Vol. 08 Year 2026, 949 – 960

TEXTUAL TRANSFORMATION IN KEY AUDIT MATTERS RESEARCH: A DEEP LEARNING-BASED GLOBAL BIBLIOMETRIC STUDY

Rini Widianingsih[1]*, Dewi Susilowati[2], Dona Primasari[3]

[1-3]Faculty of Economics and Business, Jenderal Soedirman University, Indonesia

*Email corresponding author: rini.w@mhs.unsoed.ac.id

Abstract

Purpose: This study provides a comprehensive bibliometric analysis of the global research landscape concerning Key Audit Matters (KAMs), with a specific focus on the "textual transformation" of audit reporting. As the implementation of International Standard on Auditing (ISA) 701 has moved from early adoption to a mature phase, research has shifted from simple quantitative counting to sophisticated qualitative assessments of audit narratives. Methodology: Leveraging a dataset of global publications (2016–2026) from the Scopus database, this study employs bibliometric mapping to visualize the field's intellectual structure. The analysis uniquely highlights the integration of deep learning and Natural Language Processing (NLP) models, such as FinBERT and BERT, which researchers are increasingly using to decode the semantic content, tone, and readability of audit disclosures. Findings: The bibliometric mapping reveals three primary research clusters: (1) Determinants, focusing on how audit partner gender, audit committee expertise, and firm characteristics influence KAM specificity; (2) Consequences, examining the impact of KAMs on audit quality, fees, and stock price crash risk; and (3) Textual Attributes, where deep learning tools analyze "boilerplate" versus "firm-specific" language to predict financial restatements and credit risk. The results demonstrate a significant geographic expansion from developed markets like the UK and Australia to emerging economies such as China, Thailand, Jordan, and Indonesia. Originality/Value: This study is among the first to categorize the evolution of KAM literature through the lens of textual transformation. By highlighting the shift toward AI-driven analysis, it provides a roadmap for future research, suggesting that the "black box" of the audit process is increasingly being opened through the deep learning of narrative audit reports.

Keywords: Key Audit Matters (KAMs), Bibliometric Study, Deep Learning, Textual Analysis, Audit Quality, ISA 701, Natural Language Processing GCG, SLR

INTRODUCTION

The global landscape of financial oversight underwent a paradigm shift with the introduction of International Standard on Auditing (ISA) 701, which mandated the disclosure of Key Audit Matters (KAMs) in the independent auditor's report. As stated by Srisuwan et al. (2024), this standard was designed to increase transparency and the communicative value of the audit report by providing entity-specific insights into the most significant risks encountered during an audit. Since its implementation, expanded audit reporting has spread across a wide range of jurisdictions, from developed markets such as the United Kingdom and Australia to emerging economies such as China, Thailand, Jordan, and Indonesia.

Initially, academic literature focused heavily on the determinants and economic consequences of these disclosures. For instance, Al Lawati and Hussainey (2022) investigated how audit committee characteristics influence the quantity of KAMs and their subsequent impact on audit quality in Oman. Similarly, Che et al. (2026) explored how factors such as firm litigation risk and audit partner gender affect the consistency of audit-matter reporting among cross-listed firms. Studies in emerging markets, such as those by Rahaman et al. (2023) in Bangladesh and Srisuwan et al. (2024) in Thailand, have revealed that industry-level, firm-level, and auditor-specific attributes significantly shape the patterns of KAM communication.

In recent years, however, research has undergone a significant textual transformation. Scholars have moved beyond simple quantitative counts of KAMs to perform deep qualitative assessments of their narrative attributes. Rousseau and Zehms (2024) examined textual similarity to determine whether KAMs are engagement-specific or merely "boilerplate" firm-level disclosures. The importance of the way information is presented is further highlighted by Chirakool et al. (2022) and Yao et al. (2023), who found that the readability and familiarity of KAM content significantly influence investor reactions and bank loan approval decisions. Furthermore, Deneuve (2025) utilized textual analysis to demonstrate that KAM dissimilarity—capturing client-specific information—is a critical indicator of audit quality and report lag.

The current frontier in KAM research involves integrating artificial intelligence and deep learning to decode complex audit narratives. Küster et al. (2025) pioneered the use of FinBERT, a deep learning model for natural language processing, to demonstrate that the semantic content of KAMs predicts future negative accounting outcomes, such as goodwill impairment. In a similar vein, Duan (2025) applied the BERT model to assess the tone of audit disclosures, revealing that a negative tone serves as a credible risk signal for bank lending decisions. This technological shift allows researchers to process large-scale textual data to identify patterns that manual content analysis could not previously uncover.

Despite the proliferation of individual studies across different jurisdictions and the increasing use of advanced methodologies, there remains a lack of systematic evidence mapping the global evolution of this "textual transformation." Therefore, this study conducts a global bibliometric analysis of KAM research from 2016 to 2026. By using bibliometric mapping and co-occurrence analysis, this research aims to visualize the field’s intellectual structure, identify emerging trends in textual and AI-based analysis, and provide a roadmap for future research in an era of digital transformation. This study contributes to the literature by synthesizing a decade of research—ranging from the impact of the COVID-19 pandemic on audit risks to the emerging inclusion of ESG issues in audit reports—and highlighting the critical shift from quantitative reporting to deep-learning-driven narrative analysis.

LITERATURE REVIEW

Determinants of Key Audit Matters Disclosure

The existing literature suggests that the disclosure of Key Audit Matters (KAMs) is influenced by a multi-dimensional array of factors, ranging from auditor-specific attributes to client-level characteristics. In a comprehensive international perspective, Vickneswaran (2026) synthesizes these determinants into three categories: auditor-related, client-related, and corporate governance characteristics. Regarding auditor attributes, Che et al. (2026) and Abdelfattah et al. (2021) document that audit partner gender plays a significant role, with female partners often providing more detailed and specific KAM disclosures compared to their male counterparts. Furthermore, Soepriyanto and Utomo (2025) find that Big 4 affiliation and audit fees are strong predictors of KAM volume in Indonesia.

Client characteristics such as size, complexity, and risk also dictate the nature of reporting. Dusadeedumkoeng et al. (2023) demonstrate that in the Thai market, company size and liquidity significantly affect the number of reported KAMs. Similarly, Sierra-García et al. (2019) observe that auditors of UK FTSE 100 firms tailor the type of KAM—whether entity-level or account-level—based on specific client risks. Corporate governance mechanisms, particularly the audit committee, serve as critical filters; Hashim and Ahmad (2024) find that audit committee independence and meeting frequency significantly enhance the quality of KAM reporting in Malaysia. Additionally, Bepari (2023) notes that audit committees with higher gender diversity and industry expertise are associated with more readable and firm-specific disclosures.

Economic Consequences and Audit Quality

The implementation of ISA 701 was primarily intended to improve audit quality and information transparency. Kitiwong and Sarapaivanich (2020) provide evidence from Thailand that KAM disclosures improve audit quality by prompting auditors to exert greater effort, particularly in complex areas like acquisitions. In the Hong Kong context, Espahbodi et al. (2023) find that while KAM reporting improves financial reporting quality, it also results in significantly higher audit fees. However, the impact on timeliness remains a point of debate. Rahaman and Bhuiyan (2025) report that KAM disclosures reduce audit report lag in large Australian firms due to increased transparency, whereas Bajary et al. (2025) find that KAMs increase audit report lag in Malaysia because of the additional effort required to address complex matters.

Market reactions to KAMs have also yielded mixed results globally. Li and Zheng (2024) argue that KAM disclosures in China reduce stock mispricing by mitigating information inefficiency. While Liao et al. (2023) find no significant association between KAM adoption and overall stock price crash risk in China, Saleh and Wu (2025) suggest that specific disclosures, such as those related to goodwill, can reduce crash risk by constraining managerial discretion to avoid recognizing impairments.

The Textual Transformation: Readability, Tone, and AI

A significant shift in the literature involves moving beyond quantitative metrics to evaluate the narrative quality of audit reports. Rousseau and Zehms (2024) highlight that audit partners' individual decision styles are more influential than firm-level standardization in determining the textual similarity of KAMs. The challenges of communicative value are further explored by Mwintome et al. (2024), who find that excessive audit partner workload negatively impacts KAM readability. In Spain, Parte et al. (2022) observe that, despite the intention to be clear, extended audit reports remain difficult for many users to understand and often exhibit "sticky" or repetitive language year over year.

The integration of advanced technology has revolutionized this textual analysis. Küster et al. (2025) utilize FinBERT, a deep learning model, to demonstrate that the semantic content of KAMs has meaningful predictive power for future goodwill impairments. Similarly, Duan (2025) applies the BERT model to evaluate the tone of audit disclosures, revealing that a negative tone serves as a more credible risk signal for bank lending decisions than management's own narratives. Huang et al. (2024) further emphasize the power of machine learning in leveraging textual features—such as detail and net tone—to identify financial restatement behaviors.

Contemporary Contexts: COVID-19 and ESG

Recent studies have examined KAMs during global crises and the rise of sustainability reporting. Kend and Nguyen (2022) and Hategan et al. (2022) explore how the COVID-19 pandemic altered audit risks, leading to specific disclosures related to going concern and asset impairments. In the realm of emerging disclosures, Narváez-Castillo et al. (2024) investigate the inclusion of ESG matters in KAMs, finding that while auditors in Colombia are increasingly focusing on governance, they still frequently overlook social and environmental risks in their formal reports. This evolving landscape underscores the transformation of the audit report from a standard compliance document into a dynamic, AI-analyzed communication tool.

The Role of Bibliometric Analysis in Mapping Audit Research

As the body of knowledge on Key Audit Matters (KAMs) expands, the need for advanced methods to synthesize and map the field's intellectual structure becomes critical. Maroun and Duboisée de Ricquebourg (2024) note the significant "volume of auditing research over the last decade," which has created a complex web of findings across various global jurisdictions. While traditional qualitative reviews provide depth, bibliometric analysis offers a quantitative and visual approach to identifying dominant themes, research clusters, and the literature's evolutionary trajectory.

The necessity for such a study is underscored by the presence of existing systematic literature reviews (SLR) that have paved the way for broader mapping. For example, Elmarzouky et al. (2024) conducted a systematic review of 117 papers and reports published between 2013 and 2023, identifying critical research gaps and emphasizing the impact of KAMs on financial reporting quality. Similarly, Vickneswaran (2026) used the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines to synthesize 49 articles and categorize the determinants of KAM disclosure into auditor-related, client-related, and corporate governance dimensions. Furthermore, Velte and Issa (2019) structured their review around stakeholder reactions, highlighting the mixed empirical results concerning investor and creditor responses.

Bibliometric analysis complements these systematic reviews by utilizing mathematical and statistical methods to visualize the "textual transformation" within the field. It allows researchers to track how specific keywords and methodologies—such as FinBERT, the BERT model, and machine learning—have transitioned from computer science into the mainstream of auditing literature. By conducting a global bibliometric study covering the period from 2016 to 2026, this research provides a macro-level overview of the intellectual landscape, identifying how developed markets such as the UK and emerging economies such as Jordan and China interconnect through shared research interests. This approach is vital for revealing the "black box" of the audit process and providing a comprehensive roadmap for future investigations in the digital era.

RESEARCH METHODS

Research Design

This study employs a quantitative bibliometric analysis to systematically map the intellectual structure and evolution of literature concerning Key Audit Matters (KAMs). Bibliometric analysis is a mathematical and statistical method used to evaluate the trajectory of a specific scientific field. The design is specifically structured to capture the "textual transformation" in audit research, moving from traditional quantitative determinants to advanced qualitative assessments driven by artificial intelligence and deep learning. By utilizing co-occurrence and network visualization techniques, this research design enables the identification of dominant research clusters, including the determinants of KAMs, their economic consequences, and the rising role of Natural Language Processing (NLP) in auditing.

Data Collection Method

The data for this study were retrieved from the Scopus database, widely recognized as one of the most comprehensive sources of peer-reviewed academic literature. The search strategy focused on identifying articles related to the implementation of ISA 701 and expanded audit reporting. The following criteria were applied:

a) Keywords: The search string included terms such as "Key Audit Matters," "KAMs," "Critical Audit Matters," "CAMs," "ISA 701," and "Extended Audit Report".
b) Time Frame: The sample covers the period from 2016 to 2026. This decade begins with the initial global adoption of KAMs and extends to the most recent forward-looking research on AI applications in auditing.

c) Geographic Scope: To ensure a global perspective, the collection includes studies from developed markets like the United Kingdom, Australia, and the European Union, as well as emerging economies including China, Thailand, Jordan, Malaysia, Indonesia, and Bangladesh.
d) Document Types: The analysis is restricted to journal articles and reviews to maintain high academic rigor.

Data Analysis

The collected metadata underwent a multi-stage analysis using bibliometric software, such as VOSviewer, to visualize connections between research themes. The analysis process includes:

e) Performance Analysis: This identifies the most influential authors, journals, and countries contributing to KAM research.
f) Keyword Co-occurrence Analysis: This technique identifies thematic clusters within the field. The analysis specifically tracks the emergence of keywords in textual analysis—such as "readability", "tone", and "boilerplate"—that have become central to the literature.
g) Trend Analysis for Deep Learning: The study maps the recent methodological shift toward machine learning and Deep Learning-based models. Particular attention is given to integrating NLP tools such as FinBERT and the BERT model, which are increasingly used to predict financial risks and assess the semantic content of audit narratives.
h) Clustering and Visualization: The findings are presented through network maps that illustrate how research on determinants (e.g., gender, firm size) and consequences (e.g., audit quality, fees) interlink with the new era of digital audit reporting

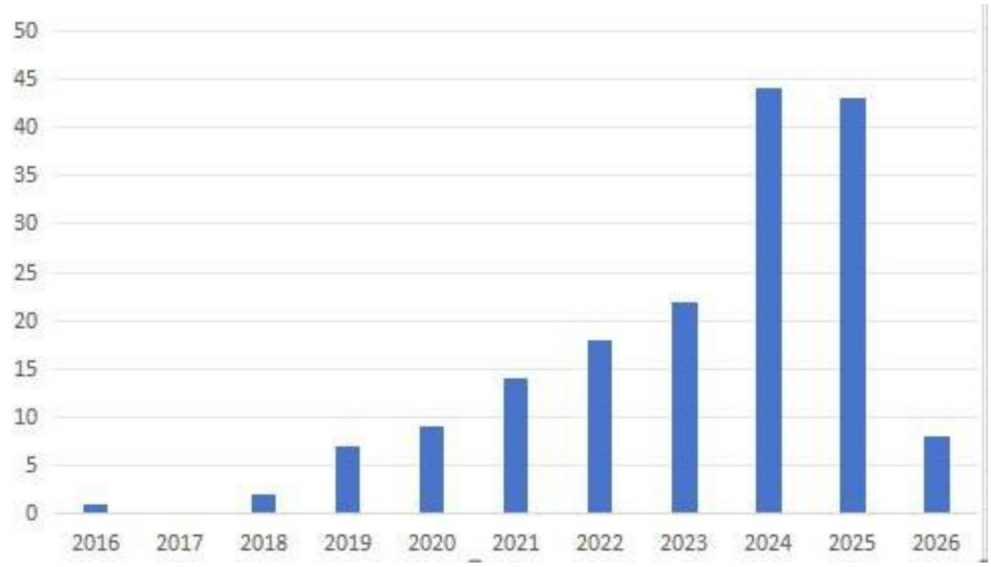

Figure 1. Key Audit Matters Evolution research Gap

Figure 1 presents the growth trend in the volume of research publications regarding Key Audit Matters (KAMs) from 2016 to 2026, illustrating the field's evolution from its early adoption stage toward a phase of technological maturation. The data reveals a consistent upward trajectory, beginning with a single document in 2016 and culminating in a significant peak in 2024 (44 documents) and 2025 (43 documents). Within the context of this study, this dramatic surge during the 2024–2025 period represents a global shift in research focus toward "Textual Transformation" and the integration of Deep Learning methodologies—such as FinBERT and BERT—to analyze audit narratives. Conversely, the lower figure for 2026 reflects "early access" data that has not yet been fully indexed in the Scopus database.

RESULTS AND DISCUSSION

Main Bibliometric Information and Performance Analysis

The bibliometric analysis of 167 documents published between 2016 and 2026 reveals a highly dynamic research field with an annual growth rate of 23.11%. This substantial growth is reflected in the production of 167 documents across 79 sources, involving 383 authors. The research environment is characterized by high levels of collaboration, evidenced by an average of 2.89 co-authors per document and a significant international co-authorship rate of 35.93%. Only 12 documents were authored by a single author, indicating that the study of Key Audit Matters (KAMs) is a collaborative, global academic endeavor. The explanation is shown in Figure

Figure 2. Main Bibliometric Information and Performance Analysis

2 below.

Annual Scientific Production and Publication Trends

The distribution of publications over the last decade, as shown in the annual scientific production charts, illustrates a clear evolution from early adoption to a recent surge in interest. Research output remained relatively low during the initial implementation phase of ISA 701, with only one document in 2016 and two in 2018. However, a consistent upward trend began in 2019, culminating in a dramatic spike in output. The peak of research activity occurred in 2024 with 44 articles, followed closely by 43 articles in 2025. This "explosion" of literature in the mid-2020s signifies the field's maturation and a shift toward the "textual transformation" analyzed in this study. The decline in 2026 (8 documents) is due to incomplete data cycles for that year at the time of collection. The explanation is shown in Figure 3 below.

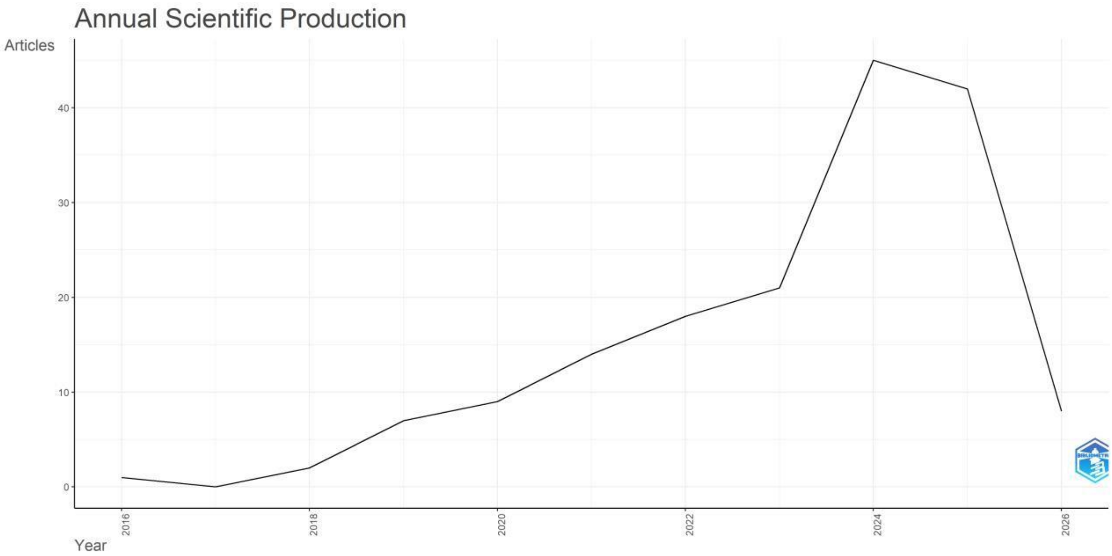

Figure 3. Annual Scientific Production

Citation Analysis and Intellectual Impact

While publication volume has recently peaked, the intellectual impact, as measured by citations, follows a different trajectory. The average citations per document stands at 17.9. According to the average citation per year analysis, the field reached its citation peak in 2018, with articles from that year receiving an average of 16 citations. Following this peak, there has been a steady decline in the average number of citations per year. This trend is typical in bibliometric studies, as newer documents—particularly the large volume of papers published in 2024 and 2025—have not yet had sufficient time to accumulate citations in the academic community, despite their high relevance to current trends in deep learning and AI.

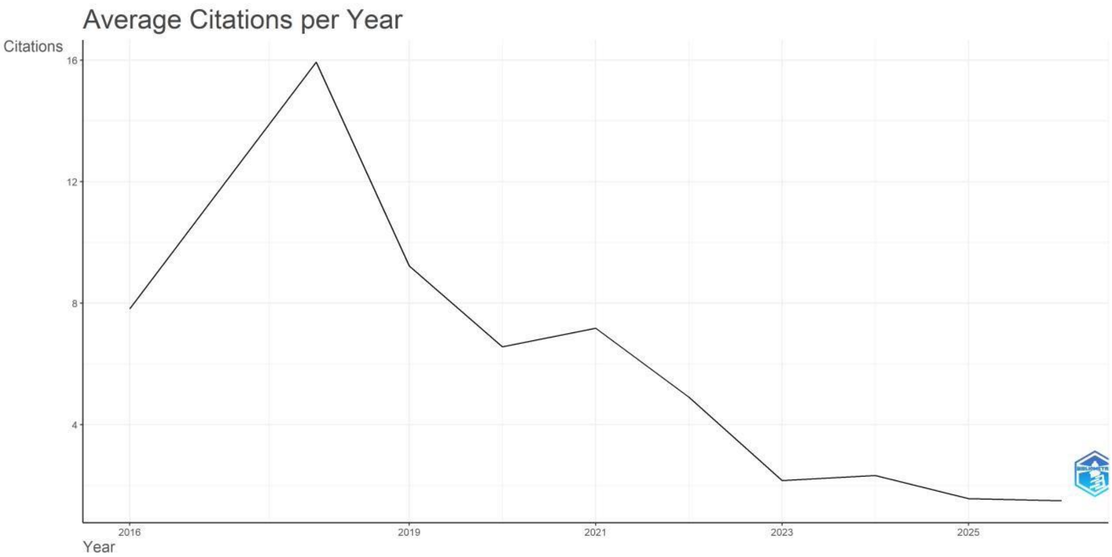

Figure 4.Average Citation per Year

Table 1. Average Article Citations per Year (2016–2026)

Year	Average Citations	Research Phase Context
2016	7.8	Early adoption of ISA 701 ; initial impact.
2017	11.5	Growng academic interest in audit transparency.
2018	15.9 (Peak)	Peak intellectual impact; foundational KAM studies.
2019	9.2	Transition tovard determinant-focused research.
2020	6.5	Expansion into emerging markets and audit quality-
2021	7.2	Local peak; tocus on COVID-19 and governance.
2022	4.8	Shift tovard te)dual attributes and readability.
2023	2.2	Introduction of advanced NLP and Al methodologies.
2024	2.4	Hgh publication volume 'Mth early Citation grovRh.
2025	1.6	Focus on Deep Learning (FinBERT/BERT); citation lag.
2026	1.5	Recent publications (early access data).

Table 1 presents Average Citations per Year, which reveals that the intellectual impact of Key Audit Matter (KAM) research peaked in 2018, with an average of approximately 16 citations per document, indicating a period of foundational, highly influential global studies. Following this peak, the data shows a gradual downward trend from 2019 onwards, eventually reaching its lowest levels between 2023 and 2026. This recent decline is interpreted in the context of our bibliometric study not as a loss of academic relevance, but rather as a standard citation lag; the significant surge of publications focusing on "Textual Transformation" and "Deep Learning" methodologies in 2024 and 2025 has not yet had sufficient time to accumulate widespread citations despite their current high volume and thematic importance.

Thematic Mapping and Network Visualization

The VOSviewer network visualization in Figure 5 explains the intellectual structure of the field, centering on the core concepts of "key audit matters" and "critical audit matters". The co occurrence analysis reveals several distinct research clusters:

a) Methodological Innovation: A prominent cluster includes "text analysis" and "eye-tracking," which validates the recent shift toward analyzing the narrative quality and user perception of audit reports.
b) Audit Attributes: Themes such as "audit effort," "auditor characteristics," "audit firm size," and "audit report" form a traditional cluster focusing on the determinants of KAM disclosures.
c) Governance and Reporting: Concepts such as "boilerplate disclosures," "going-concern opinion," and "control risk" highlight the ongoing academic debate regarding the communicative value versus the standardized nature of audit reports.
d) Global Contexts: The network identifies specific geographic concentrations, such as the "Amman Stock Exchange" and "Colombia," reinforcing the "Global" aspect of this study as researchers examine how KAMs function in diverse institutional environments

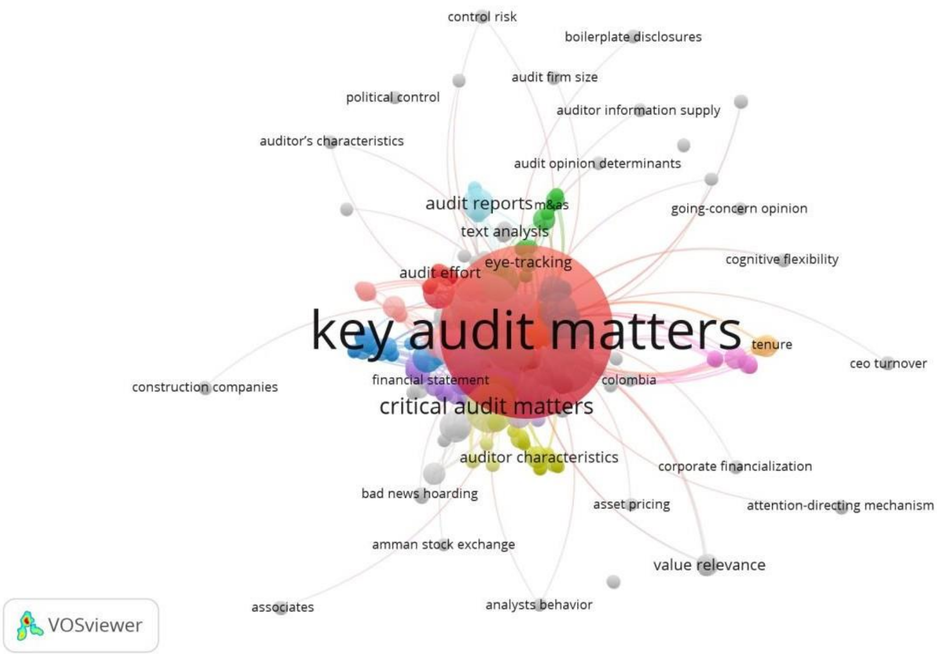

Figure 5. Mapping and Network Visualization

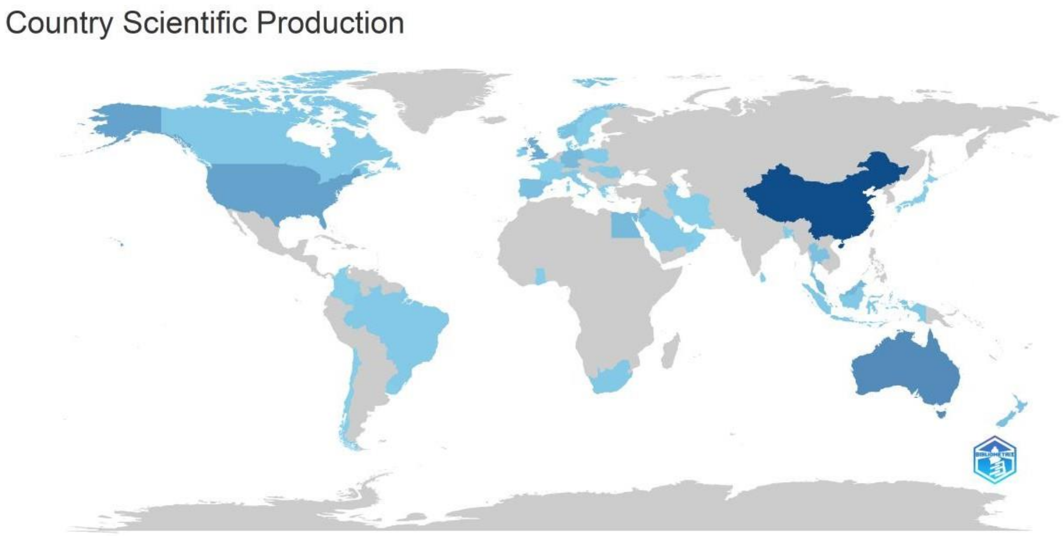

Figure 6. Country Scientific Production map

Figure 6 explains the **Country Scientific Production map,** which visually confirms the global distribution of research on Key Audit Matters (KAMs), illustrating that while **China** exhibits the highest volume of scholarly output—represented by the darkest blue shading—the field is truly international in scope. Significant contributions are also visible across developed markets such as **Australia, the United States, and the United Kingdom**, as well as a diverse array of emerging economies including **Brazil, Saudi Arabia, Thailand, Malaysia, and Indonesia**. This broad geographic representation validates the "Global" focus of this bibliometric study, demonstrating that the "textual transformation" of audit reporting and the adoption of ISA 701 are subjects of intense academic scrutiny across both established and developing financial jurisdictions worldwide.

CONCLUSION

This study provides a comprehensive global bibliometric mapping of research on Key Audit Matters (KAM) from 2016 to 2026, documenting a profound "textual transformation" in the field. The analysis of 167 documents reveals that audit research has evolved from an initial observation phase into a high-growth period, characterized by a 23.11% annual growth rate and a significant publication peak in 2024 and 2025. This surge signifies a fundamental shift in the academic focus: from traditional quantitative determinants and economic consequences toward the qualitative, narrative-driven evaluation of audit reports.

The findings highlight that the research landscape is truly global, with China leading in scientific production, supported by significant contributions from Australia, the United Kingdom, the United States, Brazil, and various emerging economies. The high rate of international co-authorship (35.93%) underscores a worldwide collaborative effort to enhance audit transparency. Central to this evolution is the integration of Deep Learning and Natural Language Processing (NLP). As evidenced by the thematic mapping, researchers are increasingly using advanced models such as FinBERT and BERT to analyze the tone, readability, and semantic content of audit disclosures, effectively transforming the audit report into a predictive tool for financial risk.

Implications And Future Research

The practical implications of this study are twofold. For regulators and standard-setters, the results emphasize the need to monitor the "textual quality" of disclosures to prevent the rise of boilerplate language that could diminish the communicative value of ISA 701. For practitioners, the findings suggest that the audit process is becoming increasingly digitized, and AI-driven analysis of audit narratives can provide deeper insights into client-specific risks.

Despite the maturity of the field in terms of technological application, this bibliometric study identifies a critical research gap: the integration of Environmental, Social, and Governance (ESG) issues within KAM reporting remains underdeveloped. While the "textual transformation" has mastered the analysis of financial risks, future studies should leverage deep learning methodologies to explore how auditors communicate non-financial sustainability risks. Moving forward, the synergy between artificial intelligence and narrative audit reporting will remain the primary frontier for bridging the audit expectation gap and ensuring the relevance of financial oversight in a digital global economy.

BIBLIOGRAPHY

Abdelfattah, T., Elmahgoub, M., & Elamer, A. A. (2021). Female audit partners and key audit matters: Evidence from the UK. Journal of International Accounting, Auditing and Taxation.

Al Lawati, H., & Hussainey, K. (2022). The determinants and consequences of key audit matters: Evidence from Oman. Journal of Applied Accounting Research.

Alshdaifat, A., et al. (2025). Impact of COVID-19 on audit reporting in emerging economies: A textual analysis approach.

Bajary, M., et al. (2025). Audit report lag and key audit matters: Evidence from the Malaysian market.

Bepari, M. (2023). Corporate governance and the quality of key audit matters: The role of audit committee expertise and gender diversity.

Che, L., et al. (2026). Firm litigation risk, audit partner gender, and the consistency of key audit matters in cross-listed firms.

Chirakool, S., et al. (2022). The readability of key audit matters and its impact on investor decision-making: Evidence from Thailand.

Deneuve, A. (2025). Measuring audit quality through textual dissimilarity in key audit matters.

Duan, J. (2025). Using the BERT model to assess the tone of audit disclosures and their effect on bank lending decisions.

Dusadeedumkoeng, P., et al. (2023). Determinants of key audit matters disclosure in the Thai capital market.

Elmarzouky, M., et al. (2024). A systematic review of key audit matters: Trends, gaps, and future research agenda (2013–2023).

Espahbodi, H., et al. (2023). Key audit matters and financial reporting quality: Evidence from Hong Kong.

Hashim, H. A., & Ahmad, N. (2024). Audit committee characteristics and the quality of KAM reporting in Malaysia.

Hategan, C. D., et al. (2022). The impact of the COVID-19 pandemic on the communication of key audit matters.

Huang, Z., et al. (2024). Machine learning and text analysis for detecting financial restatements in audit reports.

Kend, M., & Nguyen, L. A. (2022). Audit reporting during the COVID-19 pandemic: A global perspective on going concern and impairments.

Kitiwong, W., & Sarapaivanich, N. (2020). Consequences of the expanded audit report on audit quality: Evidence from Thailand.

Küster, C., et al. (2025). Predicting goodwill impairment using FinBERT: A deep learning approach to key audit matters.

Li, X., & Zheng, Y. (2024). Key audit matters and stock mispricing: Evidence from the Chinese market.

Liao, L., et al. (2023). The adoption of ISA 701 and stock price crash risk: Evidence from China.

Mah'd, O. A., & Mardini, G. H. (2022). The implementation of ISA 701: Insights from international audit standards adoption.

Maroun, W., & Duboisée de Ricquebourg, A. (2024). Mapping the volume and trajectory of auditing research over the last decade.

Mihret, D. G., et al. (2022). Evolution of the auditing literature: A comprehensive overview. Mwintome, B., et al. (2024). Auditor workload and the readability of key audit matters.

Narváez-Castillo, M., et al. (2024). ESG matters in the independent auditor's report: Evidence from Colombia.

Parte, L., et al. (2022). Sticky language and the readability of extended audit reports: Evidence from Spain.

Rahaman, M. M., & Bhuiyan, M. B. U. (2025). The impact of key audit matters on audit report lag in Australian firms.

Rahaman, M. M., et al. (2023). Determinants of key audit matters in an emerging economy: Evidence from Bangladesh.

Rousseau, L., & Zehms, K. M. (2024). Boilerplate vs. specific: Analyzing the textual similarity of key audit matters at the partner and firm level.

Saleh, A., & Wu, J. (2025). Key audit matters regarding goodwill and their impact on stock price crash risk.

Sierra-García, L., et al. (2019). The disclosure of key audit matters in the UK: Determinants and consequences.

Soepriyanto, G., & Utomo, S. D. (2025). Big 4 affiliation and KAM disclosure patterns in the Indonesian Stock Exchange.

Srisuwan, P., et al. (2024). ISA 701 and transparency in the Thai audit market: A longitudinal study.

Velte, P., & Issa, A. (2019). The impact of key audit matters on stakeholder reactions: A systematic literature review

Vickneswaran, A. (2026). A bibliometric and PRISMA-based synthesis of the determinants of key audit matters.

Yao, L., et al. (2023). Familiarity and readability in key audit matters: Influences on bank loan approval decisions.