Supplementary Materials

Government Auditing and Fiscal Transparency: A Systematic Literature Review of Digital, Institutional, and Regulatory Pathways to Public Accountability

Table S1. Database-specific search strings.

Database/run	Search string (field codes and filters)	Date last searched	Records
Scopus, run 1 (2016–2025)	TITLE-ABS-KEY (("government auditing" OR "public auditing" OR "state auditing" OR "audit accountability") AND ("fiscal transparency" OR "financial transparency" OR "budget transparency" OR "transparency in government")) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (SRCTYPE , "j")) AND (LIMIT-TO (PUBSTAGE , "final")) AND (LIMIT-TO (OA , "all")) AND PUBYEAR > 2015 AND PUBYEAR < 2026	15 August 2026	612 (runs 1 and 2 combined)
Scopus, run 2 (2026)	TITLE-ABS-KEY (("government auditing" OR "public auditing" OR "state auditing" OR "audit accountability") AND ("fiscal transparency" OR "financial transparency" OR "budget transparency" OR "transparency in government")) AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (SRCTYPE , "j")) AND (LIMIT-TO (PUBSTAGE , "final")) AND (LIMIT-TO (OA , "all")) AND PUBYEAR > 2025 AND PUBYEAR < 2027	15 August 2026	
Web of Science Core Collection	TS=(("government auditing" OR "public auditing" OR "state auditing" OR "audit accountability") AND ("fiscal transparency" OR "financial transparency" OR "budget transparency" OR "transparency in government")) — Refined by: Document Types = Article; Languages = English; Open Access = All Open Access; Publication Years = 2016–2026	15 August 2026	70

Note: The two Scopus runs used identical search terms and limits and differed only in the publication-year limit; their records were combined before duplicate removal. The 2017–2026 publication window (Table 3 of the main text) was applied during screening. Duplicates removed across databases, n = 70; records screened, n = 612 (see Figure 1 in the main text).

Table S2. Individual quality-appraisal scores for the 41 studies assessed at the quality-appraisal stage.

No.	Study	Setting	Q1 Research question (0–2)	Q2 Design (0–2)	Q3 Sample/ data (0–2)	Q4 Findings (0–2)	Total (0–8)	Decision	Basis for scores
1	Bagrii et al. (2026)	Government / public sector	2	1	1	1	5	Included	Clear aim; conceptual/UML design not yet piloted, so findings are not empirically supported.
2	Hoai (2026)	Corporate (comparative evidence)	2	2	2	2	8	Included	TPB-based SEM survey of 235 auditors; design and sample well matched to the question.
3	Sushko et al. (2026)	Corporate (comparative evidence)	2	2	1	2	7	Included	Mixed methods (PSM, regression, ANOVA); sample limited to private audit engagements.
4	Ievsieieva et al. (2026)	Quasi-public / non-governmental / sector-neutral	2	1	1	2	6	Included	Comparative analysis plus regression; public-sector application treated conceptually.
5	Coghill et al. (2026)	Government / public sector	2	2	1	2	7	Included	PEFA-based comparative case study (documents and interviews); four cases only.

No.	Study	Setting	Q1 Research question (0–2)	Q2 Design (0–2)	Q3 Sample/ data (0–2)	Q4 Findings (0–2)	Total (0–8)	Decision	Basis for scores
6	Kweyama & Nyide (2026)	Government / public sector	2	2	1	2	7	Included	Exploratory qualitative case study; 12 interviews across three municipalities.
7	Kharbach & Zaam (2026)	Corporate (comparative evidence)	2	2	1	2	7	Included	SEM-PLS; modest sample of 70 listed firms.
8	Dang (2026)	Corporate (comparative evidence)	2	2	2	2	8	Included	Panel regression of listed firms, 2016–2024.
9	Alnor et al. (2026)	Corporate (comparative evidence)	2	2	2	2	8	Included	Panel regression (OLS/FGLS, 680 firm-year observations); mediation tested.
10	Thanh & Minh (2026)	Corporate (comparative evidence)	2	2	1	2	7	Included	Panel regression; sample size to be verified against the full text.
11	Mukhamedyarova et al. (2025)	Government / public sector	2	1	1	2	6	Included	Comparative/correlational design; causal mechanism not isolated.
12	Amer et al. (2025)	Corporate (comparative evidence)	2	2	2	2	8	Included	248 UK firms, 2002–2024; AMG and Driscoll–Kraay panel estimators.
13	Hajiyev et al. (2025)	Quasi-public / non-governmental / sector-neutral	2	1	1	1	5	Included	Literature review plus case analysis; descriptive, without primary testing.
14	Ponomarova et al. (2025)	Quasi-public / non-governmental / sector-neutral	2	2	1	2	7	Included	Delphi method with PLS-SEM scenario analysis; moderate explanatory power ($R^2 \approx .41$).
15	Chen & Hu (2025)	Government / public sector	2	2	2	2	8	Included	Provincial panel (30 provinces, 2009–2018); national-audit effects clearly identified.
16	Ma et al. (2025)	Corporate (comparative evidence)	2	1	1	2	6	Included	Narrative literature synthesis; U.S.-centric evidence base.
17	Li et al. (2025)	Government / public sector	2	2	2	2	8	Included	PSM-DID quasi-experiment; prefecture-level cities, 2012–2021.
18	Chigogora et al. (2025)	Quasi-public / non-governmental / sector-neutral	2	2	1	2	7	Included	Qualitative case study; single faith-based organisational context.
19	Wang et al. (2025)	Quasi-public / non-governmental / sector-neutral	2	2	1	2	7	Included	Fuzzy MCDM (SWARA) ranking; single-institution (hospital) case.

No.	Study	Setting	Q1 Research question (0–2)	Q2 Design (0–2)	Q3 Sample/ data (0–2)	Q4 Findings (0–2)	Total (0–8)	Decision	Basis for scores
20	Alomair & Al Naim (2025)	Corporate (comparative evidence)	2	2	2	2	8	Included	Panel regression of Saudi listed firms; disaggregated committee attributes.
21	Attia et al. (2025)	Corporate (comparative evidence)	2	2	2	2	8	Included	Dynamic panel threshold regression; 78 firms, 2008–2022.
22	Filatova et al. (2025)	Government / public sector	2	2	1	2	7	Included	Forensic-audit consistency analysis of public-debt reporting; single country, wartime conditions.
23	Adam et al. (2025)	Corporate (comparative evidence)	2	1	1	2	6	Included	Quantitative design with a small purposive sample of 10 banks.
24	Daryaei et al. (2024)	Corporate (comparative evidence)	2	2	2	2	8	Included	Panel/ex post facto design; 164 firms, 2010–2019.
25	Wang et al. (2024)	Government / public sector	2	2	2	2	8	Included	Quasi-experimental design; A-share heavy-polluting firms.
26	Shalhoob et al. (2024)	Quasi-public / non-governmental / sector-neutral	2	1	1	1	5	Included	Conceptual/secondary review; proposed factors not empirically tested.
27	Herghiligiu et al. (2023)	Corporate (comparative evidence)	2	2	1	2	7	Included	Empirical structural model; sample size to be verified against the full text.
28	Hassaan & Salah (2023)	Corporate (comparative evidence)	2	2	2	2	8	Included	Fixed-effects panel with policy-shock design, 2014–2019.
29	Taqiuddin (2023)	Government / public sector	2	1	1	1	5	Included	Policy/conceptual analysis; descriptive, without quantitative testing.
30	López et al. (2023)	Quasi-public / non-governmental / sector-neutral	2	2	2	2	8	Included	Panel analysis of audited political-party accounts over time.
31	Wang & Hu (2022)	Quasi-public / non-governmental / sector-neutral	2	2	2	2	8	Included	Difference-in-differences quasi-experiment; listed SOEs.
32	Zhang (2017)	Government / public sector	2	2	1	2	7	Included	Mixed quantitative-institutional analysis; corruption-perception proxy has known limitations.
33	Ben Darkawi et al. (2026)	Corporate (SMEs)	2	2	2	2	8	Excluded — audit/transparency peripheral	Determinants of SME financing choices (Morocco); survey of 127 SMEs, ordinal logistic regression. Audit committee and transparency appear only as explanatory factors in a financing study.

No.	Study	Setting	Q1 Research question (0–2)	Q2 Design (0–2)	Q3 Sample/ data (0–2)	Q4 Findings (0–2)	Total (0–8)	Decision	Basis for scores
34	Tien et al. (2026)	Corporate (SMEs)	2	2	2	2	8	Excluded — audit/transparency peripheral	Audit-fee determinants in Hanoi SMEs; 170 SMEs and 60 non-SME firms, multiple regression. Focus is audit pricing, not audit-transparency mechanisms.
35	Vovk et al. (2026)	Audit market (private)	2	2	2	2	8	Excluded — audit/transparency peripheral	Survival of firms in the U.S. audit market, 2019–2023; Kaplan–Meier and K-means analysis. Focus is audit-market structure, not transparency outcomes.
36	Bujaki & Lento (2025)	Indigenous community (teaching case)	1	0	0	1	2	Excluded — score below 5 (teaching case)	Fictional teaching case on assurance for a First Nation; no original data collection.
37	Danilov (2025)	Corporate	2	2	2	2	8	Excluded — audit/transparency peripheral	Profitability drivers of 66 S&P 500 technology firms, 2003–2024. Audit-committee independence is one of many control variables.
38	Santos-Jaén et al. (2025)	Corporate	2	2	2	2	8	Excluded — audit/transparency peripheral	Audit fees, auditor tenure and firm value (S&P 500, 2012–2021; panel/GMM). Outcome is market valuation, not fiscal or financial transparency.
39	Robu et al. (2025)	Corporate (cross-border M&As)	2	2	2	1	7	Excluded — audit/transparency peripheral	EU acquirers' energy-sector M&A decisions in BRICS; 4,222 deals, fuzzy logic. Audit opinion is one input to investment choice; findings reported briefly.
40	Moolkham (2025)	Corporate	2	2	1	2	7	Excluded — audit/transparency peripheral	ESG ratings and investor response on the Stock Exchange of Thailand; audit quality tested only as a moderator. Sample size not stated in abstract.
41	Jadoua & Mostapha (2020)	Corporate (SMEs)	2	2	2	2	8	Excluded — audit/transparency peripheral	Access to debt and performance of 102 Lebanese SMEs, 2014–2017; GLS regression. Transparency mentioned only as background.

Note: Criteria and scoring follow Table 4 of the main text (0 = not met; 1 = partially met; 2 = fully met; maximum = 8). Studies scoring below 5, or in which auditing or transparency remained peripheral, were excluded. Of the nine excluded studies, one (a teaching case) scored below 5, and eight met the quality threshold but were excluded because auditing or fiscal/financial transparency was peripheral to their research focus. Appraisal was conducted by a single reviewer and verified through supervisory review. Setting: classification of each included study's organisational context, used in Section 5.2 and Table 7 of the main text. Basis for scores: summary of the design, sample, and reporting features on which each score rests (see also Table 5 of the main text).