INTERNATIONAL JOURNAL OF TECHNOLOGY AND ACADEMIC RESEARCH

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

DUE DILIGENCE, AUDITING, AND GOVERNANCE FOR TRANSPARENCY AND ACCOUNTABILITY: A BIBLIOMETRIC REVIEW OF SCOPUS-INDEXED LITERATURE (2010–2026)

Sidikov Dilmurod
Asistent Teacher, Accounting and Auditing Department
, Economics Faculty, TIIAME" National Research
University, Tashkent, Uzbekistan
Tel: +998911788658
ORCID: 0009-0004-3159-1904

Abstract

Due diligence, auditing, and governance have become increasingly important in promoting transparency and accountability in contemporary corporate and institutional environments. These concepts are closely linked to risk control, information credibility, ethical oversight, and responsible decision-making, yet the literature addressing their intersection remains fragmented across several related research streams. The aim of this study is to provide a bibliometric review of Scopus-indexed literature on due diligence, auditing, and governance for transparency and accountability published during 2010-2026. To achieve this objective, 50 publications retrieved from the Scopus database were systematically analyzed using bibliometric techniques in Rstudio. The results indicate a gradual expansion of academic interest in this field, with publication activity becoming more visible in the later years of the study period and reaching its highest level in 2025. The findings further show that the literature is primarily concentrated in journals related to accounting, auditing, and governance, while the most influential contributions are associated with highly cited studies on audit quality, governance disclosure, and accountability-related issues. Keyword analysis reveals that corporate governance, auditing, human rights due diligence, earnings management, transparency, sustainability reporting, social auditing, and risk management represent the dominant thematic directions of the field. In addition, the geographic distribution of affiliations highlights the leading role of the United States, the United Kingdom, and China in the production of this literature. Overall, the study provides a structured overview of the intellectual and thematic development of research on due diligence, auditing, and governance, and offers a basis for identifying future directions in transparency- and accountability-oriented scholarship.

Key words: Due diligence, auditing, corporate governance, transparency, accountability, bibliometric review

INTRODUCTION

In recent years, due diligence, auditing, and governance have become increasingly important mechanisms for promoting transparency and accountability in corporate and institutional settings. Their growing relevance is associated with stronger regulatory expectations, the need for more reliable disclosure practices, and the broader demand for responsible decision-making in both private and public organizations[1]. Auditing contributes to the credibility of reported information and strengthens monitoring processes, while governance frameworks shape the institutional arrangements through which accountability and oversight are exercised[2].

At the same time, due diligence has expanded beyond its traditional transactional and compliance-oriented role. In the contemporary literature, it is increasingly linked with risk identification, corporate reporting, sustainability concerns, human rights issues, and mechanisms

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

of transparency. This shift has widened the conceptual boundaries of due diligence and brought it into closer connection with auditing and governance debates[3]. In this context, several regulatory frameworks increasingly rely on reporting and disclosure mechanisms to encourage corporate engagement with human rights risks in global supply chains. However, reporting-based approaches often focus primarily on the disclosure of existing practices rather than requiring firms to implement substantive human rights due diligence measures. As a result, the effectiveness of such mechanisms in addressing underlying human rights risks and improving corporate accountability remains widely debated [4]. As a result, the literature at the intersection of these themes has expanded across several overlapping streams, including corporate governance, audit quality, earnings management, sustainability reporting, social auditing, risk management, and human rights due diligence. This diversification indicates that the field is developing in multiple directions rather than within a single coherent research line[5]. The remainder of the article is organized as follows. The next section explains the data source, search scope, and bibliometric procedures used in the study. This is followed by the results and discussion section, which presents the main publication trends, citation patterns, thematic emphases, and collaboration structures. The final section summarizes the major findings and outlines implications for future research.

METHODOLOGY

This study applies a bibliometric review approach to examine the development of research on due diligence, auditing, and governance for transparency and accountability. The analysis was based on publications retrieved from the Scopus database, which was selected because of its wide coverage of peer-reviewed international literature and its suitability for mapping publication trends, influential contributions, thematic patterns, and collaboration structures within a specific field of research.

The search was conducted in March 14, 2026, and the dataset was limited to aerticles, english. The study period covered the years 2010 to 2026. This period was selected in order to capture the emergence and subsequent development of the literature related to due diligence, auditing, governance, transparency, and accountability over time. The search strategy was built around combinations of key terms associated with the topic, including “due diligence”[6], “auditing”, “governance”[7], “transparency”[8], and “accountability”[9]. Additional related terms such as “corporate governance”[10], “human rights due diligence”[11], “audit quality”[12,13] and “sustainability reporting”[14] were also considered in order to broaden the coverage of relevant publications. Documents were considered relevant if the selected terms appeared in the title, abstract, or keywords.

After the initial retrieval, the exported records were reviewed and screened for relevance to the core theme of the study. Publications that did not substantially address the intersection of due diligence, auditing, governance, transparency, or accountability were excluded. The final dataset consisted of 50 Scopus-indexed publications. The records were exported in CSV format and processed in the R statistical environment using R Markdown. Bibliometric procedures and

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

graphical visualization techniques were then used to analyze the structure and evolution of the dataset.

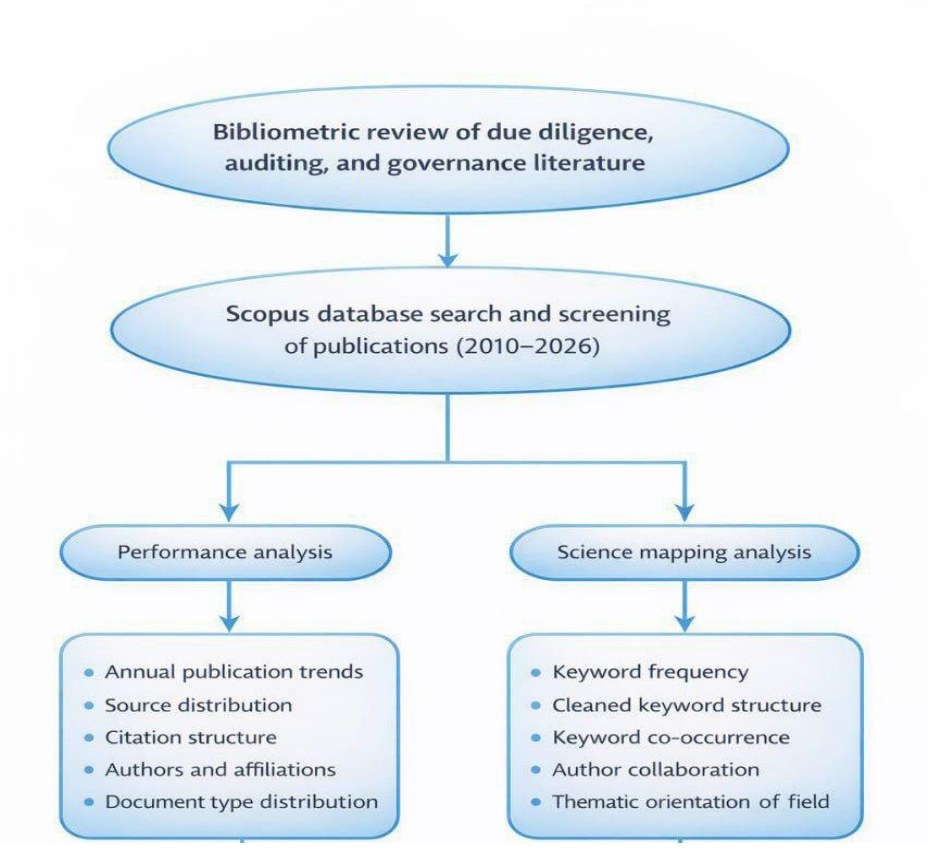


Figure 1. Analytical approach to the bibliometric review of due diligence, auditing and governance literature (own graph).

Figure 1 shows the analytical framework used in this bibliometric review. The study is based on a Scopus database search and screening of publications published between 2010 and 2026. As illustrated in the figure, the analysis combines performance indicators, such as publication trends, journals, citations, authors, and affiliations, with science mapping techniques focused on keywords, thematic structure, and collaboration patterns.

The analysis focused on several bibliometric indicators. These included the annual distribution of publications, the most productive journals, the most cited articles, the most frequently occurring keywords, the most active authors, the document type distribution, and the country distribution based on author affiliations. In addition, keyword co-occurrence and author collaboration networks were constructed to identify the thematic structure of the field and the interaction patterns among researchers. To improve consistency in the keyword analysis, the records were cleaned and standardized before interpretation. In particular, duplicate forms caused by capitalization differences and minor wording variations were normalized in order to generate a more coherent representation of the dominant research themes. The resulting bibliometric evidence was then interpreted to provide a structured overview of how the literature on due diligence, auditing, and governance for transparency and accountability has evolved during the study period.

DISCUSSION AND RESULTS

This section discusses the main bibliometric results obtained from the selected Scopus dataset. In particular, it examines the annual distribution of publications, the most productive journals, the most cited articles, the most active authors, the leading affiliated countries, and the dominant keywords in the field. The results also provide insight into thematic linkages and collaboration patterns within the literature on due diligence, auditing, and governance for

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

transparency and accountability.

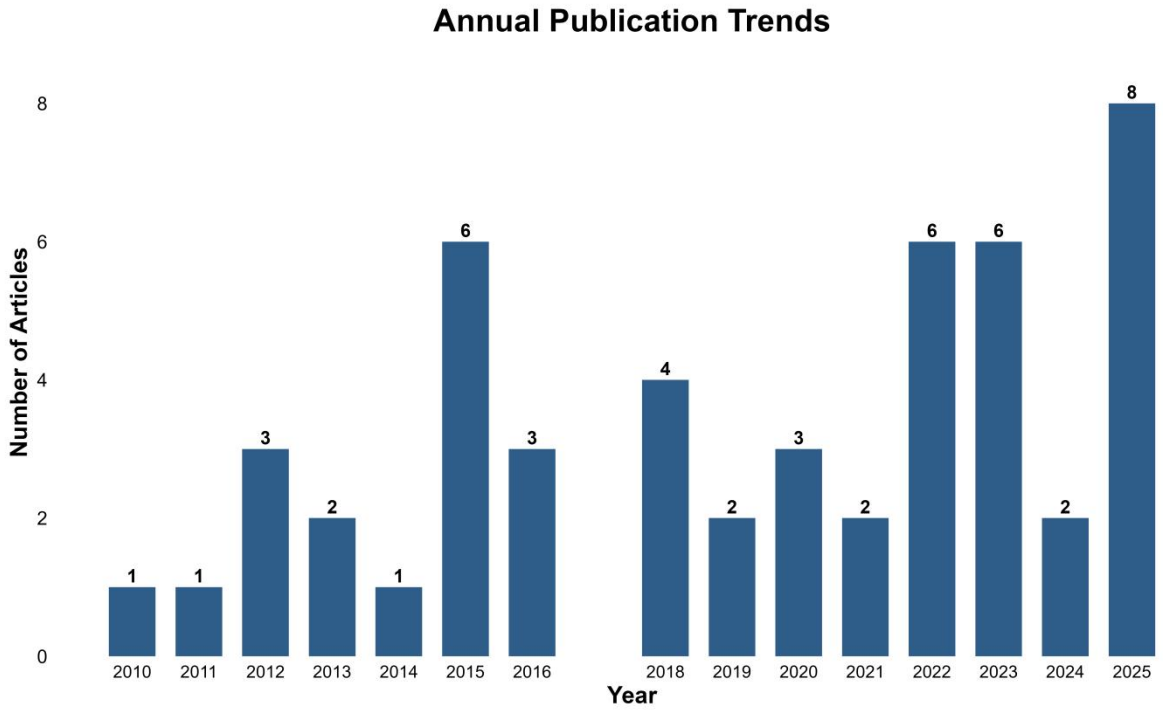


Figure 2. Annual Publication Trends (own graph)

Figure 2 presents the annual distribution of publications included in the dataset. The results show that research on due diligence, auditing, and governance for transparency and accountability remained limited in the early years of the study period, with only one publication recorded in 2010 and 2011. Publication activity began to increase gradually after 2012[15,16], with a more visible rise in 2015[17,18]. Although some fluctuations can be observed across individual years, the general pattern suggests a growing academic interest in the topic over time. The highest publication output was recorded in 2025, with eight articles, while 2022 and 2023 also showed relatively strong activity, each with six publications. Overall, the trend indicates that the field has gained increasing relevance in recent years and is gradually developing into a more established area of research.

Figure 3 presents the leading journals in the selected dataset. The results show that the Journal of Corporate Accounting and Finance has the highest number of publications, with four articles, followed by the Journal of Accounting in Emerging Economies with two articles[19,20]. The remaining journals each contributed one article, indicating that the literature is distributed across several publication outlets rather than concentrated in only one or two sources. At the same time, the prominence of accounting-, auditing-, and governance-related journals suggests that the field is strongly rooted in these disciplines, while also extending to adjacent areas such as human rights, sustainability, and corporate responsibility.

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

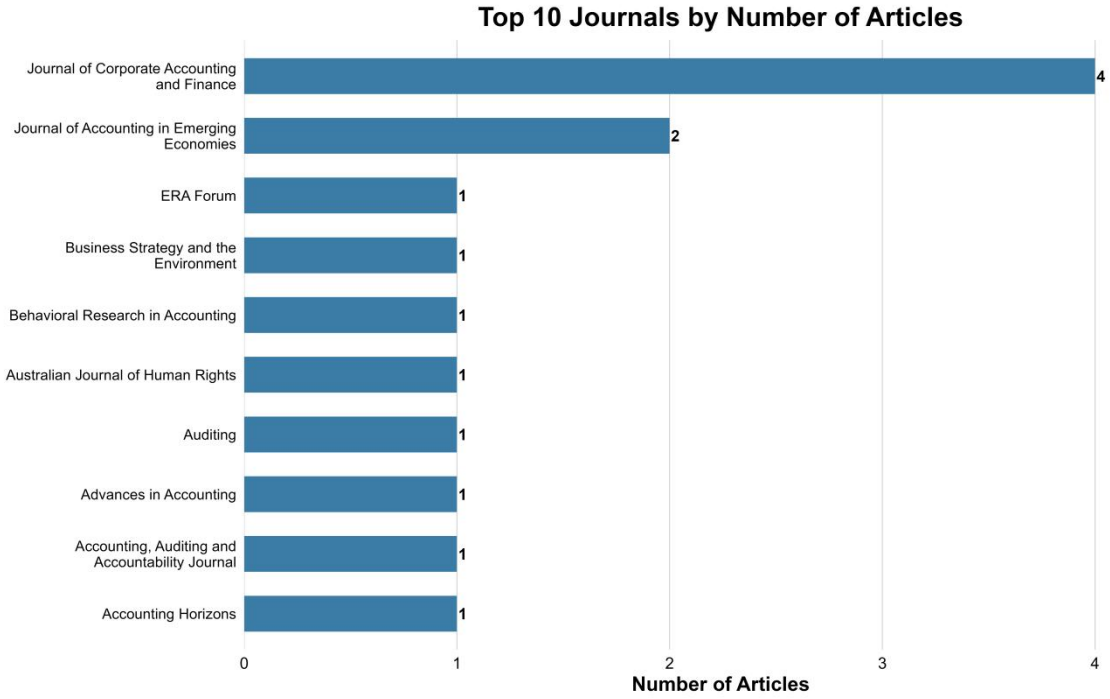


Figure 3. Leading Journals and Source Distribution (own graph)

Figure 4 presents the most cited articles in the selected dataset. The results show that Female auditors and accruals quality is the most influential publication, with 222 citations, standing clearly above the other articles in the sample. It is followed by On the operational reality of auditors' independence: Lessons from the field with 117 citations, while Corporate governance and voluntary disclosure in France and Audit committee characteristics and investment in internal auditing each received 98 citations. Overall, the citation structure suggests that the intellectual core of the field is shaped mainly by studies on audit quality, auditors' independence, corporate governance, disclosure, and accountability-related oversight.

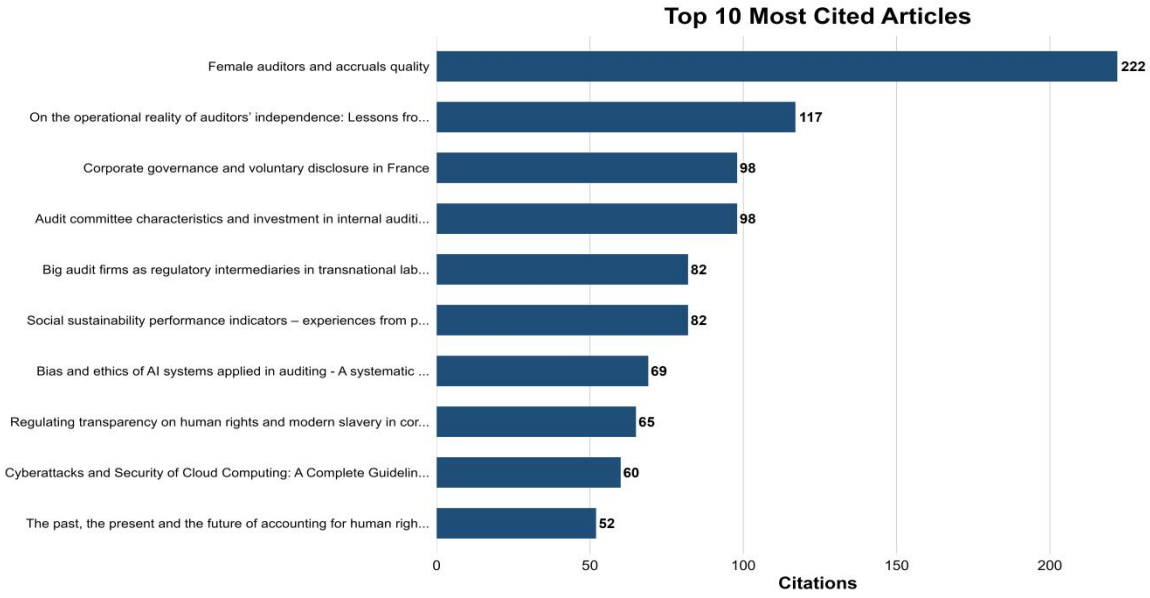


Figure 4. Most Cited Articles (own graph)

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

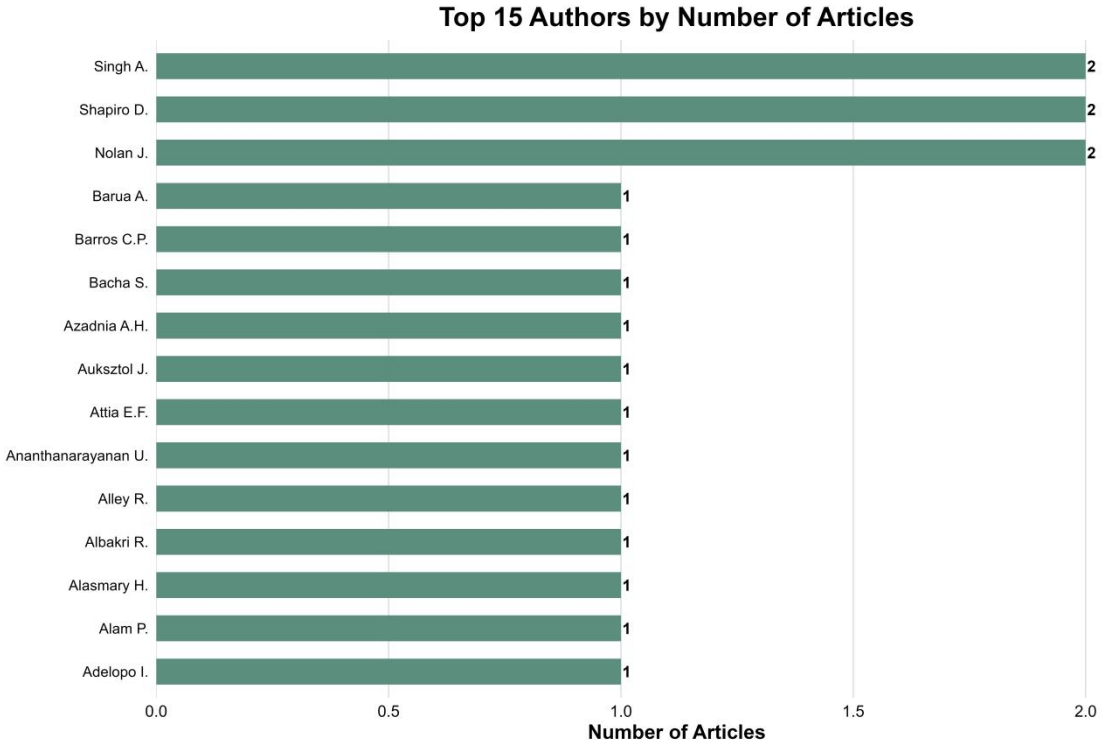


Figure 5. Top 15 Authors by Number of Articles (own graph)

Figure 5 presents the most productive authors in the selected dataset. The results show that Singh A.[21], Shapiro D.[22], and Nolan J[23]. are the leading contributors, each with two publications. The remaining authors included in the top 15 each contributed one article, which indicates that the field is not strongly concentrated around a small group of highly prolific scholars. Instead, the literature appears to be relatively dispersed, with contributions coming from a broader range of researchers. This pattern suggests that research on due diligence, auditing, and governance for transparency and accountability is still developing through diverse scholarly inputs rather than through a single dominant author

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

network.

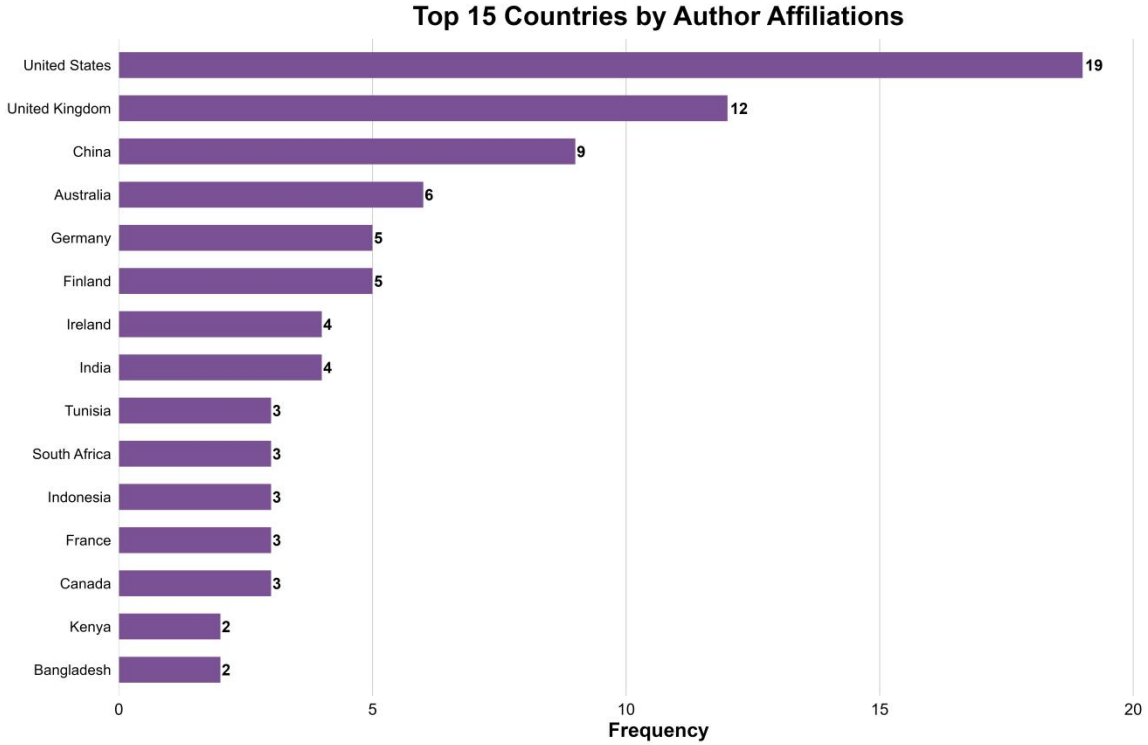


Figure 6. Top 20 Countries by Author Affiliations (own graph)

Figure 6 presents the geographic distribution of the literature based on author affiliations. The results show that the United States is the leading contributor, with 19 affiliated publications, followed by the United Kingdom with 12 and China with 9. Australia also occupies a relatively strong position with 6 publications, while Germany and Finland each account for 5. The remaining countries contribute smaller but still visible shares.

Overall, the pattern suggests that the literature on due diligence, auditing, and governance for transparency and accountability is driven mainly by authors affiliated with developed research environments, particularly in North America, Europe, and East Asia. At the same time, the presence of countries such as India, Tunisia, South Africa, Indonesia, Kenya, and Bangladesh indicates that the field is gradually attracting broader international

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

attention.

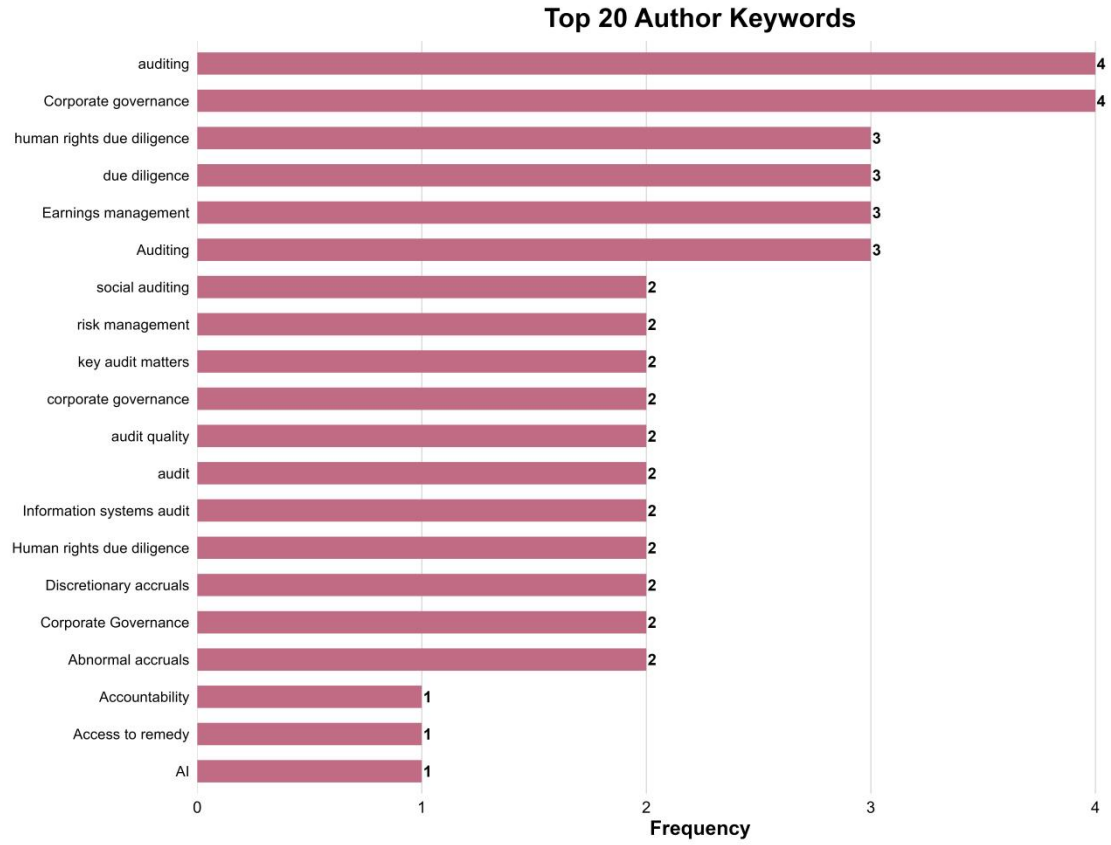


Figure 7. Top Author Keywords (own graph)

The keyword profile reveals the conceptual vocabulary that most strongly structures the selected literature. As shown in Figure 7, the most recurrent author keywords are auditing and corporate governance, each appearing four times, followed by human rights due diligence, due diligence, earnings management, and Auditing, each with three occurrences. A second layer of terms-such as social auditing, risk management, key audit matters, audit quality, information systems audit, and abnormal accruals-further broadens the thematic scope of the field. These patterns suggest that the literature is not centered on due diligence alone; rather, it is shaped by the interaction of audit-related oversight, governance mechanisms, reporting quality, and accountability concerns. At the same time, the repeated appearance of similar terms in different letter forms indicates the need for keyword normalization, which is addressed in the following stage of the

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

analysis.

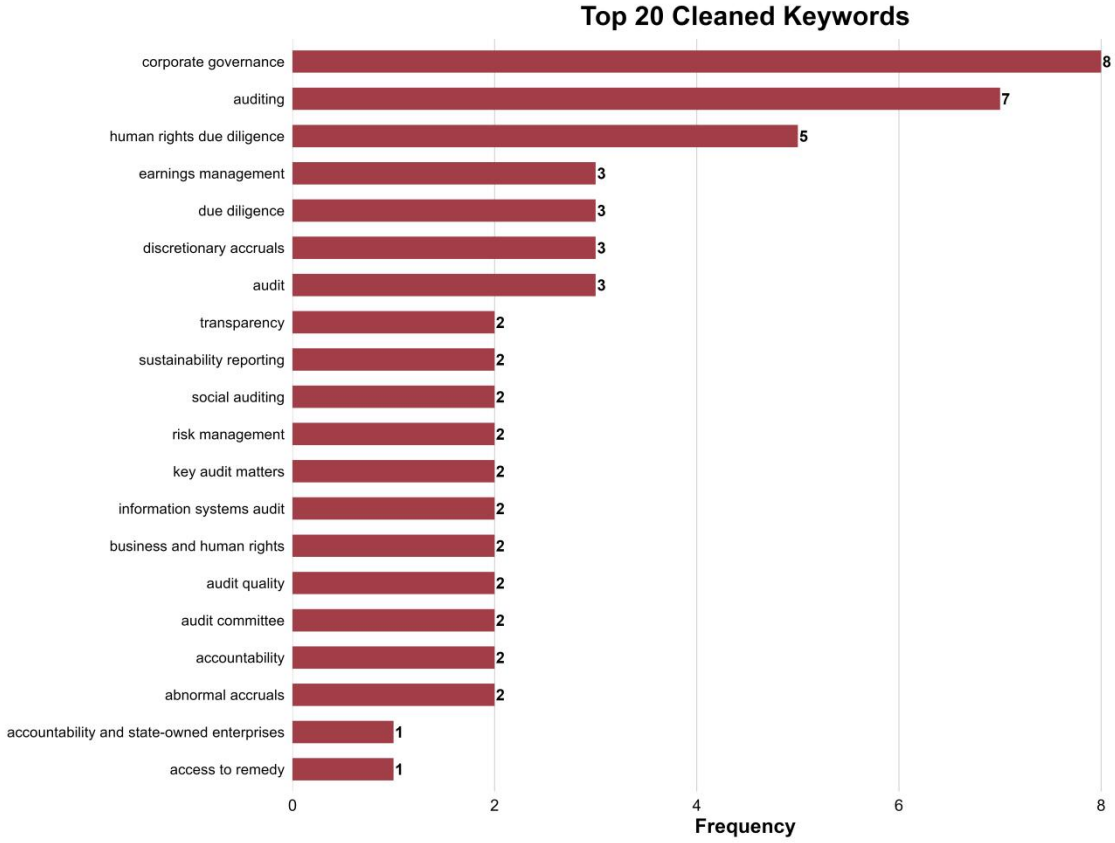


Figure 8. Top Cleaned Keywords (own graph)

After standardization and cleaning, the keyword structure becomes more coherent and analytically more meaningful. As illustrated in Figure 8, corporate governance emerges as the most dominant keyword, with eight occurrences, followed by auditing with seven and human rights due diligence with five. A second thematic layer includes earnings management, due diligence, discretionary accruals, and audit, each appearing three times, while terms such as transparency, sustainability reporting, social auditing, risk management, key audit matters, audit quality, and accountability form an additional cluster of related concepts. Compared with the raw keyword results, the cleaned distribution shows more clearly that the field is organized around three interconnected dimensions: governance, auditing, and due diligence. This confirms that the literature is not only concerned with control and assurance mechanisms, but also with broader issues of reporting quality, institutional responsibility, and transparency-oriented accountability.

CONCLUSION AND SUGGESTIONS

This study provides a comprehensive bibliometric analysis of Scopus-indexed literature published between 2010 and 2026 on due diligence, auditing, and governance in the context of transparency and accountability . The findings reveal a clear and gradual expansion of academic interest in this field, with a notable increase in research output in recent years, particularly after 2020, indicating the growing relevance of these concepts in modern corporate and institutional environments. The results demonstrate that the literature in this area is inherently fragmented and multidisciplinary, evolving across several interconnected research streams rather than within a single unified framework. Key thematic domains include corporate governance, audit quality, risk management, sustainability reporting, earnings management, and human rights due diligence. This diversity highlights the complexity of the field and its strong linkage to both financial and non-financial dimensions of organizational performance.

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

Keyword and thematic analyses identify three central pillars that structure the field: corporate governance, auditing, and due diligence. These elements function as mutually reinforcing mechanisms that enhance transparency, strengthen accountability, and improve the reliability of information used in decision-making processes. Their integration contributes significantly to reducing information asymmetry, mitigating risks, and supporting effective oversight.

Despite these advancements, several gaps remain. In particular, human rights due diligence is often limited to disclosure practices rather than substantive implementation, raising concerns about its effectiveness in addressing real-world risks. Additionally, the lack of theoretical consolidation and the fragmented nature of existing research indicate the need for more integrated and theory-driven studies.

Overall, this study contributes to a clearer understanding of the intellectual structure and evolution of the field and provides a foundation for future research. It suggests that further studies should focus on developing unified frameworks, enhancing practical implementation mechanisms, and expanding research coverage in underrepresented regions to strengthen transparency- and accountability-oriented governance systems.

REFERENCES

1. Badolato, P. G., Donelson, D. C., & Ege, M. S. (2016). Audit committee diligence around initial audit engagement. Accounting, Organizations and Society, 53, 1–15. https://doi.org/10.1016/j.adiac.2016.04.009
2. Allegrini, M., & Greco, G. (2013). Corporate governance and voluntary disclosure in France. Journal of Applied Business Research, 29(2), 561–576. https://doi.org/10.19030/jabr.v29i2.7657
3. Hofmann, H., Schleper, M. C., & Blome, C. (2022). Risk-based due diligence reporting in global mineral supply chains and the rule through transparency. *Journal of Sustainable Finance & Investment, 12*(3), 781–799. https://doi.org/10.1080/20508840.2022.2033943
4. LeBaron, G., & Rühmkorf, A. (2020). Regulating transparency on human rights and modern slavery in corporate supply chains: The discrepancy between human rights due diligence and the social audit. Australian Journal of Human Rights, 26(1), 27–45. https://doi.org/10.1080/1323238X.2020.1761633
5. Sarkar, J., Sarkar, S., & Sen, K. (2020). Association between earnings management and corporate governance mechanisms: A study based on select firms in India. Vision: The Journal of Business Perspective, 24(2), 175–188. https://doi.org/10.1177/0972150919885545
6. Enriques, L., & Zetzsche, D. A. (2023). Auditing, supervising and enforcing corporate sustainability due diligence, disclosure and reporting. European Business Organization Law Review, 24(3), 533–563. https://doi.org/10.1007/s12027-023-00776-3
7. Habib, A., Jiang, H., & Bhuiyan, M. B. U. (2021). CEO compensation, corporate governance, and audit fees: Evidence from New Zealand. International Journal of Auditing, 25(2), 421–439. https://doi.org/10.1111/ijau.12211
8. Hofmann, H., Schleper, M. C., & Blome, C. (2022). Risk-based due diligence reporting in global mineral supply chains and the rule through transparency. *Journal of Sustainable Finance & Investment, 12*(3), 781–799. https://doi.org/10.1080/20508840.2022.2033943
9. Almujamed, H., & Alfraih, M. (2025). The impact of key audit matters (KAMs) on transparency and accountability in public sector auditing. *Public Money & Management.* Advance online publication. https://doi.org/10.1080/09540962.2025.2544042
10. Terwindt, C., & Armstrong, A. (2021). The EU Whistleblowing Directive: An opportunity for (operationalizing) corporate human rights grievance mechanisms? *Business and Human Rights Journal, 6*(3), 498–503. https://doi.org/10.1007/s40804-021-00226-y

ISSN: 2224-6878 | Pakistan Volume 6, No. 6.

IF: 15.9 | 2026 http://waerasia.org/index.php/ijtar

11. Smit, L., Bright, C., & Terwindt, C. (2024). Assessing human rights due diligence in supply chains. Management Decision. Advance online publication. https://doi.org/10.1108/MD-03-2024-0583
12. Ittonen, K., Vähämaa, E., & Vähämaa, S. (2013). Female auditors and accruals quality. Accounting Horizons, 27(2), 205–228. https://doi.org/10.2308/acch-50400
13. Fitriany, F., Utama, S., Martani, D., & Rosieta, H. (2020). Female audit partners and accruals quality: Evidence from Indonesia. Journal of Accounting in Emerging Economies, 10(4), 543–565. https://doi.org/10.1108/JAEE-03-2019-0054
14. Buallay, A., Hamdan, A., & Zureigat, Q. (2022). Auditing and sustainability accounting: A global examination using the Scopus database. *Sustainability, 14*(23), 16323. https://doi.org/10.3390/su142316323
15. Barros, C. P., Boubaker, S., & Hamrouni, A. (2013). Corporate governance and voluntary disclosure in France. Journal of Applied Business Research, 29(2), 561–578. https://doi.org/10.19030/jabr.v29i2.7657
16. Parella, K. (2014). Outsourcing corporate accountability. Washington Law Review, 89(3), 747–818.
Link: https://www.scopus.com/inward/record.uri?eid=2-s2.0-84910009828
17. Endert, V., & Mammen, A. (2015). Improving the aquisition profit of cross border transactions by adjusting the tax due diligence process - A theoretical model based on a German target. Periodica Polytechnica Social and Management Sciences, 23(1), 41–50. https://doi.org/10.3311/PPso.7968
18. Shapiro, D. (2015). Treasurers under investigation. Journal of Corporate Accounting and Finance, 26(4), 37–41. https://doi.org/10.1002/jcaf.22048
19. Soepriyanto, G., Krisky, P., Indra, Y., & Zudana, A. (2020). Female audit partners and accruals quality: Evidence from Indonesia. Journal of Accounting in Emerging Economies. https://doi.org/10.1108/JAEE-03-2019-0054
20. Masli, A. M., Mangena, M., Gerged, A. M., & Harradine, D. (2022). Stakeholder perception of the determinants of audit committee effectiveness in a developing economy: Evidence from the Libyan banking sector. Journal of Accounting in Emerging Economies. https://doi.org/10.1108/JAEE-09-2019-0182
21. Singh, A. (2015). Trade based money laundering: Towards a working definition for the banking sector. Journal of Money Laundering Control, 18(4), 513–524. https://doi.org/10.1108/JMLC-01-2015-0002
22. Shapiro, D. (2015). Treasurers under investigation. Journal of Corporate Accounting and Finance, 26(4), 37–41. https://doi.org/10.1002/jcaf.22048
23. Nolan, J. (2022). Chasing the next shiny thing: Can human rights due diligence effectively address labour exploitation in global fashion supply chains? International Journal for Crime, Justice and Social Democracy, 11(2), 1–14. https://doi.org/10.5204/ijcjsd.2398