
Research Trends on Related Party Transactions and their Reporting

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Abstract

Related party transactions have implications for financial and tax reporting, as well as for financial auditing. The objective of the paper is to identify trends and approaches in the field of related party transactions, as well as authors who have had an impact in the analyzed field. The research methodology is based on bibliometric analysis of data downloaded from Web of Science – Clarivate Analytics, for the period 2000–2022. The selected keywords were "related-party-transactions", "audit", "risk", which led to a sample of 325 papers published in English. The data were processed using the Rstudio Biblioshiny software. The results show that since 2017 the number of papers has increased considerably, and most of the papers were written in journals mainly in the field of finance, with most of the authors being affiliated with institutions in China. It was found that there was an almost constant research interest between related party transactions, performance and firm value, highlighting a new direction of interest, that of the risks associated with these types of transactions. Thus, the topic studied has been in the attention of regulatory bodies, professionals, but also of business researchers, each approaching the subject from different perspectives.

Key words: related parties; transactions; audit; risk; transfer pricing;

JEL Classification: M40, M41

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