level of collaboration reflects its strong ties with both Western and Asia-Pacific research communities.

Table 7: Most Top 10 Countries of International Collaboration

Country	Documents	Citations	Total Link Strength
United States	339	13776	166
China	169	3829	121
Australia	98	2760	78
Hong Kong	51	3281	65
United Kingdom	64	1544	61
Malaysia	88	983	55
Canada	47	2058	41
Saudi Arabia	45	716	40
Singapore	21	1405	35
Egypt	29	409	29

Hong Kong and the United Kingdom also feature prominently, with 51 and 64 documents respectively. Despite their smaller document counts compared to the United States and China, their citation numbers and link strengths suggest that their contributions are both impactful and well-integrated within international scholarly discussions. Malaysia is another noteworthy example, with 88 documents and a growing citation base. Its total link strength of 55 points to increasing involvement in global research networks, particularly within the Southeast Asian region. Canada, Saudi Arabia, Singapore, and Egypt complete the top ten list. Although these countries show relatively lower publication volumes, their citation counts, and link strengths demonstrate meaningful collaboration efforts. Singapore, for example, has only 21 documents but a substantial citation counts of 1405, indicating that its contributions are of high quality and international relevance.

These insights are visually supported by Figure 8, which illustrates the patterns of international collaboration in tax audit quality studies. The figure shows a web of interconnected nodes representing countries and the strength of their relationships based on co-authorship and joint publications. Larger nodes and thicker connecting lines signify more frequent collaboration. The map highlights the central roles of countries such as the United States, China, and Australia in driving global research interactions. It also shows that countries from both developed and emerging economies are participating in shared knowledge production.

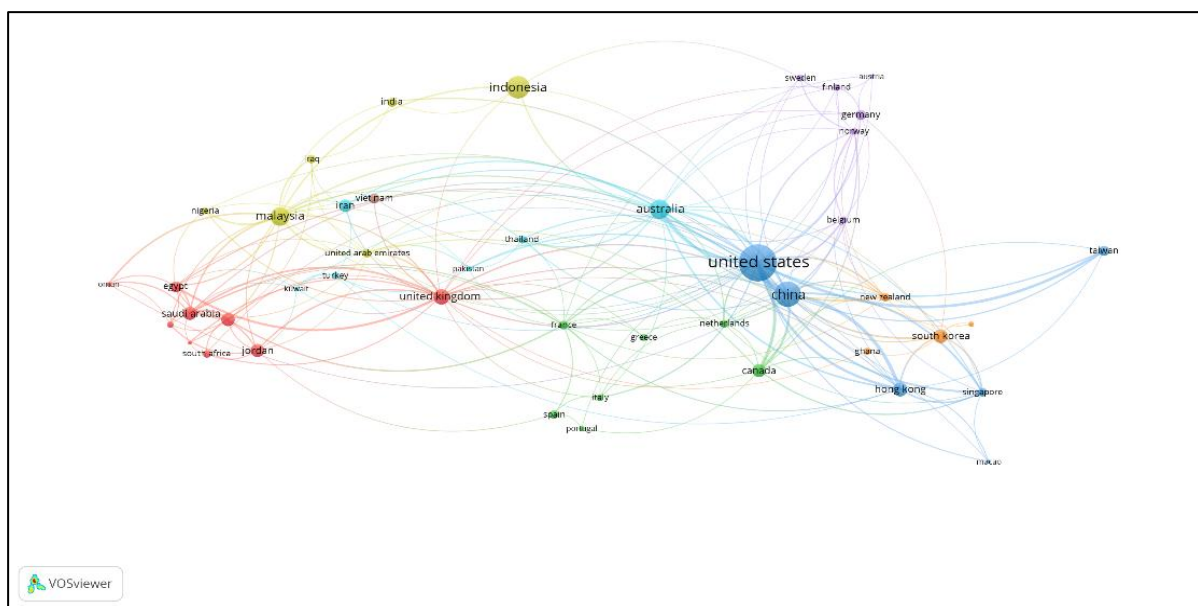


Figure 8: Patterns of International Collaboration in Tax Audit Quality Studies

Together, Table 7 and Figure 7 provide a comprehensive view of the global landscape of research collaboration in tax audit quality. They highlight how knowledge in this area is being developed through cross-border cooperation, reflecting the increasingly interconnected nature of academic inquiry in addressing complex financial and regulatory issues.

g) RQ 7: How prominently are national tax auditors featured in empirical studies on audit quality?

The researcher began with a comprehensive search that identified a total of 1303 articles related to audit quality. The first round of filtering was done by screening the titles using relevant keywords such as accountant, Big 4, firm, shareholder, earnings, auditor rotation, audit fees,

and other related terms (refer Table 8). This step helped narrow the selection down to 128 articles that appeared to be more closely aligned with the research focus.

Table 8: Most Top 10 Countries of International Collaboration

Keyword	Frequency
Audit Fee	75
Firm	138
Big 4	25
Auditor Rotation	46
Earning	77
Bank	47
Market	37
Board	31

The next step involved a more detailed review of the abstracts. In this phase, the researcher carefully examined whether the studies involved national tax auditors as their main respondents. Any articles that centred around clients, private accountants, or corporate environments were excluded. The researcher paid close attention to keywords like client, financial accountant, or industry practitioner, and made sure to confirm that the studies referred to individuals working in public audit institutions such as tax offices or national audit agencies.

After this thorough screening, only 12 empirical studies were found that specifically focused on national tax auditors and the quality of their audit work as shown in Table 9. These articles mostly came from countries such as Indonesia, Ethiopia, Tanzania, and Malaysia. The limited number of studies highlights a clear gap in the literature. There is still much to explore about how national tax auditors carry out their duties and the key factors that influence their ability to deliver high-quality audits. This gap is important to address, especially to ensure that public sector audit systems continue to improve and that audit reforms are supported by strong empirical evidence.

Table 9: List of Studies Examining Factors Affecting National Tax Auditors Audit Quality

	Authors	Title	Year	Journals
1	Ahmad et al. (2024)	An Empirical Study of Auditors' Efforts, Audit Technology and Impact on Tax Auditors' Performance.	2024	Jurnal Pengurusan
2	McMillan (2023)	Tax Audit Effectiveness and Revenue Collection Outcomes in Indonesia.	2023	Journal of Australian Taxation
3	Mersha et al. (2022)	Determinants of Tax Audit Quality with Audit Process as the Mediator in Ethiopia: The Case of The Ministry of Revenues.	2022	Management and Accounting Review
4	Ratnawati et al. (2021)	Factors maximizing tax auditors' performance: Study on Indonesian Directorate General of Taxes.	2021	Problems and Perspectives in Management
5	Ratnawati (2020)	Factors Affecting Tax Auditors' Performance: The Moderating Role of Locus of Control.	2020	Problems and Perspectives in Management
6	Supriyatin et al. (2019)	Analysis Of Auditor Competencies and Job Satisfaction on Tax Audit Quality Moderated	2019	International Journal of Business Excellence

		by Time Pressure (Case Study of Indonesian Tax Offices)		
7	Chalu and Mzee (2018)	Determinants of Tax Audit Effectiveness in Tanzania	2018	Managerial Auditing Journal
8	Risanti and Aswar (2021)	Determinants Influencing the Audit Quality: Empirical Evidence from Indonesia.	2021	Universal Journal of Accounting and Finance
9	Parluhutan et al. (2022)	The Influence of Auditor Ethics, Auditor Motivation, Locus of Control on Audit Quality: Role of Professional Scepticism	2022	Universal Journal of Accounting and Finance
10	Aswar et al. (2021)	Determinants of Audit Quality: Role of Time Budget Pressure.	2021	Problems and Perspectives in Management
11	Arifuddin Mannan et al. (2021)	Behaviour Models of Audit Quality Reduction Associated with Auditors Work Stress	2021	Economic Annals-XXI
12	Utary (2014)	Effect of Time Budget Pressure on Dysfunctional Audit and Audit Quality, Information Technology as Moderator.	2014	International Journal of Economic Research

Conclusion

This bibliometric study set out to explore how the academic landscape of tax audit quality has evolved over time and to identify key patterns, influential contributions, and existing research gaps. By drawing on data retrieved from the Scopus database and analyzing it using tools such as Scopus Analyzer, OpenRefine, and VOSviewer, the study aimed to provide a structured and visual overview of the field. The focus was not only to highlight areas that have received significant attention but also to uncover topics and perspectives that remain underrepresented, especially those involving national tax auditors.

The analysis revealed a steady rise in research interest, particularly from 2010 onward, with the highest volume of publications observed in 2024. This reflects a growing awareness of the importance of audit quality in tax administration and public accountability. The most active contributors to this field were countries such as the United States, China, Indonesia, and Malaysia, indicating a mix of both mature and developing research ecosystems. Frequently cited keywords included audit quality, auditor tenure, audit fees, firm size, and time pressure, suggesting a strong focus on structural and institutional dimensions of audit performance. Prominent journals and authors were identified, providing a solid reference point for future academic engagement.

Despite these advancements, a notable gap was uncovered in the representation of national tax auditors. Only a small subset of studies directly examined the perspectives, challenges, or working conditions of auditors within government tax agencies. This underrepresentation highlights a critical blind spot in the literature, considering the growing responsibilities and performance expectations placed on public sector auditors in many jurisdictions. Their unique role in ensuring fair tax enforcement and upholding fiscal integrity deserves more direct and empirical exploration. This review contributes to the body of knowledge by presenting a clear and organized synthesis of existing work and by offering guidance for future research. For practitioners and policymakers, the findings serve as a useful reference in evaluating current audit practices and in designing reforms that are evidence-based and contextually grounded.

The review also supports new researchers entering the field by pointing to influential works and emerging themes that warrant further investigation.

There are some limitations that should be acknowledged. This analysis was based exclusively on Scopus-indexed journal articles, excluding books, conference proceedings, and non-English publications. Consequently, the findings may not fully capture regional studies or grey literature that could provide additional insights. Future work could expand the search across multiple databases or apply alternative bibliometric techniques to provide a more holistic picture. In conclusion, this study offers more than a snapshot of academic interest in tax audit quality. It provides a meaningful roadmap for researchers, highlights important but overlooked areas such as national tax auditors, and reinforces the value of bibliometric methods in capturing the pulse of academic development. By addressing the gaps identified in this review, future research can play a significant role in strengthening audit systems and enhancing the integrity of tax governance worldwide.

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