Malaysian Journal of Social Sciences and Humanities (MJSSH) (e-ISSN : 2504-8562)
2026, Volume 11, Issue 10, e004257
DOI: https://doi.org/10.47405/mjssh.v11i10.4257

REVIEW ARTICLE

Mapping the Landscape of Audit Judgment Performance: Emerging Trends and Future Directions

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KEYWORDS:
Audit Judgment
Digital Audit
Audit Decision-making
Bibliometric Study

CITATION:
Nurlita, N., Nur Aima, S., Zuraidah, M. S., & Nada Fajar Nurmani'ah, W. (2026). Mapping the Landscape of Audit Judgment Performance: Emerging Trends and Future Directions. *Malaysian Journal of Social Sciences and Humanities (MJSSH), 11*(10), e004257. https://doi.org/10.47405/mjssh.v11i10.4257

ABSTRACT

Audit judgment performance is a central aspect of audit research, as it underpins an auditor's ability to evaluate evidence, assess risk, exercise professional skepticism, and formulate defensible audit conclusions amidst uncertainty. This study presents a bibliometric mapping of research on audit judgment performance using a cleaned dataset comprising 232 Scopus-indexed publications released between 1977 and 2026. Utilizing Biblioshiny, the study analyzes publication and citation trends, influential sources and documents, co-word networks, thematic maps, thematic evolution, and trending topics. The findings reveal that the field has evolved from early research on auditor cognition and evidence evaluation toward topics such as audit risk assessment, audit quality, professional skepticism, auditor independence, and digital-based audit judgment. Recent developments indicate growing attention toward artificial intelligence, machine learning, blockchain, big data, data analytics, and explainable AI. This study contributes by clarifying the intellectual foundations of audit judgment performance research and identifying future research directions concerning human-machine judgment, data trust, digital audit readiness, and public sector auditing.

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1. Introduction

Audit judgment performance has long been a central issue in research within the fields of auditing, accounting, and professional decision-making. This is because such performance reflects the quality of an auditor's judgment when planning audit procedures, evaluating evidence, assessing risk, and formulating audit conclusions. Auditor judgment is crucial because many audit tasks require professional reasoning amidst uncertainty, for instance, when auditors must interpret incomplete evidence, assess risk indicators, evaluate management assumptions, and determine whether audit evidence is sufficient to support audit conclusions. Early studies viewed audit judgment as a component of human information processing and professional decision-making, emphasising how auditors process information, revise beliefs, evaluate evidence, and make decisions under conditions of uncertainty (Libby & Lewis, 1977, 1982; Solomon et al., 1982; Tomassini et al., 1982). These seminal works demonstrate that audit judgment performance is not merely a technical audit outcome but also a cognitive and behavioral process shaped by knowledge, experience, task characteristics, and professional reasoning.

Over the past five decades, audit judgment performance research has expanded into several interrelated domains, including auditor expertise, task complexity, audit risk assessment, internal control evaluation, professional skepticism, ethical reasoning, accountability, and audit technology. Behavioral studies have shown that auditor judgment may be influenced by probabilistic reasoning, belief revision, framing effects, memory, attention, cognitive bias, expertise, and task complexity (Birnberg & Shields, 1984; Johnson et al., 1989, 1991; Reimers & Butler, 1992; Bonner, 1994). Other studies highlight the importance of professional skepticism, accountability, and social context in shaping audit judgment quality, suggesting that auditor judgment is not formed in isolation but is influenced by professional responsibility, client pressure, audit firm context, and institutional expectations (Hurtt et al., 2013; Peecher et al., 2013). Therefore, audit judgment performance should be understood as a multidimensional construct involving cognitive, behavioral, ethical, social, and professional dimensions.

More recently, the audit judgment literature has increasingly shifted toward digital audit, audit analytics, big data, artificial intelligence, machine learning, blockchain, cybersecurity risk, and technology-supported audit decision-making. These developments indicate that audit judgment performance in the digital era increasingly relies on auditors' ability to evaluate data reliability, interpret analytical results, understand system-generated evidence, and maintain professional skepticism when using advanced audit technology. While technology can improve audit efficiency, anomaly detection, risk identification, and decision-making, it also presents new challenges related to professional judgment. These challenges include over-reliance on automated output, limited algorithmic transparency, and reduced professional skepticism when auditors do not fully understand the recommendations generated by technology (Brown-Liburd et al., 2015; Vasarhelyi et al., 2015). Recent literature also indicates that the use of data analytics, artificial intelligence, and machine learning is increasingly influencing the audit process, particularly in risk evaluation, anomaly detection, going-concern decisions, and the interaction between auditors and algorithmic systems (Koreff et al., 2021; Fedyk et al., 2022; Tiron-Tudor & Deliu, 2022; Gu et al., 2024; Kokina et al., 2025; Lee & Tahmoush, 2025; Lombardi et al., 2025; Torroba et al., 2025). Thus, these developments indicate a shift from traditional behavior-based auditing to a broader digital assurance environment, where auditors are

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still required to exercise professional skepticism, assess data quality, understand technology output, and maintain professional responsibility in audit decision-making.

1.1. Research Objectives

Although the number of studies on audit judgment performance continues to increase, the literature in this field remains scattered across various subthemes. Narrative studies do make important contributions in explaining the theoretical foundations and conceptual developments of this field. However, this approach has limitations in mapping the intellectual structure, citation patterns, inter-theme relationships, and the overall direction of research evolution. Therefore, a bibliometric approach is relevant because it allows researchers to analyze publication trends, citation patterns, publication source productivity, author influence, most influential documents, keyword co-occurrence, thematic maps, thematic evolution, and emerging research themes in a systematic, quantitative, and replicable manner. Using the Scopus dataset from 1977 to 2026, this study presents a structured mapping of the development of audit judgment performance research. This study aims to map the research development and thematic landscape of audit judgment performance research using a bibliometric approach. Specifically, this study aims to answer four research questions: (i) What are the publication and citation trends in audit judgment performance research from 1977 to 2026? (ii) Who are the most influential authors, publication sources, and documents in this field? (iii) What thematic clusters and intellectual structures shape audit judgment performance research? and (iv) What new themes and future research directions can be identified from this evolving literature? By answering these questions, this study contributes to the audit literature by synthesizing the development of audit judgment performance research, from early studies on auditor behavior and cognition to more recent developments in risk-based auditing, digital audit technology, and judgment involving human–machine interaction.

2. Literature Review

Audit judgment performance literature has undergone considerable development over the last five decades. From the cleaned Scopus database utilized for this paper, we can see that research related to audit judgment performance spans the time period of 1977 through 2026, meaning that the auditor's judgment is still an ongoing issue in the field of auditing. At the early stages of its development, research into audit judgment was greatly inspired by human information processing, behavioral decision making, and cognitive psychology theories. The early research considered issues associated with how auditors use the information and the process of evaluating the audit evidence, revising their beliefs and making professional decisions in situations of uncertainty (Libby & Lewis, 1977, 1982; Solomon et al., 1982; Tomassini et al., 1982). One stream of research on audit judgment deals with behavioral judgment, auditor expertise, and task complexity. Previous research has demonstrated that audit judgment can be affected by such aspects as information order, hypothesis generation, belief updating, probability judgments, hindsight bias, memory, attention, and cognitive constraints (Johnson et al., 1989, 1991; Reimers & Butler, 1992; Bonner, 1994). It should also be noted that auditor expertise and knowledge structures are viewed as an important factor for enhancing the judgment quality of auditors. Auditors with considerable experience usually have better chances to properly organize the information, recognize important cues, and use professional reasoning in performing complex auditing tasks (Anderson & Wright, 1988; Bédard, 1989; Choo, 1996; Bonner et al., 1997). Successive reviews of this judgment and

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decision-making tradition have consolidated its methods and identified enduring research questions for the field (Griffith et al., 2016; Trotman, 1998).

As auditing practice shifted toward risk-based auditing, audit judgment research expanded to audit risk assessment, internal control evaluation, fraud risk assessment, and audit evidence evaluation. Auditors are required not only to process information, but also to identify risk indicators, evaluate internal control conditions, assess fraud possibilities, and determine appropriate audit responses. Earlier studies on inherent risk assessment, internal control judgment, and analytical procedures demonstrate that audit judgment plays a central role in audit planning and risk evaluation (Hansen & Messier, 1986; Peters et al., 1989; Dirsmith & Haskins, 1991; Hammersley, 2011; Messier et al., 2013). In such a stream, the performance of audit judgment is connected closely with the auditor's ability to frame risks correctly and to turn the risk assessment into effective audit procedures. The professional skepticism can be seen as another important factor affecting the performance of audit judgment. The professional skepticism stands for the critical thinking and the inquiring mind of an auditor when examining audit evidence. It assists auditors in avoiding excessive reliance on the explanations of management and allows auditors to assess evidence objectively (Hurtt et al., 2013). Earlier research has proven that professional skepticism is highly connected with the auditor experience, the specific knowledge about the client, communication, and interaction between an auditor and the client (Popova, 2013; Harding & Trotman, 2017; Trompeter et al., 2018).

Audit judgment performance is subject to social, ethical, organizational, accountability-driven, and technology-related variables. Auditors are not independent actors when it comes to making judgments since the latter are driven by client pressure, fee pressure, time budget restrictions, client-auditor relationship, professional identity, ethical considerations, as well as the necessity to support and record judgments for stakeholders (Carpenter et al., 1994; Windsor & Ashkanasy, 1995; Buchman et al., 1996; Salterio, 1996; Tsui, 1996; Tsui & Gul, 1996; Houston, 1999; Moreno & Bhattacharjee, 2003; Hatfield et al., 2011; Peecher et al., 2013; Bauer, 2015; Koch & Salterio, 2017). Archival evidence on auditor resignations similarly indicates that sustained client influence can threaten auditor independence (Adams et al., 2021). The latest research confirms that audit judgment remains influenced by various behavioral and contextual factors such as anchoring bias, management confidence level, misstatement risk, ethical concerns, experience, and client pressure resistance, and auditor reporting incentives (Aghazadeh & Joe, 2022; Carrera & van der Kolk, 2021; Chen et al., 2023; Geiger et al., 2022; Henrizi et al., 2021; Kim, 2021; Papirakis, 2022). Hence, it is necessary to treat audit judgment performance as a socially accountable and ethically informed process driven by professional obligations and governance instruments.

The current trend in audit judgment performance literature seems to be moving towards digital audit and technology-enabled judgment. Technology-enabled digital audit judgment demands auditors to be competent in professional reasoning, data evaluation, interpretation of analytical results, system-generated evidence, and to maintain professional skepticism while utilizing technology. Early literature on continuous auditing and audit information technology reveals that technology could assist auditors in their judgment through providing better ways of collecting evidence, monitoring controls, and improving efficiency of audits, but only if auditors were capable of properly understanding and evaluating the output generated by systems (Alles et al., 2006; Janvrin et al., 2008). Earlier research on expert systems and audit

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technology adoption similarly showed that decision aids support judgment only when task characteristics and individual factors are taken into account (Abdolmohammadi & Bazaz, 1991; Curtis & Payne, 2008; Fischer, 1996; Karan, Murthy, et al., 1995; Karan, Kerr, et al., 1996). Later literature confirms that big data, audit analytics, artificial intelligence, machine learning, and human-algorithm interaction could assist auditors in detecting anomalies, identifying risks, going concern, and planning, but they are associated with data integrity concerns, algorithmic opacity, over-reliance on automatic output, and lack of professional skepticism (Gu et al., 2024; Koreff et al., 2021; Lee & Tahmoush, 2025; Lombardi et al., 2025; Tiron-Tudor & Deliu, 2022; Torroba et al., 2025; Vasarhelyi et al., 2015). Studies of big data and audit analytics further show that the volume and structure of information can both support and impair auditor judgment, shaping how auditors weigh evidence and rely on technology-based cues (Ahmad, 2019; Barr-Pulliam et al., 2022; Hamdam et al., 2022; Holt & Loraas, 2021). Related work examines auditors' reliance on artificial intelligence in complex estimates, the combination of machine and human judgment in going-concern assessments, and the implications of blockchain, intelligent audit platforms, and cybersecurity risks for professional judgment (Commerford et al., 2022; Gu et al., 2026; Hamzeh et al., 2025; Lu & Wu, 2025; Siglé & van Nieuw Amerongen, 2026). Firm-level evidence further suggests that audit firms' investment in artificial intelligence is associated with higher audit quality and lower audit fees, although its effects on audit labor emerge only gradually (Fedyk et al., 2022). Field evidence and early work on generative artificial intelligence likewise indicate that advanced models can already perform audit-relevant tasks, raising new questions about algorithmic transparency, overreliance, and the boundaries of professional judgment (Eulerich et al., 2024; Kokina et al., 2025).

3. Research Methods

This study uses a bibliometric analysis approach to map the development of audit judgment performance research over approximately five decades. Bibliometric analysis was selected because it provides a systematic, quantitative, and replicable method for examining publication trends, citation patterns, influential authors, active publication sources, highly cited documents, keyword structures, and thematic evolution within a research field. This approach is suitable for audit judgment performance research because the topic has developed across multiple areas, including behavioral auditing, auditor cognition, professional skepticism, audit risk assessment, fraud risk assessment, audit technology, artificial intelligence, and human–machine judgment. The publication data used in this study were obtained from the Scopus database. Scopus was selected because it provides broad coverage of peer-reviewed publications and offers bibliographic metadata that are suitable for bibliometric analysis, including article titles, abstracts, keywords, author names, source titles, publication years, DOI, citation counts, and reference information. Based on the latest dataset exported and processed using Biblioshiny, a total of 232 Scopus-indexed publications were included in the analysis. These publications cover the period from 1977 to 2026, representing approximately 50 years of publication coverage in audit judgment performance research.

This literature review was performed through the search of article titles, abstracts, and keywords on Scopus database. The search terms were formulated to include papers that relate to audit judgment, auditor judgment, professional judgment, audit decision-making, behavioral auditing, audit risk assessment, fraud risk assessment, and technology-assisted audit judgment. In addition, American and British spelling variants, such as "judgment" and "judgement," were taken into consideration to cover more

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relevant papers. The search was not restricted to the exact phrase "audit judgment performance" because most previous studies do not use this term, referring instead to auditor judgment, professional judgment, audit decision making, behavioral auditing, or audit risk assessment. Digital audit-related search terms, including audit analytics, digital audit, big data audit, artificial intelligence, machine learning, and technology-assisted audit, were also included since the research of audit judgment is concerned about technological transformation.

The search string used in this study was structured as follows: TITLE-ABS-KEY ("audit judgment" OR "auditor judgment" OR "audit judgement" OR "auditor judgement" OR "audit judgment performance" OR "auditor judgment performance" OR "professional judgment" OR "professional judgement" OR "audit decision making" OR "auditor decision making" OR "behavioral auditing" OR "audit risk assessment" OR "fraud risk assessment" OR "audit analytics" OR "digital audit" OR "big data audit" OR "artificial intelligence" OR "machine learning" OR "technology-assisted audit") AND PUBYEAR > 1976 AND PUBYEAR < 2027. Publications were included when they were indexed in Scopus and were relevant to audit judgment performance or related audit decision-making themes, including auditor judgment, professional judgment, audit decision-making, audit risk assessment, fraud risk assessment, audit evidence evaluation, professional skepticism, audit technology, or digital audit judgment.

After the data were obtained from Scopus, data cleaning and harmonization were conducted to ensure that the metadata were complete, consistent, and suitable for analysis. This stage was important because bibliographic data often contain variations in author names, source titles, keywords, spelling, citation information, and DOI records. The cleaning process focused on checking author names, article titles, publication years, source titles, citation counts, abstracts, author keywords, and spelling variations. Keyword harmonization was also conducted to reduce fragmentation in the conceptual mapping. For example, spelling variations such as "judgment" and "judgement" were reviewed, and related terms such as audit judgment, auditor judgment, professional judgment, audit decision-making, audit risk assessment, fraud risk assessment, professional skepticism, digital audit, audit analytics, artificial intelligence, and machine learning were checked to ensure consistency in the thematic structure.

The bibliometric analysis was conducted using the latest version of Biblioshiny, the web-based graphical user interface of the Bibliometrix R package. Biblioshiny was selected because it enables researchers to conduct comprehensive bibliometric analysis and science mapping without requiring coding skills. In this study, Biblioshiny was used to generate descriptive bibliometric indicators, including total publications, total citations, citations per paper, citations per year, number of contributing authors, and g-index. It was also used to conduct source analysis, author analysis, document analysis, keyword co-occurrence analysis, co-word network analysis, thematic map analysis, thematic evolution analysis, and trend topic analysis. Through these procedures, this study provides a comprehensive bibliometric mapping of audit judgment performance research during the period 1977–2026 by integrating publication trends, citation impact, author influence, source productivity, highly cited documents, and thematic development into a coherent analytical framework.

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4. Results

4.1 Documents Profiles

Among the set of publications covered by Scopus, the cleaned data represents a dataset consisting of 232 audit judgment performance-related publications for the period ranging from 1977 to 2026 and presented in Table 1. The set of publications was chosen following the elimination of irrelevant records, metadata artifacts, and non-audit publications found via broad keywords. The dataset contains 6,052 citations with the average number of 26.09 citations per publication and 121.04 citations per year, implying consistent academic interest in the issues of auditor judgment, decision-making in auditing, audit risk assessment, professional skepticism, audit technologies, and technology-supported judgment. Bibliometric data reveal a g-index of 77, indicating that the citation impact of the dataset is concentrated in a relatively small number of highly cited publications. The field has been developing for a long time and its scope has expanded from behavioral audit judgment and audit risk assessment to digital auditing, audit analytics, artificial intelligence, and human-machine judgment.

Table 1: Document Profile

Main Information	Data
Publication year	1977–2026
Total publication	232
Citable year	50 years
Total citation	6,052
Citation per paper	26.09
Citation per year	121.04
Number of contributing authors	577
g-index	77

Note(s): The g-index of 77 indicates that the citation structure of audit judgment performance research is influenced by a small number of highly cited publications.

4.2 Publication Trends

Table 2 presents the publication and citation trends of audit judgment performance research based on the cleaned Scopus dataset.

Table 2: Publication and Citation Trends by Research Development Period

Period	Research Development Phase	Total Publications	Recorded Citations
1977–1996	Foundational phase of audit judgment research	47	Citation data not recorded
1997–2006	Expansion of risk-based and technology-supported audit judgment	28	2,005
2007–2016	Consolidation of audit quality, skepticism, and technology implementation	27	4,031
2017–2026	Digital audit judgment and emerging technology phase	130	16
Total		232	6,052

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Note: Citation information is based on the cleaned Biblioshiny/Excel dataset. Citation data for the earliest publication period were not recorded in the cleaned metadata; therefore, this should not be interpreted as indicating that publications from 1977–1996 had no scholarly influence.

The data cover publications from 1977 to 2026, which are grouped into four research development periods: 1977–1996, 1997–2006, 2007–2016, and 2017–2026. This periodization is used to maintain 1977 as the starting point of the dataset while avoiding a misleading interpretation of missing citation metadata in the earliest publication period. Table 2 summarizes the total publications and recorded citations in each period and provides an overview of how audit judgment performance research has evolved over time.

Based on Table 2, audit judgment performance research has evolved through several development phases. The period 1977–1996 recorded 47 publications and represents the foundational phase, focusing on auditor cognition, information processing, evidence evaluation, task complexity, and professional decision-making under uncertainty. The 1997–2006 period recorded 28 publications and 2,005 citations, reflecting the expansion of the field toward audit risk assessment, internal control evaluation, expert systems, and technology-supported audit judgment. The highest citation impact occurred in 2007–2016, with 27 publications and 4,031 citations, indicating the importance of this period for studies on audit quality, professional skepticism, auditor independence, and technology-assisted audit decision-making. The most recent period, 2017–2026, recorded the highest publication volume, with 130 publications, but lower citations due to citation lag. This growth indicates that the field has increasingly shifted toward digital audit, artificial intelligence, machine learning, blockchain, big data, data analytics, explainable AI, and human–machine judgment.

4.3 Publication by Source Titles and Highly Cited Documents

Table 3 presents the most active and relevant source titles contributing to audit judgment performance research. The findings show that this field is mainly concentrated in leading auditing and accounting journals, particularly Auditing: A Journal of Practice & Theory, which is the most productive source with 44 publications and 2,759 citations, followed by Accounting, Organizations and Society with 22 publications and 1,253 citations, and The Accounting Review with 20 publications and 1,335 citations. Other important sources include Contemporary Accounting Research, Managerial Auditing Journal, and Accounting Horizons, indicating that audit judgment performance research is developed both in elite accounting journals and applied auditing outlets. The presence of journals such as Decision Sciences, Journal of Behavioral Decision Making, Behavioral Research in Accounting, Journal of Business Ethics, and Journal of Information Systems further shows that the field is multidisciplinary, connecting auditing with behavioral decision-making, ethics, information systems, and technology-supported judgment.

Table 3: Most Active Relevant Source Titles

Source Title	TP	TC
Auditing: A Journal of Practice & Theory	44	2,759
Accounting, Organizations and Society	22	1,253
The Accounting Review	20	1,335
Contemporary Accounting Research	18	644
Managerial Auditing Journal	12	446

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Accounting Horizons	9	1,089
Decision Sciences	5	309
Journal of Business Ethics	5	228
International Journal of Auditing	4	122
Critical Perspectives on Accounting	3	270
Journal of Behavioral Decision Making	3	171
Behavioral Research in Accounting	3	133
Journal of Accounting and Public Policy	3	73
Journal of Accounting Research	2	157
Journal of Information Systems	2	48

Notes: TP = total publications; TC = total citations. Source titles were selected based on their relevance to audit judgment performance, auditor decision-making, audit quality, professional skepticism, behavioral auditing, ethics, and audit technology.

The highly cited documents show that audit judgment performance research is shaped by several influential streams, including audit quality, behavioral judgment, professional skepticism, big data, audit technology, accountability, and complex audit estimates. Knechel et al.'s Audit quality: Insights from the academic literature is the most cited article, with 486 citations and 37.38 citations per year, indicating the strong connection between audit judgment and audit quality. Vasarhelyi et al.'s Big data in accounting: An overview and Brown-Liburd et al.'s study on the behavioral implications of big data show that digital technologies have changed how auditors collect, process, evaluate, and interpret audit evidence, while still requiring professional skepticism and human judgment. Classic behavioral auditing studies by Smith, Bonner, and Hurtt further demonstrate that audit judgment performance is influenced by cognitive bias, expertise, task complexity, and skeptical reasoning (Bonner, 1994; Hurtt et al., 2013; Smith & Kida, 1991). In addition, studies by Alles, Janvrin, Ng, Peecher, and Bratten highlight the growing importance of continuous auditing, audit information technology, accountability, auditor-client negotiation, and complex audit estimates (Alles et al., 2006; Bratten et al., 2013; Janvrin et al., 2008; Ng & Tan, 2003; Peecher et al., 2013). These highly cited documents indicate that audit judgment performance has evolved from traditional behavioral and professional judgment research toward a broader agenda that integrates audit quality, professional skepticism, data-driven auditing, accountability, and technology-assisted judgment.

4.4 The Most Relevant Word Description

The analysis of the most frequently occurring words shows that audit judgment performance research has developed into a broad and multidisciplinary field. The most relevant terms include audit quality, artificial intelligence, auditing, machine learning, audit risk, auditor independence, audit opinion, blockchain, key audit matters, professional skepticism, data analytics, professional judgment, auditor judgment, big data, decision-making, ethics, expert systems, fraud detection, going concern, and risk assessment. These terms indicate that the literature is no longer limited to auditor cognition and behavioral decision-making, but has expanded into audit quality, risk assessment, audit reporting, professional ethics, digital technology, and governance-related issues. The dominance of audit quality also suggests that audit judgment performance is closely associated with the broader objective of producing credible and reliable audit outcomes. Related terms such as audit risk, risk assessment, audit opinion, audit reports, going concern, and fraud detection show that auditor judgment is

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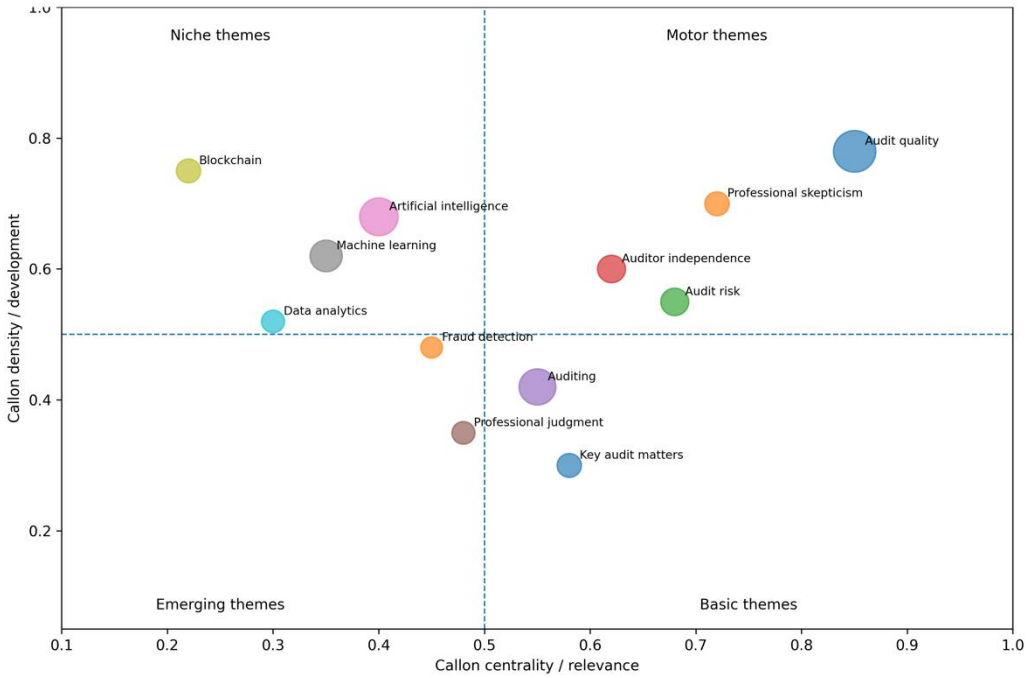
embedded in core audit processes, including risk identification, evidence evaluation, fraud risk response, and reporting decisions.

Another significant trend in the list of key terms is the rise in terminology related to digital and technological concepts such as artificial intelligence, machine learning, deep learning, data analytics, big data, blockchain, expert systems, and explainable AI. This is an indication of the movement of audit judgment performance research toward digital audit settings where the role of the auditor involves assessing the outputs generated by the use of technology, working with large amounts of data, detecting irregularities, assessing the credibility of data, and exercising professional skepticism when working in digital environments. In addition, the recurrent mention of auditor independence, ethics, and professional skepticism suggests that the normative and behavioral aspects of the field have been gaining more importance.

4.5 Network, Thematic, and Trend Topic Analysis

Topic analyses based on networks, themes, and trends help us understand the evolution of audit judgment performance research from an intellectual perspective. Co-citation network analysis indicates that there are three key intellectual clusters that form the foundation of audit judgment performance research. Such intellectual clusters indicate that apart from being associated with audit quality, auditor independence, credibility of financial reporting, and audit consequences, audit judgment performance research is also concerned with auditor cognition, complexity of tasks, professional judgment, and big data and artificial intelligence-based audit technologies. As shown in Figure 1, research into audit judgment performance is structured along key themes of audit quality, audit risk, auditor independence, professional skepticism, professional judgment, fraud detection, key audit matters, and key technological themes such as artificial intelligence, machine learning, blockchain, big data, and data analytics.

Figure 1: Thematic Map of Audit Judgment Performance Research

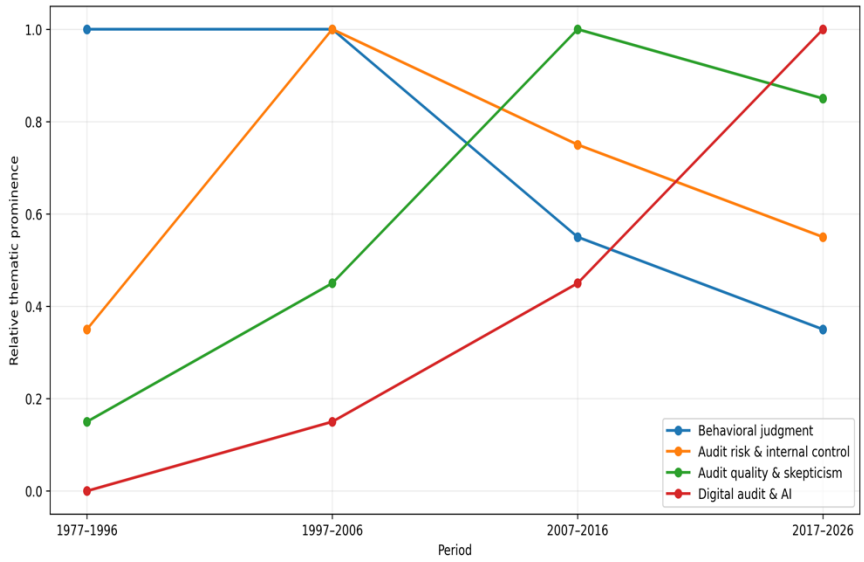


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Such themes reveal that audit judgment performance is closely linked with the auditors' ability to generate credible audit outcomes, assess risks, be objective, and be professionally skeptical (Bonner, 1994; Bratten et al., 2013; Hurtt et al., 2013; Knechel et al., 2013; Peecher et al., 2013). Recent research also reveals that auditor judgment is affected by behavioral, contextual, and technological factors that include management confidence, misstatement risk, client pressure, data analytics, artificial intelligence, machine learning, and human-algorithm interaction (Aghazadeh & Joe, 2022; Carrera & van der Kolk, 2021; Gu et al., 2024; Koreff et al., 2021; Lee & Tahmoush, 2025; Lombardi et al., 2025; Papirakis, 2022; Tiron-Tudor & Deliu, 2022; Torroba et al., 2025). Consequently, technology does not substitute auditor judgment but alters the process of making judgments through the need for assessing the credibility of data as well as interpreting the outputs of computer-generated algorithms.

The thematic evolution shown in Figure 2 further confirms that audit judgment performance research has shifted over time. Earlier studies focused on behavioral judgment, auditor cognition, audit reports, and auditor independence. Later periods expanded toward audit risk, internal control evaluation, professional skepticism, audit quality, audit opinion, key audit matters, and accountability. The most recent period is dominated by digital audit themes such as artificial intelligence, machine learning, deep learning, blockchain, big data, and data analytics. Figures 1 and 2 show that audit judgment performance research has evolved from behavioral judgment and auditor cognition toward a broader research agenda involving risk-based auditing, audit quality, professional skepticism, digital audit, data trustworthiness, and human–machine judgment.

Figure 2: Thematic Evolution of Audit Judgment Performance Research



5. Discussion

5.1 Discussion Based on Most Cited Documents and Co-word Network Analysis

The synthesis of the titles of the most active sources, the list of the highly cited documents and co-word network analysis gives us a better insight into the intellectual and conceptual underpinning of audit judgment performance research. Source title

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analysis shows that this area of auditing research is predominantly grounded on auditing and accounting top-tier journals: Auditing: A Journal of Practice & Theory, Accounting, Organizations and Society, The Accounting Review, Contemporary Accounting Research, Managerial Auditing Journal and Accounting Horizons. The overwhelming importance of the journal Auditing: A Journal of Practice & Theory with 44 articles and 2,759 citations reveals that audit judgment performance is one of the core issues in mainstream auditing research. Moreover, the presence of journals like Decision Sciences, Journal of Behavioral Decision Making, Journal of Business Ethics, Behavioral Research in Accounting, Journal of Information Systems and others proves that audit judgment performance is a multidisciplinary research area bridging auditing and behavioral decision making, ethics, information systems and computer-based judgment. Highly cited documents reveal that several important intellectual traditions have formed the development of audit judgment performance research. The most cited document, Knechel et al. (2013) focuses on audit quality as a multifaceted construct based on such factors as audit inputs, processes, auditor characteristics, professional judgment and audit outcomes. This fact points to the idea that audit judgment performance is one of the crucial mechanisms of audit quality generation. The predominance of the issue of audit quality both among highly cited documents and co-word network shows that auditor judgment plays an important role in transforming audit evidence, risk assessment and professional reasoning into credible audit conclusions. Thus, audit judgment performance is closely related to the main goal of generation of reliable audit outcomes.

The second stream is related to behavioral auditing and professional judgment. According to the studies conducted by Bonner (1994) and Hurtt et al. (2013), auditor judgment performance is affected by task complexity, expertise, cognitive processing and professional skepticism. Specifically, Bonner (1994) states that audit tasks with high levels of complexity create higher information processing requirements for auditors and necessitate the better use of their knowledge whereas Hurtt et al. (2013) point out that the importance of professional skepticism lies in the need to critically evaluate evidence, challenge management's explanations, and avoid jumping to conclusions. The same stream can be found in the co-word network by means of co-words such as auditor independence, ethics, professional skepticism, professional judgment, auditor judgment, and decision-making. They suggest that auditor judgment performance depends not only on technical audit competence, but also on such qualities as objectivity, ethical reasoning, skeptical evaluation and ability to make justified decisions. The third stream deals with accountability, governance and complex audit environment. According to the studies conducted by Peecher et al. (2013) and Bratten et al. (2013), auditor judgment is impacted by professional accountability, audit committee involvement, auditor-client negotiations and complexity of accounting estimates. Thus, according to Peecher et al. (2013), auditors are required to support, document and explain their judgments before relevant stakeholders whereas Bratten et al. (2013) prove that the importance of auditor judgment is especially significant in complex and uncertain situations of accounting estimates and fair value measurement. Some of the concepts that appear in the co-word network and relate to the stream include such concepts as governance, audit opinion, audit reports, going concern, fraud detection, and risk assessment. Recent studies extend this stream to audit committee dynamics and negotiation settings, showing that the structure of interactions between auditors and audit committees shapes auditors' information sharing and judgments (Helikum et al., 2026; Ng & Tan, 2003).

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A fourth stream is related to data-driven auditing and technology-supported judgment. Earlier studies show that big data, continuous auditing, and audit information technology have changed how auditors collect, process, evaluate, and interpret audit evidence (Alles et al., 2006; Brown-Liburd et al., 2015; Janvrin et al., 2008; Vasarhelyi et al., 2015). Recent literature from 2021 to 2026 further strengthens this stream by showing that data analytics, artificial intelligence, machine learning, blockchain, automation, and human–algorithm interaction increasingly support fraud audit, anomaly detection, going-concern decisions, audit planning, and technology-assisted judgment (Gu et al., 2024; Koreff et al., 2021; Lee & Tahmoush, 2025; Lombardi et al., 2025; Tiron-Tudor & Deliu, 2022; Torroba et al., 2025). Experimental evidence also shows that auditors' use of artificial intelligence shapes the reporting decisions of the managers they audit, indicating that technology-assisted judgment carries consequences that extend beyond the audit team itself (Estep et al., 2024). These developments indicate that audit judgment performance is increasingly shaped by technology-supported decision-making, but core themes such as audit quality, audit risk, auditor independence, professional skepticism, accountability, and fraud detection remain central. Therefore, audit judgment performance can be understood as a multidimensional construct shaped by technical competence, behavioral reasoning, ethical responsibility, data trustworthiness, and the auditor's ability to critically evaluate technology-generated outputs.

5.2 Discussion Based on Thematic Map, Thematic Evolution, and Previous Studies

The analyses of thematic maps, thematic evolution, and comparison with earlier literature studies offer a complete perspective on the development of audit judgment performance research through time. As illustrated in Figure 1, the thematic map demonstrates that audit judgment performance research revolves around various thematic areas such as audit quality, audit risk, auditor independence, professional skepticism, professional judgment, auditing, artificial intelligence, machine learning, blockchain, data analytics, fraud detection, and key audit matters. The fact that audit quality, professional skepticism, auditor independence, and audit risk have been positioned as extremely important yet relatively well-established themes reveals that audit judgment performance research is closely related to auditors' capacity for achieving credible audit results, exercising independence, assessing risks, and applying skeptical judgment while making judgments about audit evidence.

Moreover, the thematic map indicates that auditing, professional judgment, fraud detection, and key audit matters play an important role in the research area since they reflect core audit processes involving the use of judgment by the auditor. Archival evidence on key audit matter reporting supports this interpretation, showing that auditor characteristics such as rotation influence the content and informativeness of the matters reported (Duboisée de Ricquebourg & Maroun, 2023; Lin & Yen, 2022). The identification of these themes implies that audit judgment performance involves risk identification, evidence evaluation, fraud risk response, audit reporting, and communication of significant audit matters. Indeed, this result coincides with earlier empirical findings that demonstrate the influence of complexity, expertise, accountability, and ambiguity of audit evidence on auditor judgment performance (Bonner, 1994; Peecher et al., 2013). Specifically, in complex audit areas such as fair value measurement and accounting estimates, auditor judgment becomes critical since auditors should make assumptions, evaluate estimation uncertainty, and question the representations made by management (Bratten et al., 2013). An additional important

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trend demonstrated by the thematic map consists of emerging technology-related themes, which include artificial intelligence, machine learning, data analytics, big data, blockchain, expert systems, and explainable AI. They suggest that current research on audit judgment performance focuses more and more on digital audit and use of technology in decision-making processes. Specifically, earlier empirical research shows how big data and audit analytics have transformed the methods used by auditors for collecting, processing, analyzing, and interpreting audit evidence (Vasarhelyi et al., 2015). Additionally, Brown-Liburd et al. (2015) identify the behavioral effects of big data and the necessity to analyze and interpret technology-generated results while maintaining professional skepticism. Continuous auditing and audit information technology research also shows that audit judgment increasingly occurs in technological environment where auditors need to analyze digital evidence and information generated by systems and automated monitoring (Alles et al., 2006; Janvrin et al., 2008).

As shown in Figure 2, the thematic evolution provides the explanation for the development of audit judgment performance research through the studied periods. Specifically, between 1977 and 1996, the area was primarily associated with behavioral judgment, auditor cognition, information processing, probability estimation, and evidence evaluation. During 1997–2006, researchers concentrated on the study of such themes as audit risk assessment, internal control evaluation, expert systems, and structured decision support. It means that there is a tendency towards a shift from general cognitive judgment to risk-based and technology-assisted audit operations. In 2007–2016, the literature is characterized by the growing emphasis on audit quality, professional skepticism, auditor independence, audit reporting, accountability, and technology implementation. The most recent period, 2017–2026, and especially the years from 2021 to 2026, is associated with a strong thematic movement towards digital auditing and technology-assisted judgment. Contemporary research papers increasingly discuss artificial intelligence, machine learning, deep learning, blockchain, big data, data analytics, human-algorithm interactions, and AI-assisted audit decision making (Gu et al., 2024; Koreff et al., 2021; Lee & Tahmoush, 2025; Lombardi et al., 2025; Samiolo et al., 2024; Tiron-Tudor & Deliu, 2022; Torroba et al., 2025). Thus, it can be stated that the development of audit judgment performance research has led to the shift from behavioral and risk-based auditing to digital and technology-assisted research agenda, where auditors should analyze digital evidence and algorithmic outputs and evaluate data reliability.

The findings are consistent with prior research that places audit judgment at the center of audit quality, professional skepticism, risk assessment, and professional decision-making. Earlier studies show that auditor judgment is shaped by information processing, experience, expertise, cognitive bias, and task complexity (Bonner, 1994; Libby & Lewis, 1977, 1982; Solomon et al., 1982). Recent studies from 2021 to 2026 further confirm that auditor judgment is influenced by anchoring effects, management confidence, misstatement risk, ethical awareness, client pressure, data analytics, artificial intelligence, and machine learning (Aghazadeh & Joe, 2022; Carrera & van der Kolk, 2021; Gu et al., 2024; Henrizi et al., 2021; Lee & Tahmoush, 2025; Papirakis, 2022). Judgment quality depends on auditors' ability to remain objective, evaluate evidence critically, resist inappropriate influence, assess data reliability, and maintain professional skepticism in both traditional and technology-assisted audit environments.

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6. Conclusion

6.1 Conclusion

This study provides a bibliometric analysis of audit judgment performance research using a cleaned Scopus dataset consisting of 232 publications published between 1977 and 2026. The findings show that audit judgment performance has evolved over approximately five decades from early behavioral and cognitive studies into a broader multidisciplinary research field. Early research emphasized auditor cognition, human information processing, evidence evaluation, probability assessment, and professional decision-making under uncertainty. Over time, the field expanded toward audit risk assessment, professional skepticism, audit quality, accountability, audit technology, big data, artificial intelligence, machine learning, blockchain, data analytics, and human–machine judgment.

As per the trend of publications, the research on audit judgments has developed through the phase of foundations in 1977-1996 to periods of citation influence in 1997-2006 and 2007-2016. The time period of 2017-2026 has the largest number of publications since there have been developments in digital audits, artificial intelligence, machine learning, big data, blockchain, and data analytics for fraud detection, going-concern determinations, automation, and man-algorithm interactions while involving the auditors' supervision and professional skepticism (Koreff et al., 2021; Tiron-Tudor & Deliu, 2022; Gu et al., 2024; Lee & Tahmoush, 2025; Lombardi et al., 2025). From the highly cited documents, it becomes clear that the field has been impacted by such elements as audit quality, behavioral judgments, auditing technologies, accountability, and difficult audit judgments (Alles et al., 2006; Bonner, 1994; Bratten et al., 2013; Brown-Liburd et al., 2015; Hurtt et al., 2013; Knechel et al., 2013; Peecher et al., 2013).
The co-word network, thematic map, thematic evolution, and trend topic analyses show that audit judgment performance research is structured around both dominant and emerging themes. Core themes include audit quality, auditing, audit risk, auditor independence, professional skepticism, professional judgment, audit opinion, going concern, fraud detection, and risk assessment. Emerging themes include artificial intelligence, machine learning, deep learning, blockchain, big data, data analytics, expert systems, and explainable AI. This study concludes that audit judgment performance is a multidimensional construct shaped by technical audit competence, cognitive reasoning, professional skepticism, ethical responsibility, accountability, task complexity, data reliability, and technology use. Therefore, future audit judgment research should pay greater attention to how auditors evaluate digital evidence, interpret algorithmic outputs, assess data trustworthiness, and maintain professional skepticism in technology-assisted audit environments.

6.2 Implications

This study offers theoretical and methodological implications for audit judgment performance research. Theoretically, the findings show that audit judgment performance has evolved from a behavioral and cognitive research tradition into a broader framework that integrates audit quality, professional skepticism, accountability, risk assessment, digital audit technology, and human–machine judgment. The dominance of audit quality and the influence of highly cited studies such as Knechel et al. (2013), Bonner (1994), Hurtt et al. (2013), and Peecher et al. (2013) indicate that audit judgment performance is shaped by both individual and contextual factors, including

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auditor cognition, expertise, task complexity, skeptical reasoning, accountability, and professional responsibility. Methodological contributions include the use of Biblioshiny and bibliometrics for identifying trends in publication, citation, active sources, influential publications, co-word network analysis, thematic map, thematic evolution and trend topics in a systematic and reproducible manner.

From a pragmatic perspective, the results of the research are applicable for auditors, auditing firms, internal audit departments, regulators, professional associations, and audit education. Enhancing the skills in making audit judgment is not just about improving technical knowledge of auditing but also about developing professional skepticism, ethical understanding, risk assessment skills, knowledge of data, digital literacy, and critical evaluation of outputs generated by technologies. The more auditing practice is based on artificial intelligence, machine learning, blockchain technology, big data, and data analytics, the more regulation should focus on technology-enabled audit judgment, particularly regarding algorithmic transparency, data trustworthiness, audit documentation, accountability, and professional skepticism. In addition, audit education and professional training should integrate behavioral auditing, audit risk assessment, professional skepticism, audit analytics, artificial intelligence, data governance, and digital audit judgment so that future auditors are prepared to exercise sound professional judgment in complex technology-assisted audit environments.

6.3 Limitations of the Study

Although this study provides a structured bibliometric overview of audit judgment performance research, several limitations should be acknowledged. First, the study relies only on publications indexed in the Scopus database; therefore, relevant studies indexed in Web of Science, Dimensions, Google Scholar, ProQuest, or other databases may not be captured. Second, the findings are influenced by the search strategy and keywords used to retrieve documents. Since audit judgment performance is a broad concept, some relevant studies may use different terms, such as auditor judgment, professional judgment, audit decision-making, audit evidence evaluation, fraud judgment, risk assessment, or technology-assisted audit judgment. Conversely, broad digital terms such as artificial intelligence, machine learning, big data, and data analytics may capture publications outside the audit judgment domain. Although data cleaning was conducted, the possibility of inclusion and exclusion bias remains.

In addition, bibliometric analysis depends heavily on the quality and completeness of metadata, including author names, source titles, keywords, citation counts, DOI information, and reference formats. Some citation information, especially for the earliest publication period, was not fully recorded in the cleaned metadata and should therefore be interpreted cautiously. There are several problems associated with the use of citation-based measures, since the high number of citations of an article does not necessarily indicate its theoretical merit, methodological strength, practical significance, and contemporaneity, whereas recent papers might look less influential owing to citation delays. Last but not least, this paper pays particular attention to the mapping of literature at the macro level, which means that it is not a systematic analysis of each individual paper. Thus, further research needs to consider additional analyses such as systematic reviews or meta-analyses of the major papers.

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6.4 Suggestions for Future Research

Future research can expand this study by using different sources of information, such as Scopus, Web of Science, Dimensions, and Google Scholar, for broadening the scope of publications' availability and avoiding any database-related bias. Future research should improve the search strategy by using more accurate combinations of keywords, such as auditor decision making, audit reasoning, fraud detection judgment, audit evidence assessment, audit planning judgment, going concern judgment, professional skepticism, and audit judgment with technology support. Moreover, in order to exclude the non-audit publications from further analysis, future research should include digital terms such as artificial intelligence, machine learning, big data, blockchain, and data analytics together with audit-specific terminology. Future research may also conduct a systematic literature review, meta-analysis, or qualitative review of certain subthemes discovered in the course of this study, namely professional skepticism, audit risk assessment, audit quality, accountability, artificial intelligence in auditing, explainable artificial intelligence, data trustworthiness, and human-machine interaction in audit decisions.

Future empirical research should also examine how digital technologies influence audit judgment performance in practice. As artificial intelligence, machine learning, blockchain, continuous auditing systems, and data analytics become more common in audit work, researchers need to investigate whether these technologies improve or weaken auditor judgment, how auditors evaluate algorithmic recommendations, whether auditors over-rely on automated outputs, and how data quality affects audit conclusions. Greater attention should also be given to public sector auditing and internal auditing because auditors in these settings face different accountability structures, institutional pressures, political environments, data system challenges, and technology readiness issues. Emerging work on internal audit information platforms in public institutions illustrates the practical relevance of this agenda (Yi & Liu, 2025). Finally, future research should adopt interdisciplinary and mixed-method approaches and explore the role of education, training, and professional development in strengthening audit expertise, professional skepticism, ethical reasoning, data analytics capability, technological literacy, and the critical evaluation of algorithmic outputs in technology-assisted audit environments.

Ethics Approval and Consent to Participate

This study is based exclusively on a bibliometric analysis of previously published scholarly articles obtained from academic databases. As the research does not involve direct participation of human subjects, the collection of personal data, or any intervention involving human participants, separate ethical approval and informed consent were not required for this particular study.

Nevertheless, this research forms part of the first author’s doctoral research at Universiti Teknologi MARA (UiTM), Malaysia. The doctoral research has received ethical approval from the relevant research ethics committee at UiTM, under reference number REC/07/2026 (PG/MR/348).

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Acknowledgement

The authors would like to express their sincere gratitude to the Accounting Research Institute (ARI), Universiti Teknologi MARA (UiTM), Malaysia, and Universitas Brawijaya, Indonesia, for their academic support, institutional encouragement, and valuable contributions to the research environment that facilitated the completion of this study.

Funding

No funding was received for this study.

Conflict of Interest

The authors declare no conflict of interest.

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