

## Audit Risks: A Bibliometric Analysis

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### Abstract

Our paper presents a thorough bibliometric analysis of 538 articles investigating audit risks from 1979 to 2024 using the Bibliometrix R tool. The analysis reveals a consistent increase in publication numbers, particularly in the last four years, peaking in 2023 with 67 publications. However, there has been a recent decline in citation trends. The study emphasizes the connection of audit risks with quality, litigation risk, fees, impact, corporate governance, business risk, and earnings management. Additionally, the performance analysis identifies the most influential institutions, primarily based in the USA, followed by China. A significant portion of articles in this field are published in high-quality journals. Co-authorship analysis through science mapping suggests a need for enhanced collaboration among authors in future research. The study acknowledges limitations, such as its dependence on the WoS database and inclusion of only English publications, aiming to provide valuable insights for managers, owners, and auditors. Examining publication trends and categories can offer valuable insights into the current trends and focal points in this field. Importantly, the results caution that prolific publishing does not necessarily equate to influence in this area.

**Keywords:** Audit risks, Bibliometrics analysis, Citation analysis, Keyword analysis, Bibliometrix