

FINANCIAL REPORTING AND AUDIT QUALITY – A BIBLIOMETRIC ANALYSIS

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Abstract

Audit is an integrated element in the overall reporting process and contributes to the quality of reporting. As the quality is usually hard to define, the measurement of quality is also debatable. To assess the influence of audit as a factor of reporting quality, we have used bibliometric analysis as research method because it helps us look at the studied subjects from a broad perspective. The analysis was performed using RStudio, and the articles were downloaded from Web of Science database. The analysis covers 2.918 documents, published between 1985 and 2023. The number of studies significantly increased starting with 2007. Gul F. A. published 25 articles regarding the analysed matter, being also the most cited author. More than 200 articles were published in the journal *Auditing: A Journal of Practice & Theory*, followed by the journal *Accounting Review* with more than 160 articles. A high number of articles are affiliated to University of Malaysia (88), but the most cited authors originate from United States of America and China. Earnings management, quality, performance, corporate governance, and ownership are the main keywords used. The aim of this study is to contribute to understanding the matter of audit quality as an element of reporting quality, and to be a guide in structuring the literature review for research in audit and reporting.

Keywords

bibliometric analysis, audit, financial reporting, quality

JEL Classification

M41, M42

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