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Forensic Audit Bibliometric Analysis: World Scientific Publications In 2019-2024

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Abstrak

Penelitian ini bertujuan untuk mengetahui perkembangan publikasi ilmiah terkait *forensic auditing* dengan menggunakan analisis bibliometrik. Peneliti mengumpulkan data dari basis data Scopus dengan menggunakan kata kunci *forensic audit* pada periode 2019–2024. Hasil penelitian menunjukkan bahwa perkembangan riset mengenai *forensic audit* dari tahun 2019 hingga 2024 terus mengalami peningkatan, dengan jumlah publikasi terbanyak terdapat pada *ACM International Conference Proceeding Series* dan *Journal of Financial Crime*.

Kata kunci: Forensic Audit, Fraud, Bibliometrik.

Abstract

This research aims to determine the development of scientific publications related to forensic auditing using bibliometric analysis. Researchers collected data from the Scopus database using the keywords forensic audit in the 2019-2024 period. The results of the research show that the development of forensic audit research from 2019-2024 continues to increase with the most publications in the ACM International Conference Proceeding Series and Journal of Financial Crime

Keywords: *Forensic Audit, Fraud, Bibliometric*

Introduction

How To Cite
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The Fraud is a problem that often occurs in both the public and private sectors. Fraud is a form of illegal action in obtaining an advantage that harms other people for personal gain. In the Fraud Triangle theory, which was first put forward by Cressey (1950), there are 3 factors that cause Fraud perpetrators to commit Fraud, namely: 1) pressure; 2) Chance (opportunity); 3) Justification (rationalization).

To follow up on fraud disclosures, forensic audit practices are required. According Ridho Abdhilla et al., (2023) forensic auditors are required to be proficientin various disciplines other than accounting and auditing, it is an efficient way to identify fraud. Forensic auditing has become an increasingly relevant field both in Indonesia and the world, especially in efforts to detect and prevent complex financial fraud. This audit combines aspects of accounting, auditing and law, so it is able to provide relevant evidence for court proceedings. In Indonesia, forensic audits are often associated with efforts to eradicate corruption, as explained in research by Panggabean & Pesudo (2023) regarding their role in supporting the disclosure of corruption cases. The development of increasingly complex fraud cases requires forensic auditors to have special skills and professional certification such as Certified Fraud Examiner (CFE) to support the integrity of audit results.

Forensic audits underscore the supervision of the public sector, especially in identifying potential state losses due to fraud. Apart from that, forensic audits are also an important tool in increasing accountability in local government financial management. The research results show that the integration of preventive, detective and corrective approaches in forensic auditing is able toprovide a significant solution to reduce the risk of fraud which can hamper national economic growth.

With the increasing number of scientific publications related to forensic auditing, bibliometric analysis of global literature over the last five years, namely 2019–2024, has become a strategic step. This not only provides insight into research trends, but also helps identify research gaps for scientific development in this field. By using a credible database, this research aims to measure the contribution of academics in advancing forensic auditing and its implications for professional practice in the world, especially in Indonesia.

Literature Review

Forensic Audit

Forensic auditing is a scientific discipline that combines audit techniques with investigations to detect and analyze fraud in financial reports. According to Aghnia (2021), forensic audit is the science of collecting and presenting information in forms and formats that can be accepted by the legal state in court in fighting against perpetrators of economic crimes. According to the Canadian Standard Practices for investigative and forensic accounting (IFA), in general there are three benefits to the activities of a forensic auditor, namely: 1. Support to management, 2. Support in the legal process, 3. Expert testimony. There are several indicators in forensic audits, including: 1. Forensic audits in preventing fraud 2. Materialistic level of forensic audits 3. Forensic audit tasks 4. Responsibilities of forensic auditors 5. Specifications of skills required by forensic auditors 6. Independence and objectivity 7. Forensic audit evidence.

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Fraud

Fraud involves clever actions designed and executed by individuals orgroups to illegally obtain advantages from certain parties, leading to financial harm to others. According to Khofidah Pujilestari & Nera Marinda Machdar (2024) fraud is a fraud committed by an employee or any group illegally for personal gain and to the detriment of other parties. Disclosure of fraud, namely an investigation technique used by forensic and investigative auditors, will uncover acts of abuse that are carried out intentionally and illegally to gain personal gain by trying to deceive other people(Kristanti & Kuntadi, 2022).

Bibliometric

Bibliometric analysis involves examining the bibliographic data related to scientific endeavors, rooted in the idea that researchers conduct studies and need to share their findings with peers (Goksu, 2021). This will lead to advancements and enhancement of understanding when scientists engage in collaborative efforts to explore particular research subjects. According to Glanzel (2003) in Tupan et al., (2018) there are three aspects of bibliometrics, specifically: a) bibliometrics for bibliometricians, which serves as the primary area of bibliometric studies and is typically employed as a research method; b) bibliometrics for scientific fields (scientific information), recognizing that scientists focus on their areas of expertise, their enthusiasm is particularly high for their specific fields, allowing for a connection with quantitative analysis in finding information; c) bibliometrics for the management and policy of science (science policy), which pertains to assessing research across different topics.

Research Methods

This research uses a qualitative approach with a literature study type, which uses secondary data collection techniques that have been collected and published. The qualitative approach specifically focuses on collecting, analyzing and interpreting the data obtained to provide an in-depth understanding of the phenomenon under study (Sugiyono, 2019). The source of data collection comes from international publication data in the field of Forensic Audit indexed by Scopus in the period 2019-2024 as seen in Figure 1 below. From the search results, 935 documents were obtained consisting of articles, books, book chapters, conference papers, editorials, erratums, notes, reviews and Level surveys. Then the data analysis tools in this research used R-Studio and VOSviewer.

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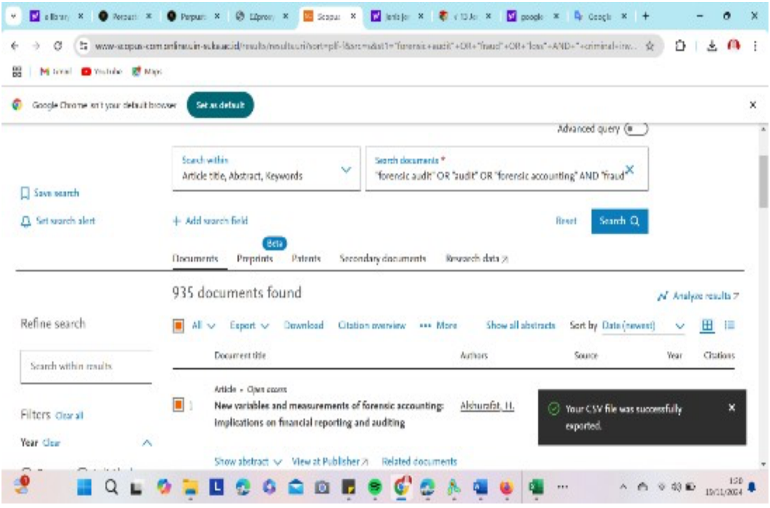
Figure 1. Scopus Indexed Document Search Results For Research Years 2019 To 2024



Results and Discussions

Main Information

The results obtained by researchers are listed in tabular form, it is known that there are 935 documents related to forensic audits published on Scopus from 2019-2024. Of the 935 documents, there were 2459 authors from all countries in the world and there were 124 documents written by a single author. The average annual growth rate of publications is 8.28%, which shows that this research is experiencing fairly stable growth. Apart from that, researchers also do not limit the types of documents used to see the growth of publications related to forensic auditing. There are 10 types of documents, including articles, books, book chapters, conference papers, editorials, notes, reviews and surveys.

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Table 1 Recapitulation of Main Data

Description	Results
MAIN INFORMATION ABOUT DATA	
Timespan	2019:2024
Sources (Journals, Books, etc)	511
Documents	935
Annual Growth Rate %	8.28
Document Average Age	2.27
Average citations per doc	5.259
References	39377
DOCUMENT CONTENTS	
Keywords Plus (ID)	1811
Author's Keywords (DE)	2482
AUTHORS	
Authors	2459
Authors of single-authored docs	124
AUTHORS COLLABORATION	
Single-authored docs	140
Co-Authors per Doc	2.99
International co-authorships %	17.75
DOCUMENT TYPES	
article	650
book	14
book chapter	85
conference paper	147
conference review	9
editorial	1
letter	1
note	1
retracted	2
review	25

Sources: *Output Biblioshiny*

Publications by Country

Table 2. Production of Scientific Articles by Country

Country	Article	Country	Article	Country	Article
INDONESIA	448	IRAN	14	Sri Lanka	5
USA	356	THAILAND	14	Armenia	4
CHINA	237	GHANA	13	AUSTRIA	4
INDIA	173	EGYPT	11	BANGLADESH	4
MALAYSIA	135	IRELAND	11	COSTA RICA	4
BRAZIL	104	NEW ZEALAND	11	ESTONIA	4
UK	92	NORWAY	11	KUWAIT	4
JORDAN	79	POLAND	11	TANZANIA	4
SOUTH AFRICA	66	SOUTH KOREA	11	ZAMBIA	4
CANADA	54	SINGAPORE	10	CHILE	3
NIGERIA	51	COLOMBIA	9	CZECH REPUBLIC	3
IRAQ	47	OMAN	9	FINLAND	3
AUSTRALIA	46	SERBIA	9	KENYA	3
SAUDI ARABIA	42	TUNISIA	9	LEBANON	3
GREECE	41	CROATIA	8	MALTA	3
SPAIN	36	NETHERLANDS	8	RWANDA	3
UNITED ARAB EMIRATES	32	SWEDEN	8	SWITZERLAND	3
GERMANY	30	AZERBAIJAN	7	CAMEROON	2
PORTUGAL	30	BULGARIA	7	CUBA	2
ITALY	27	CYPRUS	7	SOMALIA	2
BAHRAIN	26	JAPAN	7	YEMEN	2
PAKISTAN	25	LITHUANIA	7	ZIMBABWE	2
ROMANIA	25	ALBANIA	6	ARGENTINA	1
UKRAINE	24	ETHIOPIA	6	DENMARK	1
TURKEY	23	BELGIUM	5	ISRAEL	1
FRANCE	20	HUNGARY	5	KAZAKHSTAN	1
MOROCCO	19	PERU	5	MOZAMBIQUE	1
ECUADOR	14	PHILIPPINES	5	SOLOMON ISLANDS	1

Sources: output *bibliosiny*

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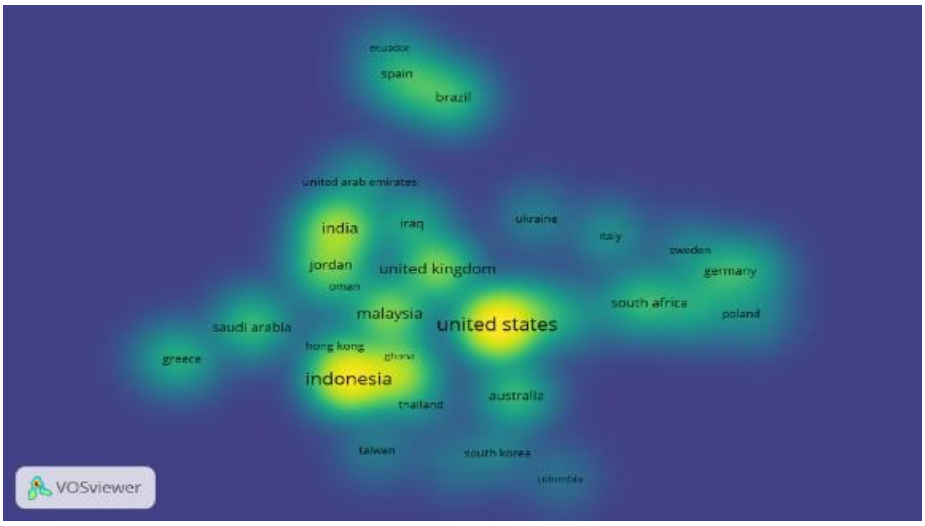
Table 2. above indicates that the topic of forensic audit is one of the interesting topics discussed by world researchers. In the last 5 years, namely 2019- 2024, there were 84 countries that contributed to scientific publications related to forensic auditing. Indonesia led the way with the most significant research output at 448 papers, followed by the United States with 356, China with 237, and India with 173. Numerous other nations contributed as well.

Figure 2. Map of Publication Development in the Field of Forensic Audit by Country



Core Journals in International Publications

Based on search results using the keywords forensic audit, audit, forensic accounting, and fraud on Scopus, 935 publications were obtained. Out of this total, it is understood that the highest amount of global articles regarding forensic auditing appeared in the primary journal of the ACM International Conference Proceedings Series with a total of 28 publications. Table 3 displays the leading ten core journals that release advancements in the area of forensic auditing.

Table 3. Core Journals in the Field of Forensic Auditing at Scopus

Core Journals	Amount
ACM International Conference Proceeding Series	28
Journal Of Financial Crime	26
Lecture Notes in Networks and Systems	17
Cogent Business and Management	12
Issues in Accounting Education	11
Journal of Financial Reporting and Accounting	11
Studies in Systems, Decision and Control	11
Sustainibility	11
Journal of Governance and Regulation	10
Journal of Risk and Financial Management	10

Sources: output *bibliosiny*

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Publisher of Forensic Audit Publications

From the findings of the data assessment, it is evident that Bina Nusantara University leads in the volume of research publications in forensic audit science. It is succeeded by Zhejiang University, Universiti Teknologi Mara, and the University of North Sumatra. Table 4 displays the ten leading institutions that contribute research in the area of forensic auditing.

Table 4. Publishers of Forensic Audit Publications

Affiliations	Amount
Bina Nusantara University	33
Zhejiang University	21
Universiti Teknologi Mara	18
Universitas Sumatera Utara	17
Padjajaran University	10
Texas State University	10
Universidade Federal De Minas Gerais	10
Universitas Indonesia	10
University Of Leeds	10
Ahlia University	9

Sources: output *bibliosiny*

Publication Development Map Based on Keywords

Figure 3. Co-word map of publications in the field of forensic auditing

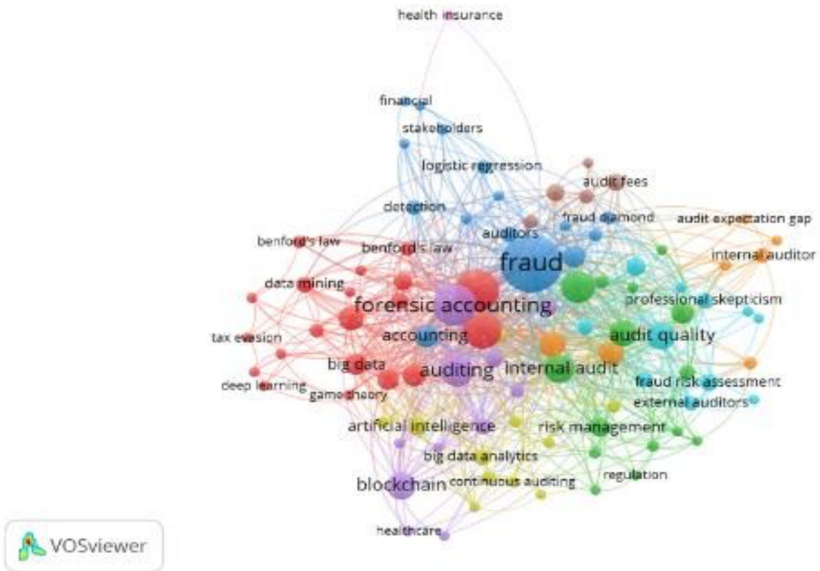

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Figure 3 shows that based on keywords (co-words), the map of the development of research publications in the field of forensic audit indexed by Scopus for 2019-2024 forms into 7 clusters. Cluster 1 is red, consisting of the fields of game theory, deep learning, big data, tax evasion, data mining, Benford's law. Cluster 2 is blue, consisting of the fields of fraud, accounting, auditors, detection, logistic regression, stakeholders, finance, fraud diamond, professional skepticism, audit quality, fraud risk assessment, external auditors. Cluster 3 is brown, consisting of the field of audit fees science. Cluster 4 is colored orange, consisting of the audit expectation gap science field, internal auditors. Cluster 5 is green, consisting of the fields of internal audit, risk management, regulation. Cluster 6 is yellow, consisting of the fields of continuous auditing, big data analytics, artificial intelligence. Cluster 7 is purple, consisting of the fields of forensic accounting, auditing, blockchain, healthcare.

Conclusions

Based on the results and discussion, it can be concluded that the development and growth of the field of forensic audit science in 2019 - 2024 as indexed by Scopus continues to increase so that in 2024 it will reach 192 publications. The ACM International Conference Proceedings Series publishes the highest number of global works in forensic auditing. Bina Nusantara University is the leading publisher of studies in forensic audio science, with the greatest contributions coming from the United States. A development map of the forensic audit sector has been created, organizing co-words into seven clusters. The writer recommends including additional keywords to ensure that research findings are more thorough.

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