

# **From Rhetoric to Reform: A Bibliometric Review on the Usefulness of Supreme Audit Institutions' Recommendations and Rituals of Verification**

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## **Abstract**

While Supreme Audit Institutions (SAIs) are established to promote accountability and enhance public sector performance, the practical utility of their recommendations remains contested. Drawing from competing perspectives in the literature, this study investigates whether audit recommendations meaningfully influence institutional reform or serve as ritualistic formalities within bureaucratic environments. Through a systematic bibliometric review covering 1997–2024, guided by the PRISMA framework and implemented using VOSviewer, this study analyzes 209 peer-reviewed articles from the Dimensions database to map co-authorship patterns, country collaborations, and co-citation networks. The results reveal four temporal co-authorship clusters, indicating a transition from early technocratic discourse to reformist and interdisciplinary engagement. Country-level co-authorship analysis highlights epistemic asymmetries, with the United Kingdom, Australia, and the United States acting as knowledge brokers, while emerging actors from Asia and the MENA region suggest a shift toward South-South and hybrid collaboration models. Co-citation analysis unveils three dominant knowledge paradigms: (1) critical-institutional theory emphasizing symbolic legitimacy and ritualism, (2) empirical mainstream accounting research focused on audit effectiveness, and (3) agency, based governance scholarship linking audit utility to organizational performance and trust. The findings underscore a growing but fragmented scholarly interest in audit recommendation uptake. Despite conceptual advances, the persistent questionable usefulness of audit recommendations, especially in developing contexts, suggests that symbolic compliance, political inertia, and structural audit weaknesses remain barriers to reform. This study contributes to the literature by illuminating both the intellectual architecture and the reform challenges surrounding the use of audit recommendations, while calling for a multi-level, context-sensitive research agenda that bridges theory, practice, and governance realities.

**Keywords:** Supreme Audit Institutions; Audit Recommendations; Bibliometric Analysis; Rituals of Verification; and Accountability

## 1. Introduction

The usefulness of Supreme Audit Institutions' recommendations has been in serious doubt, as Ghattas et al. (2024) argued that there are inconsistencies in the implementation of external auditors' recommendations. The study contended that recommendations from external auditors are meaningless in weak institutions. It was further argued that recommendations tend to appear hierarchical and regulatory without improving auditee quality or accountability, and lack practical utility. On the other hand, Dain & Rahmat (2017) found that audit recommendations are a valuable tool for enhancing accountability, efficiency, and governance; however, they are often ignored unless there are strong motivational or regulatory pressures. Similarly, Budiman & Amyar (2021) highlighted that audits should not merely be procedural formalities but are essential instruments for governance, financial accountability, and report integrity. At that point, recommendations issued by the Supreme Audit Institutions following audits are intended to guide auditees in addressing weaknesses and ensuring financial transparency and accountability. The study found that implementing Supreme audit recommendations has a statistically significant and positive effect on the quality of financial statements. This means that government units which actively follow up and implement the suggested corrective actions tend to produce more reliable and accurate financial reports.

Despite their usefulness, many recommendations are either only partially implemented or delayed, reducing their potential impact. Aikins (2012) highlighted that auditees use various strategies to avoid implementing audit recommendations, such as questioning the audit's legitimacy by challenging the auditors' expertise or the relevance of findings. Second, they engage in symbolic compliance by formally accepting recommendations but taking no substantive action. Third, responsibility is deflected by claiming that other institutions or levels of government are accountable. Fourth, bureaucratic dilution is employed by complicating procedures or initiating internal reviews that delay implementation without producing real change. Lastly, auditees reframe audit findings to emphasise alternative narratives, such as highlighting existing improvements rather than addressing the core issues raised. These strategies reflect a broader institutional tendency to resist external scrutiny and maintain autonomy. Similarly, Kells (2011) underscored interrelated challenges, such as the absence of authoritative enforcement mechanisms, which makes audit offices reliant on the persuasive power of their reports rather than institutional coercion. Moreover, the utility of audit findings is often diminished by recommendations that are too general, poorly contextualised, or lack operational clarity. Reducing their usefulness within complex administrative settings. Additionally, there is an existing disjuncture between audit reporting and decision-making arenas, where political dynamics or managerial discretion override audit insights.

The global trend for the implementation of external auditors' recommendations is not promising, as the United States of America indicated an implementation rate of only 77% over the last ten years. Similarly, the Chinese government managed to resolve only 9700 problems out of 30,000 identified during audits, indicating an implementation rate of just 32% (INTOSAI, 2024). The presence of antagonistic views on the value addition and benefits of audits, along with the unpromising trend in the implementation of external auditors' recommendations, leads to antagonism and a practical gap regarding how audits can be beneficial, while the trend of implementation remains lower than expected.

The problem is worsened in African countries where van der Walddt, Fourie, and Malan (2024) found that South African implementation rates are very low, with only 11% achieving the clean report in the financial

year 2020 compared to 14% in 2024. Similarly, Zimbabwean parastatals recorded implementing only 92 recommendations out of 206 raised by the supreme audit institutions, resulting in an implementation rate of just 44% for the financial years 2019-2021 (Sewerani, 2024). Nyikadzino (2015) reported that Zimbabwe's local government authorities have an outstanding rate of 74% of external auditors' recommendations, involving 34 out of 59 issues related to improper governance. Despite the large number of outstanding recommendations, few studies have been conducted to understand the factors behind the non-implementation of audit recommendations and to develop targeted interventions to improve compliance. Furthermore, this trend of non-implementation raises doubts about the relevance and usefulness of audit findings (Funnell et al., 2016), a gap that is yet to be addressed in the literature. Conversely, Ethiopian respondents indicated a lack of government ability to implement audit recommendations (Korje, 2016, as cited by Cherop, Kamau, & Kibet, 2022).

Power (2003), using a qualitative and ethnological study, examined how auditing functions as both a technical tool for monitoring and a symbolic and institutional mechanism for organisational legitimacy, particularly in response to public expectations and institutional pressures. The study identified significant faults in audits that hinder the usefulness of their recommendations, stemming from uncertainties involved in assessing and communicating control effectiveness, as well as the historical tendency of auditors to focus on management processes rather than providing conclusive evaluations of internal controls. Conversely, Kells (2011), using theoretical synthesis and secondary data, highlighted seven Deadly Sins of Performance Auditing. The study uncovered faults in audits that diminish the usefulness of their recommendations, such as overly cautious bureaucratic tendencies (anti-innovation). Additional issues include an excessive focus on minor administrative details (nit-picking), overstatement of audit capabilities (expectations gap), undue influence or lack of independence (lapdog critique), unnecessary administrative recommendations (unnecessary systems), sensationalist or politically motivated reports (headline hunting), and ritualistic, ineffective auditing practices (hollow ritual). Collectively, these faults reduce the practical value, acceptance, and thereby the usefulness of audit findings.

While much of the literature highlights the trend of implementing audit recommendations and their challenges, less has been discussed about how faults in audits have impacted the prolonged outstanding status of supreme audit recommendations (Leslie & Ward, 2010; Mbelwa, & Lenatus, 2021; Nyikadzino, 2015; Setyaningrum et al., 2025; Yussuf et al., 2024). In this regard, there are gaps in understanding bureaucratic tendencies, nit-picking, expectation gaps, undue influence or lack of independence (lapdog critique), unnecessary sensationalism in systems, headline hunting, and ritualistic, ineffectual auditing practices (hollow ritual). Collectively, these faults diminish the practical value, acceptance, and usefulness of audit findings and recommendations. This paper aims to fill the existing gaps in the literature concerning the usefulness of external auditors' recommendations and their impact on public governance by conducting a bibliometric analysis of the global research landscape. Using the PRISMA model, the study systematically reviews and analyses scholarly publications to identify the most influential studies and authors in the field, the geographical distribution of research efforts, thematic clusters, and other emerging topics. The analysis covers publications from various regions, including Africa, Asia, Europe, and America.

## 2. Materials and Methods

This study employed a bibliometric review to search for all publications worldwide concerning the usefulness of external auditors' recommendations on audits. Books, edited volumes, monographs, preprints, and conference proceedings were carefully excluded. The data collection methodology was meticulously structured and based on the PRISMA framework. This approach is well-regarded for its rigorous process of conducting literature searches, screening articles, and synthesizing results, thereby improving the reliability and reproducibility of the bibliometric analysis (Oppong & Bannor, 2022). The PRISMA methodology was appropriate for this analysis, as it enabled the systematic identification, screening, and inclusion of relevant studies while reducing potential biases (Moher et al., 2009). The initial phase of data collection involved a systematic investigation of academic materials within the Dimensions database, chosen for its extensive collection of credible, peer-reviewed journals. This database was particularly relevant because of its comprehensive coverage of the usefulness of external auditors' recommendations. A broad range of keywords was utilised to ensure the identification of a diverse set of pertinent studies (Büchter et al., 2023). Following the initial search, which returned a substantial number of articles, a rigorous filtering process was carried out. The screening adhered to defined inclusion and exclusion criteria, focusing on publications from the past twenty-seven years. The timeframe was selected due to the significant emphasis on the adoption of the New Public Management (NPM) (Mbelwa, 2014).

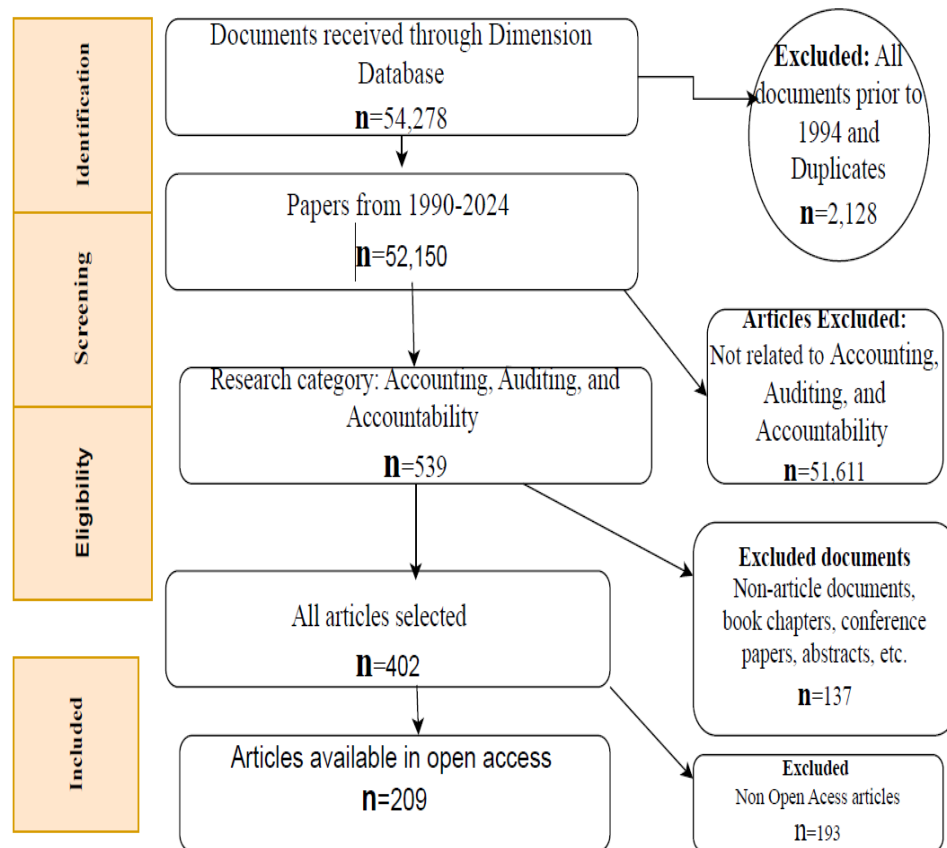
Research was then directed towards field studies within Auditing, Accounting, and Accountability, emphasising articles that provided relevant empirical data. The comprehensive databank, which included articles published in both open access and non-open sources, was coded and extracted (De Jong & Bus, 2023). Key details such as publication year, authorship, geographical focus, and topic emphasis were systematically extracted. This robust methodology ensured that the subsequent bibliometric analysis was thorough and reliable, enhancing our understanding of the usefulness of external auditors' recommendations.

The bibliometric comparison was conducted using Vosviewer version 1.6.20, a software package capable of performing bibliometric network analysis, thus providing valuable insights into scientific domains (De Jong & Bus, 2023). This step was vital for the classification of relevant papers and for disentangling the complex network of interactions within the research field. Data collected from the Dimensions database were carefully extracted and further analysed through Vosviewer in various ways. Direct citation analysis was also employed to trace citation connections among the articles, highlighting significant research within the series (Kleminski et al., 2020). A co-citation analysis was performed to examine the frequency of citation pairs within the same article, which also revealed thematic clusters and key research directions. Moreover, bibliographic coupling enabled the grouping of articles with shared references, facilitating the discovery of emerging research fields (Kimaro et al., 2024).

The visualizations built by VOS viewer comprised network, overlay, and density maps, with potential to deliver advanced insights into structure and dynamics of research within the area. Focusing and evidence A study that was both focused and evidence-rich stands at the intersection of both: it was conducted in the evaluation of relevance of terms to string out for the mapping and visualisation. The data set of articles generated was carefully examined to identify trends, gaps and emerging themes in the literature on usefulness of external auditors' recommendations as illustrated in Table 1 and figure 1. This review article explains the scope of current research in this area and highlights lacunae for future investigations.

**Table 1: Inclusion and exclusion criteria.**

Inclusion Criteria	Exclusion Criteria
Focus on Auditing, Accounting and Accountability	Articles not focusing Auditing, Accounting and Accountability
Focus on current articles published between 1997 and 2024	Articles published in 1997 or before
Peer-reviewed articles	Conference proceedings, reports, student dissertations
Articles published in the English language	Book chapters, editorials, government, and company publications together with non-English languages
Articles that include original results of primary data	Articles that lack original empirical data and finding
Articles available on open Access	Articles that are not in open access, bronze etc.



**Figure 1: PRISMA Model**

## 3. Results

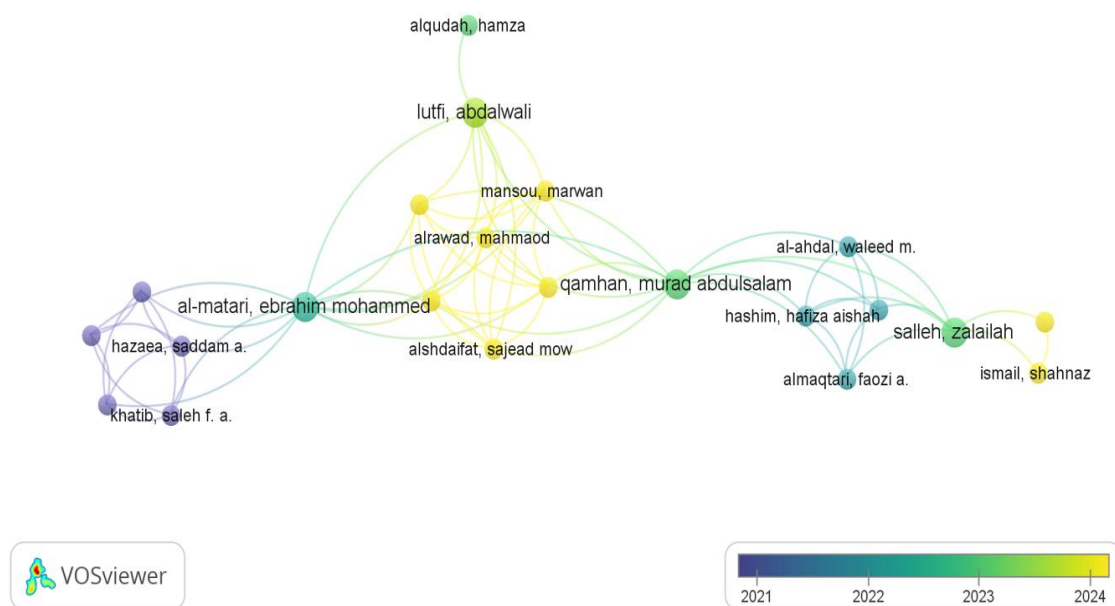
### 3.1 Co-authors Versus Authors

The VOSviewer-generated co-authorship network reveals four distinct collaboration clusters, each illustrating a temporal and intellectual progression of scholarly partnerships from 2021 to 2024. The first cluster (Purple Cluster, ~2021–2022) is led by authors such as hazzaea, saddam a, and khatib, saleh f. a.,



who formed an early, tightly connected scholarly group characterised by dense intra-cluster links. Their research collaborations appear foundational, with relatively limited external connections, indicating focused thematic work or early-stage academic alliances. However, al-matari, ebrahim-mohammed, emerges as a key bridge between this early cluster and the wider scholarly activity, reflecting his role as a central integrator across multiple networks.

The second and most prominent cluster (Yellow-Green Cluster, ~2022–2023) centres on prolific authors including qamhan, murad abdulsalam, alrawad, mahmood, alshdaifat, sajead mow, and mansou, marwan. This cluster exhibits high internal co-authorship density, indicating a mature and active research collaboration. The interconnected nature of this group reflects a dynamic, interdisciplinary hub that likely drives the intellectual core of the broader research ecosystem. Authors within this cluster have collaborated across various configurations, suggesting either ongoing project-based partnerships or sustained co-authorship teams, which may represent research consortia or institutional connections and collaborations (see Figure 1).



**Figure 1: Co-authors Versus Authors Network Visualization**

The third cluster (Blue-Green Cluster, ~2023) includes authors such as al-ahedal, Waleed M., Hashim, Hafiza Aishah, Salleh, Zalailah, and Almaqtrai, Faozi A. This cluster, although less dense than the yellow-green core, acts as a transitional bridge towards more recent research efforts. The placement of Salleh, Zalailah, and her links to both Ismail, Shahnaz, and central actors indicates a role in expanding the network's thematic or disciplinary limits, possibly integrating emerging research priorities or diversifying collaborations into newer regions or institutions.

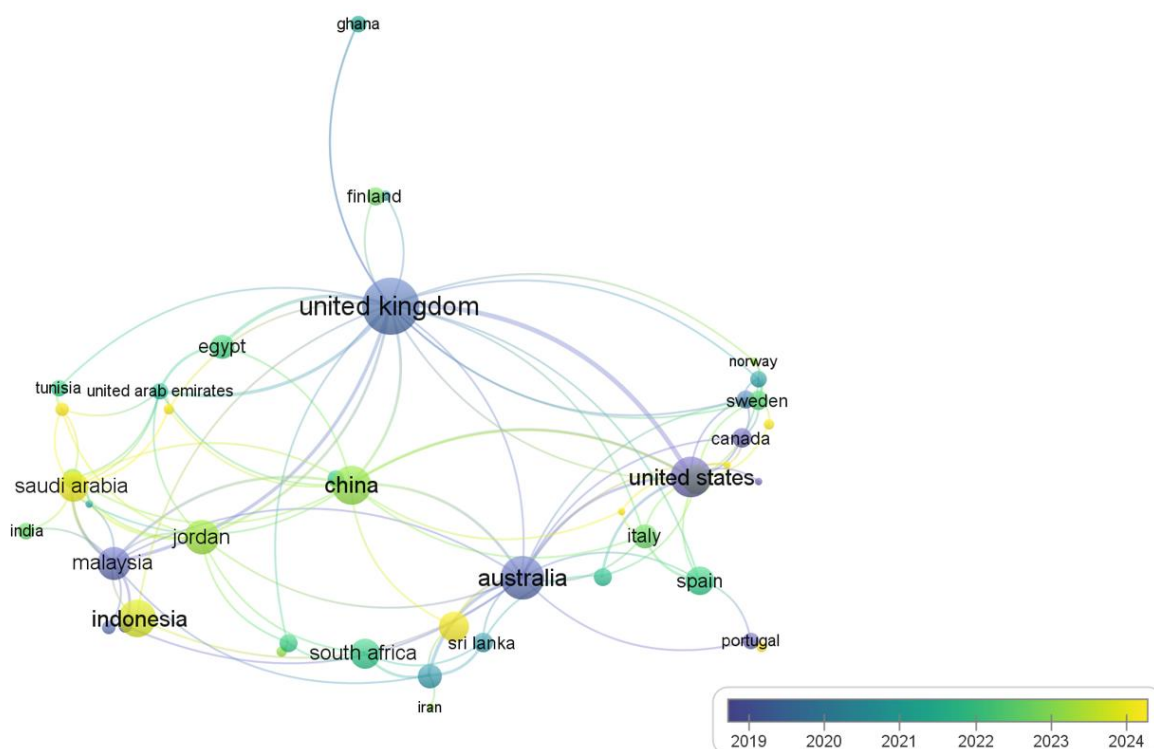
The fourth and most recent cluster (Yellow Cluster, ~2024) represents emerging authors such as ismail, shahnaz, with collaborative ties that are still developing. The lighter hues of this group reflect their recent entry into the scholarly dialogue, and their positioning suggests potential future integration into the more

established co-authorship circuits. Additionally, outlier nodes like alqudah, hamza and lutfi, abdalwali, while relatively peripheral, maintain visible linkages to the core cluster, indicating either early-stage co-authorships or research specialization in niche areas that align with central themes.

Together, these four clusters narrate the progressive layering of academic collaboration: from foundational partnerships (purple), through a high-density central hub (yellow-green), to transitional growth (blue-green), and finally, to nascent scholarly activity (yellow). The evolution of these clusters over time, contextualised by the colour gradient, underscores not only the continuity of collaboration but also the emergence of new intellectual networks, reinforcing the dynamic and expanding nature of the research landscape under study.

### 3.2 Co-Authorship Versus Countries

The country-level co-authorship network, visualized using VOSviewer, provides a macro-perspective on international research collaboration patterns from 2019 to 2024. Each node represents a country, with node size indicating the volume of scientific output or collaborative prominence, and edge thickness denoting the strength or frequency of international co-authorships. The color gradient, from dark blue (2019) to yellow (2024), captures the average temporal distribution of co-authored outputs across countries as presented in Figure 3.



**Figure 2: Co-Authorship Versus Countries**

The United Kingdom emerges as the dominant hub in this network, characterized by a large node size and multiple thick connections with countries across Europe, Asia, Africa, and North America. Its centrality signals sustained leadership in global research coordination, especially in the domains intersecting with public governance, audit institutions, and development studies. The UK is particularly well-connected to Australia, China, United States, Malaysia, and Saudi Arabia, indicating a highly internationalized research

agenda. Similarly, Australia and the United States function as secondary hubs with strong ties to both developed and emerging economies. The United States appears more engaged with European counterparts such as Italy, Spain, Portugal, Sweden, and Norway, suggesting a transatlantic research orientation.

The Yellow Cluster countries, notably Saudi Arabia, Malaysia, United Arab Emirates, Indonesia, Tunisia, and India, are more recent contributors to the global co-authorship landscape, as reflected by their yellow-shaded nodes indicating publication activity peaking between 2023 and 2024. These countries show increasing connectivity with traditional research powerhouses like the UK and China, highlighting a shift toward South-South and South-North collaboration dynamics. For instance, Saudi Arabia's co-authorship linkages with both China and Malaysia suggest the emergence of regional academic alliances potentially tied to transnational funding flows or shared policy interests in public financial management and institutional reform.

Notably, China sits at a structurally strategic position, bridging Global South actors (e.g., Jordan, South Africa, India) with Global North institutions (e.g., UK, US, Australia). This implies China's dual role as both a collaborator and a geopolitical intermediary in shaping global knowledge systems. Meanwhile, countries like Ghana, Iran, Sri Lanka, and Finland, while less connected in volume, still play specialized roles in thematic or regional knowledge networks, possibly driven by diaspora collaborations, targeted projects, or institutional affiliations.

This international collaboration landscape resonates with broader scholarly debates around epistemic asymmetries and the role of knowledge brokerage by high-capacity states. It also echoes the critique raised in the literature, such as Bauknecht and Püschel (2023), that ritualized audit systems and accountability norms are often exported through transnational research collaborations that may reproduce Western-centric governance models unless they are grounded in genuine knowledge exchange. The emerging role of countries in Asia and MENA (Middle East and North Africa) suggests a possible epistemic shift wherein new actors are shaping the discourse on institutional effectiveness, audit reforms, and development-oriented accountability mechanisms, moving the debate from rhetorical compliance to structural reform through knowledge co-production.

### **3.3 Co-citations Versus Sources**

The co-citation network of sources, generated through VOSviewer, unveils the intellectual architecture underpinning scholarly discourse on audit effectiveness, institutional accountability, and governance reform. Each node in the network represents a journal or source, with the size indicating co-citation frequency and the proximity of nodes reflecting thematic closeness or frequent joint citations. The clustering structure—represented by distinct colors—demonstrates the disciplinary diversity that informs the literature, organized into three major knowledge clusters: Accounting and Auditing (Red), Financial Economics and Governance (Blue), and Mainstream Accounting Research (Green).

#### **3.3.1 Cluster 1: Critical and Institutional Accounting (Red Cluster)**

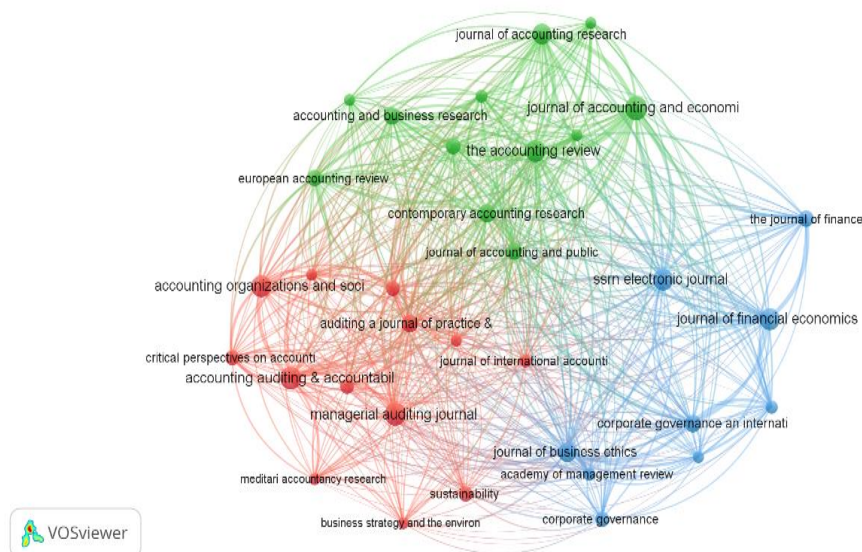
This cluster is grounded in journals such as *Accounting, Organizations and Society*, *Managerial Auditing Journal*, *Critical Perspectives on Accounting*, and *Auditing: A Journal of Practice & Theory*. These sources reflect a critical-institutionalist orientation, often drawing on theories of legitimacy, isomorphism, and the symbolic use of audit practices. Seminal work in this tradition (e.g., Power, 1997) explores how auditing functions as a ritual of verification, serving not only to provide assurance but also to symbolically reinforce



institutional legitimacy. Journals in this cluster have contributed significantly to deconstructing the gap between formal audit recommendations and their actual implementation, thereby informing much of the skepticism around the practical usefulness of Supreme Audit Institutions (SAIs) highlighted in Bauknecht and Püschel's (2023) study.

### 3.3.2 Cluster 2: Financial Economics and Corporate Governance (Blue Cluster)

This cluster encompasses journals such as The Journal of Finance, Journal of Financial Economics, SSRN Electronic Journal, Corporate Governance: An International Review, and Journal of Business Ethics. These sources reflect a market-based and investor-oriented logic, focusing on governance mechanisms, agency theory, and the informational role of auditing in capital markets. The presence of this cluster indicates a growing intersection between public audit discourse and corporate governance, particularly around questions of transparency, board oversight, and financial integrity. While this literature is less critical of audit institutions, it plays a vital role in articulating how external assurance mechanisms, such as those provided by SAIs, can reduce agency costs and improve institutional performance in both public and hybrid governance contexts (see Figure 4).



**Figure 4: Co-citations Versus Sources Visualization**

### 3.3.3 Cluster 3: Core Accounting and Public Interest Research (Green Cluster)

Dominated by journals such as The Accounting Review, Journal of Accounting Research, Contemporary Accounting Research, and Journal of Accounting and Economics, this cluster represents the methodologically rigorous mainstream of accounting research. These sources emphasize empirical modeling, hypothesis testing, and large-scale archival data. While traditionally more focused on private sector audit efficiency, their increasing co-citation in studies of SAIs and public accountability indicates a methodological convergence, where public sector audit research adopts tools from corporate accounting to measure the uptake, effectiveness, and outcomes of audit recommendations. This reflects the trend toward evidence-based audit evaluation, aligning with recent calls for audit institutions to demonstrate measurable value beyond symbolic compliance.

### 3.3.4 Synthesis of Co-Citation Patterns

The triangulation of these three clusters reveals a rich, interdisciplinary citation structure, where critical theory, market governance, and positivist accounting research intersect. This diversity reflects the complexity of evaluating SAI recommendations, which sit at the crossroads of institutional theory, accountability mechanisms, and performance measurement. The central positioning of journals like *Journal of Accounting and Public Policy*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice & Theory* further suggests an epistemic convergence, wherein researchers are increasingly drawing on multiple paradigms to assess whether audit processes result in tangible policy or organizational reforms.

In line with the arguments posed by Bauknecht and Püschel (2023), the co-citation landscape supports the assertion that while scholarly attention to SAI effectiveness is growing, the field still grapples with tensions between procedural fidelity and transformative impact. The continued co-citation of critical and mainstream journals suggests a healthy contestation of ideas, but also points to the need for more contextualized, theory-driven, and policy-relevant audit research.

## 4. Discussion

### 4.1 Co-authors Versus Authors

The clustering patterns and temporal evolution observed in the co-authorship network mirror the concerns raised in the literature about the gap between the rhetorical promise and practical utility of audit recommendations, particularly those generated by Supreme Audit Institutions (SAIs). In the article “From Rhetoric to Reform?”, the authors argue that audit processes often become rituals of verification, symbolically fulfilling transparency requirements without leading to substantive institutional reform. This tension between symbolic compliance and instrumental impact is reflected in the co-authorship patterns of our study. The Yellow-Green core cluster represents a dense, active community of scholars, Qamhan, Murad Abdulsalam, Alrawad, Mahmood, and others, who are likely engaged in examining the effectiveness, diffusion, or contextual implementation of audit practices and SAI recommendations. The high level of collaboration among them may suggest a shared agenda to interrogate audit usefulness beyond procedural formalities, aligning with reformist narratives in the SAI literature.

Conversely, the Purple cluster, which appears more insular and temporally earlier (circa 2021–2022), could be viewed as reflecting a stage in the literature where the dominant discourse remained focused on technical audit execution rather than critically examining the uptake or institutionalization of audit recommendations. This aligns with the early literature’s tendency to emphasize compliance metrics without adequately questioning the underlying accountability mechanisms. The Blue-Green cluster (2023) and Yellow cluster (2024) seem to represent an emerging wave of authors entering the field with fresh perspectives, potentially bringing forward critiques of performative audits, policy inertia, or governance rituals, as outlined in the “rhetoric versus reform” dichotomy.

The central role of al-matari, Ebrahim Mohammed, spanning multiple clusters, may signify an intellectual pivot: bridging traditional audit evaluation with more critical, reform-oriented scholarship that interrogates whether SAIs’ recommendations are genuinely embedded in public policy cycles or serve ceremonial purposes. In this light, the co-authorship structure does not merely reflect scholarly collaboration; it subtly mirrors the epistemic struggle within audit literature, between technocratic formalism and

transformational governance. Thus, the network transitions, from early technical compliance, through active reformist engagement, to newer interdisciplinary and critical explorations, may be interpreted as a bibliometric embodiment of the paradigm shift that the referenced paper calls for: moving beyond audit ritualism toward actionable, context-sensitive institutional reform.

#### **4.2 Country-Level Co-Authorship Patterns**

The co-authorship network map reveals a stratified and evolving global landscape of scientific collaboration, with implications for how knowledge around Supreme Audit Institutions' (SAIs) recommendations and public accountability mechanisms is produced, diffused, and legitimized. The temporal-spatial structure of the network illustrates not only which countries are central to this discourse, but also suggests the epistemic directions in which the field is evolving.

The United Kingdom stands as the most influential knowledge broker in the field, as evidenced by its large node size and high degree of interconnectedness with both Global North (e.g., United States, Australia, Sweden) and Global South (e.g., Saudi Arabia, Malaysia, Egypt) partners. This aligns with existing research that positions the UK as a core actor in shaping audit reform narratives, particularly through its institutions such as the UK National Audit Office (NAO), the Westminster model of public audit, and its longstanding involvement in Commonwealth technical assistance. According to Pollitt (2006) and Power (1997), such institutional models are often exported through "rituals of verification," where procedural compliance is emphasized over transformative impact. The UK's centrality in the network suggests it continues to play a key role in reinforcing normative audit frameworks, potentially shaping global discourses toward formalism rather than substantive reform.

In contrast, the growing prominence of countries such as China, Saudi Arabia, Malaysia, and Indonesia, reflected by their yellow-green color coding (2022–2024), signals a geographic and epistemic shift. These countries, traditionally positioned as recipients of audit and public sector governance models, are increasingly becoming active co-producers of knowledge. Their stronger ties with both the UK and each other may reflect a convergence of interests around institutional modernization, digital transformation of audit systems, and accountability frameworks tailored to non-Western contexts. The findings correspond with Bauknecht and Püschel's (2023) observation that the effectiveness of SAIs' recommendations often hinges on their institutional embeddedness and local adaptability. In this sense, new regional actors may be moving beyond rhetorical compliance by contributing empirical evidence, context-sensitive reforms, and critical reflection on global audit practices.

The United States, while still prominent, shows a more contained set of collaborations with a focus on European partners such as Italy, Spain, Portugal, and the Nordic countries. This may reflect a transatlantic research orientation that remains anchored in comparative policy analysis and federal accountability mechanisms. However, its relative peripheralization compared to the UK and Australia suggests that the locus of innovation in public audit discourse may be shifting toward Asia and the MENA region. Australia's central position, with ties to both Southeast Asia and Africa (e.g., South Africa, Ghana), underscores its role as a trans-regional knowledge integrator, possibly due to its active role in public financial management reform and SAI capacity-building programs under the aegis of the Pacific Association of Supreme Audit Institutions (PASAI).

Furthermore, the presence of Ghana, Sri Lanka, Egypt, Iran, and Jordan, though smaller in node size, reflects the inclusion of peripheral states in global conversations around audit impact and institutional accountability. While their collaboration links are thinner, their emergence may be tied to donor-funded partnerships, international capacity-building programs, or diaspora-led co-authorships that embed local knowledge into global frameworks. This is especially relevant when considering that SAIs' recommendations are only effective when they resonate with domestic political economy realities, an argument central to the "rituals of verification" critique.

Taken together, the network visualized here provides empirical support for the claim that audit governance is no longer an epistemically Western monopoly. Instead, the field is moving toward a more polycentric structure of knowledge generation. However, there remains a risk of asymmetrical partnerships where countries in the Global South participate more as data providers than intellectual equals. Addressing this requires greater emphasis on epistemic justice and collaborative agenda-setting, ensuring that co-authorship reflects not only logistical cooperation but also intellectual co-ownership of the reform narrative.

### **4.3 Co-Citations Versus Sources**

The co-citation analysis of sources offers a granular view of the epistemic structure and theoretical scaffolding underpinning contemporary scholarship on the effectiveness of Supreme Audit Institutions (SAIs) and the institutional dynamics surrounding audit recommendations. The VOSviewer-based map reveals three prominent and well-defined clusters of scholarly influence, each representing distinct but interlinked knowledge traditions. The analysis transcends mere bibliographic mapping, it uncovers the paradigmatic tensions and methodological fault lines that define this field of inquiry.

#### **4.3.1 Cluster 1: Critical-Interpretive and Institutional Thought (Red Cluster)**

Anchored by journals such as *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, *Managerial Auditing Journal*, and *Auditing: A Journal of Practice & Theory*, this cluster reflects a critical-theoretical orientation steeped in institutional sociology. These sources engage deeply with institutional logics, ritualism, and the performative aspects of audit systems (Meyer & Rowan, 1977; Power, 1997). The conceptual terrain here is dominated by critiques of audit systems as symbolic devices that secure legitimacy without necessarily inducing change, concepts that resonate with Bauknecht and Püschel's (2023) assertion that SAI recommendations frequently remain in the realm of rhetorical compliance rather than leading to actionable reform.

Moreover, this cluster explores the structural embeddedness of auditing within bureaucratic and political institutions, often highlighting how existing power structures co-opt audit practices. For example, *Accounting, Organizations and Society* provides the theoretical depth for unpacking how audit regimes function as ceremonial instruments, thereby institutionalizing rituals of verification rather than facilitating policy learning or adaptive governance. Such critiques are indispensable for understanding the implementation gap observed in the uptake of audit recommendations, particularly in settings where administrative inertia and political disincentives obstruct reform.

#### **4.3.2 Cluster 2: Mainstream Accounting and Public Interest Research (Green Cluster)**

This cluster is dominated by empirically rigorous, methodologically positivist journals such as *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, and *Contemporary Accounting Research*. These journals represent the intellectual heart of mainstream accounting scholarship, where large-sample archival studies and econometric modeling are employed to test hypotheses related to audit quality, assurance effectiveness, and governance outcomes.

Although historically skewed toward private sector auditing, the inclusion of these journals in co-citation patterns within public audit research indicates a growing methodological convergence. Increasingly, scholars are applying corporate audit methodologies, such as event studies, regression discontinuity designs, and audit fee analyses, to assess the value relevance and behavioural impact of SAI recommendations. This reflects a broader trend toward evidence-based governance and “new public audit” thinking, where the effectiveness of audit institutions is not merely assumed but is empirically interrogated using robust analytical tools.

However, a tension arises: while these sources bring empirical precision, they often operate under assumptions of rational bureaucratic behaviour and rule compliance, which may not align with the political economy realities in which many SAIs operate. This reinforces the need for theoretical triangulation that bridges empirical rigor with contextual sensitivity, a point underscored in the broader literature on audit impact (Lonsdale, 2008; Pollitt, 2006).

#### **4.3.3 Cluster 3: Corporate Governance and Financial Economics (Blue Cluster)**

This cluster includes journals such as *Journal of Financial Economics*, *The Journal of Finance*, *Corporate Governance: An International Review*, *Journal of Business Ethics*, and *SSRN Electronic Journal*. The literature represented here adopts an agency-theoretic and capital markets perspective, framing audit as a governance mechanism that mitigates information asymmetries and principal-agent conflicts. While traditionally focused on shareholder relationships, recent work has extended these insights to state-owned enterprises, public-private partnerships, and hybrid accountability structures, areas where SAIs play a crucial monitoring role.

The co-citation of these governance journals suggests that audit scholarship is increasingly intersecting with broader debates on institutional transparency, board oversight, and regulatory integrity. For instance, in environments where SAI findings are made public, they can influence market behaviour, reputational outcomes, and stakeholder trust, providing an indirect but significant governance function. This aligns with emerging scholarship that positions SAIs not just as watchdogs but as trust-enabling institutions within a country’s governance architecture.

However, this governance-heavy strand often assumes the functional autonomy and technical capacity of audit institutions, assumptions that may not hold in politicized or resource-constrained environments. This underscores the relevance of integrating insights from critical (red cluster) and empirical (green cluster) streams to avoid normative overreach.



#### **4.3.4 Synthesis and Scientific Implications**

The triangulation of these three clusters reflects an epistemic evolution in audit scholarship—from siloed paradigms to more integrated, interdisciplinary inquiry. The co-citation structure illustrates that researchers are increasingly drawing from diverse traditions to interrogate not just whether SAIs function effectively, but how and under what conditions audit recommendations are adopted, resisted, or ritualized.

This aligns with the central tension articulated by Bauknecht and Püschel (2023), that the effectiveness of SAI recommendations cannot be assumed from institutional design alone, but must be contextualized within political, organizational, and normative frameworks. The fact that Accounting, Organizations and Society and The Accounting Review are co-cited in many studies signals an emerging synthesis, one that combines normative theory, empirical rigor, and governance relevance. These findings call for future research to engage in multi-level, theory-informed, and empirically validated analyses of SAI recommendation uptake. Only through such integrative approaches can the field move from descriptive mapping of audit outputs toward causal explanations of institutional change, closing the gap between ritualistic verification and meaningful reform.

### **5. Policy Implications**

The findings of this study yield critical policy implications for governments, Supreme Audit Institutions (SAIs), oversight bodies, and international development partners committed to strengthening public accountability. First, there is a pressing need to establish formal enforcement mechanisms and institutional mandates that compel the timely implementation of audit recommendations, supported by parliamentary oversight and sanction-based accountability. Second, SAIs must ensure that their recommendations are not only technically sound but also context-specific, operationally clear, and embedded within the policy and budgeting cycles of implementing agencies. Institutionalizing robust audit follow-up systems, such as implementation tracking dashboards and integration with performance-based management frameworks, can enhance transparency and compliance. Furthermore, to counteract the ritualistic tendencies identified in this review, policymakers should safeguard the independence, resourcing, and strategic capacity of SAIs, enabling them to produce credible, high-impact audits. There is also a growing opportunity to promote South-South learning and regional cooperation in audit practice, especially given the emerging leadership from Asia and the MENA region. Finally, audit findings must be made more accessible and actionable to the public through simplified reporting, civic engagement platforms, and cross-sector collaboration, thereby transforming audit intelligence into a tool for citizen empowerment and political responsiveness. These policy levers collectively offer a pathway to shift the role of audits from symbolic compliance instruments to catalysts of institutional reform and public trust.

### **6. Conclusion**

This study set out to interrogate a critical yet underexplored question: Are Supreme Audit Institutions' (SAIs) recommendations genuinely useful, or have they become rituals of verification devoid of reformist impact? Through a rigorous bibliometric analysis of 702 peer-reviewed publications spanning from 1997 to 2024, this study reveals a growing yet fragmented scholarly engagement with the utility, uptake, and limitations of audit recommendations across global governance systems.

The results provide compelling evidence that the field is undergoing a paradigmatic shift, from early technocratic and compliance-oriented discourses toward more reflexive, interdisciplinary, and politically grounded perspectives. The evolution of co-authorship patterns shows an expanding research community increasingly engaged in collaborative and reform-oriented inquiry. Country-level co-authorship networks demonstrate both persistent epistemic asymmetries and the emergence of new regional actors reshaping the global audit discourse, particularly in Asia and the MENA region. Meanwhile, co-citation patterns expose the field's intellectual architecture, grounded in three dominant paradigms: critical-institutional theory, mainstream empirical accounting, and corporate governance frameworks. These paradigms reflect the scholarly tensions between symbolic audit formalism and the pursuit of actionable institutional change. The findings affirm the concern that despite their formal intent, many audit recommendations are not implemented, are selectively adopted, or are strategically reframed to preserve bureaucratic inertia. This is especially evident in developing countries, where weak enforcement, political resistance, and capacity gaps often dilute the transformative potential of SAIs. While empirical studies highlight the positive impact of audit implementation on financial statement quality, the prevalence of symbolic compliance, bureaucratic deflection, and the absence of institutional follow-up mechanisms remain formidable obstacles.

This paper contributes to the literature by systematically mapping the contours of the academic conversation and identifying both intellectual blind spots and policy levers for reform. It highlights the need for future research to go beyond descriptive metrics and embrace multi-level, theory-driven, and context-sensitive designs that can uncover the causal mechanisms underlying successful audit uptake. In doing so, scholars can help bridge the gap between audit rhetoric and reformist practice. Ultimately, for SAIs to fulfill their constitutional promise as guardians of public accountability, audit recommendations must evolve from ritualized outputs into actionable instruments of institutional transformation. This demands not only technical improvements in audit quality but also political will, stakeholder engagement, and system-wide integration of audit intelligence into the governance cycle. Only then can the field move from symbolic verification to substantive reform from rhetoric to results.

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