A BIBLIOMETRIC ANALYSIS OF COMPETENCE, INDEPENDENCE, AND BIG DATA ANALYTICS IN ENHANCING INVESTIGATIVE AUDIT EFFECTIVENESS

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Abstract

The This research emerged in response to the increasing need for more effective investigative auditing amid growing demands for accountability, transparency, and data-driven decision-making. The primary objective of this systematic literature review is to identify, characterize, and analyze global research trends related to auditor competence, professional independence, and the application of big data analytics in investigative audit practices. Using systematic review techniques as the core methodology, researchers collected and analyzed 795 documents from the Scopus database, covering the publication period from 2020 to 2025. The findings reveal a consistent increase in research interest, with significant contributions from various countries, particularly the United States, the United Kingdom, and Indonesia. The documents reviewed highlight themes such as the role of auditor skills in fraud detection, the influence of independence on audit objectivity, and the transformative potential of big data technologies. Factors such as international collaboration, institutional support, and the growing complexity of financial ecosystems contribute to the acceleration of scholarly output in this field. This study offers key insights and practical recommendations to strengthen audit quality by integrating behavioral, ethical, and technological dimensions within investigative audit frameworks.

Keywords: Auditor Competence, Independence, Big Data Analytics, Investigative Audit, Audit Effectiveness

INTRODUCTION

In an increasingly complex digital age, the effectiveness of investigative auditing is crucial in detecting and preventing financial irregularities, corruption, and other unethical business practices. Investigative auditing, as a form of forensic auditing, requires a more in-depth approach than regular auditing because it focuses on gathering evidence that can be used legally (Aksoy & Uzay, 2021; Simeunovic et al., 2016; Singleton & Singleton, 2011). The effectiveness of this process relies heavily on the quality of auditors, which is determined by their competence, independence, and ability to utilize the latest technology, particularly big data analytics (Appelbaum et al., 2017; Hazza et al., 2022).

Auditor competence is a key prerequisite in conducting an effective investigative audit. Competence, which includes understanding forensic accounting, investigative techniques, and regulatory knowledge, determines the accuracy of detecting transaction anomalies (Bierstaker et al., 2014). On the other hand, auditor independence is the foundation of integrity in investigative audits. When auditors can act objectively and free from the influence of certain parties, the results of the investigation will have stronger legitimacy in the eyes of law enforcement and the public (DeAngelo, 1981).

In addition to these two traditional aspects, advances in information technology have created new challenges and opportunities in auditing. Big data analytics allows auditors to process and analyze large volumes of data with high speed and accuracy. The use of this technology has been shown to improve auditors' ability to detect fraud, outliers, and suspicious transaction patterns (DeAngelo, 1981). Thus, the integration of technological competencies is a key component of modern auditing.

While there have been many studies on competence, independence, and big data analytics separately, there is limited research that integrates them in the context of investigative auditing. Therefore, this article aims to conduct a bibliometric analysis of research trends on these three aspects to map the development, scientific collaboration, and future research directions in improving investigative audit effectiveness.

REVIEW OF LITERATURE

Investigative Audit

An investigative audit is generally defined as a systematic process of searching for, identifying, and gathering evidence to determine whether a particular act has occurred and identifying the responsible party for the purpose of facilitating legal action (Safitri et al., 2019). Given that the primary objective of an investigative audit is to detect and expose fraud or criminal conduct, the methodologies, procedures, and techniques it employs differ substantially from those used in financial audits, performance audits, or other types of audits with specific objectives.

Investigative auditing is an action aimed at detecting and uncovering fraud, to minimize the potential for future fraudulent activities (Kristanti & Kuntadi, 2022). Investigative auditing is conducted after suspicions or allegations of fraud have been identified. According to Mulyandini & Simatupang (2022), an investigative audit is a systematic process in which the auditor performs analysis, investigation, and evidence collection related to fraudulent actions that can be recognized within the legal system. The

primary objective of an investigative audit is to identify and uncover fraud. The evidence gathered during this process is subsequently used as the basis for legal proceedings and can influence judicial decisions (Setiawan & Sari, 2024)

Investigative audits are best conducted by experienced auditors who possess specialized expertise in forensic and investigative auditing. Auditors involved in investigative audits must have sufficient knowledge of relevant legal provisions applicable to the matters under examination and their relation to the disclosure of criminal activity.

The implementation of an investigative audit may lead to various legal sanctions, depending on the findings revealed during the audit process. According to Sari et al. (2023), examples of legal sanctions resulting from an investigative audit may include:

Administrative sanctions such as written warnings, reprimands, salary suspension, dismissal, or demotion, depending on the severity of the violations uncovered.

1. Civil sanctions, including compensation payments, restitution, or termination of contracts.
2. Internal administrative sanctions, such as delayed promotions or bonus reductions.
3. Reputational sanctions, including loss of trust from customers, business partners, or the wider business community.
4. Criminal sanctions, depending on the legal violations identified, such as detention, criminal prosecution, fines, probation, or imprisonment.

Auditor Independence

According to Arens et al. (2017), independence can be defined as follows: "Independence means taking an unbiased point of view. Auditors must be independent not only in fact but also in appearance. Independence in fact exists when the auditor is truly able to maintain an objective and unbiased attitude throughout the audit process, whereas independence in appearance refers to how the auditor's independence is perceived by external parties."

According to A. Arens et al. (2012), independence can be classified into three aspects:

1. Independence in fact. This refers to the auditor's personal integrity and objectivity. It reflects the auditor's ability to act freely, honestly, and impartially when performing audit tasks.
2. Independence in appearance. This relates to how the auditor's independence is perceived by stakeholders who have an interest in the audited entity. It involves external judgments about the auditor's relationship with the client and whether it might compromise their objectivity.
3. Independence in competence. This aspect is closely related to the auditor's expertise and professional ability. It refers to the auditor's capability to competently carry out and complete the audit assignment, ensuring that independence is maintained through adequate technical proficiency.

Effectiveness of Investigative Audits

The effectiveness of audit procedures in detecting fraud can be understood as the extent to which the audit results provide information regarding the what, who, when, where, why, and how of the fraudulent act. According to Pusdiklatwas BPKP (2008), investigative audit procedures generally consist of five main stages: preliminary information review, planning, execution, reporting, and follow-up (Ridwan Fauzi et al., 2020). Since the primary objective of an investigative audit is to identify and uncover fraud or criminal acts, the

approaches, procedures, and techniques applied in investigative audits differ significantly from those used in financial audits, performance audits, or other specialized audits.

In an investigative audit, the auditor typically begins the process based on a presumption or indication of potential fraud or misconduct, which will be examined and revealed through the audit process (Anggraini et al., 2019). Mulyati et al. Emphasize that to ensure the effectiveness of audit procedures in investigative auditing, auditors must possess core competencies, including technical skills and a strong mental attitude. These abilities are essential for gathering the necessary evidence during the investigation. Furthermore, the auditor's experience also plays a crucial role in enhancing accuracy and thoroughness in carrying out audit procedures.

RESEARCH METHOD

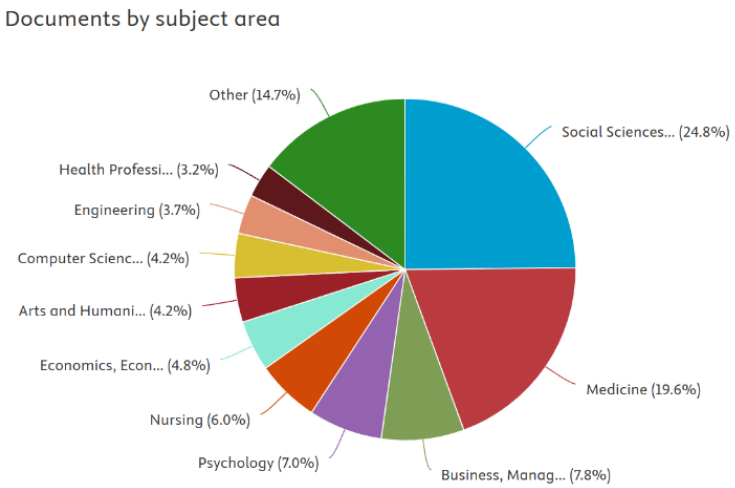
The data used as a research source was taken from the Scopus database. The reason the researchers chose to use Scopus is the rigorous peer-review process and also considering its reputation. The retrieval date was May 15, 2025, with 2,609 articles. Furthermore, using the keyword digital archive and the criteria used were only articles in English covering publication years from 2020-2025, 795 articles were obtained and then exported in CSV format. To determine the keywords that appear the most, the author must use the co-occurrence analysis type and then determine the minimum number of keywords. The smaller the minimum limit we set, the greater the threshold of keywords that will appear. In keyword verification, we determine the keywords that match the topic of the digital archive, right-click on the keywords we choose, then click export selected keywords and select the CSV type.

After saving in CSV form we can open the file and can analyze it. VOSviewer was applied to conduct a bibliometric analysis of this article. VOSviewer (version 1.6.20) was used to analyze Co-authorship, Co-occurrence, Citation, Bibliographic coupling, Co-citation, and themes. In addition, VOSviewer software was used to perform data exploration, mapping, and clustering of retrieved articles. Keywords and countries were marked with colored circles. The size of the circle is positively correlated with the occurrence of the keyword or country in the title and abstract. Therefore, the size of the marks and circles of a topic is determined by the weight of the topic. The greater the weight of a topic, the larger the topic's labels and circles.

RESULTS AND DISCUSSION

Based on the data obtained, the Social Sciences subject tops the list with 24.8% of articles, followed by Medicine with 19.6%, and Business, Management, and Accounting with 7.8%. Other subjects that are also quite dominant are Psychology (7.0%), Nursing (6.0%), Economics, Econometrics and Finance (4.8%), Arts and Humanities (4.2%), Computer Science (4.2%), Engineering (3.7%), and Health Professions (3.2%). The rest fall into the Other category which accounts for 14.7%.

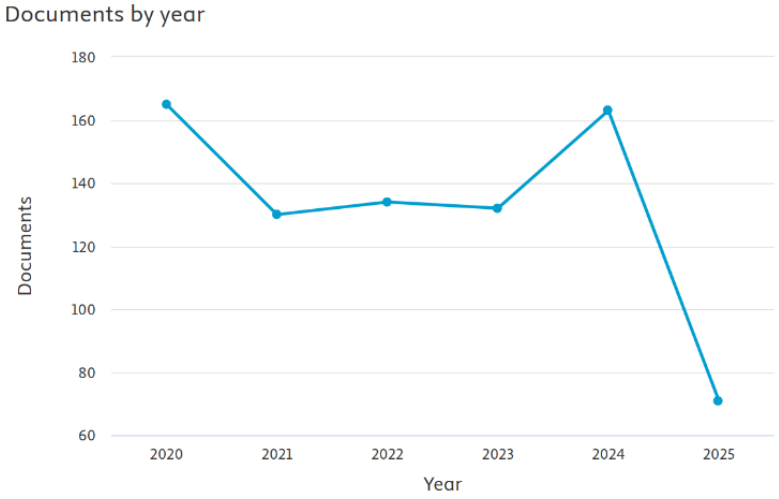
Figure 1.
Documents by Subject Area



Source: Database Scopus, 2025

Up to 795 documents were retrieved and analyzed using the Scopus.com "Analyze search results" feature and visualized through VOSviewer (van Eck & Waltman, 2010) to map the research subjects and review trends in this study. The annual publication trend from 2020 to 2025 reveals a fluctuating pattern. While the number of documents peaked in 2020 and again in 2024, both exceeding 160 publications, there was a noticeable decline in 2021 and 2023. The sharpest drop occurred in 2025, with the number of publications falling below 80, which may be attributed to the year not yet being fully indexed. Despite these fluctuations, the mapping and review results indicate a consistent academic interest in the intersection of auditor competence, independence, and the integration of big data analytics. This reflects the growing relevance of data-driven approaches in improving the effectiveness of investigative audits. Figure 3 below illustrates this trend:

Figure 2.
Document by Year

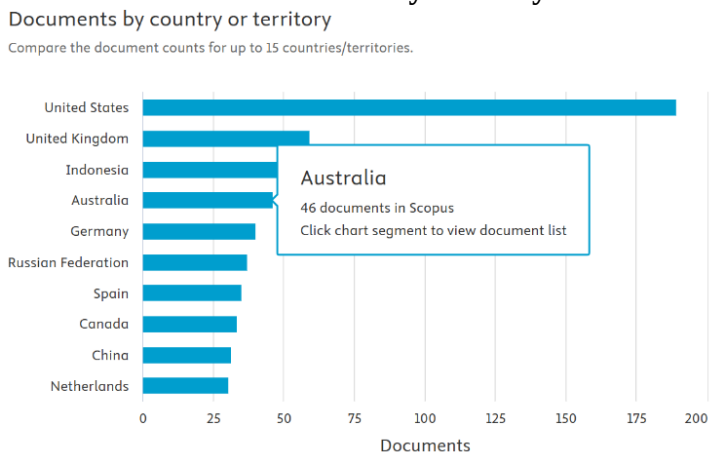


Source: Database Scopus, 2025

Figure 3 presents the top ten countries or territories that contributed most to publications on competence, independence, and big data analytics in enhancing investigative

audit effectiveness. The United States dominates with a total of nearly 190 documents, indicating a substantial focus and investment in this area. The United Kingdom follows with more than 90 documents, showing a strong presence in related academic discourse. Interestingly, Indonesia ranks third, contributing significantly with over 45 documents, surpassing countries with traditionally more prolific academic outputs like Australia and Germany. Australia follows closely with 46 documents, while Germany, the Russian Federation, Spain, Canada, China, and the Netherlands each contributed between approximately 25 to 40 documents. These findings suggest that research in investigative auditing, especially with the integration of digital technologies such as big data, has garnered global attention, with both developed and developing nations engaging in this discourse. Indonesia's active role may reflect the growing urgency for enhancing audit effectiveness amidst rising concerns over governance, accountability, and digital transformation in the region.

Figure 3.
Document by Country

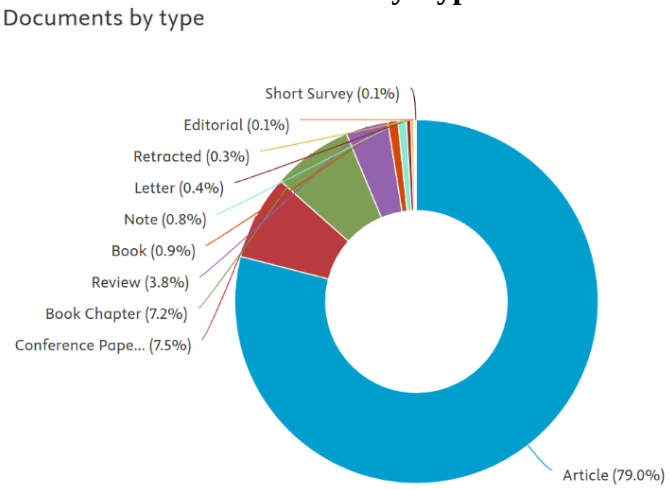


Source: Database Scopus, 2025

Figure 4 presents the distribution of documents by type related to competence, independence, and big data analytics in investigative auditing. The overwhelming majority of the publications are categorized as articles (628 documents total), reflecting the dominance of peer-reviewed journal contributions in this research domain. This indicates that the topic has garnered substantial academic attention and has been rigorously disseminated through established scholarly outlets. Other types of documents include conference papers (60 documents) and book chapters (57 documents), suggesting that research dissemination is also taking place through academic forums and edited volumes. A smaller proportion comprises reviews (30 documents), which play a role in synthesizing existing knowledge, as well as books (7 documents), notes (6 documents), and letters (3 documents), each contributing marginally to the literature. Notably, retracted documents (2 documents) and other minimal types such as editorials and short surveys (1 documents) appear in the dataset, signaling the necessity for quality assurance and methodological robustness in ongoing research. This distribution highlights the maturity of the field, with a strong foundation in journal-based outputs complemented by conference presentations and book-based knowledge

contributions, reflecting a multidisciplinary interest and methodological diversity in exploring investigative audit effectiveness.

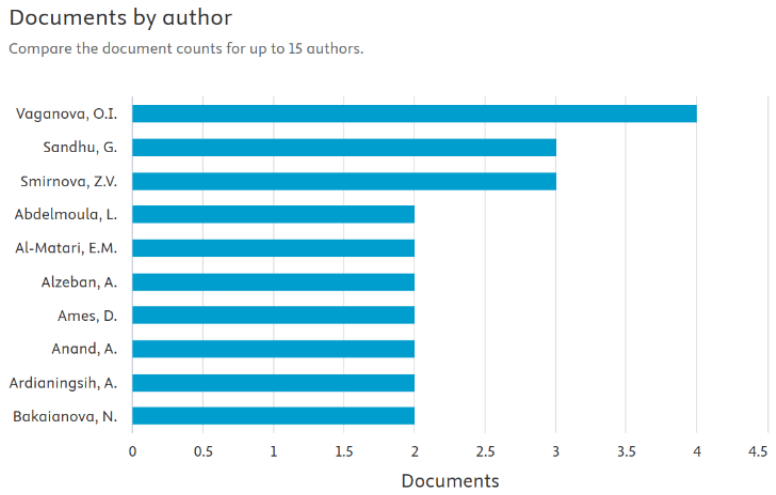
Figure 4.
Document by Type



Source: Database Scopus, 2025

This study's systematic literature review aims to demonstrate that research on Competence, Independence, and Big Data Analytics in Enhancing Investigative Audit Effectiveness is still being conducted and is anticipated to continue, especially in business processes that must prioritize Competence in the process of audit effectiveness. This research trend began to develop in 2020 and was reaffirmed in 2018, and it continued to increase until 2025, when it was published in the Scopus Database. The topic of this investigation has been examined from various angles, methods, and scientific specialties. Competence, Independence, and Big Data Analytics in Enhancing Investigative Audit Effectiveness, published in the Scopus Database, is documented in various document forms (at least 11 research disciplines have been identified). The following are the top ten authors whose works have been published: (1) Vaganova, O.I. (2020) with 4 documents, (2) Sandhu, G. (2020, 2022, and 2025) with 3 documents, (3) Smirnova, Z.V., (2020) with 3 documents, (4) Abdelmoula, L., (2020 and 2023) with 2 documents, (5) Al-Matari, E.M., (2023 and 2024) with 2 documents, (6) Alzeban, A., (2020) with 2 documents, (7) Goh, A.M.Y., (2021 and 2024) with 2 documents, (8) Alzeban, A., (2023 and 2024) with 2 documents, (9) Ardianingsih, A., (2024) with 2 documents, (10) Bakaianova, N., (2020) with 2 documents.

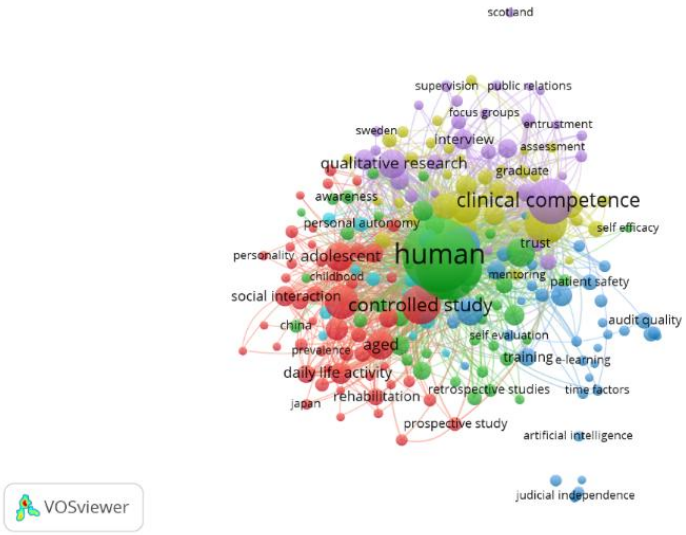
Figure 5.
Document by Author



Source: Database Scopus, 2025

Research Topic Mapping 58 research documents' content analysis and problems will be discussed. Several research subjects about public space in Indonesia have been identified based on the number of articles published in the Scopus Database. According to this analysis, the following figure shows research terms associated with the research issue.

Figure 6.
Network Visualization VOSViewer



Source: Output VOSViewer, 2025

Figure 6 presents a VOSviewer-based bibliometric visualization of co-occurring keywords extracted from 58 research articles indexed in the Scopus database, focusing on the intersection between competence, independence, and big data analytics in enhancing investigative audit effectiveness. The analysis reveals seven distinct thematic clusters, each representing concentrated areas of interest in current research. The largest and most central node, labeled "human", indicates that many studies place human-centric variables at the core

of investigations related to environmental innovation and organizational outcomes. Closely connected is "controlled study", signifying the prevalence of empirical, structured methodologies in examining these topics.

Another dominant cluster includes terms like "clinical competence," "trust," and "self-efficacy", pointing to a growing interest in behavioral and psychological dimensions in the competence, independence, and big data analytics in enhancing the investigative audit effectiveness context. The presence of "audit quality," "patient safety," and "time factors" in another cluster reflects a concern with procedural and accountability aspects, relevant to performance outcomes in regulated sectors such as healthcare and auditing.

Additional clusters focus on "qualitative research" methods, demographic factors such as "adolescent" and "aged," as well as learning and training paradigms. Collectively, the visualization illustrates that the effectiveness of investigative audits, particularly in relation to competence, independence, and big data analytics, is being explored through diverse thematic clusters. These include human behavioral factors, professional training frameworks, technological adoption, and ethical dimensions within auditing practices. The prominence of keywords such as clinical competence, trust, audit quality, and artificial intelligence signals a growing scholarly interest in how auditor capabilities and autonomy are enhanced by digital tools and data-driven insights. These interconnected themes provide a valuable roadmap for future research to investigate underexplored areas, such as the integration of big data analytics in ethical auditing practices, the psychological determinants of auditor independence, or the role of innovation-based training in elevating investigative competencies.

Table 1.

Analysis with VOSviewer (the research concerns related to Competence, Independence, and Big Data Analytics in Enhancing Investigative Audit Effectiveness)

Keywords in Scopus Database: "competence" OR "auditor competence" OR "audit skills" AND "independence" OR "auditor independence" OR "investigative audit" OR "audit effectiveness"

Cluster 1 (54 items) (Red)	activities of daily living, adolescent, age, aged, attention, case report, cerebrovascular accident, childhood, cognition, communication, complication, controlled study, coping behavior, daily life activity, developmental delay, early intervention, emotion, executive function, exercise, exploratory research, follow up, frustration, functional status, human relation, independent living, intellectual impairment, interpersonal communication, intervention, Japan, language ability, memory, multicenter study, outcome assessment, participation, patient satisfaction, peer group, personal experience, personality, quality of life, rehabilitation, satisfaction, social behavior, social competence, social functioning, social interaction, social skills, social support, socialization, verbal communication, task performance, walking.
Cluster 2 (44 items) (Green)	Australia, awareness, Canada, China, comparative study, cross-sectional studies, cross-sectional study, cultural

	competence, demographics, educational status, employment, ethnicity, expectation, feeding behavior, gender, human, humans, infant, job performance, length of stay, mentor, normal human, priority journal, procedures, professional development, professional knowledge, psychological well-being, questionnaire, retrospective studies, retrospective study, risk factor, self care, self concept, self efficacy, self report, simulation training, surveys and questionnaires, transition, treatment outcome, united kingdom, united states, work environment, workforce, workload.
Cluster 3 (39 items) (Blue)	Accreditation, artificial intelligence, attitude, audit committee, audit quality, communication skill, competence, competency, corporate governance, digital technologies, e-learning, engineering education, european union, experience, fellowships and scholarships, higher education, hungary, independence, internal audit, judicial independence, leadership, learning systems, motivation, patient safety, performance, personnel management, Poland, professional aspects, professional competence, quality control, rule of law, scoring system, selfevaluation, teaching, teamwork, time factor, time factors, training, vocational education.
Cluster 4 (38 items) (Yellow)	academic achievement, assessment, certification, checklist, college student, competences, competency-based education, creativity, critical thinking, curriculum, demography, development, education, education program, entrustable professional activity, graduate, human experiment, language, learning, mentoring, Netherlands, organization, perception, practice guideline, professional standard, professionalism, qualitative analysis, quantitative analysis, responsibility, school, skill, student, students, nursing, theoretical study, thinking, university, validity, workplace.
Cluster 5 (30 items) (Purple)	attitude of health personnel, autonomy, clinical competence, content analysis, entrustment, ethics, feedback, feedback system, focus groups, grounded theory, information processing, interprofessional relations, interview, interviews as topic, knowledge, learning environment, Norway, organization and management, postgraduate student, professional practice, public relations, qualitative research, Scotland, semi structured interview, supervision, Sweden, teacher, semi structured interview, supervision, Sweden, teacher, thematic analysis, total quality management, trust.
Cluster 6 (12 items) (Light Green)	assistive technology, behavior, decision making, empowerment, meta-analysis, personal autonomy, problem solving, review, social participation, systematic review, wellbeing.

The impact of prior research on competence, independence, and big data analytics in enhancing investigative audit effectiveness, as determined by the articles included in this systematic literature review, reveals several determining factors. These include: (1) Auditor competence significantly enhances audit quality and decision-making accuracy, particularly in investigative contexts where judgment and professional skepticism are critical (Fitriany et al., 2020; Sulaiman et al., 2022). However, competence without adequate ethical training and contextual understanding may lead to mechanical rather than analytical evaluations (Indriani et al., 2022); (2) Auditor independence strengthens objectivity and reduces bias in investigative auditing, particularly in high-stakes financial fraud investigations ((Beattie et al., 1999; DeAngelo, 1981; Shockley, 1981),; (3) The integration of big data analytics improves anomaly detection, risk assessment, and audit efficiency(Appelbaum et al., 2017; Wang & Cuthbertson, 2015), although the success of BDA adoption still depends on auditor digital literacy and organizational support (Hogianto, 2023); (4) Organizational factors such as governance structure and audit committee expertise also mediate the effectiveness of investigative audits when using big data analytics tools (Abdullah et al., 2018); (5) Ethical culture and regulatory enforcement act as external pressures that enhance or inhibit auditor independence and the use of advanced analytics (Handoko & Pamungkas, 2020).

CONCLUSION

In an era characterized by the proliferation of digital complexity and heightened scrutiny of corporate conduct, the effectiveness of investigative audits has become a vital mechanism for detecting financial irregularities and ensuring accountability. This bibliometric analysis underscores the critical interplay between auditor competence, professional independence, and the adoption of big data analytics in enhancing the precision, reliability, and overall impact of investigative auditing practices. The findings reveal that auditor competence, encompassing both technical expertise and investigative acumen is instrumental in ensuring the accuracy of audit judgments, particularly in high-risk, evidence-sensitive environments.

Meanwhile, auditor independence remains the cornerstone of integrity within the audit process, mitigating the risk of bias and reinforcing the credibility of findings in legal and regulatory contexts. The integration of big data analytics further amplifies audit capabilities by enabling auditors to efficiently analyze voluminous and complex datasets, detect anomalies, and identify fraudulent patterns with enhanced precision. The bibliometric mapping of 2020–2025 publications reveals sustained global interest and scholarly contributions across multiple disciplines, with significant outputs from the United States, the United Kingdom, and Indonesia. Thematic cluster analysis identified seven dominant research clusters, reflecting a multidimensional landscape in which behavioral competence, technological adaptation, ethical standards, and organizational governance converge to shape the future of investigative auditing. Collectively, these insights affirm that the intersection of competence, independence, and big data analytics forms a strategic triad that not only strengthens investigative audit outcomes but also signals a paradigm shift toward more adaptive, data-driven, and ethically grounded audit practices. Future research should further interrogate the synergistic effects of these dimensions, particularly in relation to regulatory

environments, organizational culture, and auditor preparedness in leveraging advanced analytics for forensic objectives.

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