

Digitalization and financial statements audit: future research directions and bibliographic mapping.

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Abstract

Financial statements audit is a necessary element of the market economy and the expansion of economic ties on trusting relationships. One of the latest trends in this field is the use of digital technologies. Statistical methods of data analysis, machine learning, artificial intelligence began to be used by audit companies only since 2017. At the moment, there are few publications in scientific databases with an integrated scientometric approach to identify the most significant, applicable and promising research areas in the field of financial statements audit. Analysis of modern literature using innovative methods and software products allows us to highlight areas of audit science that will have the mainstream interest to researchers and companies. The empirical basis for the study was the bibliographic information system Web of Science Core collection due to representative sample of works devoted to digitalization of financial statements audit. What are the main development vectors of research in the field of financial statements auditing? Analysis of bibliometric information and building a bibliometric-based map allowed determining the mainstream ways of development of the auditing field and the future research directions.

Keywords: Bibliometric mapping, Audit, VOSviewer, Financial Statements, Big 4, digitalization

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