
Multi- dimensional Conceptual Approaches to Risk in Statutory Audit

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Abstract

Given the rapid advancement of technology, the growing interconnection of global economies, and the evolving challenges faced by contemporary independent auditors, the topic of audit risk has gained increasing attention and significance. From this perspective, the objective of the present research is to identify and analyze, from a multidimensional standpoint, the conceptual approaches to risks in statutory audit. By conducting a bibliometric analysis of articles published in the Scopus database between 1987 and 2024, the study identifies the main research directions in the specialized literature, the frequency and relevance of the topics addressed, as well as the authors and works with significant impact. The results highlight the growing interest in audit risks and their critical importance in the context of financial reporting. Considering both the role of risk in the audit process and its influence on the auditor's opinion, this study makes a substantial contribution to the existing body of literature. Furthermore, the dynamic nature of the current economic environment underscores the continued need for research focused on audit-related risks.

Key words: statutory audit; audit risk; academic literature; bibliometric analysis; Scopus;

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