



Systematic Review

Financial Auditing as an Effective Tool for Fraud Detection: A Systematic Review

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Abstract

The article presents a broad and exhaustive approach to financial auditing studies, as well as their current state in academic research. Its main objective is to examine practices in the face of existing challenges. Financial auditing is strongly influenced by international standards, the role of financial auditors in risk management, and the use of new technologies and artificial intelligence. Using a bibliometric analysis of 74 studies extracted from the Scopus database, the authors visualize the evolution of financial auditing using tools such as VOS Viewer. This reveals trends and keywords associated with financial auditing, accounting, management, risk management, and fraud. According to the study, there is a gap in expectations regarding the role of the auditor that is influenced by different cultural contexts and the growing use of forensic accounting services for fraud investigation and detection. The study also highlights the low use of accounting and auditing standards in countries such as Iraq and Egypt and observes the normalization of the fraud trend in Pakistan.



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1. Introduction

In the business environment, financial auditing plays a fundamental role. Many organizations fail to adequately incorporate internal control components into their processes, as established by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). This results in a loss of transparency and traceability and increases the risk of fraud and noncompliance with regulations. Given these issues, companies incur significant gaps, such as a lack of alignment with international standards and outdated regulations that promote operational inefficiencies and corruption risks. Additionally, there is a lack of training in internal control tools and financial analysis in both the public and private sectors. Not to mention, private organizations usually have access to advanced financial control technologies.

In practice, implementing internal control components ensures the integrity and accuracy of a company's accounting reports. Verifying that financial information is free of errors caused by inadequate data transcription, omission of information, or incorrect application of accounting standards is crucial to avoiding negative scenarios (Cruceano, 2019).

According to Lindermüller et al. (2024), errors in financial statements provide a foundation for learning for the audited party. Communicating these errors enables the company to correct inaccuracies, understand the underlying causes, and continuously improve.

Additionally, when financial statements are audited, investor and stakeholder confidence increase because they value the audit report's comments. This attracts investment and generates a positive reputation in the market. [Elliott et al. \(2020\)](#) state that investors are willing to pay more for shares of companies whose information has been audited because they consider it more reliable and accurate.

One of the most emblematic financial cases in history revolves around the Enron Corporation. Founded in 1985 in Houston, Texas, it was an energy company. In the 1990s, the company experienced rapid growth, reaching a point where its shares were trading at USD 90. However, this growth generated rumors and speculation in the market. In 2001, [McLean \(2024\)](#) published an article in Fortune magazine questioning Enron's rapid growth and the meaninglessness of its published financial information.

It was soon discovered that its exponential growth was the result of fraudulent accounting practices, such as off-balance sheet transfers of debts and losses through special purpose entities. Investigations revealed that Enron had declared assets valued at USD 63 billion, had USD 30 billion in unpaid debt, and had generated USD 100 billion in annual revenues. In other words, Enron manipulated its accounting records to report profits and financial stability ([Deb & Deb, 2023](#)).

According to [Ugalde Herrera \(2023\)](#), Arthur Andersen failed because, despite the evidence obtained, the firm either failed to identify indications of fraud or simply failed to act. Instead, Arthur Andersen issued an opinion guaranteeing the reasonableness of the financial statements. Ugalde assures us that if an auditor does not obtain sufficient evidence, he cannot guarantee any findings.

As a result of major financial scandals, accounting supervision and regularization was strengthened at the international level in order to prevent business fraud and protect investors. For example, in the USA, the Sarbanes Oxley Act (SOX) was passed, which establishes the regulations that listed companies must follow to present their financial statements and the supervision of the work of financial auditors ([Esq, 2023](#)). The implementation of this law reinforced the guidelines established by the COSO, by incorporating internal controls to support companies in assessing and managing risks, as well as detecting fraud ([Martínez et al., 2019](#)).

In addition, [Baldini \(2023\)](#) mentions that Italian legislation updated the regulatory framework of Law No. 69/2015, which establishes penalties for the crime of forgery of corporate communications aimed at preventing fraud within the public administration. Similarly, [Liu \(2023\)](#) states that, in China, the Securities Law came into force in 2020, which contains guidelines that regulate the disclosure of corporate accounting information in the capital market. [Isaković-Kaplan et al. \(2021\)](#) argue that several countries incorporated forensic accounting as a preventive measure against the manipulation of financial information, to name just a few.

Although financial auditing is important, it is not without controversy, in particular, one area that generates debate in the public is the independence of auditors, a fundamental principle of the Code of Ethics.

[Anwar \(2021\)](#) defines the code of ethics as the set of principles that regulate the conduct of the auditor, focusing on objectivity, impartiality, reliability, integrity, and professionalism. In addition, it emphasizes that respecting these principles guarantees that the auditor will not be subject to pressure from the client capable of influencing his attitude and opinion. In this regard, [Gunawan and Indarto \(2022\)](#) state that the auditor should base his opinion on the evidence collected during the audit.

In addition, the auditor's professional experience and knowledge are essential to maintain a high level of skepticism, an attitude that involves questioning accounting information to detect possible errors, omissions, or dishonest practices ([Holovach & Holovach, 2022](#)).

This allows the auditor to offer recommendations to correct or minimize the impacts caused and ensure that an independent and objective opinion is issued (Ardillah & Chandra, 2022).

On the other hand, at the global level, ISAs establish procedures that guide the auditor to plan and execute the audit with a high level of professionalism. Martínez et al. (2019) state that, according to ISA 315, the audit is based on a risk environment and the main thing that the auditor must perform is to know the company and its environment to identify the inherent and control risk associated with the nature of the business. In this regard, Lubenchenko and Korinko (2021) add that their identification is essential for audit planning, because it allows procedures to be directed where the probability of errors increases. In addition, procedures must take into account the size and nature of the business in order to manage risks effectively.

The advancement of technology has influenced globalization, allowing financial markets worldwide to become more connected and facilitating online commerce and financial innovation (Singh, 2021). Additionally, the size of organizations and the generation of large volumes of data have rendered traditional audit methods inadequate (Nunes et al., 2020). Yang (2023) points out that adopting technologies reduces human error and improves efficiency in auditing processes in a complex financial environment.

However, auditors face various challenges during the audit process. These challenges include difficulty understanding the auditee's accounting systems (Al-Khasawneh, 2022); data security and privacy concerns (Patel & Chauhan, 2023); fraudulent practices (Everhart, 2023); and incomplete or unusable information provided by the audited party (Lee et al., 2020).

In the face of these challenges, auditors must develop effective techniques and procedures for fraud detection. Thus, this study aims to determine the effectiveness of financial auditing for fraud detection by synthesizing the existing literature to provide a useful source of knowledge for academics. The study focuses on showcasing the diverse realities and challenges faced by audit professionals and the adoption of financial auditing in different economic and regulatory environments worldwide. A secondary objective is to analyze the current state of knowledge in financial auditing because it continues to be a topic of great interest to researchers.

Li and Goel (2025) found that many auditors lack the technical skills necessary to understand, audit, or monitor AI systems, which limits their ability to detect errors or biases.

Also, since forensic accounting is a specialty that is experiencing an unusual boom, many auditors lack specialized specialization and training in this regard; for this reason, audit firms are incorporating forensic accountants into their staff (Verma & Verma, 2022; Aman, 2022).

2. Theoretical Framework

For the implementation of this theoretical framework, it is proposed to take direction from 5 conceptual axes:

- Regulatory and regulatory compliance;
- Risk management and internal control;
- Financial performance analysis;
- Transparency and trust in financial information;
- Impact of new technologies.

This direction will allow us to group different approaches and identify convergences and divergences in the reference literature; first it is relevant to start from the position of normative and regulatory compliance from the perspective of Quick (2020), where a gap of expectations is expressed that refers to the responsibilities that the stakeholders believe correspond to the auditor versus what it is truly their responsibility to do. Here a key

variable arises, the independence of the auditor which is crucial for the non-compromise of ideals and information.

On the other hand, the study conducted by [El Badlaoui et al. \(2024\)](#) showed that, in the Moroccan context, users point out that it is the auditor's responsibility to prevent and detect fraud. The auditors feel that they should assume this responsibility, which is ambivalent and contradictory to their true role in the organization's regulatory compliance. Additionally, the study suggests that training users of financial statements on the responsibilities of auditors could be a solution to closing the gap. However, this approach is counterproductive because professional ethics is an individual competence, regardless of the employee's area of work, and this factor aligns with the others if executed correctly. However, [Deepal and Jayamaha \(2022\)](#) state that although efforts are being made to reduce the gap, it is impossible to eradicate it from society. Additionally, [Jannat \(2022\)](#) suggests that a lack of education and poor auditing practices fuel the expectation gap.

Efficient resource management plays a crucial role in the sustainable development of organizations ([Marcelo et al., 2024](#)). Regulatory and regulatory noncompliance in an organization can lead to sudden bankruptcy, as evidenced by the Enron scandal, in which the auditor Arthur Andersen was accused of complicity in the fraud. Consequently, the Sarbanes–Oxley Act was created in 2002, introducing stricter regulations to ensure financial transparency and corporate responsibility.

According to [Kassem \(2022\)](#), maintaining corporate governance aligned with regulations is crucial for fraud prevention and detection. Corporate governance involves regulating the functions and responsibilities of an organization's three power groups—shareholders, the board of directors, and senior management—so they are exercised ethically, ensuring accountability and transparency ([Guterman, 2020](#)). These groups are responsible for establishing internal controls ([Dolgi & Petryanu, 2021](#)), and their proper functioning requires all employees to be committed to complying with them ([Wuarlela et al., 2023](#)).

According to [Sherine \(2023\)](#), risk management and internal control are essential. The internal auditor is responsible for evaluating internal controls and carrying out internal audits of financial statements ([Midecha, 2023](#)), as well as verifying compliance with the regulatory framework during preparation ([Bîrcă & Babuci, 2023](#)). Additionally, [Bobrova and Kovalenko \(2023\)](#) emphasize the importance of continuously monitoring the effectiveness of internal controls and developing action plans to address deficiencies.

Along these lines, [Kadhim and Bougateg \(2024\)](#) argue that adhering to the IAS (International Accounting Standards) and IFRS (International Financial Reporting Standards) when preparing financial reports enhances the quality of financial information. This concept is our second key variable. This has a positive impact on the presentation of financial information at a global level, facilitating its interpretation and analysis for users. Additionally, the lack of professionalism among auditors, who ignore the ISA provisions, increases distrust among users of financial statements. For example, in countries such as Iraq and Egypt, low adoption of accounting standards not only makes financial statements difficult to understand, but increases the risk of fraud. Due to this, the audits carried out by the Big Four, firms of international reputation made up of Deloitte, PwC, Ernst. & Young, and KPMG, are more trusted by investors ([Saleeb Agaiby Bakhiet, 2024](#)).

From here, our third conceptual axis, oriented to the analysis of financial performance, is positioned.

Our third conceptual axis refers to the analysis of financial performance, so it is necessary to take into account ISA 200 which establishes that the financial audit is a process that involves an exhaustive review of the accounting reports to issue an opinion on whether the entity shows the real financial situation. [Driskill et al. \(2022\)](#) add that the active

cooperation of the client is required to ensure that the order is carried out with quality. In addition, [Bulău \(2021\)](#) and [Vasile and Croitoru \(2020\)](#) agree that conducting audits in companies increases the credibility of financial statements, which facilitates informed decision-making by users.

Again, the interdependence of the auditor, whether internal or external, is essential for improving efficiency and avoiding duplicate efforts and resources ([Şavli, 2022](#)). According to [Ndreca \(2023\)](#), the external auditor usually uses the internal auditor's reports to make a preliminary assessment. However, although these reports can serve as evidence, it is not possible to secure conclusions with them alone to define whether there is good financial performance.

In contexts such as Peru, there are situations where the auditor faces challenges such as work overload, pressure on deadlines, and social influence, which leads to poor performance in the analysis of the financial performance of any organization. It is clear that subjecting the auditor to these factors can compromise their well-being and negatively impact the quality of the audit ([Chávez et al., 2024](#)).

On the other hand, during engagement planning, it is essential that the auditor maintains a skeptical and neutral attitude. According to [Puspitarani and Mapuasari \(2020\)](#), this implies questioning the statements regarding financial information and carrying out additional procedures to corroborate their veracity. [Prameswari et al. \(2022\)](#) state that if the auditor lacks sufficient skepticism, he may not detect errors, increase the risk of fraud, and generate mistrust in users. In this sense, [Kitiwong and Sarapaivanich \(2020\)](#) point out that key issues are critical areas where the auditor must concentrate his efforts.

However, cultural differences exist in how skepticism is perceived. [Awadallah and Saadullah \(2024\)](#) measured the degree of professional skepticism in Qatar using the Hurtt professional skepticism scale. Their results revealed that cultural differences between Eastern and Western countries influence the perception of skepticism. Specifically, fatalism, the belief that events are meant to happen and are beyond human control, plays a role in avoiding conflict by questioning the work of other professionals and the way audiences are educated.

However, when relationships between corporate body members become personal, auditors reconsider providing their services. According to [Kwack \(2024\)](#), this situation is more evident in organizations with deficient management and supervision. This is due to the probable existence of collusion or conflicts of interest among the members of the corporate body, which can compromise the objectivity and integrity of the audit. This leads us to our third key variable: skepticism.

Thus, audit rotation improves the quality of auditing and reveals the fourth conceptual axis: transparency and trust in financial information. [Deliu and Olariu \(2023\)](#) describe it as a practice of periodically changing auditors or auditing firms to guarantee auditor independence and prevent the development of personal relationships. This measure ensures the quality of the audit. [Horton et al. \(2020\)](#) suggest that rotating audit partners is more beneficial solely because it is less costly. Similarly, [Tessema and Abou-El-Sood \(2023\)](#) conducted a study of Arab states that found voluntary audit rotation reduces information asymmetries. This results in decreased share price fluctuations because investors perceive a commitment to quality audits.

Audits are especially important in times of economic crisis, such as the one caused by the Coronavirus (COVID-19). According to [Alharasis et al. \(2024\)](#), auditors face challenges during audits, which increases audit risk. Additionally, they highlight that adopting ISA 701 implies that auditors communicate with interested parties, particularly investors, about any facts that could affect their rights ([Kazakova, 2022](#)). In Oman, however, the average fee earned by auditors, especially those of the Big Four, increased. In Lebanon, auditors

modified the presentation of audit reports to include more rigorous risk assessments to detect fraud and determine long-term financial sustainability (Al-Qadasi et al., 2022; Feghali et al., 2022).

In this regard, Choi and Park (2023) demonstrated that auditors tend to delay submitting their reports when organizations are in financial trouble. This is because they allocate more time and resources to planning their audits and focus on customer risk. These situations often lead organizations to manipulate their revenues to retain their shareholders.

According to Rashid et al. (2023), financial fraud is unfortunately becoming normalized in Pakistan. They mention that interest in thoroughly investigating cases of fraud should be encouraged to better understand the situation and strengthen regulations.

In the face of an increase in corporate fraud, it is necessary to have experts in fraud detection; the work of the financial auditor is limited to verifying the accuracy of the financial statements. According to Verma and Verma (2022) and Aman (2022), forensic accounting specializes in investigating and detecting organizational fraud, because they are trained in accounting, auditing, and law. This legal knowledge is essential for obtaining useful evidence for court proceedings. In addition, Al Qazaawi et al. (2023) suggest that audit quality is significantly improved when the team includes a forensic accountant.

Certainly, the rise of new technologies has prompted many accounting professionals to modernize and automate their processes by using artificial intelligence to optimize various tasks, this provides us with our 5th and last conceptual axis (impact of new technologies). The use of software that allows data to be uploaded to the cloud is even being considered, which promotes simultaneous work in situations that require it (Baranidharan et al., 2023). Although AI improves traditional auditing practices such as data analysis, early detection of anomalies, and reducing costs, it should not replace human judgment in decision-making (Ivakhnenkov, 2023). In Saudi Arabia, Abdullah and Almaqtari (2024) demonstrate that the practicality in the use of AI tools such as Big Data, Cloud Computing, and Deep Learning is a key factor that motivates auditors to adopt them.

A number of governments continue to focus their efforts on strengthening financial sector regulations and supervision in order to protect the rights of users of financial statements.

The Federación Internacional de Contadores [IFAC] (n.d.) together with several important figures, has initiated an action plan to impose punishments for financial crimes. Particularly, in the European Union, the financial audit is known as a legal audit. The criminal code of the Republic of Albania includes financial sanctions and imprisonment ranging from five years for both organizations and auditors who collude with the client (Miti & Çika, 2024).

Several European countries, on the other hand, are adopting statutes that allow for the restructuring of bankrupt companies and the formulation of debt reorganization plans to meet creditors' obligations (Wessels & Madaus, 2020; Magri & Marchini, 2024). In Italy, this legal framework is known as the Italian Insolvency Law. According to Magri and Marchini (2024), creditors' approval is necessary for the plan to be approved. However, the law's guidelines do not consider the financial audits carried out, which is key information for creditors to accurately assess the financial situation.

Minority shareholders are vulnerable to embezzlement due to their lack of professional knowledge. To address this situation, the China Securities Commission developed a pilot program in which it acquires ordinary shares and acts as a minority shareholder in selected companies to protect these shareholders' rights. Additionally, this institution provides support in court proceedings involving shareholders (Song et al., 2023).

Recently, regulators have begun requiring not only financial reporting but also sustainability reporting (Momchilov, 2022). These documents detail the environmental, social, and corporate impact of organizations (Petrescu et al., 2020). Additionally, Auliani et al. (2023)

and [Rudyanto \(2021\)](#) emphasize the importance of auditing these reports to ensure their credibility and generate value in the market. According to [Kuzey et al. \(2023\)](#), investors value these reports because they reduce information asymmetries.

3. Materials and Methods

A bibliometric analysis of the existing literature on financial auditing was carried out to gather information for this review article. [Lazarides et al. \(2023\)](#) and [Salinas-Ríos and López \(2022\)](#) describe bibliometric analysis as a tool that facilitates the quantitative and qualitative study of large volumes of the academic literature. This makes it possible to evaluate the evolution and prevailing trends over the years, including the countries of origin of the studies, authors, keywords, etc.

3.1. Eligibility Criteria

We included the texts based on an initial reading of the summaries and keywords, as well as their alignment with the topic of study. Key concepts considered include business, management, accounting, economics, econometrics, finance, social sciences, and decision sciences. In three phases of exclusion, documents with indexing outside of what was required, documents without full access, and duplicate documents were eliminated. This was performed with the intention of providing precision to the data that would later be analyzed.

3.2. Sources of Information

For the present study, the Scopus bibliographic database was consulted, which allowed us to locate 4374 studies related to financial auditing. The search protocol is as follows: TITLE-ABS-KEY (financial auditing). The results of the search were analyzed through graphs, which allowed us to know when the interest of researchers in studying the topic arose, the authors with the greatest contribution in the field of research, the countries of origin of the studies, and the various formats in which the information was presented.

3.3. Search Strategy

The search protocol is as follows: Title-abs-key (financial and auditing) and (limit-to (subjarea, "busi") or limit-to (subjarea, "soci") or limit-to (subjarea, "econ") or limit-to (subjarea, "deci")) and (limit-to (doctype, "ar")) and (limit-to (pubyear, 2020) or limit-to (pubyear, 2021) or limit-to (pubyear, 2022) or limit-to (pubyear, 2023) or limit-to (pubyear, 2024)).

3.4. Data Management

According to [Moral-Muñoz et al. \(2020\)](#), programs such as Bibliometric, VOS viewer, and SciMAT are effective in data analysis, offering a wide variety of options that adapt to the needs of users. In this sense, the information obtained was exported in cvs format to enter it into the VOS viewer program version 1.6.20, which has allowed to visualize on a map the co-occurrences that are presented from the keywords.

3.5. Selection Process

It is important to mention the implementation of an automatic classifier and internal or external validation in order to reduce the risk of erroneously classified studies as expressed in the PRISMA 2020 declaration; for this, the use of Microsoft Excel is implemented for the creation of a classification table, which brings together relevant criteria for each study, allowing the correct classification that leads to relevant and pertinent results. Subsequently, in order to carry out a more precise analysis of the information, we proceeded to debug those studies that did not meet the necessary criteria for the performance of this research

work. After applying the inclusion and exclusion criteria, 921 studies were found; to this end, filters were applied that took into account studies published in the range from 2020 to 2024, which are scientific articles, allowing the centralization of 74 studies of greater relevance. As shown in Figure 1.

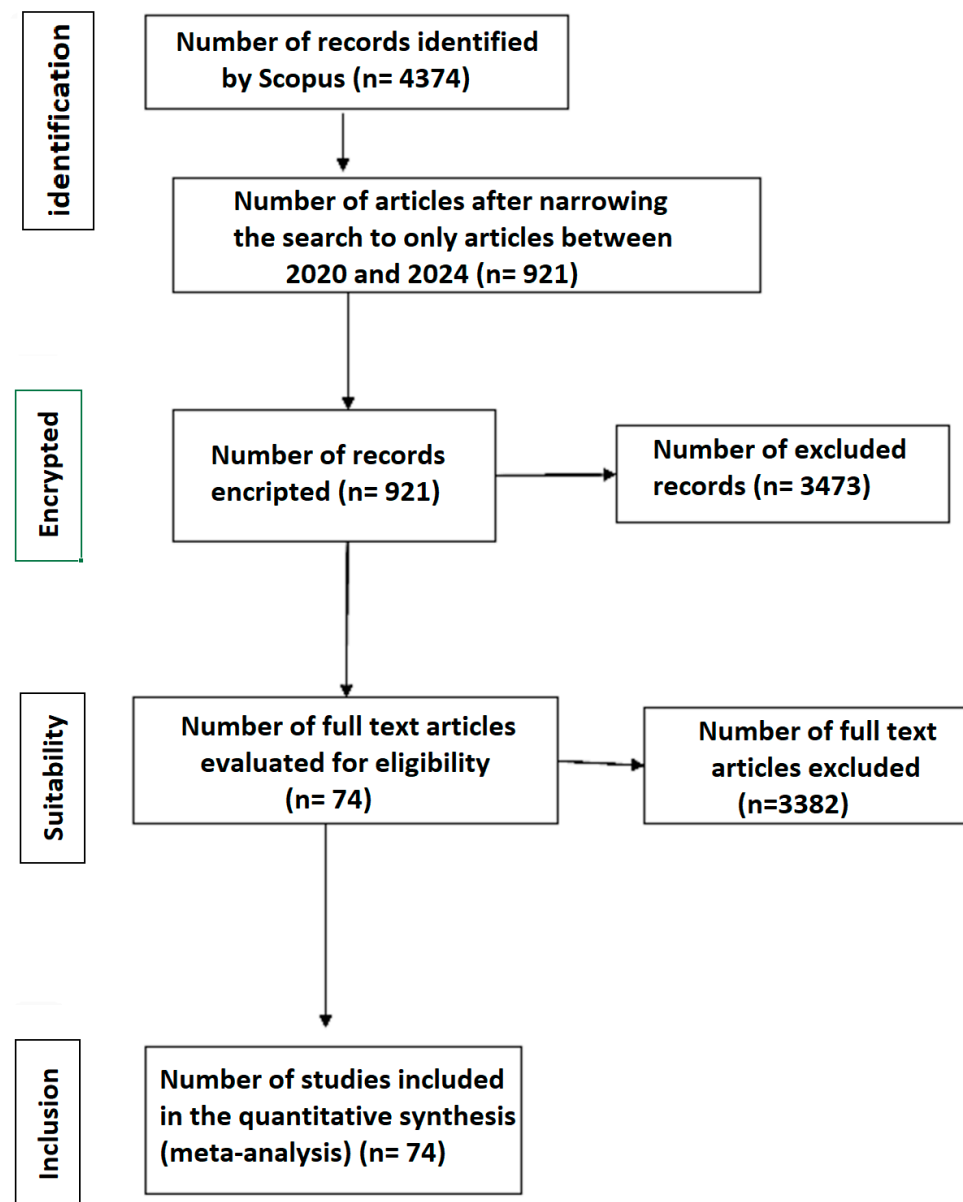


Figure 1. Flowchart. own elaboration.

In this study, Scopus was chosen as the primary data source due to its extensive and comprehensive geographic coverage of the peer-reviewed literature, particularly in the fields of business, management, and accounting. This makes it highly suitable for citation tracking. Additionally, Scopus is compatible with bibliometric tools, notably VOS viewer, which enables precise and thorough bibliometric analysis.

This information has been recorded in the database of the OSF Open Science Framework (<https://osf.io/>). accessed on 30 August 2025.

4. Results

In this section, a statistical analysis was carried out from the same Scopus database with the initial search, that is, the 4374 studies from 1910 to 2024.

Figure 2 shows the number of studies published per year on financial auditing, in the range from 1910 to the present. Until 1976, although various authors contributed with studies, the subject was not of much relevance. After that, there is evidence of continuous growth with certain fluctuations in the publication of studies. The years with the highest incidence in the publication of studies were 2017, 2022, and 2023, with 194, 350, and 367 studies, respectively. In addition, thus far in 2024, 165 studies have been published. This demonstrates the continued interest of researchers in studying this topic, which is of great importance to the business world. This contrasts with [Moral-Muñoz et al. \(2020\)](#) when they state that the realization of bibliometrics has become an essential tool for evaluating and analyzing scientific production, because cooperation between universities and the effect of public funding on science improve national research performance at the same time as educational development and efficiency. Therefore, professionals and scientists need various theoretical and practical tools to measure experimental data.

Documents by year

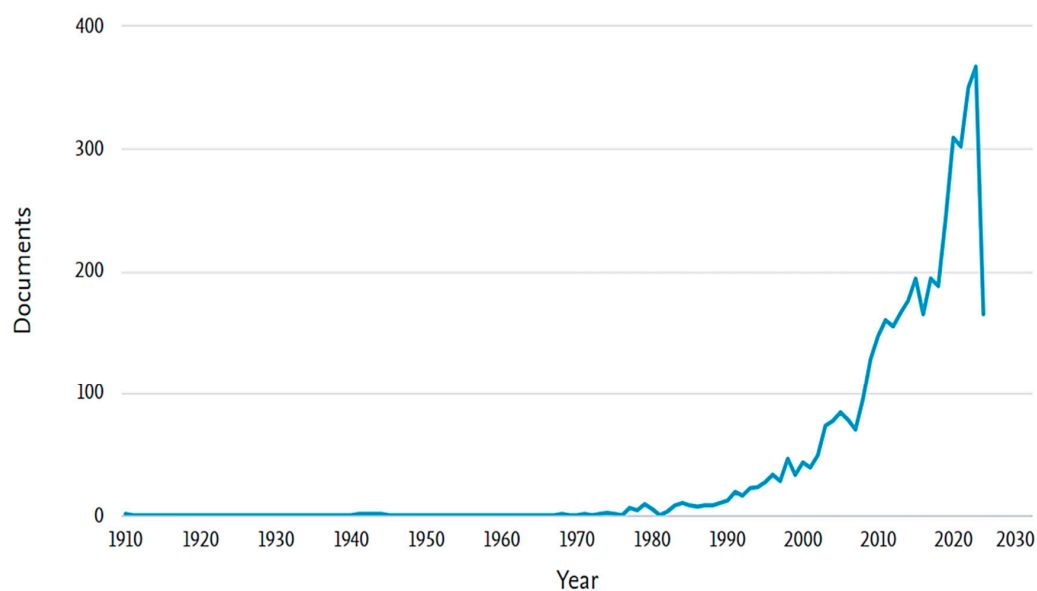


Figure 2. Documents by year.

Figure 3 shows the percentage (%) of published documents classified by subject area. It is evident that most of the studies are oriented to the fields of business, management, and accounting with 32.4%, followed by economics, econometrics, and finance with 22.2%, and finally social sciences that represent 12.4%, with respect to the total of 4374 studies published. Among these documents, we highlight [Lee et al. \(2020\)](#) for their approach in describing the challenges faced by auditors when implementing data analysis in their audit processes: much of the data provided by clients or in noncompliant files is incomplete. It is important to mention that most of the studies are scientific articles with 72.5%, followed by conference papers with 11%, and finally book chapters with 6.6%, with respect to the total of 4374 studies published.

Figure 4 shows the number of academic studies that have been produced in different countries of the world regarding the topic of financial auditing. The result shows that the United States leads with 1169 published studies. It is also followed by countries such as the United Kingdom and Australia with 389 and 270 publications, respectively. On the other hand, there are other countries that also contributed with studies, although in a smaller proportion; they include China with 242, Malaysia with 171, Canada with 163, and India with 125, among others.

According to [Liu \(2023\)](#), it is relevant that research works related to financial auditing are promoted by countries with greater organizational influence, such as the United States.

Figure 5 shows the various university institutions to which the researchers belong. It is noteworthy that 32 studies were carried out at UNSW Sydney, followed by Monash University with 30 studies. Finally, both University Technologic MARA and International Islamic University Malaysia produced 28 studies, respectively. With respect to the other institutions, they represent the minority in terms of academic production. In this sense, it is necessary to put [Ugalde Herrera \(2023\)](#) in context in order to give prominence to the auditor among all these investigations published by these universities, when the researcher states that the auditor must remain in his role as passionate about his profession, always trying to remain in ethical contexts, so that in the environment in which he moves, the offer of bribes is very recurrent to avoid evidencing financial fraud. Their focus should be on the evaluation and detection of risks and promote commitments to prevention plans.

Documents by subject area

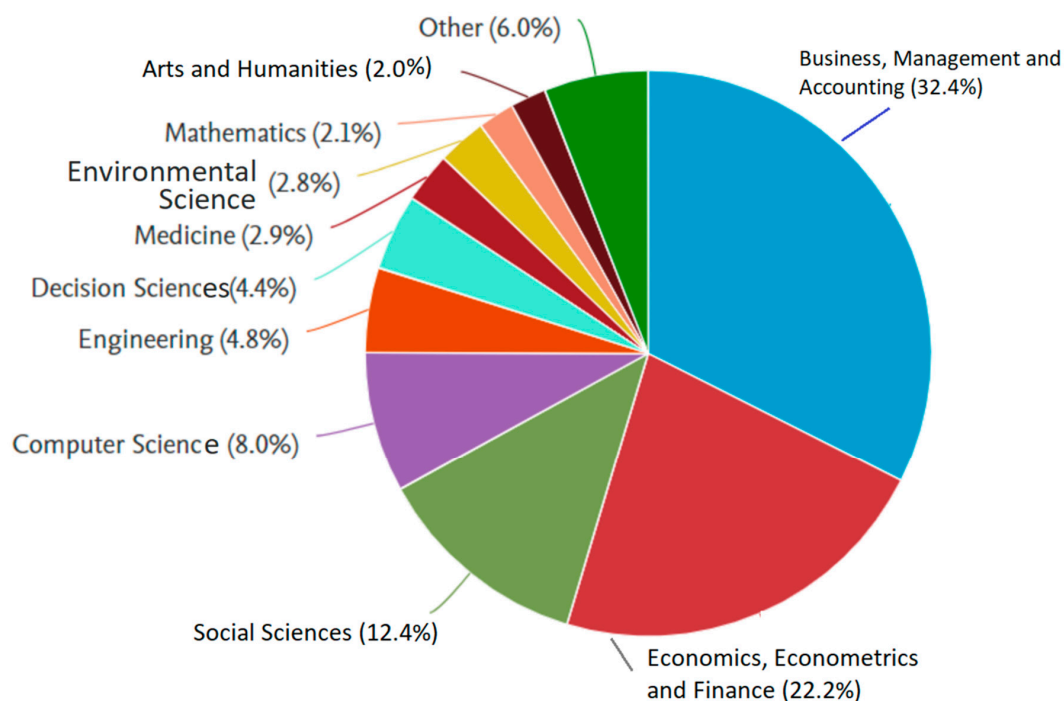


Figure 3. Documents by subject area.

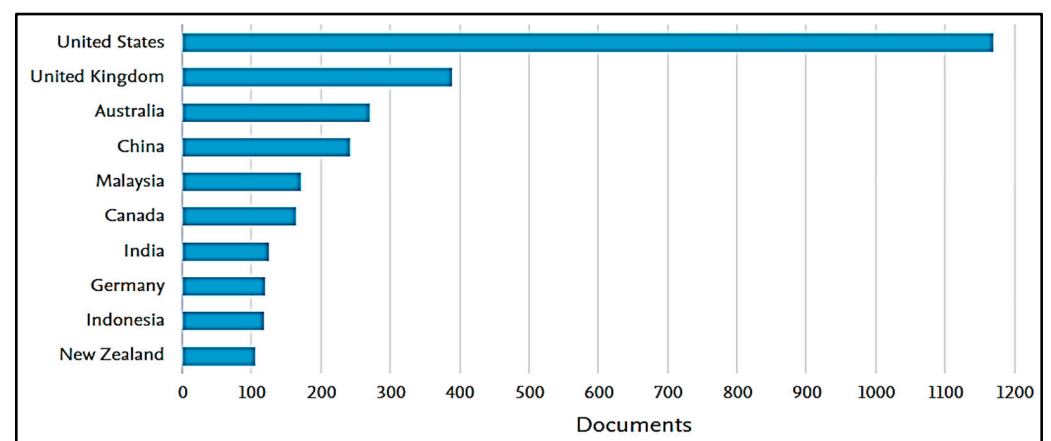


Figure 4. Documents by country/territory.

Figure 6 shows the organizations that funded the researchers' academic studies. It is noted that the National Natural Science Foundation of China sponsored 47 studies, being the institution that funded the largest study. On the other hand, there are other institutions that also contributed, although in a smaller proportion, such as the European Commission and the National Science Foundation, which supported 19 and 16 studies, respectively. This leads us to ask who should be the main funder for this type of research, regardless of the country or region where the organization is located, or if it should be the organization itself that is in charge of ensuring the constant construction of research on financial audit values, in order to promote the development and internal improvement practices.

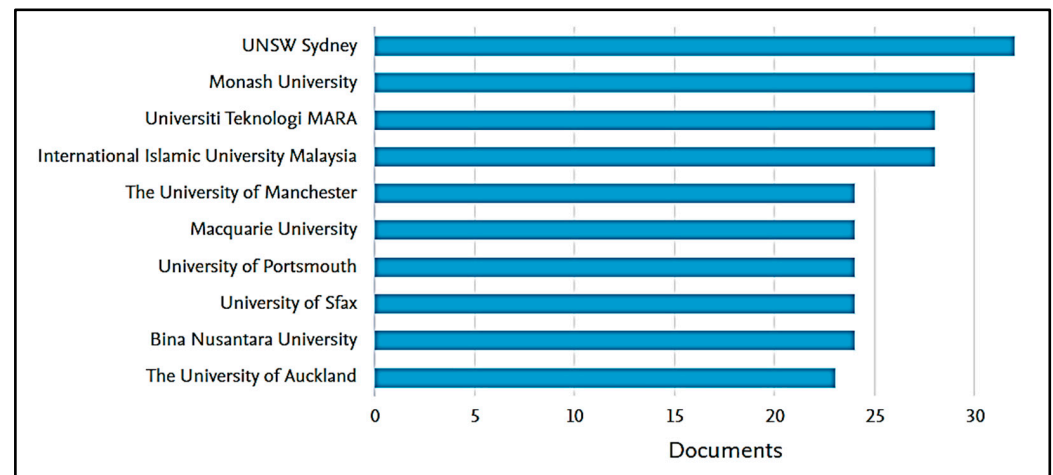


Figure 5. Documents by affiliation.

Compare the document counts for upto 15 fuding sponsors

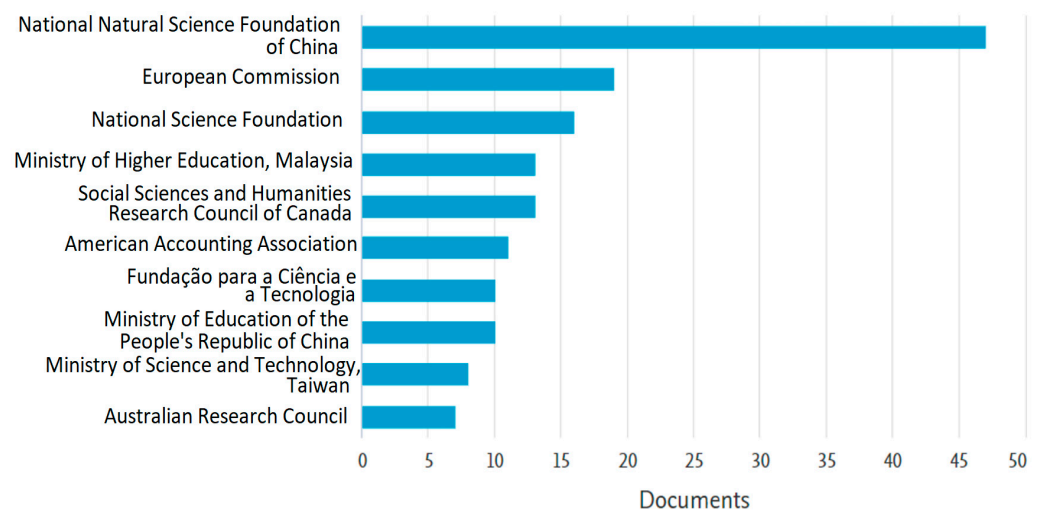


Figure 6. Documents by funding sponsor.

Figure 7 shows the researchers who conducted studies on financial auditing. As can be seen in the graph, Hussainey, K. is the author who carried out the largest number of studies with 19 publications throughout these years, demonstrating that this topic is of great interest to him. In addition, both Habib, A. and Handoko, BL published 14 studies and Reinstein, A. published only 13 studies. [Alharasis et al. \(2024\)](#) highlights the relevance of the disclosure of key information to improve the quality of audits, clarifies a devastating impact in terms of the complexity evidenced by the risks of the audit itself, and generates a need for complementary services to define high quality in the processes. In their research,

they promote the application of empirical studies and the transmission of the effects of the disclosure of information to improve the quality of the audit by internal or external auditors, because most studies in this field arise from a highly regulated system.

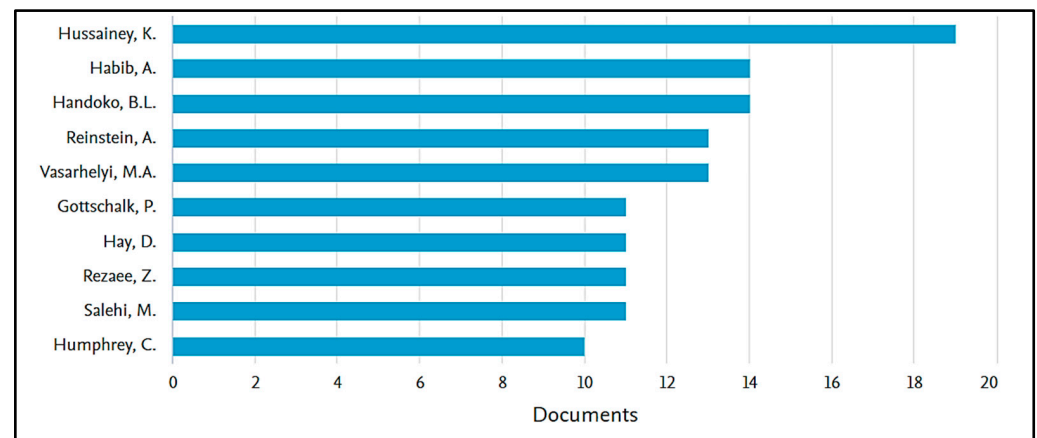


Figure 7. Documents by author.

Figure 8 shows the various sources from which information was extracted for the preparation of academic studies according to the year of publication. It is observed that the *Managerial Auditing Journal* is a source of information that contributed to the preparation of 169 studies in a range from 1986 to 2024, reaching 15 studies published in 2004 alone, being the most relevant figure. On the other hand, other sources that also contributed, although in smaller quantities, are *Auditing*, *Accounting Horizons*, and *Issues in Accounting Education* with 60, 53, and 47 studies. This concept of a relationship with the *Managerial Auditing Journal* is interesting because it is a journal related to auditing and assurance services. Likewise, its relationship with other topics such as professional judgment, decision-making, risks, technological advances, governance, ethics and global development point in the same direction and contribute to strategic decision-making.

Documents per year by source

Compare los recuentos de documentos de hasta 10 fuentes.

Compare fuentes y vea datos de CiteScore, SJR y SNIP

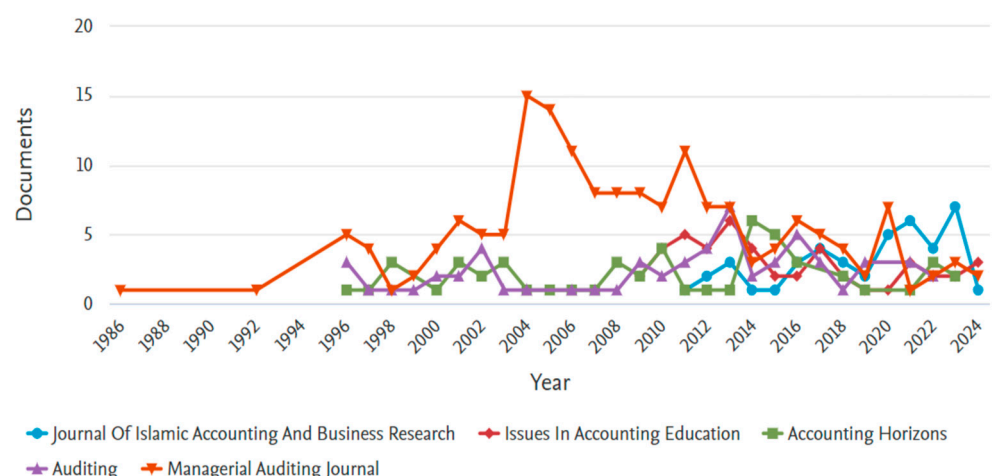


Figure 8. Documents per year by source.

Figure 9 presents the network map based on co-occurrences, which was prepared with the VOS viewer program, to analyze the existing literature on financial audit studies, organized by year, which is useful to understand the evolution of the topic. This allowed

us to visualize the terminology most used by researchers. It is evident that since 2012, “corporate governance” is frequently mentioned to refer to accountability to stakeholders, “fraud” alluding to the manipulation of financial information, and “internal control” in relation to risk management. On the other hand, from 2016 the term “quality audit” was coupled and after 2018 the concepts “Big Data”, “data analysis”, and “artificial intelligence” appeared oriented to the evolution of technology and the need for the auditor to analyze large volumes of data and the detection of anomalies.

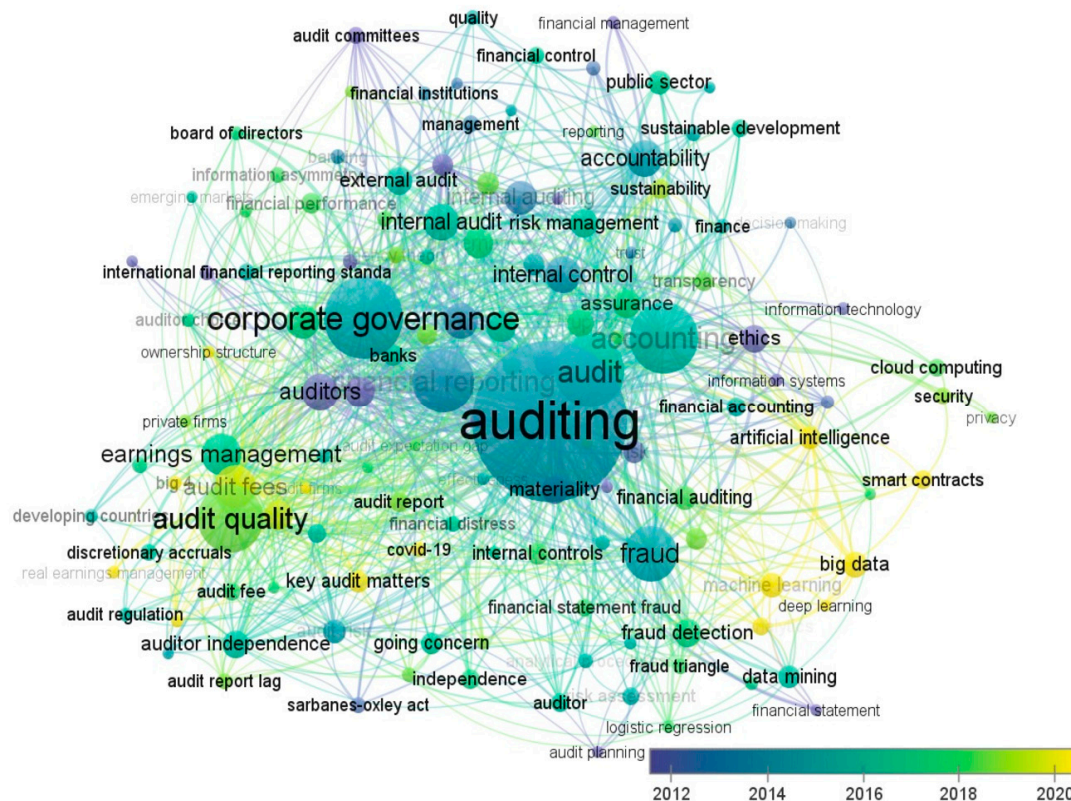


Figure 9. Map of co-keyword occurrences by year.

Figure 10 shows a heat map showing the areas where the terminology used by the authors is most predominant. Areas covered by warm colors indicate the high frequency of words such as audit, corporate governance, audit quality, and fraud. It is necessary to bring up Jannat (2022) due to the breadth of his research because the objective was to determine the source variables of the investigative gap in auditing, with a relationship between authors, auditors, and individual investors; in this sense, the variables with the greatest weighting are internal control and fraud arrest, and it seems that the final meaning of implementing a financial audit process is the same: to prevent fraud and promote transparency. At the end of the same study, the disparity between auditors and investors in two variables is revealed: internal control and reliability. According to them, these are gaps that can be reduced by generating financial knowledge and education on work ethics in employees.

The results reveal that during the years 2020 and 2024, there is an upward trend in terms of the growth of publications, with a conceptual contribution that starts mainly from terms such as business, management, and accounting with a 32.4% share, in addition to answering one of the research questions in their findings: To what extent do internal control systems reduce financial and operational risks in organizations in different economic sectors? Let us address this part of the discussion in [Baldini \(2023\)](#) and the objective of his research, which is to analyze the situation of Italian legislation on accounting information, after the last reform in the quality of accounting information; this is useful for us from a corporate governance perspective to the vision of fraud, as they identify areas with an approach that can be adopted to investigate cases of organizational misconduct.

Business administration is the topic with the highest number of publications related to financial auditing and fraud. The United States has the most publications of this type, but the University of New South Wales in Sydney, Australia, has the highest number of affiliations per author on these topics. According to [Alharasis et al. \(2024\)](#), this indicates the potential to use this information to create new perspectives on reporting unfavorable events in financial presentations. In the same sense, the National Science Foundation (NSF) is identified as the entity with the greatest financial contribution to research on this topic. This aligns with the fact that the United States is the largest producer of this type of research, as the organization is based in the United States.

This systematic review's objective is fulfilled by identifying authors such as [Bobrova and Kovalenko \(2023\)](#), whose work resonates with topics on auditing, corporate governance, audit quality, and fraud. These authors constitute a reliable "toolbox" for future research.

5.2. Implications and Limitations of the Research

This study proposes to analyze in depth how regulatory changes and the use of new technologies impact financial auditing, encouraging future research that evaluates how these findings are reflected in different regulatory and cultural environments. However, there are limitations, such as the non-adoption of software for metadata analysis different from those used, as well as not using sources of scientific information different from the one used; this reduces the breadth of possibilities in terms of relevant metadata for the study.

6. Conclusions

Financial auditing serves as an essential tool for the detection of fraud. Consequently, the auditor must achieve the following: (a) consistently provide a high-quality service; (b) exercise a high degree of professional skepticism; (c) thoroughly assess fraud risks; (d) apply known fraud indicators, commonly referred to as "red flags"; (e) adhere strictly to the standards established by the International Standards on Auditing (ISA); (f) evaluate the effectiveness of the internal control systems implemented within organizations; (g) assess compliance with the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS). Each of these elements presents significant challenges for the financial auditor, who bears a considerable responsibility as their opinion is expected to provide assurance to investors. In fact, some countries require mandatory auditor rotation to ensure independence and enhance objectivity, extending the auditor's scope of opinion beyond financial statements to include aspects such as sustainability and environmental, social, and corporate governance impacts.

On the other hand, adopting artificial intelligence technologies significantly improves traditional auditing practices by optimizing the accurate analysis of large volumes of data and reducing the margin for human error. However, studies do not address the challenges of training and updating professionals. There is also an emphasis on contracting the services of forensic accountants, who are experts in investigating and detecting fraudulent practices,

especially in situations where shareholders and other interested parties suspect dishonest conduct. The aim is to assess the auditor's role in risk management and compliance and to explore the influence of emerging technologies, such as artificial intelligence.

Finally, future research should prioritize examining how these findings apply to different regulatory and cultural contexts. A limitation of this field is that many auditors continue to rely on traditional audit methods, which limits their ability to detect various types of fraud.

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