

**THE EVOLUTION OF AUDIT COMMITTEE RESEARCH: A BIBLIOMETRIC ANALYSIS.**

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Keywords: audit committee, bibliometric analysis, systematic literature review, citation analysis, network analysis.

## **The evolution of audit committee research: a bibliometric analysis**

### **Abstract**

Applying bibliometric analysis, this paper presents an overview of the research activity from the Web of Science database concerning audit committees (AC) since its origin. Specifically, we identify the evolution of AC research, as well as the most influential countries, journals, authors, and specific research themes highlighting current research trends. The findings show that AC research has been developed across many countries and different disciplines, showing that recent studies on AC put an emphasis on corporate governance and ethical perspectives. Our evidence presents relevant implications for academics in addressing gaps in the literature, identifying key collaboration opportunities, and positioning their research. Furthermore, our evidence serves to professional bodies and policy-makers to guide their future recommendations and legislations.