

A REVIEW OF STUDIES ON ACCOUNTING AND ETHICAL VIOLATIONS WITH
BIBLIOMETRIC ANALYSIS TECHNIQUE *

MUHASEBE VE ETİK İHLALLER ÜZERİNE YAPILAN ÇALIŞMALARIN BİBLİYOMETRİK
ANALİZ TEKNİĞİ İLE İNCELENMESİ

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ABSTRACT

Accounting is the process of recording, classifying, and reporting financial transactions. Ethical considerations in accounting are crucial for ensuring reliable information and adherence to ethical standards. This study conducts a bibliometric analysis of accounting ethics publications from 2010 to 2024. Data from the Web of Science database were analyzed using VOSviewer, evaluating 1,852 studies. Findings show that publications peaked in 2021, with research focusing on business finance and predominantly authored by U.S. scholars. This study provides a bibliometric overview, offering a valuable reference for future research in the field.

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ÖZET

Muhasebe, işletmelerin mali işlemlerini kaydetme, sınıflandırma ve raporlama sürecidir. Muhasebe etiği, güvenilir bilgi sağlamak ve etik kurallara uyumu teşvik etmek açısından kritik bir rol oynar. Bu çalışma, 2010-2024 yılları arasında muhasebe etiği alanındaki akademik yayınları bibliyometrik olarak incelemeyi amaçlamaktadır. Web of Science veri tabanından elde edilen yayınlar Vosviewer programı aracılığıyla analiz edilmiştir. Yapılan analizde 1852 çalışma değerlendirilmiştir. Sonuçlar, en fazla yayının 2021'de yapıldığını, araştırmaların iş finansmanı alanında yoğunlaştığını ve ABD'li yazarların ön planda olduğunu göstermektedir. Çalışmanın, bu alandaki yayınları bibliyometrik olarak özetleyerek yazarlara yol gösterici bir kaynak olacağı düşünülmektedir.

1. INTRODUCTION

Accounting involves the recording, classifying, summarizing, and reporting of financial transactions within a business. The foundations of modern accounting are believed to have been shaped by the commercial activities in Italy's trading hubs during the 14th and 15th centuries. Luca Pacioli, an Italian priest and mathematician, played a pivotal role in the systematic development of accounting. In 1494, he documented the double-entry bookkeeping system, marking its first scientific application (Yazıcı, 1986:17). Accounting serves a critical role in identifying and analyzing financial risks, assessing business performance, enabling comparisons, and providing essential data for strategic decision-making. By presenting detailed records of revenues, expenses, assets, and liabilities, it helps monitor a business's financial position. The primary function of accounting is to record, classify, and summarize financial transaction data, while its secondary function is to analyze and interpret the results of these processes (Sürmeli, 2006).

1.1. Recording

This refers to the systematic documentation of financial transactions in terms of time, related individuals, content, quantity, and amount. These details are subsequently recorded in accounting ledgers in accordance with specific legal regulations and accounting principles, enabling the data to be presented and analyzed using appropriate methods.

1.2. Classification

This involves systematically grouping multiple transactions under specific categories or groups.

1.3. Summarization

This refers to the process of creating various financial statements and reports from the recorded, classified, and computed data.

1.4. Analysis and Interpretation

The primary function of accounting alone is insufficient for financial transactions. The data obtained must be analyzed and interpreted to be of practical use. This process explains what the data obtained from the primary function signify, their interrelations, and the outcomes of the activities (Sürmeli, 2006).

Accounting information can be examined in two primary categories based on its users: financial accounting and managerial accounting, which includes cost accounting. Financial accounting provides information to external stakeholders such as corporate managers, shareholders, and creditors, while managerial accounting is directed toward internal managers. Managerial accounting utilizes data from general and cost accounting to generate new insights, supplying managers with the statistical information necessary for strategic decision-making (Yükçü, 1999:4).

Business owners, managers, employees, creditors, and public sector entities, including the government, place significant importance on the reliable, impartial, relevant, and consistent data provided by accounting. Individuals who effectively analyze and interpret such data have the opportunity to make more efficient and

accurate decisions compared to others. However, intentional or unintentional errors and fraud during the recording and reporting processes negatively affect the credibility of the profession and harm numerous individuals and institutions, particularly public entities. (Gümüş, Göğebakan 2024:13). The accounting profession plays a critical role in generating information utilized by investors, partners, managers, and the public for decision-making. In this context, the reliability of the information provided by accounting is of paramount importance. If this information is inaccurate, users may make erroneous decisions, potentially resulting in severe economic consequences (Çavuşoğlu, 2020:624). Fraudulent or erroneous actions during the accounting process disrupt workflows and lead to inaccurate findings. These circumstances diminish the credibility and trustworthiness of the profession, causing harm to governments, private entities, and various individuals and institutions (Kirik, 2007).

1.5. The Concept of Ethics

Ethics is a philosophical discipline that distinguishes right from wrong and good from evil in relationships between individuals or communities, while also investigating and evaluating these concepts (Gözener, 2008). It examines the moral and customary relationships, attitudes, and opinions of individuals. Ethics analyzes the meaning of moral terms and the validity of judgments based on these terms, while questioning the intellectual foundations underlying these moral attitudes (Acar, 2001). Ethical principles serve as a guide for institutionalizing the ethical understanding of an organization by defining its core values and objectives and ensuring that decisions align with these principles (Aydın, 2002:2). However, there is no single ethical standard universally applicable to all societies; ethical rules may vary from one society to another and can even differ within the same society over time (Akbaş et al., 2009:175).

1.6. Ethics in The Accounting Profession

Ethics in accounting can be defined as the set of rules that require professionals to not only conduct proper transactions but also provide reliable information while adhering to societal values (Daştan, 2009). Accounting ethics encompasses principles that require accountants to act within the law while respecting societal norms, delivering reliable information during both active professional engagements and periods of inactivity. Moreover, this ethical framework covers rules for accountants' relationships with clients, society, colleagues, and professional organizations (Daştan, 2001). Given the critical importance of trust in the practice of accounting, necessary efforts must be made to earn and maintain this trust. To this end, professional organizations have established consistent ethical standards on both local and global scales. A deficiency in any of these rules can adversely affect the trustworthiness of both the profession and its practitioners. Therefore, it is imperative that all members consistently adhere to these ethical principles under all circumstances (Yüksel, 2001). In recent years, globally impactful irregular practices in the field of accounting have marked a turning point in concepts such as accounting ethics and professional ethics. These events have underscored the critical importance of ethics in the accounting profession (Yalçın, 2011).

1.7. Fraud and Ethical Violations

Fraud is defined as the deliberate act of misleading individuals or groups to gain advantage (Doğan and Kayakıran, 2017). According to the Turkish Language Association (1988:645), fraud is described as trickery, intrigue, or a trap aimed at deceiving or misdirecting someone. Fraud is a phenomenon encountered in various fields and negatively impacts social structures. In accounting, fraud involves intentionally altering data, transactions, and reports within businesses to mislead and cause harm to certain parties (Aslan, T. et al., 2017).

1.8. Fraud and Ethical Violations in Accounting

Fraud in accounting leads to the deceptive progression of processes and erroneous outcomes. The main reasons behind accounting fraud include concealing embezzlement, deceiving partners, reducing profit distributions, covering up corruption, unjustly gaining incentives, and tax evasion (Altındağ, 2001:548). Accounting fraud is often motivated by personal or commercial gain and manifests in various forms in practice. However, common types of fraud in accounting can be categorized into specific groups.

1.9. Classification of Ethical Violations in Accounting

1.9.1. Deliberate Errors

These errors are not intentional; they occur due to a lack of knowledge, negligence, or carelessness. However, fraud involves a deliberate act aimed at financial gain, carrying deceptive intent. While evaluating the intent can be challenging, deliberate irregularities are classified as fraud (Bozkurt, 2000:16).

1.9.2. Off-the-record transactions

These involve consciously conducting transactions without documentation or certification, often to reduce tax liabilities (Karakoç, 1997:98).

1.9.3. Timing irregularities in records

Business activities must be recorded systematically and in a timely manner. Delayed recordings can cause significant problems in the accounting reporting process (MHUD, 2004:152).

1.9.4. Computer fraud

This involves altering software or modifying or removing accounting data and information stored electronically (Karakaya, 1994:118).

1.9.5. Document forgery

Forged documents are those prepared in violation of legal regulations and specified rules. According to the Tax Procedure Law, forged documents are defined as those prepared to simulate events or situations that did not actually occur (Irmak et al., 2002:44).

1.9.6. Fabricated accounts

Business managers may create false and misleading accounts under fictitious names to conceal business revenues or inflate costs (Bayraktar, 2007:27).

1.9.7. Balance sheet manipulation

This refers to adjustments made to balance sheets that violate regulations and principles to misrepresent the financial status of the business (Kirik, 2007).

1.10. Bibliometric Analysis Technique

Bibliometrics is a method of analysis using numerical data. Bibliometric studies focus on analyzing specific characteristics of documents or publications to derive various results and findings related to scientific communication (Al and Coştur, 2007:144). Bibliometrics provides methods for studies on scientific communication and its structure, focusing on examining different elements of scientific research using numerical analyses and statistical methods (Borgman, 2002:4).

2. MATERIALS AND METHODS

2.1. Data Collection and Research Strategy

In this study, bibliometric analysis data were obtained from the Web of Science Core Collection (WOSCC), one of the commonly used databases in the literature. To avoid potential changes in the database, data were retrieved in a single day on December 2, 2024, from WOSCC. The search formula used was: TS=(((“Accounting” OR “Finance” OR “Bookkeeping”) AND (“Ethical violation” OR “Ethics” OR “Accounting ethics” OR “Ethics in finance” OR “Finance ethics”))). Publications between 2010 and December 2, 2024, were included in the study, based on defined inclusion and exclusion criteria. Inclusion criteria included studies examining accounting and ethical violations, original research articles, reviews, and publications in English. Exclusion criteria included early access, conference abstracts, letters to the editor, proceedings, and book chapters. A total of 1,760 original articles and 92 review articles were included. The data collection diagram is shown in Figure 1.

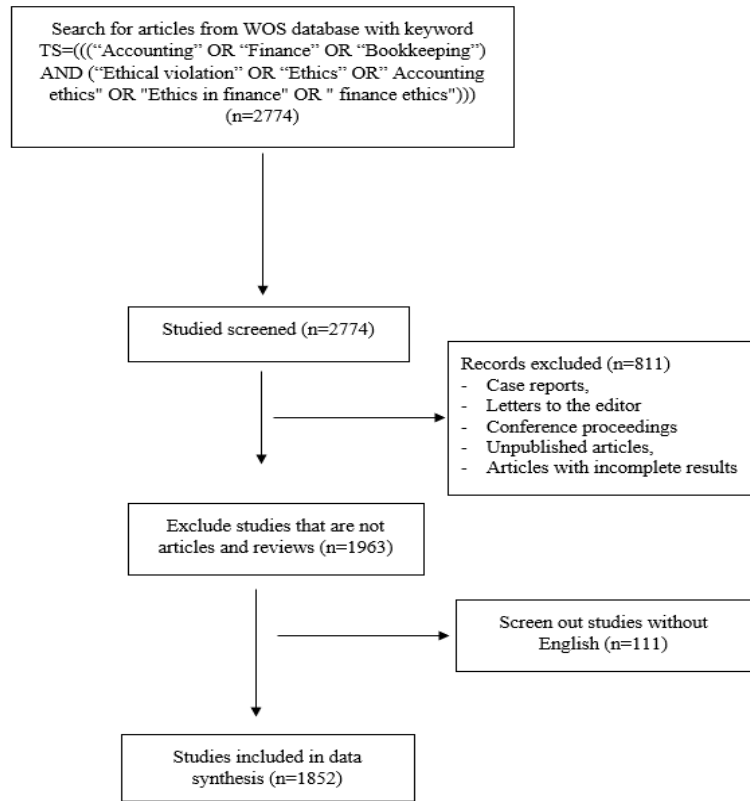


Figure 1. Acquisition of Publications

2.2. Data Analysis and Visualization

The data were analyzed, and visualizations were created using VOSviewer (version 1.6.20). Initially, all data for 1,852 articles were downloaded from the export section of WOS. The number of articles published annually, the countries of publication, the citations received, the journals of publication, and the keywords used were analyzed using the VOSviewer program.

3. RESULTS

3.1. Annual Distribution of Articles

The annual distribution of articles included in the study is presented in Figure 2, providing a clear overview of publication trends over the years. The year 2021 emerged as the most prolific year, with a total of 181 articles published, closely followed by 2020, which saw 180 articles. In contrast, the year with the lowest number of publications was 2012, with only 67 articles. A notable upward trend in the number of publications is evident after 2019, marking a significant surge in academic and professional interest in the subject matter. This peak reached its zenith in 2020 and 2021, reflecting an intensified focus on accounting and ethical violations during this period. However, a slight decline in publication numbers was observed in 2022 and 2023, which could suggest a temporary reduction in research activities or a shift in publication priorities. Interestingly, the data for 2024 reveals a rebound, with the number of articles approaching the highest recorded levels, even though some publications for the year are yet to be released. This suggests a renewed and possibly sustained academic and professional engagement with these topics. Overall, these findings underscore a growing and evolving interest in accounting and ethical violations, particularly in recent years, likely driven by heightened global awareness and the increasing importance of ethical considerations in the field. When examining studies conducted in Turkey in the field of accounting and ethical violations, it is evident that they are limited in number. Alkan (2018), in his content analysis of SPK bulletins, stated that sanctions imposed on audit firms were largely due to non-compliance with auditing standards and quality control procedures. Similarly, Fidan and Baş (2023) examined disciplinary sanctions imposed by professional associations and found that the sanctions did not show any significant difference in terms of various variables.

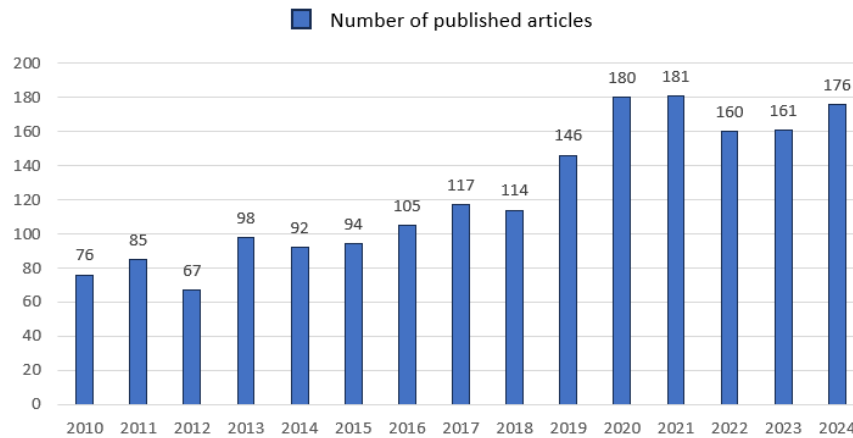


Figure 2. Number of Publications by Year

3.2. WOS Categories of Articles

The distribution of studies by categories in the Web of Science (WOS) is presented in Figure 3, providing a detailed breakdown of the research landscape. The majority of articles focusing on accounting and ethical violations, totaling 508, were published in the "Business Finance" category. This highlights the central importance of financial practices and their ethical implications within the broader domain of business research. The second-largest category was "Business," which included 355 articles. This category encompasses studies addressing general business practices, management strategies, and organizational dynamics, all with a connection to ethical issues. The "Ethics" category followed closely, with 318 articles, reflecting the significant academic attention given to ethical considerations and moral frameworks in both theoretical and applied contexts. These three categories collectively represent the core areas where discussions around accounting and ethical violations are concentrated, illustrating the interdisciplinary nature of the topic.

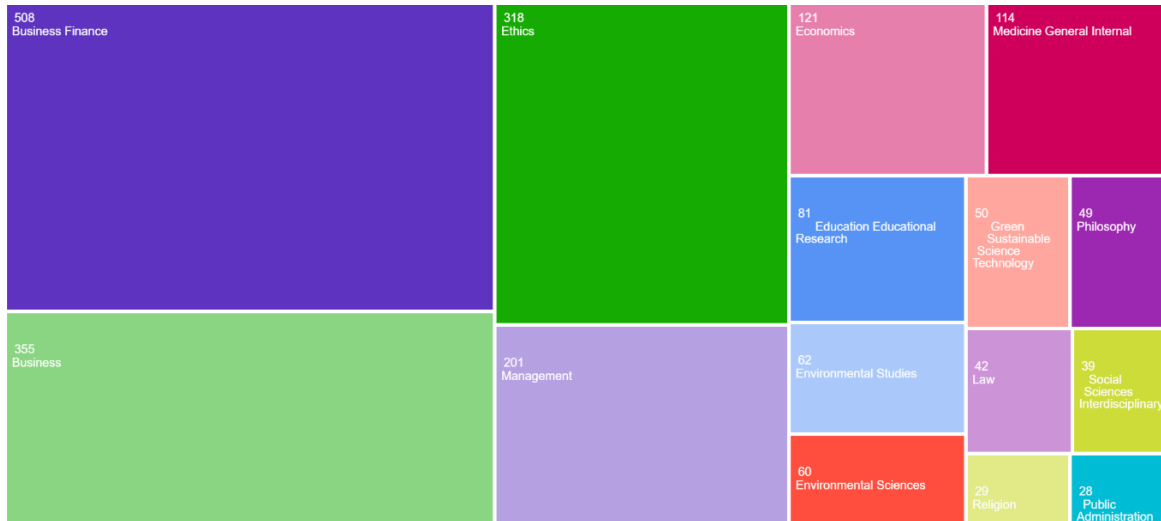


Figure 3. Visualization of WOS Categories

3.3. Publishing Universities

An analysis of the universities contributing to publications in this field revealed that a total of 2,180 universities were involved in producing research on this topic. The distribution of these universities is illustrated in Figure 4, which highlights the key institutions driving scholarship in this area. Among them, the University of London stood out as the leading institution, with 41 publications to its name. It was followed by the State University System of Florida, which contributed 35 publications, and the University of Sydney, with 30 publications, as detailed in Table 1. When analyzed from a geographical perspective, the leading universities predominantly originated from three countries: the United Kingdom, the United States, and Australia. This indicates a strong academic focus on the topic within these regions, reflecting their advanced research infrastructures and significant scholarly interest in the intersection of accounting and ethics.

Table 1. Number of Publications by Universities

Institution	Publication
University of London	41
State University System of Florida	35
University of Sydney	32
University of Oxford	30
University System of Ohio	24
University of Toronto	22
California State University System	21
University System of Georgia	21
Macquarie University	20
University of Birmingham	19

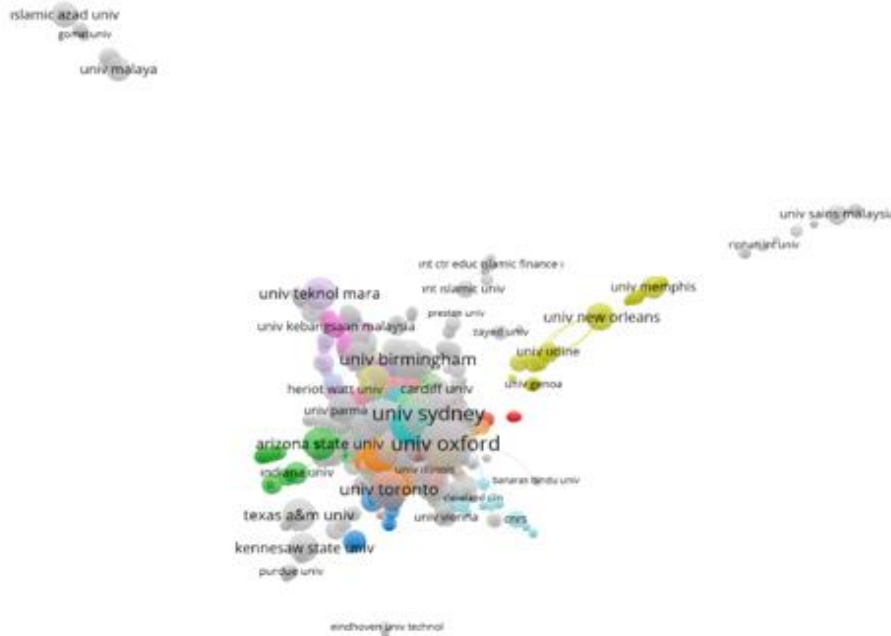


Figure 4. Visualization of Publishing Universities

3.4. Country Distribution

An analysis of the distribution of publications by country revealed that researchers from 108 countries contributed to this area of study, highlighting its global relevance. Figure 5 visually illustrates the distribution of studies by country, highlighting the range of academic contributions from various regions. The United States stands out as the top contributor, with a remarkable total of 572 studies, significantly surpassing other countries

in both publication volume and citation count. The United Kingdom ranked second, with 248 studies, underscoring its strong academic interest in this field. Together, the USA and the UK dominate the research landscape, reflecting their robust scholarly output and influence. According to the data presented in Table 2, Australia, China, and Canada ranked third, fourth, and fifth, respectively, in terms of the number of publications. These findings demonstrate the widespread international engagement in research on accounting and ethical violations, with a particularly strong emphasis in English-speaking countries.

Table 2. Number of Publications and Citations by Country

Country	Documents	Citations
USA	572	11882
England	246	6067
Australia	187	2581
China	121	2428
Canada	120	2478
Malaysia	80	698
Italy	64	1042
France	60	1520
Germany	57	2092
Netherlands	57	1003

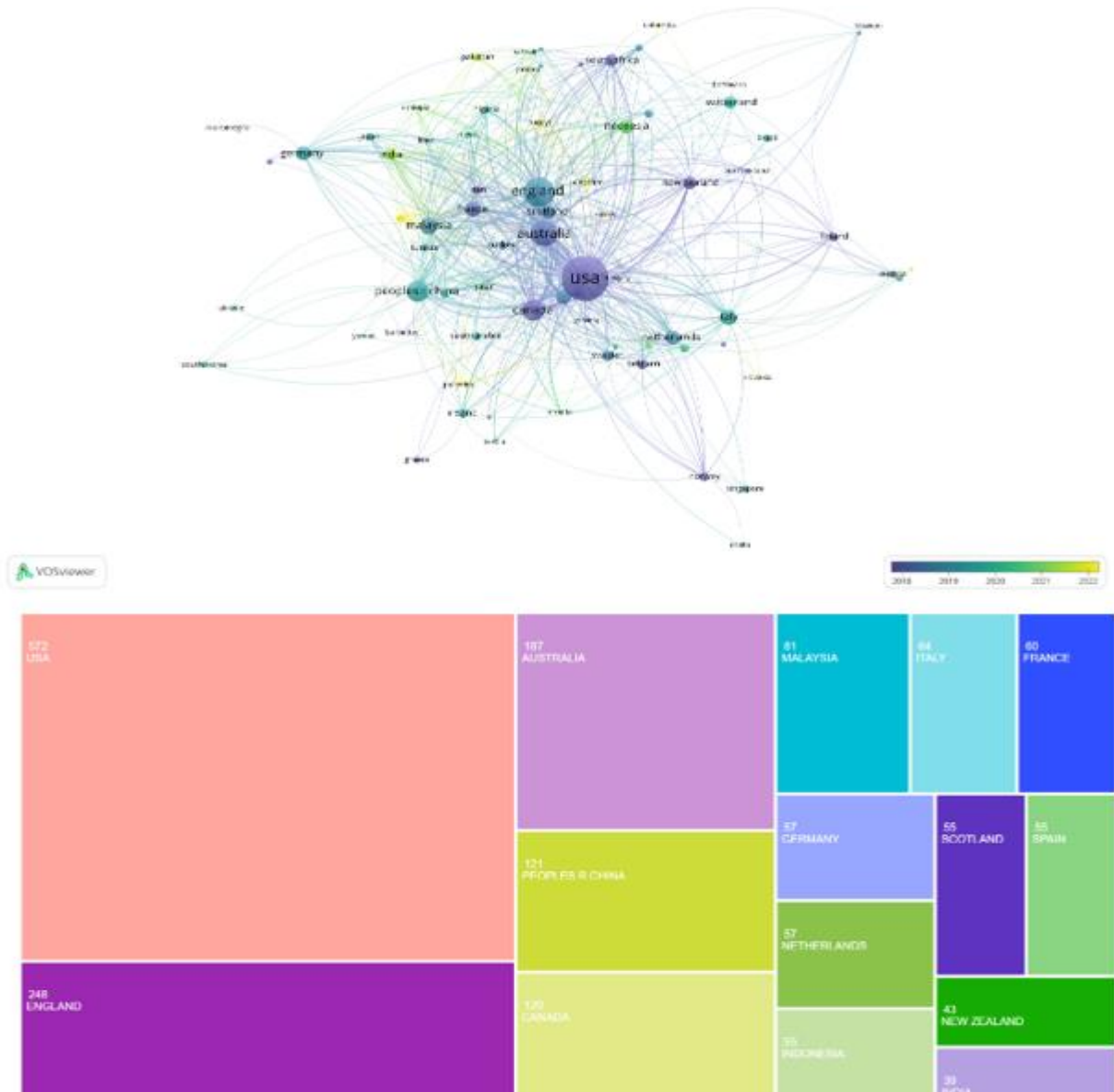


Figure 5. Visualization of the Number of Publications and Relationships Between Countries

3.5. Number of Publications by Authors

An analysis of the studies by authors revealed that a total of 5,179 researchers have contributed to this field of study, reflecting the growing interest and collaborative efforts in the area. Figure 6 offers a comprehensive overview of the publication distribution by authors across the years, emphasizing the principal contributors and their influence on the field. Among these, Smith LM stands out as the most prolific author, ranking first with a total of 9 publications. Following Smith LM, Dellaportas S, Hassan MK, and Smith KT share the second position, each having authored 8 publications. This demonstrates the active involvement of these authors in advancing the knowledge and research within the field. However, when considering citation counts, which reflect the influence and recognition of an author's work, Taylor EZ emerges as the most impactful researcher. With a total of 184 citations, Taylor EZ has the highest citation count, reflecting the substantial impact and importance of their work within the academic community. Dellaportas S follows closely in terms of citations, with a total of 108, underscoring their dual prominence in both publication quantity and scholarly influence. This dual achievement positions Dellaportas S as a prominent figure in the field. The information provided in Table 3 further underscores these patterns, illustrating the relationship between publication activity and citation influence among the leading authors. Such findings not only highlight individual contributions but also provide valuable insights into the collaborative and cumulative nature of research in this domain.

Table 3. Number of Publications and Citations by Authors

Author	Documents	Citations
Smith LM	9	50
Dellaportas S	8	108
Hassan MK	8	87
Smith KT	8	20
Ariail DL	7	21
Bernardi RA	6	64
Choudhury MA	6	21
Miller WF	6	48
Shawver TJ	6	59
Taylor EZ	6	184



Figure 6. Visualization of Authors' Publication Counts and Relationships

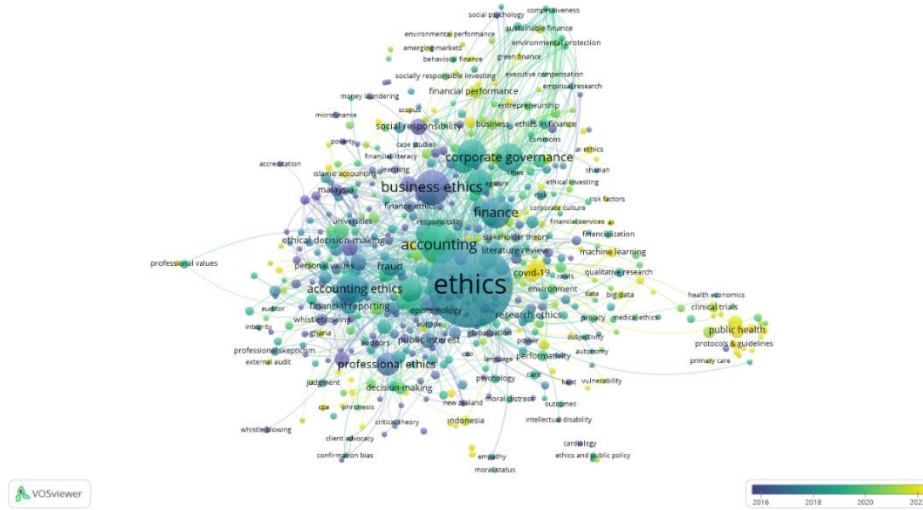


Figure 7. Analysis of Keywords

3.7. Journals

A total of 820 journals were included in the study, reflecting the wide dissemination of research in this field across diverse academic platforms. The distribution of these journals was analyzed and visualized using VOSviewer software, which provides a clear representation of publication patterns and their interrelations. Figure 8 illustrates the distribution of journals that have published research in this area, offering insights into the prominence and influence of specific journals. According to the data, the Journal of Business Ethics emerges as the leading journal, with an impressive total of 180 publications. This journal has consistently been at the forefront of research in the intersection of business practices and ethical considerations. It is followed by BMJ Open, which ranks second with 96 publications, further highlighting the multidisciplinary nature of this field. When evaluating citation counts, the Journal of Business Ethics also leads significantly, with a total of 5,796 citations (Table 5). This reinforces its role as the most influential journal in this domain, both in terms of the volume of publications and the academic impact of its articles. The high citation count reflects the journal's pivotal role in shaping and advancing research on ethics and accounting. These findings underscore the centrality of the Journal of Business Ethics in this area of study, establishing it as the primary platform for disseminating impactful research. Such insights can guide scholars in identifying key journals for publishing their work or exploring cutting-edge studies in the field.

Table 5. Analysis of Journals by Publication and Citation Counts

Source	Documents	Citations
Journal of Business Ethics	180	5777
Bmj Open	96	729
Accounting Education	35	537
Issues in Accountiing Education	30	173
Accounting, Auditing & Accountability Journal	29	649
Critical Perspective on Accounting	28	828
Sustainability	25	321
Journal of Islamic Accounting and Business Research	20	164
Research on Professional Responsibility and Ethics İn Accounting	19	27
International Journal of Ethics and Systems	15	66

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