

MAPPING THE INTELLECTUAL STRUCTURE AND EVOLUTION OF INFORMATION TECHNOLOGY AND AUDITING: A BIBLIOMETRIC REVIEW

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ABSTRACT

Purpose- The goal of this study is to conduct a bibliometric analysis of papers relevant to information technology (IT) and auditing that were published in the Web of Science Core Collection database between 1978 and 2022.

Methodology- This study does a bibliometric analysis of 2991 audit and information technology publications from a pool of 7738. It works in two steps: descriptive performance metrics and co-word analysis. The descriptive metrics include publishing patterns, productive nations and authors, effect on certain areas and journals, number of citations by country, and publications with the highest citations. The co-occurrence analysis maps the ties between concepts by utilizing social network analysis methods to investigate the field's interconnections.

Findings- This study identifies six major trends in IT and auditing: increased technology use in internal auditing, the demand for information security expertise, transparency in the digital age, technology for ethical auditing, cloud-based auditing with blockchain, and post-COVID IT continuous auditing standards. These trends highlight the need for auditors to adapt to evolving technology and ethical considerations, prioritizing data security and privacy. Additionally, the survey reveals key authors, publications, and countries in this field, offering valuable insights for industry leaders and potential research collaborations.

Conclusion- This study provides a complete overview of the topic of IT and auditing by integrating several methodological techniques. This study provides direction for future research in addition to offering significant insight into the main research trends, issues, and problems in this subject.

Keywords: Information technology, auditing, co-occurrence analysis, bibliometric analysis.

JEL Codes: M41, M42

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