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Bibliometric Analysis and Literature Review on Organizational Barries in the Audit Proses

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Abstract
Organizational barriers in the audit process remain a significant concern because they directly influence supervisory effectiveness, decision-making quality, and the achievement of organizational objectives. Challenges such as inadequate coordination, limited human resources, insufficient auditor competence, and ineffective communication frequently hinder the successful implementation of audit activities. This study aims to examine the development of research on organizational barriers in the audit process through bibliometric mapping and literature review to identify research trends, thematic relationships, and future research opportunities. The study employs a quantitative approach using bibliometric analysis integrated with a literature review. Data were collected from scientific publications published between 2016 and 2026 through Google Scholar and Semantic Scholar using the Publish or Perish application. The collected data were subsequently analyzed using VOSviewer through network, overlay, and density visualizations. The findings reveal that the themes of communication and barrier constitute the most dominant and interconnected topics within the field of organizational audit studies. Research trends indicate a gradual shift from administrative and procedural perspectives toward strategic communication, information quality, technological integration, and stakeholder involvement. Density analysis further demonstrates that topics related to digital transformation, communication technologies, audit strategies, and collaborative governance remain underexplored. These findings suggest that audit effectiveness is determined not only by control and compliance mechanisms but also by the quality of organizational communication and the ability to manage emerging barriers. The study concludes that strengthening communication systems, integrating technological innovations, and enhancing stakeholder coordination are essential for developing a more adaptive, collaborative, and sustainable audit process in contemporary organizational environments

1. INTRODUCTION

Organizations require effective management systems to achieve their objectives optimally. One important aspect of organizational success is the implementation of audits that support work effectiveness, supervision, and the evaluation of various organizational activities. Auditing functions not only as a monitoring mechanism but also as an evaluative instrument for identifying obstacles that may

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affect organizational performance. A well-implemented audit can assist organizations in improving effectiveness, efficiency, and the quality of decision-making within the workplace (Sinlaeloe et al., 2026).

Organizational communication plays an important role in supporting the effective implementation of the audit process. Communication activities within organizations include information dissemination, work coordination, and decision-making processes involving various organizational actors. An ineffective communication system may result in information barriers, message distortion, and reduced organizational effectiveness. A communication audit is therefore one of the mechanisms used by organizations to evaluate communication effectiveness and identify barriers arising within organizational processes (Suwatno, 2019).

Previous studies have demonstrated that organizations continue to encounter various obstacles in implementing audits and organizational communication. These obstacles include inadequate coordination, limited auditor competence, ineffective information dissemination, and insufficient follow-up on audit findings and recommendations (Zulfani et al., 2023). Other research has also shown that internal audit implementation frequently faces constraints related to limited human resources, inadequate organizational support, and weak responses to audit recommendations (Hapsari et al., 2024).

The development of organizational audit research indicates increasing scholarly attention to audit effectiveness, internal control, communication quality, and audit implementation within organizations. This development suggests that auditing is not solely associated with monitoring activities but is also closely related to the overall effectiveness of organizational systems. Research on organizational audits further demonstrates that communication openness, communication media, and organizational coordination influence the successful implementation of audit activities (Setyawati et al., 2024).

Previous studies have examined audit effectiveness, audit implementation, the quality of organizational communication, and the barriers encountered in organizational audit processes (Caroline et al., 2023). The development of this body of research demonstrates that organizational auditing constitutes a broad and continuously evolving field of inquiry.

Although numerous studies have investigated organizational barriers in audit processes, most previous research has focused on case studies and the implementation of audits within particular organizations (Ardianingsih et al., 2024). Research that systematically maps the development of studies concerning organizational barriers in audit processes through a bibliometric approach remains limited.

Bibliometric analysis is employed to map research development, relationships among topics, and scientific publication trends within a particular field of study (Budianto, 2022). This approach enables researchers to identify the evolution of scholarly inquiry and the dominant themes emerging within a research domain. Therefore, this study aims to analyze the development of research on organizational barriers in audit processes by employing bibliometric analysis and a literature review (Saputra & Umanto, 2024).

2. RESEARCH METHOD

This study employed a quantitative approach using bibliometric analysis and a literature review. Bibliometric analysis was used to map research developments, relationships among topics, and scientific publication trends concerning organizational barriers in audit processes. This approach enabled the systematic analysis of publication data through bibliometric visualization. The data were obtained by searching for scholarly publications in the Google Scholar and Semantic Scholar databases. The search process was conducted using the Publish or Perish application with the keywords "communication audits" and "organization barrier." The dataset consisted of scientific articles published between 2016 and 2026.

The retrieved publications were subsequently screened according to their relevance to the research topic of organizational barriers in audit processes. The selected article data were then saved in Research Information Systems (RIS) format to facilitate bibliometric data processing and analysis. Data collection involved several stages, including searching for scientific articles, screening the retrieved publications, storing reference data, and processing the research metadata. Publications obtained from Google Scholar and Semantic Scholar were imported into Mendeley to manage the references, extract document metadata, and identify studies relevant to the research topic.

The dataset was then refined by removing irrelevant articles and correcting incomplete or inconsistent metadata prior to the bibliometric analysis. Data analysis was conducted using VOSviewer.

The scientific publication data stored in RIS format were processed using the VOSviewer algorithm to generate bibliometric visualizations based on similarity relationships among the research data.

The bibliometric analysis employed three forms of visualization: network visualization, overlay visualization, and density visualization. These visualizations were used to identify relationships among keywords, developments in research topics, and publication trends concerning organizational barriers in audit processes during the 2016–2026 period.

The bibliometric visualization results were subsequently interpreted to identify dominant research themes, relationships among research topics, and developments in studies concerning organizational barriers in audit processes..

3. RESULT AND DISCUSSION

Mapping Research on Organizational Barriers in Audit Processes

This chapter presents a mapping of research on organizational barriers in audit processes using VOSviewer-based bibliometric analysis and a literature review. The search for scholarly publications concerning organizational barriers in audit processes was conducted using Publish or Perish with Google Scholar as the data source. The screening process resulted in a final dataset of 307 article titles published in accredited national and international journals.

Distribution of Scientific Publications on Audit Processes

The search results for scientific publications issued between 2016 and 2026, retrieved through Publish or Perish and Google Scholar, indicate a declining publication trend over the period under review. Initially, 500 titles from indexed national and international journals were retrieved. However, 193 records were excluded because they did not meet the document-type criterion as journal articles. Consequently, 307 articles were retained for further bibliometric analysis.

Table 1. Distribution of Scientific Publications on Audit Processes by Year

Year of Publication	Number of Published Articles
2016	45
2017	49
2018	29
2019	37
2020	42
2021	35
2022	25
2023	14
2024	17
2025	12
2026	2

Steps to generate a Network Visualization with the keyword "Audit Process"

1. Open the Publish Or Perish application
2. Type the keyword "Communication Barrier", Maximum result 500, 2016-2026
3. Enter data from Publish Or Perish (RIS File) into Mandeley and delete data that is not included in the journal
4. Select all data and then update the details
5. Open the VOSviewer application
6. Select "Create a map based on text data"

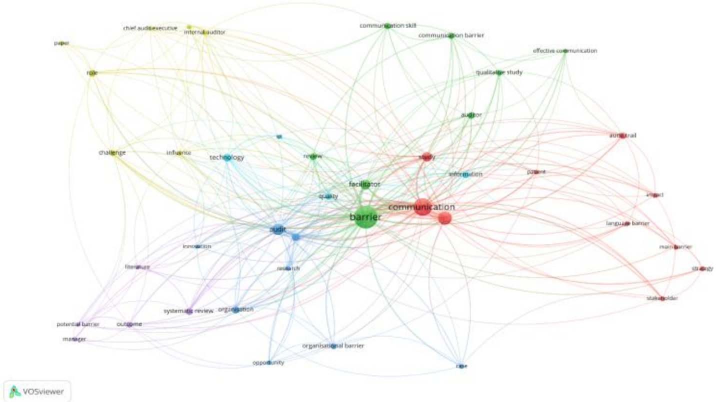

Figure 1: Network map visualization of the progress of the Organizational Audit Process research results. VOSViewer is used to process the data.

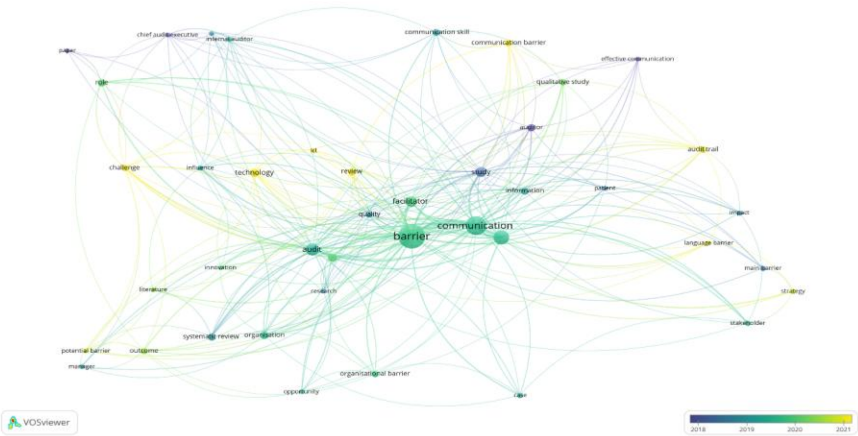

Figure 2: Overlay Visualization of the progress map of the Organizational Audit Process researcher's results. VosViewer was used to process the data.

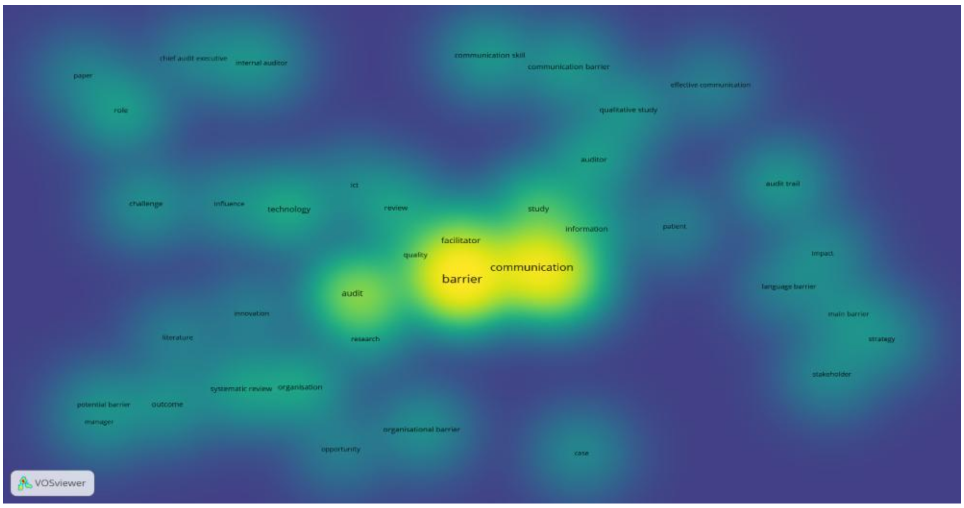

Figure 3: Destinity Visualization map of the Organizational Audit Process research results. VosViewer was used to process the data.

Bibliometric Mapping of Research on Organizational Audit Processes

The bibliometric mapping of research on organizational audit processes indicates that the themes of communication and barrier constitute the primary focus of scholarly attention, demonstrating stronger connections than the other keywords. The position of these two concepts as central nodes confirms that the effectiveness of organizational audits is strongly influenced by communication quality, the smooth exchange of information, and the organization's ability to manage various obstacles that arise throughout the audit process. Their close relationships with themes such as audit, facilitator, information, technology, organization, and quality demonstrate that auditing is no longer understood merely as a supervisory mechanism. Rather, it is regarded as a process involving interaction among organizational actors, cross-functional coordination, and the management of complex information to achieve effective governance objectives.

Based on the temporal visualization, research conducted between 2018 and 2021 demonstrates a clear shift in scholarly focus. The earlier period was dominated by discussions concerning the role of auditors, communication effectiveness, and audit governance. Subsequent research developed toward more comprehensive examinations of communication barriers, information quality, technology, and the factors influencing the success of audit processes. More recent developments indicate increasing attention to the issues of communication barriers, audit trails, language barriers, strategy, and stakeholders. This trend reflects a shift from an administrative approach toward an understanding of auditing as a social and communicative process involving multiple organizational interests. The pattern suggests that communication has increasingly become a strategic variable determining the quality of audit implementation and the outcomes produced by organizations.

The density visualization reinforces these findings by showing the highest concentration around the themes of communication and barrier. Meanwhile, themes such as innovation, ICT, stakeholder, strategy, organizational barrier, and audit trail remain in areas characterized by relatively low research intensity. This condition indicates that previous studies have extensively explored communication barriers in organizational auditing, while considerable opportunities remain for further research on digital transformation, the use of modern communication technologies, stakeholder involvement, and audit communication strategies in increasingly dynamic organizational environments. These gaps provide opportunities for future studies to develop organizational audit models that are more adaptive, collaborative, and relevant to governance challenges in the digital era.

Literature Review of the Mapping of Research Topics and Subjects on Organizational Barriers in Audit Processes

The first study, entitled "Communication Audit of the Indonesian Forum for the Environment (WALHI) Yogyakarta," demonstrated that the implementation of a communication audit at WALHI Yogyakarta played an important role in improving organizational effectiveness through structured and collaborative information-flow management. The study found that vertical and horizontal communication functioned effectively and was supported by a culture of openness between organizational leaders and staff. Various communication channels, including meetings, written documents, mass media, and digital technologies, were used to ensure that information could be conveyed rapidly and understood by all relevant stakeholders.

The communication audit also revealed that feedback mechanisms, periodic evaluations, and interdivisional coordination strengthened the implementation of organizational programs, particularly those related to advocacy, environmental education, campaigns, and the management of public issues. Although technical constraints remained, particularly limited work facilities and human resources, these obstacles did not significantly affect the overall effectiveness of the communication system.

The second study, entitled "Internal Communication Barriers in Government Organizations," found that the effectiveness of the Budget Implementation Monitoring and Evaluation Program at the Directorate of Budget Implementation of the Ministry of Finance was strongly influenced by the quality of internal organizational communication. The principal findings identified three dominant barriers: differences in perceptions between leaders and employees regarding the meaning and urgency of the program, limited information-sharing practices from the management level to implementing personnel, and a hierarchical leadership style that hindered the complete and participatory communication of organizational messages. These conditions caused some employees to focus exclusively on completing administrative tasks without understanding the strategic objectives of their work, potentially reducing motivation, coordination quality, and the optimization of program outcomes.

The study further emphasized that the filtering of information through multiple bureaucratic levels resulted in distortions of meaning. At the same time, insufficient explanations concerning policy changes or organizational decisions increased the likelihood of misunderstanding and miscommunication among implementing personnel. In addition, a leadership style perceived as insufficiently receptive to subordinate input created communicative distance that negatively affected employee comfort and the effectiveness of workplace collaboration.

The third study, entitled "A Descriptive Analysis of the Implementation and Constraints of Internal Audits of Goods and Services Procurement at the Inspectorate of Tana Toraja Regency," found that the implementation of internal audits of goods and services procurement had not fully complied with the Indonesian Government Internal Audit Standards (Standar Audit Internal Pemerintah Indonesia or SAIPI). This was reflected in a relatively high level of compliance at the planning stage, reaching 82%, followed by a substantial decline at the implementation stage to 56% and at the audit-results communication stage to 32%. The findings indicate that audit planning had been conducted relatively well from an administrative perspective. However, it was not supported by adequate risk assessment and internal control systems, thereby affecting the quality of examination at subsequent stages.

During the implementation stage, limited technical competence among auditors, the continued dominance of manual audit methods, and the weak application of risk-based auditing prevented substantive testing from being conducted optimally. Meanwhile, the communication of audit results emerged as the weakest component because of limited auditee commitment, ineffective mechanisms for following up audit recommendations, and insufficient feedback systems within the supervisory process.

The study emphasized that these problems did not arise solely from individual auditor-related factors but were also influenced by structural barriers, including imbalanced workloads, ineffective assignment coordination, limited resources, and inadequate institutional support. Viewed through the perspectives of Policy Implementation Theory and Organizational Effectiveness Theory, these findings demonstrate a gap between the established normative standards and actual supervisory practices in the field.

4. CONCLUSION

This study concludes that organizational barriers in audit processes are closely associated with the quality of communication, information exchange, coordination, auditor competence, technological support, and organizational commitment. The bibliometric analysis of 307 scientific articles published between 2016 and 2026 demonstrates that communication and barrier are the most dominant and strongly interconnected themes in organizational audit research. These findings confirm that auditing should not be understood solely as a technical mechanism for supervision and compliance, but also as a social and communicative process involving interactions among auditors, auditees, organizational leaders, and other stakeholders.

The temporal and density visualizations reveal a gradual shift in research orientation from administrative procedures, auditor roles, and conventional audit governance toward communication barriers, information quality, technological integration, audit strategy, and stakeholder involvement. Nevertheless, topics related to innovation, information and communication technology, digital transformation, organizational strategy, audit trails, and collaborative governance remain relatively underexplored. This condition indicates that considerable opportunities remain for developing audit models that are more adaptive to technological change, responsive to organizational complexity, and capable of facilitating effective coordination among stakeholders.

The literature review further demonstrates that audit effectiveness is influenced by both individual and structural factors. The principal barriers include differences in perceptions between organizational leaders and employees, limited information sharing, hierarchical leadership, message distortion within bureaucratic structures, inadequate auditor competence, reliance on manual audit procedures, imbalanced workloads, limited human resources, weak institutional support, and ineffective follow-up on audit recommendations. Therefore, improving organizational audit processes requires the establishment of open and reciprocal communication, stronger interdivisional coordination, enhanced auditor competence, effective feedback and follow-up mechanisms, and the integration of appropriate digital technologies.

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