

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusion

Based on the results of the analysis and discussion, the following conclusions are obtained:

1. The development of articles research on the impact of blockchain on the audit profession during the period 2019-2023 did not experience a significant increase, where in 2019 there were 7 articles with 1278 citations. In 2020-2022 there were 6 to 7 articles and this will decrease in 2023, namely 4 articles with 115 citations. The highest citation rate occurred in 2019. Overall, over the last five years, a total of 30 articles have been published which have been cited 2713 times. The most articles publications are in developed countries with Italy being the country with the highest number of published articles, namely 5 articles, while the United States has the highest citation value at 698 times.
2. Most articles publications related to the impact of blockchain on the audit profession are published through Emerald with a total of 10 articles publications. The name of the journal with the highest number of publications is "Accounting, Auditing and Accountability Journal" by publishing 6 articles. The highest journal rank is in rank Q1 with a total of 11 articles.
3. The visualization results of mapping the impact of blockchain on the audit profession based on keywords using VOSviewer software in Network Visualization, Overlay Visualization and Density Visualization show that

blockchain impact keywords are divided into 2 clusters that are interconnected with each other. Keywords that often appear include *blockchain, auditing, technology, smart contract, transparency, efficiency, time, auditor, future, information, profession, and role.*

## 5.2 Research Implications

The results of this study provide important contributions to future research in several ways.

1. This research provides a deeper understanding of the development of literature regarding the impact of blockchain on the audit profession during the 2019-2023 period. By knowing trends in the number of journals published and the number of citations from year to year, future research can identify areas that have been widely researched and areas that require further attention.
2. This research also reveals journal publication and citation patterns by country and publisher. This information can help future research to understand the geographic distribution and main sources of knowledge in this domain. For example, research could explore why Italy has the highest number of publications while the United States has the highest citation value.
3. Analysis using VOSviewer provides insight into the structure and relationships between the keywords that appear most frequently in the literature regarding the impact of blockchain on the audit profession. This can be the basis for further research in identifying

more complex relationships between the various concepts and elements involved in this topic. Thus, the results of this study provide a strong foundation for further research to explore the impact of blockchain on the audit profession, identify knowledge gaps, and direct focus on the most relevant and important areas for further research.

### **5.3 Research Limitations**

There are limitations in this research which are described as follows:

1. This research is limited to using only one database source, namely Google Scholar, so the scope of analysis is limited compared to using several other databases.
2. This research still uses non-Scopus indexed journals.
3. This research is based on a limited number of keywords.

### **5.4 Research Suggestions**

Suggestions for further research are outlined as follows:

1. Can utilize more than one database to obtain more comprehensive and in-depth analysis of the development of research. By combining multiple sources of information, it is possible to gain a more comprehensive and accurate understanding of the research being investigated.
2. Using types of research publications indexed by Scopus.
3. Expand the sample size by expanding the range of keywords used.