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Systematic Literature Review: The Role Of Audit Risk On Audit Quality

Almira Yumna Putri[1] , Enggar Diah Puspa Arum[2]

[1.2] University of Jambi

E mail : almira.putri39@gmail.co.id[1] , enggar_diah@unja.ac.id[2]

Abstract

This study employs a Systematic Literature Review (SLR) approach with the aim of identifying the role of audit risk on audit quality and subsequently mapping the related research findings.This research is a Systematic Literature Review (SLR) examining the role of audit risk on audit quality and compiling thematic and methodological mapping of previous studies. The results affirm that audit quality is influenced not merely by the level of risk auditors confront, but also by the institution's capacity to integrate technological capabilities, sustain effective internal control frameworks, and uphold ethical standards across audit practices. Thus, future research should focus on developing an audit model that is more adaptive to digital advances, auditor behavior, and cross-country comparative analysis to gain a comprehensive understanding of the relationship between audit risk and audit quality in a global context. Evidence gathered from eighteen international publications confirms that audit risk significantly influences the resulting level of audit quality. The distinct contribution of this study lies in its application of the SLR method to a concentrated analysis of audit risk and audit quality, specifically across research works published between 2018 and 2025.

Keywords: Audit Risk, Audit Quality.

INTRODUCTION

The role of audits in ensuring the credibility and transparency of financial reports is becoming increasingly important amidst the increasing complexity of global business activities. Reliable audit quality is fundamental in sustaining stakeholder trust regarding the credibility of a firm's financial reporting. However, the dynamics of the modern business

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environment, characterized by transaction complexity, time constraints, and efficiency pressures, also increase *audit risk* , namely the possibility that auditors fail to identify material misstatements that could affect the fairness of financial reports. This highlights the importance of analyzing the connection between audit risk and audit quality — a topic that has gained considerable attention in both empirical and theoretical research over the past years in the fields of auditing and accounting.

A review of eighteen international scientific articles published between 2018 and 2025 indicates that the relationship between *audit risk* and *audit quality* is multidimensional and highly dependent on the context of the audit environment. Several studies, such as that conducted by Owusu et al. (2025), Kumalawati et al. (2024), and Van et al. (2022) found that elevated audit risk often encourages auditors to expand examination procedures, intensify analytical evaluations, and strengthen organizational control measures, ultimately improving audit reliability and performance. Conversely, other studies show that time pressure and resource constraints can actually reduce audit quality if risks are not managed appropriately (Ruiz-Barbadillo et al. , 2024; Alsaleem & Husin, 2024).

The development of digital technology and the application *of Artificial Intelligence (AI)* has created a paradigm shift in audit risk management practices. Research by Nik Abdul Majid et al. et al. (2025) and Du et al. (2024) showed that the use of advanced analytical technology strengthens auditors' ability to detect financial anomalies and suppress *detection. risk* . This shows that digital transformation not only improves audit process efficiency but also plays a strategic role in strengthening audit quality dimensions in the modern era. However, available empirical results still show inconsistencies . Differences in findings among previous studies are largely due to variations in organizational context, regulatory system, audit complexity, and auditor behavioral factors. Research by Ahn and Choi (2023) confirms that the effectiveness of corporate governance and the strength of internal control can moderate the relationship between audit risk and audit quality. Meanwhile, Dobrowolski et et al. (2022) highlighted the influence of auditor ethics and professionalism in mitigating audit risks that arise during the audit process. This diversity of perspectives demonstrates the need for systematic studies capable of comprehensively mapping research directions, methodological approaches, and empirical findings.

Therefore, this study aims to carry out a systematic Literature A systematic review (SLR) of eighteen international studies discussing the relationship between *audit risk* and *audit quality* in the period 2018–2025. This study aims to map methodological trends, identify research gaps, and synthesize key findings that illustrate the dynamics of the

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relationship between the two concepts. Through the SLR approach, this study is expected to provide theoretical contributions in strengthening the conceptual understanding of audit risk management and audit quality, while generating practical implications for auditors, regulators, and academics in an effort to improve audit effectiveness amidst increasingly complex business and technological changes. Based on these phenomena and empirical findings, this study focuses on the **"Systematic Literature Review: The Role of Audit Risk on Audit Quality "** . This study is expected to provide theoretical contributions to the development of accounting and corporate governance science, as well as provide practical implications for company management in strengthening internal control systems as a strategy for achieving long-term business sustainability.

RESEARCH METHODS

This research adopts a Systematic Literature Review (SLR) approach to examine how audit risk influences audit quality and to categorize relevant research findings. The mapping in this study consists of: Type of Research conducted per year, Publication, Research Object and Type of detection used. The primary data were obtained from Scopus-indexed journals due to the database's strong reputation and high credibility in academic indexing. he selected publication timeframe spans from 2018 to 2025 in order to capture recent developments concerning the relationship between audit risk and audit quality. The literature search utilized specific keywords, namely "audit risk" and "audit quality".

Chart 1: Search flow and article selection

Scopus (initial key *for Audit Risk* and *Audit Quality*)
Total Articles n=7,384
⇩
Journal Year 2018-2025 (n= 3,686)
⇩
Using " *Audit Risk* and *Audit Quality* "(n= 99)
⇩
Open Access and Journal Types(n= 32)
⇩
Articles according to the criteria of title, abstract relevance and year of publication (n= 18)
⇩
Articles in accordance with research (n=18)

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THEORETICAL BASIS

Agency Theory

Agency theory is widely applied as the fundamental perspective in related research, as noted by Owusu et al. (2025) and Ruiz-Barbadillo et al. (2024). Within this framework, the auditor functions as an impartial intermediary between management serving as agents and the owners as principals. The theory illustrates that audit risk may escalate as a result of conflicting interests and unequal access to information between principals and agents. In this context, audit quality provides a monitoring mechanism to preserve the transparency of financial disclosures.

Audit Risk Model Theory (AR = IR × CR × DR)

Audit Risk M Theory serves as the primary conceptual framework that explains the relationship between audit risk and audit quality. Research by Askary et al. (2018) and Cohen et al. (2025) developed this model by emphasizing that auditors are required to evaluate inherent, control, and detection risks in a proportionate manner to ensure that the audit outcomes are credible and dependable. In a modern context, the framework is further applied to develop risk-oriented audit mechanisms that are better suited to contemporary digital contexts.

Decision Theory

Decision Theory used to explain how auditors make strategic decisions in the face of audit uncertainty. Study by Askary et al. (2018) and Cohen et et al. (2025) showed that auditors' strategic choices are affected by their perception of existing risks, the quantity and reliability of collected evidence, and the acceptable level of potential error. Thus, this theory reinforces the understanding that audit quality is highly dependent on the auditor's ability to rationally evaluate risks.

Corporate Governance Theory

This theory is used in studies such as Alsaleem and Husin (2024) and Ahn and Choi (2023) to assess how corporate governance structure and internal controls affect audit risk levels and audit quality. The theory posits that strong governance structures help minimize the likelihood of material misstatements and enhance the overall efficacy of audit performance.

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RESULTS AND DISCUSSION

General Description of Research Mapping Results

Based on the results of a review of 18 articles selected from a total of 7,384 documents in the Scopus database and other indexed scientific sources, research on Audit Risk and Audit Quality shows a significant upward trend since 2018, especially in the context of regulatory reform, the development of audit technology, and the implementation of international standards. Geographically, a considerable portion of the literature originates from East and Southeast Asian nations—such as Indonesia, China, Vietnam, and South Korea—reflecting a growing academic interest in enhancing audit quality within emerging market environments.

From a methodological perspective, during the 2018–2025 research period, the dominant methodological approach has been quantitative, making extensive use of statistical techniques including multiple linear regression and panel–data econometric models. to test the relationship between variables that influence *audit risk* and *quality audit* (Owusu et et al., 2025; Kumalawati et al. et al., 2024).

A small portion of studies adopt **analytical-conceptual approach**, which focuses on developing theoretical models to explain the relationship between audit risk, the auditor's decision-making process, and audit results (Askary et al., 2018; Cohen et al., 2025). On the other hand, several other studies utilize **descriptive approach and case study** to describe the application of risk-based auditing in the context of a particular organization that has unique characteristics (Alsaleem & Husin, 2024; Ruiz-Barbadillo et al., 2024). In general, the results of the methodological mapping indicate a paradigm shift towards integration. **Digital technology, artificial intelligence (Artificial Intelligence), as well as big data analysis** in audit risk management practices that are more modern and adaptive to developments in the business environment.

Based on the results of the literature synthesis (Table 1-8), it shows that audit risk serves as a core determinant in shaping and sustaining the level of audit quality. Recent research indicates a paradigm shift from conventional approaches to technology-based approaches and adaptive governance. Proper management of audit risk can improve financial reporting credibility while simultaneously reinforcing the professional standing of auditors in an increasingly digitalized environment. Future investigations should place greater emphasis on technological integration, auditor behavioral elements, and the comparative influence of regulatory structures across different jurisdictions in moderating the relationship between *audit risk* and *audit quality* .

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Research Methodology and Approach Related Journals

Based on a review of eighteen international articles published between 2018 and 2025, research on audit risk and audit quality generally employs a quantitative approach supported by empirical analysis based on company financial data and auditor surveys. Most studies, such as the one by Owusu et al. (2025), Kumalawati et al. (2024), and Van et et al. (2022) implemented multiple linear regression and panel data regression methods to analyze the relationship between workload, audit fees, corporate governance mechanisms, and organizational complexity on audit quality. This quantitative approach yields comprehensive empirical evidence on the determinants of audit risk and the effectiveness of the audit process across various industry contexts and jurisdictions.

In addition, a number of other studies have adopted an analytical and conceptual approach by developing theoretical models that describe the relationship between audit risk and the auditor's decision-making process. For example, Cohen et et al. (2025) and Askary et al. (2018) applied the *decision framework science* to explain the relationship between risk levels, the likelihood of misstatements occurring, and optimal audit decisions. On the other hand, Du et al. (2024) and Nik Abdul Majid et al. (2025) introduced a model based on technology and artificial intelligence (*Artificial Intelligence). Intelligence*) as an instrument for identifying and mitigating audit risks, which expands the theoretical perspective of traditional auditing with a technology-based predictive approach.

The research conducted by Alsaleem and Husin (2024) and Ruiz-Barbadillo et et al. (2024) used descriptive methods and case studies to examine the application of risk-based auditing in specific organizational contexts, such as small and medium-sized companies and entities newly adopting IFRS standards. This approach provides a contextual understanding of audit practices in various regions, particularly Asia and the Middle East, which have diverse regulatory characteristics and governance systems.

Overall, the methodological synthesis of various studies indicates a paradigm shift from conventional empirical approaches to the use of more advanced analytical models and technologies. Most studies utilize secondary data across firms, while some recent studies have begun to integrate *big data analytics* , artificial intelligence, and predictive statistical methods into audit risk assessment. This diversity of approaches enriches the theoretical framework on the relationship between risk and audit quality, while strengthening the empirical foundation for developing risk-based audit strategies that are more adaptive to changes in the business and technological environment.

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The Role of Audit Risk in Audit Quality

The results of the synthesis of eighteen international journals (2018–2025) show that *audit risk* has a crucial role in determining the level of *audit quality* . In general, increased audit risk encourages auditors to expand the scope of the audit, increase the thoroughness of procedures, and strengthen professional judgment, thus positively impacting audit quality (Owusu et et al. , 2025; Ruiz-Barbadillo et al. , 2024). Apart from being a controlling factor, *audit risk* also functions as a strategic instrument in the auditor's decision-making process. A study by Cohen et et al. (2025) and Askary et al. (2018) showed that the auditor's ability to accurately identify and model risks results in a more reliable audit opinion. Furthermore, recent research expands the role of *audit risk* through the integration of technologies such as *Artificial Intelligence* (Nik Abdul Majid et al. , 2025; Du et al. , 2024), which increases the effectiveness of risk detection and management. Thus, *audit risk* not only is it a threat to the reliability of audit results, but it also functions as a mechanism to strengthen the auditor's systems, procedures and professionalism in ensuring optimal audit quality.

Theoretical and Practical Implications

a. Theoretical Implications

the results of a review of eighteen journals show that *audit risk* plays an important role in strengthening the conceptual model *quality audit* through the integration of risk theory, agency theory, and modern technological approaches. Effective audit risk management enriches the understanding of how auditors assess, mitigate, and adapt audit procedures to organizational and regulatory dynamics.

b. Practical Implications

For practitioners, the research results emphasize the importance of implementing risk-based audits and utilizing technologies such as *Artificial Intelligence* And *big data analytics* to improve audit effectiveness and efficiency. This implication emphasizes that strengthening professional competence, IT governance, and the implementation of risk-based audit standards are key to improving audit quality and the reliability of financial reports across various business contexts.

Research Gap

The SLR results found that:

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1. Most previous studies still focus on the approach **conventional quantitative** with a linear regression model, while in-depth analysis is based on a statistical approach. **longitudinal, experimental, or mixed methods** is still very limited. This condition hinders a comprehensive understanding of the dynamic relationship between audit risk and audit quality over time.
2. there is **contextual and geographical limitations** , where most research focuses on Asian countries, particularly China, Indonesia, and South Korea.
3. Further exploration is needed into how the use of *big data analytics* and predictive systems can increase objectivity and reduce *detection risk* .
4. only a few studies have examined **the role of auditor behavioral and ethical factors** in the relationship between audit risk and audit quality.
5. Subsequent investigations should move toward designing more comprehensive audit models that incorporate behavioral, technological, and governance dimensions across diverse national settings, and testing the long-run causal relationships between *audit risk* and *quality audit* using a more innovative and interdisciplinary methodological approach.

This gap can be an opportunity for further empirical research with both quantitative and qualitative approaches.

Systematic Literature Review

Tables 1, 2, 3, 4, 5, 6, 7, and 8 of the literature review contain the names of researchers along with the year of journal publication, research title, research focus, research method, research findings and sources or publishers of the articles.

Table 1 Literature Review 2018

No	Researcher & Year	Research Title	Main Focus / Relevance	Research methods	Key Findings (Results)	Source / Publisher
1.	Askary , S. et et al. (2018)	Audit Evidences and Audit Risk Modeling Using	Audit risk modeling with a decision science approach.	Quantitative models based on experimental data.	Decision science integration helps to estimate audit risk objectively	Elsevier

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		Decision Science			and systematically.	

Table 2 Literature Review 2020

No	Researcher & Year	Research Title	Main Focus / Relevance	Research methods	Key Findings (Results)	Source / Publisher
1.	Wang, J. et et al. (2020)	Professional Liability Insurance Contracts for Auditors and Risk Mitigation	Auditor professional liability insurance as a risk mitigation strategy.	Normative and legal analysis.	Professional insurance policies reduce litigation risk and increase auditor independence .	Elsevier

Table 3 Literature Review 2022

No	Researcher & Year	Research Title	Main Focus / Relevance	Research methods	Key Findings (Results)	Source / Publisher
1.	Bradbury, M.E. & Scott, T. (2022)	Auditor's Responses to Changes in Risk	The auditor's response to changes in the level of audit risk.	Questionnaire-based empirical study.	Auditors adjust testing procedures as risks increase, strengthening audit quality.	Elsevier
2.	Van, HN et al. (2022)	study on Factors Affecting Audit Fees and Audit Quality in Vietnam	Determinants of audit fees and audit quality in Vietnam.	Regression analysis with data from 200 companies .	Auditor size and company complexity significantly affect audit costs and quality.	Elsevier

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3.	Dobrowolski Z. et al. (2022)	Auditors Maximizing Their Utility: Economic and Ethical Perspectives on Audit Risk	The balance of auditor economic utility and ethical risk in auditing.	Theoretical –analytical approach.	Auditors tend to adjust risk levels to economic incentives, affecting objectivity.	Elsevier
4.	Chen, H. et al. (2022)	Does Corporate Culture Impact Audit Pricing ? Evidence from Multinational Firms	The influence of corporate culture on audit prices and audit risk.	Panel data-based multinational regression.	An ethical corporate culture reduces audit risk and audit costs.	Elsevier

Table 4 Literature Review 2023

No	Researcher & Year	Research Title	Main Focus / Relevance	Research methods	Key Findings (Results)	Source / Publisher
1.	Sujana, E. & Dharmawan , NAS (2023)	Quality Audit Improvement and the Role of Risk-Based Auditing	Strengthening audit quality through a risk-based audit approach.	Quantitative study with auditor survey in Indonesia .	The implementation of risk-based audits has been proven to increase the accuracy of fraud detection and audit effectiveness.	Elsevier
2 .	Qi , Y. & Yuan, Q. (2023)	Risk-Preparedness	Corporate risk management	Empirical analysis on	Risk preparedness mechanisms	Elsevier

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		Mechanism and Audit Quality : Evidence from Chinese Firms	readiness for audit quality.	Chinese public companies.	improve audit effectiveness and reduce the risk of material misstatement.	
3 .	Kim, S. (2023)	Internal Control Managers ' Accounting Experience and Audit Quality	The influence of internal control manager experience on audit quality.	An empirical analysis based on Korean financial data.	Manager experience has a positive effect on audit effectiveness.	Elsevier
4 .	Dusadeed umkoeng , O. et al. (2023)	Determinants of Key Audit Matters in Thailand	Determination of factors influencing disclosure *Key Audit Matters* (Thursday).	Panel regression.	Company complexity and auditor size affect the amount of KAM reported.	Elsevier
5.	Ahn , J. & Choi , S. (2023)	Factors Affecting Change in Audit Quality after IFRS adoption	Factors influencing changes in audit quality post-IFRS adoption.	Longitudinal analysis of South Korea.	Adoption of IFRS improves audit quality especially in large companies.	Elsevier

Table 5 Literature Review 2024

No	Researcher & Year	Research Title	Main Focus / Relevance	Research methods	Key Findings (Results)	Source / Publisher

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1.	Alsaleem , EA & Husin, N.M. (2024)	IT Governance and Audit Risk in Jordanian Companies	The impact of IT governance on audit risk in Jordanian companies.	Descriptive survey approach.	Good IT governance reduces audit risk and increases the reliability of financial reporting.	Elsevier
2.	Kumalawati, L. et al. (2024)	The Effect of Workload , Level of Audit Fees and Competence on Audit Quality	The influence of workload, audit fees, and competence on audit quality.	Survey and linear regression on Indonesian auditors.	High workloads reduce audit quality; competence improves audit outcomes.	Elsevier
3.	Du , Z. et al. (2024)	Quality Audit Control and Financial Risk Prevention : An Analytical Study	The relationship between audit quality control and financial risk prevention.	Quantitative analysis	The quality of audit control plays an important role in reducing potential financial risks.	Elsevier
4.	Ruiz-Barbadillo , E. et al. (2024)	Audit Risk Management and Audit Effort in Small and Medium Entities	Audit risk management and auditor efforts in small-medium enterprises.	An empirical study on Spanish SMEs.	High audit risk increases audit intensity, but efficiency depends on	Elsevier

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					the auditor's resources.	

Table 6 Literature Review 2025

No	Researcher & Year	Research Title	Main Focus / Relevance	Research methods	Key Findings (Results)	Source / Publisher
1	Cohen, A. et al. (2025)	Does Risk Matter ? An Audit Risk Approach for Technology Firms	Application of audit risk models in technology-based companies.	Risk-based quantitative models.	High technology risks require enhanced risk-based audit procedures.	Elsevier
2	Owusu , A. et al. (2025)	Audit Fees – Audit Quality Relationship : Does Employee Representation Matter ?	The influence of employee representation on the board on the relationship between audit fees and audit quality.	Empirical regression on European firms.	Employee representation strengthens the positive relationship between audit fees and audit quality.	Elsevier
3.	Nik Abdul Majid, WZNA et al. (2025)	The Application of Artificial Intelligence in Audit Risk Assessment	The use of AI in audit risk assessment and audit quality improvement.	Literature and case-based analytical study of AI in the audit process.	AI can reduce human error and improve material risk detection.	Elsevier

Research trend trends Table 9

Aspect	General Trends/Findings	Detailed Explanation
Research Country	Dominated by Asian and Middle Eastern countries	Most of the studies (Owusu et et al. , 2025; Kumalawati et al. al. , 2024; Alsaleem &

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	such as China, Indonesia, South Korea, Malaysia, and Jordan	Husin, 2024; Ahn & Choi , 2023) focus on the context of developing countries with audit systems that are strengthening regulation and governance. Research in Europe and Australia is still limited (Ruiz-Barbadillo et al. , 2024; Cohen et et al. , 2025)
Research Sector	The majority are conducted in the public corporate sector and companies listed on stock exchanges.	The studies highlight the manufacturing, financial, and service sectors, as well as some additional research on the public sector and SMEs (Ruiz-Barbadillo et al. , 2024; Alsaleem & Husin, 2024). The focus is on ensuring transparency and accountability of financial reports through external audits.
Research Period	Generally covers data from 2015–2023, with some recent studies involving longitudinal data.	Studies such as Owusu et al. (2025) and Qi & Yuan (2023) use cross-year data to assess audit risk trends, while Ahn & Choi (2023) examine the impact of regulatory reform and IFRS adoption on audit quality.
Research Topic Focus	The relationship between audit risk and audit quality is a central theme, with extensions to audit governance and technology.	The research discusses the determinants of audit quality, the influence of corporate governance, and the role of technology and *Artificial Intelligence* (Nik Abdul Majid et al. , 2025; Du et al. , 2024). In addition, several studies highlight the ethics and behavior of auditors (Dobrowolski et et al. , 2022).
Dominant Methodology	Empirical quantitative approaches with linear regression analysis and panel regression dominate.	Most studies use secondary data to test the relationship between variables . Some others adopt an analytical-conceptual approach (Askary et al. , 2018; Cohen et al. , 2025) as well as descriptive-case

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		studies for specific contexts (Alsaleem & Husin, 2024).
General Trends	There is a convergence between audit risk theory, governance, and technological innovation in modern audit practice.	Research leads to integration *Artificial Intelligence* , *big data analytics* , and digital internal control systems in audit risk management. Furthermore, attention to the ethical dimensions, professional conduct, and auditor independence is increasing.

Control Objectives

The main objective of implementing audit risk is to minimize the possibility of auditor error in providing an opinion on the fairness of financial statements and to ensure the effectiveness and efficiency of the audit process. et et al. (2025) and Kumalawati et al. (2024), audit risk functions as a control mechanism for auditors in determining audit strategies, materiality levels, and the amount of audit evidence required to ensure reliable audit results despite facing information uncertainty and time pressure.

In addition, *audit risk* aims to improve the accuracy of the auditor's assessment of the risk of material misstatement, both inherent and non- inherent risk, control risk, and detection risk (ruiz-barbadillo et al., 2024; van et al., 2022). By understanding these risk components, auditors can allocate audit resources proportionally and adjust audit procedures according to the level of risk faced. Cohen et al. (2025) and askary et al. (2018) emphasized that accurate risk assessment helps auditors make more rational decisions in determining the audit approach, thereby reducing the potential for errors in opinion and increasing the credibility of audit results.

From an organizational perspective, *risk audits also aim to support* good corporate governance. corporate governance) by ensuring that the internal control system functions effectively. Research by Ahn and Choi (2023) and Alsaleem and Husin (2024) shows that good audit risk management can strengthen oversight and transparency mechanisms, which in turn increases investor and stakeholder confidence in financial reports.

Furthermore, modern technological developments have expanded the objectives of risk audits to include the use of intelligent technology to detect anomalies and potential fraud early. Nik Abdul mosque et al. (2025) and du et al. (2024) revealed that the integration of artificial intelligence (AI) and big data analytics into the audit system allows auditors to reduce *detection risk* through predictive analytics and audit process automation. Thus, audit risk no longer functions solely as a manual control mechanism but

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rather as a data-driven, adaptive strategy to improve audit efficiency, accuracy, and quality in the digital age.

This research is a qualitative study using a Systematic Literature Review (SLR) approach. The Systematic Literature Review was used to critically identify, evaluate, and synthesize previous research findings related to the role of audit risk on audit quality in the 2018–2025 period.

The SLR method was chosen because it is able to provide a comprehensive mapping of research developments, thematic trends, methods used, and research gaps that are still open in the topic.

The review procedure adheres to the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework, which consists of four sequential steps:

1. **Identification**
   Identifying all relevant articles from reputable databases (Scopus)
2. **Screening**
   Articles were evaluated according to predefined inclusion–exclusion parameters, encompassing publication year (2018–2025), permitted languages (English or Indonesian), accessibility, and thematic alignment with the research topic.
3. **Eligibility**
   Select articles that meet the eligibility requirements by reading the abstract and contents in full.
4. **Inclusion**
   Selecting the final article to be analyzed in depth based on topic suitability (risk audit & quality audit).

Thus, this study does not conduct direct experiments, but rather analyzes and compares the results of previous empirical research to find patterns of relationships, determining factors, and the direction of the influence of internal control on sustainability disclosure.

The study relies strictly on secondary sources derived from scientific literature published in recognized international journals. The extracted data were subsequently analyzed through thematic categorization methods to group the research results based on:

1) Theoretical aspects (theories used such as Agency Theory, Audit Risk Model , Decision Theory, **Corporate Governance Theory**),
2) Methodological aspects (data types, methods, research models),

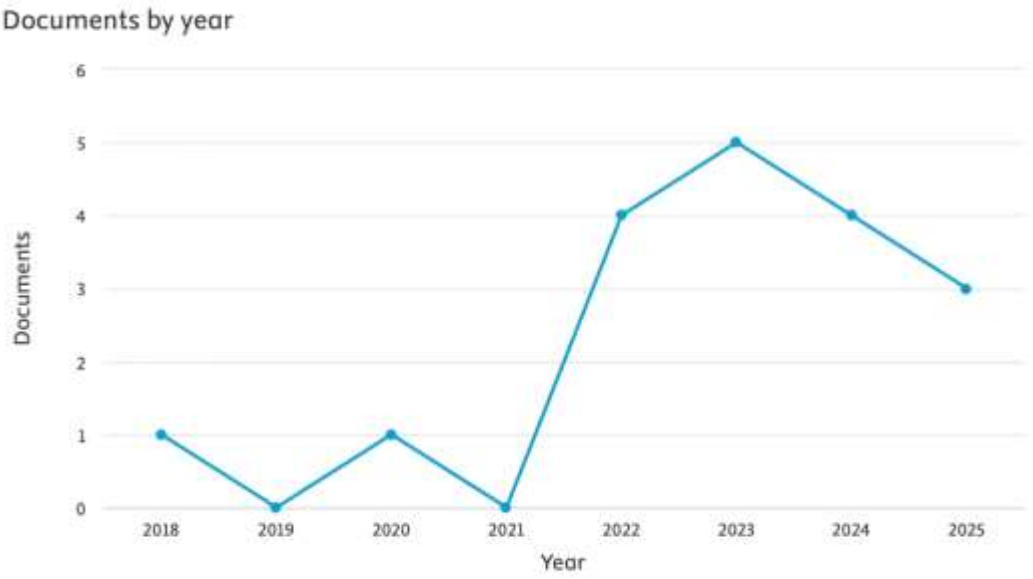
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3) Aspects of results and findings (direction of influence, mediating/moderating variables), as well as
4) Research trend trends (country, sector, period, topic focus).

The Purpose of This Type of Research

1. Presents a map of the latest literature (2018–2025) regarding the role of audit risk and audit quality .
2. Identify research gaps and potential topics for further empirical studies.
3. Provides a strong theoretical and empirical basis for the development of a sustainability-based internal control model.

Graph 1.



Based on the graph "Documents by Year", development of publications regarding *audit risk* and *quality audit* shows a fluctuating pattern, with a significant increase in the middle of the study period before declining again in the later years.

Between 2018 and 2021, the number of publications remained relatively low and inconsistent—only one document was published in 2018 and 2020, while none were published in 2019 and 2021. This trend changed drastically in 2022, when the number of

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publications rose to four, then reached a peak of five in 2023. After that, the number of publications decreased slightly, to four in 2024 and three in 2025.

Overall, this pattern indicates increasing scientific attention to the issue. *audit risk* and *quality audit* after 2021, which may be influenced by changes in audit policy or increased awareness of audit quality, although in the last period research interest has tended to decline again.

CONCLUSION

Based on a systematic review of eighteen international journals published between 2018 and 2025, it can be concluded that the level of audit risk has a decisive influence on the resulting quality of the audit. Overall, all studies confirm that higher perceived audit risks typically require auditors to intensify audit procedures, widen verification activities, and exercise heightened professional care, resulting in more credible and reliable audits. These findings reinforce audit risk's position as a key determinant in maintaining the effectiveness of the audit process and the quality of financial reporting.

The literature reviewed can be conceptually grouped into four thematic domains, namely: (1) audit risk as a determining factor of audit quality, (2) integration of technology and audit innovation, (3) the influence of corporate governance on audit risk and quality, and (4) the role of auditor behavior and ethics in dealing with audit risk. The synthesized findings indicate that the emergence of digital auditing tools—including Artificial Intelligence—has materially influenced the improvement of audit quality. Artificial Intelligence (AI) and big data analytics have the potential to improve the effectiveness of audit risk management and enhance the quality of audit results. Furthermore, the implementation of good governance and the professional integrity of auditors have been shown to strengthen the positive relationship between audit risk and audit quality.

In terms of methodology, most existing research relies on empirical quantitative methods using linear regression analysis and panel data, while a small number adopt conceptual models and descriptive case studies. However, limitations remain in terms of geographic and methodological context—most studies focus on Asia and few include other regions with different governance systems.

Overall, the results of this SLR confirm that audit quality is influenced not only by the level of risk faced by auditors, but also by the readiness of audit institutions to integrate technology, strengthen internal control systems, and uphold professional ethics principles. Therefore, forthcoming studies should aim to design audit frameworks that are responsive to technological evolution, incorporate behavioral aspects of auditors, and broaden

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comparative analysis across various national contexts to provide a more comprehensive understanding of the relationship between audit risk and audit quality in a global context.

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