

# EXPLORING KEYWORD THAT OFTEN APPEARS IN SCOPUS RELATED TO LITERATURE REVIEW AUDIT

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## Abstract

**Background** - This paper attempts to explain what phenomena are currently occurring in relation to the audit review literature. This research uses descriptive qualitative with a literature study method seen from various journals and scopus database websites that produce information on the topic to be studied. Of the 33 articles, 3 articles that did not fit the scope were excluded. From the previous research data, there were 30 articles sourced from Scopus which were converted into RIS format and entered in the Vos viewer, there were 112 keywords, 112 meet thresholds, finally the author removed as many as 41 keywords, 41 met thresholds which according to the authors were not used as keywords to see the phenomenon of literature current audit review. The results of the vos viewer explain that Big Data, Audit Tasks, Analytical Procedure, Audit Committee Effectiveness, Information Asset, Audit Risk, Audit Expectation gap, Audit data analytics, Auditor Independence, Auditing Actors, Audit Firm, Artificial Intelligence, Database Security, Audit Hours, Analytics in Auditing, Audit Partners, Auditing Sampling, Audit Quality Models, Analytics Audit, Audit Reporting, Audit Fees, Audit Profession, Emerging Technology, Accounting, Audit Process, Drones, Continuous Auditing, Auditing Objectives, Audit Quality Proxies, Audit Automation, Corporate Governance, Audit Industry Specialization, Audit Pricing, Auditor Incentives, Competencies, Public Budget, Sarbanes Oxley Act, Audit Data Standard that emerged from the scopus database search.

**Purpose** - The focus in this paper is more towards finding keywords related to audit literature reviews which often appear in the Scopus database and are part of qualitative data analysis. The author only wants to see which topics are frequently published by entering the keyword = ("Literature Review" AND "Audit"). The writings made by the authors have the aim of looking at the phenomenon of research development by entering keywords in the audit review literature that is currently developing in the Scopus database.

**methodology** - This research uses descriptive qualitative with a literature study method seen from various journals and scopus database websites that produce information on the topic to be studied (Imamul Arifin, Reydiko Fakhri Haidi, 2021). This paper first describes how to include keyword literature review in an audit. With a search engine using the research title by entering the keyword TITLE (literature AND review AND audit). Select the subject area Business, Management and Accounting . After that select the download menu . The second step is to map what themes are captured from the Scopus database by creating tables. The third step is entering into the VOS viewer by seeing the picture more clearly. Various literacy terms were selected from the audit literature review , the results captured were 33 areas seen from the subject area of Business, Management and Accounting. The fourth step is to make a literature review of the articles obtained.

**Findings** - This paper presents an overview of previous studies that have been conducted in the field of auditing by looking at portraits of phenomena in the Scopus database search related to audit literature review . Overall, the aim of the audit literature review is to provide a comprehensive understanding of past research, identify research gaps, inform future research, and provide insights for audit academics and practitioners.

**Originality** - This paper aims to provide insights into phenomenon of research development by entering keywords in the audit review literature that is currently developing in the Scopus database.

Keywords: Literature Review Audit, Scopus Database, Vos Viewer

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