


ACCOUNTING ETHICS, FINANCIAL REPORTING FOCUSED ON FINANCIAL FRAUDS: A BIBLIOMETRIC ANALYSIS

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 07 April 2023</p> <p>Accepted 07 July 2023</p>	<p>Purpose: The aim of this research is to carry out a bibliometric analysis of accounting ethics and its relationship with financial reports and financial fraud</p>
<p>Keywords:</p> <p>Accounting; Bibliometric; Ethics.</p>	<p>Theoretical framework: Accounting ethics refers to the set of principles and values that govern the professional conduct of accountants in their daily work activity. Likewise, frauds on financial statements have generated accounting scandals and they include unethical behavior by public accountants. Understanding and analyzing the relationship between accounting ethics, reports, financial fraud and their evolution over time is essential for improving the curriculum of the accounting student.</p>
	<p>Design/Methodology/Approach: Data from the SCOPUS database was collected from 1986 to 2022. Descriptive and inferential statistical methods were used to carry out a bibliometric analysis which included, articles, reviews and conference reviews. In order to analyse research trends, no type of documents were excluded. The citation and bibliographic information, as well as the abstract and keywords of the obtained results were exported to a CSV file. Furthermore, the bibliometric analysis was performed using R studio software through the biblioshiny platform.</p> <p>Findings: The findings revealed that the field of accounting ethics in relation to financial reporting or financial fraud is not well established in the scientific literature, but has potential for growth in the near future. The results reported that since the year 2000 this area has had an exponential growth led by the countries of the US, Australia and Spain that contributed documents in this area compared to other countries. The new developments in the field of accounting ethics have not been sufficiently studied and understood in a logical and concise manner. This study used a conceptual framework to organize and analyze the various streams and research topics in the field. These themes and subthemes have suggested research recommendations and crucial research areas.</p> <p>Research, Practical & Social implications: The authors recommend more research in the field of accounting ethics with other accounting areas and thus identify areas that need further exploration. The current study can help researchers and recruiters</p>

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analyze the upcoming trends in accounting ethics by helping decision-makers in accountant education.

Originality/Value: The research turns out to be an original investigation that contributes to the bibliometric representation in the field of accounting ethics.

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ÉTICA CONTÁBIL, RELATÓRIOS FINANCEIROS FOCADOS EM FRAUDES FINANCEIRAS: UMA ANÁLISE BIBLIOMÉTRICA

RESUMO

Objetivo: O objetivo desta pesquisa é realizar uma análise bibliométrica da ética contábil e sua relação com relatórios financeiros e fraude financeira

Quadro teórico: A ética contábil refere-se ao conjunto de princípios e valores que regem a conduta profissional dos contabilistas na sua atividade diária. Da mesma forma, fraudes em demonstrações financeiras geraram escândalos contábeis e incluem comportamento antiético de contadores públicos. Compreender e analisar a relação entre ética contábil, relatórios, fraude financeira e sua evolução ao longo do tempo é essencial para melhorar o currículo do estudante de contabilidade.

Projeto/metodologia/abordagem: Os dados da base de dados SCOPUS foram recolhidos de 1986 a 2022. Métodos estatísticos descritivos e inferenciais foram utilizados para realizar uma análise bibliométrica que incluiu artigos, resenhas e resenhas de conferências. Para analisar as tendências da pesquisa, não foi excluído nenhum tipo de documento. A citação e as informações bibliográficas, assim como o resumo e as palavras-chave dos resultados obtidos foram exportados para um arquivo CSV. Além disso, a análise bibliométrica foi realizada utilizando o software R studio, através da plataforma biblioshiny.

Descobertas: As constatações revelaram que o campo da ética contábil em relação ao relato financeiro ou fraude financeira não está bem estabelecido na literatura científica, mas tem potencial para crescimento no futuro próximo. Os resultados mostram que desde o ano 2000 essa área teve um crescimento exponencial liderado por países dos Estados Unidos, Austrália e Espanha que contribuíram com documentos nessa área em comparação com outros países. Os novos desenvolvimentos no campo da ética contábil não foram suficientemente estudados e compreendidos de uma forma lógica e concisa. Este estudo usou uma estrutura conceitual para organizar e analisar os vários fluxos e tópicos de pesquisa no campo. Esses temas e subtemas têm sugerido recomendações de pesquisa e áreas de pesquisa cruciais.

Investigação, implicações práticas e sociais: Os autores recomendam mais investigação no campo da ética contábil com outras áreas contábeis e, assim, identificam áreas que precisam de mais exploração. O estudo atual pode ajudar pesquisadores e recrutadores a analisar as próximas tendências em ética contábil, ajudando os tomadores de decisão na educação de contadores.

Originalidade/valor: A pesquisa se torna uma investigação original que contribui para a representação bibliométrica no campo da ética contábil.

Palavras-chave: Contabilidade, Bibliometria, Ética.

ÉTICA CONTABLE, LOS INFORMES FINANCIEROS SE CENTRARON EN EL FRAUDE FINANCIERO: UN ANÁLISIS BIBLIOMÉTRICO

RESUMEN

Objetivo: El objetivo de este estudio es realizar un análisis bibliométrico de la ética contable y su relación con los informes financieros y el fraude financiero

Marco teórico: La ética contable se refiere al conjunto de principios y valores que rigen la conducta profesional de los contables en sus actividades cotidianas. De la misma manera, el fraude en los estados financieros ha generado escándalos contables e incluye conductas poco éticas de contadores públicos. La comprensión y el análisis de la relación entre la ética contable, los informes, el fraude financiero y su evolución a lo largo del tiempo es esencial para mejorar el plan de estudios de los estudiantes de contabilidad.

Proyecto/metodología/enfoque: Se recopilaron datos de la base de datos SCOPUS entre 1986 y 2022. Se utilizaron métodos estadísticos descriptivos e inferenciales para realizar un análisis bibliométrico que incluía artículos, exámenes y exámenes de conferencias. Para analizar las tendencias de búsqueda, no se eliminó ningún tipo de documento. La información bibliográfica y de citación, así como el resumen y las palabras clave de los resultados obtenidos se exportaron a un archivo CSV. Además, el análisis bibliométrico se realizó utilizando el software de estudio R a través de la plataforma biblioshiny.

Descubrimientos: Las conclusiones revelaron que el campo de la ética contable en relación con la presentación de informes financieros o el fraude financiero no está bien establecido en la literatura científica, pero tiene el potencial de crecer en un futuro próximo. Los resultados muestran que desde el año 2000 esta zona ha tenido un crecimiento exponencial liderado por países de los Estados Unidos, Australia y España que han aportado documentos en este ámbito en comparación con otros países. Los nuevos avances en la ética contable no han sido suficientemente estudiados y entendidos de manera lógica y concisa. En este estudio se utilizó un marco conceptual para organizar y analizar los diferentes flujos y temas de investigación en el campo. Estos temas y subtemas han sugerido recomendaciones para la investigación y áreas de investigación cruciales.

Repercusiones de la investigación, prácticas y sociales: Los autores recomiendan más investigaciones en el ámbito de la ética contable con otras esferas contables y, por consiguiente, identifican las esferas que necesitan más explotación. El estudio actual puede ayudar a los investigadores y a los reclutadores a analizar las próximas tendencias en la ética contable, ayudando a los encargados de adoptar decisiones a educar a los contables.

Origen/valor: La encuesta se convierte en una investigación original que contribuye a la representación bibliométrica en el campo de la ética contable.

Palabras clave: Contabilidad, Bibliometría, Ética.

INTRODUCTION

Fraud is a global problem and has a severe negative impact on businesses, the public sector and relevant stakeholders (Kanapickienė & Grundienė, 2015), and it is an important issue worldwide, as it continues to attract attention among regulators, professional accountants, and even users of financial information (Anto & Yusran, 2023). It is estimated that the financial implications of fraudulent activities that have occurred worldwide in the last two decades amount to \$5.127 trillion, with associated losses that have increased by 56% in the last ten years (Gee & Button, 2019). According to the "Report to the Nations 2020" published by ACFE, the average cost per case of labor fraud worldwide amounted to \$125,000 and the average term was 14 months, while financial statement fraud is significantly severe, representing an average loss of \$954,000 and an average duration of 24 months (Gates et al., 2016).

Fraud on financial statements has generated accounting scandals and includes unethical behavior by public accountants (Ariail et al., 2021). Accountants reflect a concern to promote their own economic and social interests within a social status; although, its rules and pronouncements are expressed in terms of public interest, they appear to be linked to the private interest of the accounting profession (Parker, 1994).

The existing literature provides mixed and inconclusive evidence on the role of the code of ethics in accounting activities, thus, previous research found that accounting ethics is related to the beginning of the professional career, accounting training being not significant in the cognitive composition of student (Abdolmohammadi et al., 2009). Other research found that accounting ethics codes play an essential role in restraining opportunistic behaviors in financial reporting, such as earnings manipulation (Kamla, 2012). Other studies report the importance

and role of the auditor, since auditors can identify material misstatements in the financial statements and approve the accuracy of the audit result without any bias (Hubais et al., 2023). On the other hand, the lack of sanctions or disciplines for accountants who incur an infraction by national or international regulatory bodies (Bakre, 2007).

The accountant function as a financial data manager (Seybold & Kosiur, 2018), includes reconciliation to compare the data obtained from various sources and to confirm the settlement of each transaction. Therefore, the aim of financial statements is to provide financial information about the entity that is useful to current and potential investors, lenders, and other creditors in making informed decisions about resourcing the unit. In such decisions related to the purchase, sale or conservation of equity instruments and debt instruments, as well as the granting or disposition of loans and other forms of credit, financial information must be presented in accordance with the regulations in force in each country (Turner et al., 2020).

In most of the scientific bibliography about ethics in accounting they have a static vision of the current situation; however, since the topic is dynamically evolving over time, the present research offers a dynamic perspective on how this field of research has advanced in recent decades using bibliometric analysis. This analysis is justified in that it will allow to know theoretical aspects , since bibliometrics helps to identify recent trends, also provides information on general aspects over time and contributes to the development of research fields (Virú-Vásquez et al., 2022). The resulting development patterns of accounting ethics, combined with current developments in the business environment, not only make it possible to predict future developments in this field, but also encourage future research. To the extent that it has been investigated, this is the first review of the accounting ethics scientific literature in relation to financial reports and financial fraud based on a bibliometric analysis. Therefore, the aim of this research was to provide a summary of the current accessible information on accounting ethics and to evaluate its relationship with different fields such as financial reports and financial fraud, applying bibliometric analysis.

LITERATURE REVIEW

Bibliometric Analysis

Bibliometric analysis is a quantitative technique that has established itself as a powerful tool in the evaluation of scientific production in a wide range of scientific and technological disciplines (Zhang et al., 2015). Its main objective is to assess the state of research in a specific subject area and to provide information on research trends and possible future directions.

Bibliometrics helps to identify current research trends, provides information on specific and general aspects over time, and contributes to the development of important areas (Virú-Vásquez et al., 2022). It also allows to identify patterns, which can be useful for decision-making in scientific research and policy planning. Likewise, bibliometric analysis can help identify international collaborations, coauthorship networks, and emerging research communities in a specific subject area. These findings may be useful for the identification of new areas of research and collaboration in the scientific field (Zhong et al., 2016).

Accounting Ethics

The word "ethics" comes from the ancient Greek "ethos", which originally referred to a place of residence, location, but also to habits, customs and conventions. Ciceron translated it into Latin as "mores" (ethos, customs), which led to the modern concept of morality. According to the Royal Spanish Academy, ethics refers to a set of ethical rules that govern the behavior of an individual in any area of life and is part of the philosophy that deals with good and fundamental values (Velarde, 2017). The concern for ethics has been the subject of reflection for a long time and continues to be relevant and fundamental in any society. Ethics not only refers to theoretical terms, but also to their relationship with society so that modern professions fulfill their social function. Ethics in professional activities arises when working at the service of others and must be applied in any situation, allowing the search for professional excellence through honesty and responsibility (Cortina, 2011).

In the analysis of accounting ethics, the responsibility of professional associations in the training of competent accountants and in the creation and compliance with ethical codes that regulate and sanction subjects with unethical behavior is important. Ethical codes are a moral self-regulation mechanism proposed by professional groups to obtain recognition and legitimacy in society (Ibarra, 2020).

Financial Reports

Financial Reports are tools that show the state in which organizations are, therefore, they are taken into account in the decision-making process with a subordinate relationship because they reflect the economic state of the entity, in addition to its capacity for value creation and the scope of its relationship or compliance with business strategies and the business model (Véliz & Carpio, 2019).

The impact of financial reports on economic decisions in general depends to a large extent on managers, since they are the ones in charge of setting the financial rules that create a world in which information about reports and decisions are increasingly intertwined, without excluding the application of accounting principles (Gumb et al., 2018). The objective of financial reports is to provide financial information about the entity that is useful to current and potential investors, lenders, and other creditors in making informed decisions about resourcing the unit. In such decisions related to the purchase, sale or conservation of equity instruments and debt instruments, as well as the granting or disposition of loans and other forms of credit, financial information must be presented in accordance with the regulations in force in each country (Turner et al., 2020).

DATA AND METHODOLOGY

Data Collection and Information Search Strategy

Data collection was performed according to Khudzari et al., (2018) from the SCOPUS database. Bibliometric data was collected on February 4, 2022, covering documents from 1997 to 2022. The keyword formula for the information search was: "accounting ethics" AND (("report" OR "financial report") AND (" fraud" OR "financial fraud")). As a result, 323 documents were obtained, which include: article, conference paper, conference review and review. In order to analyze research trends, no type of documents were excluded. The citation and bibliographic information, as well as the abstract and keywords of the obtained results, were exported to a CSV file for further analysis.

Bibliometric Analysis

Analysis was performed based on productivity by number of authors and number of articles, author impact index, Authors through Lotka's law, most relevant affiliations, analysis of sources, analysis of documents as well as collaboration between institutions, between authors contributing to publications in a given field over time and their respective affiliations and countries (Kilicoglu & Mehmetcik, 2021).

To carry out the data analysis, bibliometric and statistical tools were used. In particular, in this research the R package of bibliometrix was used to carry out the bibliometric analysis. Likewise, biblioshiny was used, a web application that provides an interface for Bibliometrix (Derviş, 2019). All articles downloaded in CSV format were subjected to qualitative and quantitative analysis.

RESULTS AND DISCUSSION

Overview

Table 1 shows that a total of 323 documents that address the mentioned characters were identified. The line of research covered the period from 1986 to 2022 and the participation of 172 scientific sources in the development of the mentioned topics was observed, with an annual growth of publications and 17.62 citations. Regarding the authors, 723 were identified, of which 34.31% had international co-authorship. 68 single-author documents and 888 author keywords (DE) were registered. Regarding the types of documents, 245 articles, 27 books, 16 book chapters, 27 review articles, 6 papers, 1 editorial and 1 note were found.

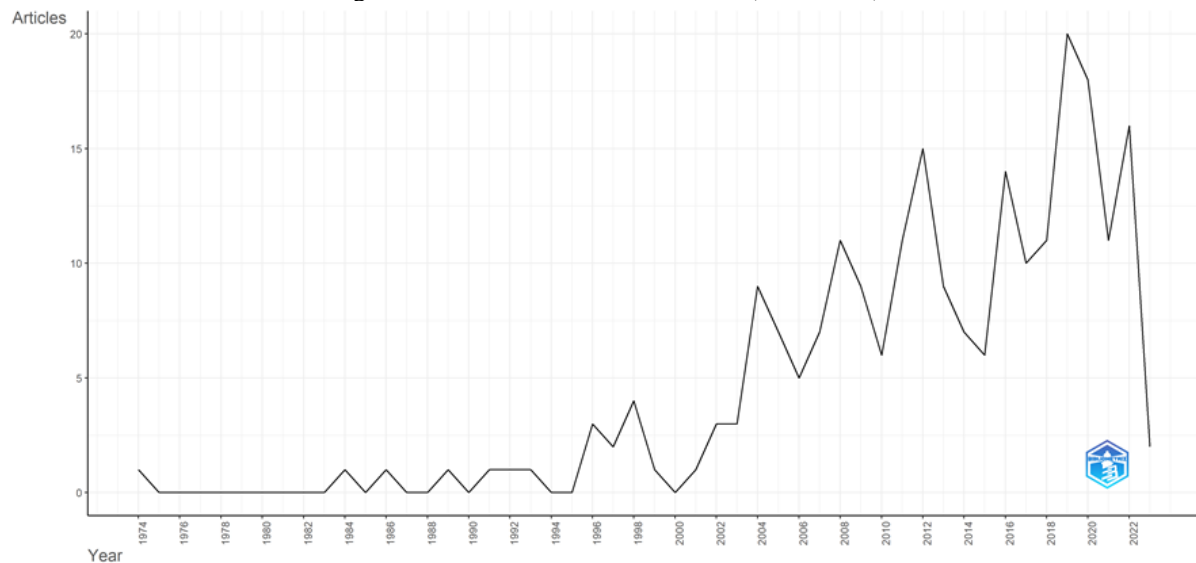
Table 1: Main information

Description	Results
<i>Main information about data</i>	
Timespan	1986:2023
Sources (Journals, Books, etc)	172
Documents	323
Average years from publication	7,91
Average citations per documents	17,62
Average citations per year per doc	1,714
References	37641
<i>Document types</i>	
article	245
book	27
book chapter	16
conference paper	6
editorial	1
note	1
review	27
<i>Document contents</i>	
Keywords Plus (ID)	181
Author's Keywords (DE)	888
<i>Authors</i>	
Authors	723
Author Appearances	839
Authors of single-authored documents	68
Authors of multi-authored documents	655
<i>Authors collaboration</i>	
Single-authored documents	71
Documents per Author	0.447
Authors per Document	2.24
Co-Authors per Documents	2.6
Collaboration Index	2.6

Source: Prepared by the authors (2023).

Figure 1 shows the evolution of scientific manuscripts referring to accounting ethics, financial reports and financial fraud. It is understood that the production growth trend occurs from the year 2000. Although separate areas of the reseach could have been explored, the term accounting ethics related to financial reports or financial fraud allows a greater depth in the area, it is imperative to know better the area for the generation of clear educational policies based on scientific evidence.

Figure 1: Annual scientific Production (1974-2022)

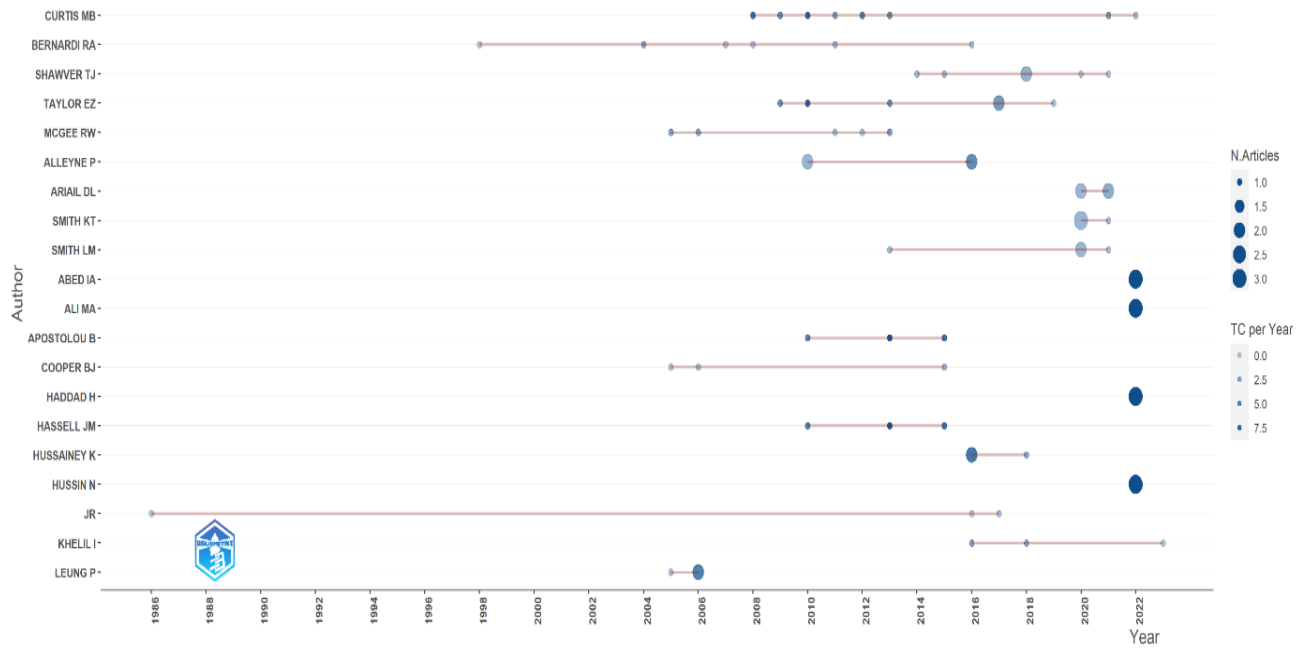


Source: Prepared by the authors (2023).

Analysis of Authors

Figure 2 shows Curtis MB as the author with the most documents published as the main author and co-author in the 2008-2020 period, with a total of 8 articles. In general, a continuous trajectory of authors was observed from the year 2004; however, the author JR is the one that presents 3 publications in the longest period of time (1986-2018). The authors who have 6 articles are Bernardi RA, Shawver TJ, Taylor EZ, in the periods (1998-2016), (2013-2021) and (2008-2019), respectively.

Figure 2: Top author's production over time



Source: Prepared by the authors (2023).

Another way to view the impact of authors is to assess their H, G, and M index. Table 2 shows the impact of the top 10 authors across the different index. Abed Ia is the author who has an H index equal to 3, with a G index equal to 1.5; and with a total of 19 total citations (TC); but the author in first place is Abbott Lj with (TC) of 92.

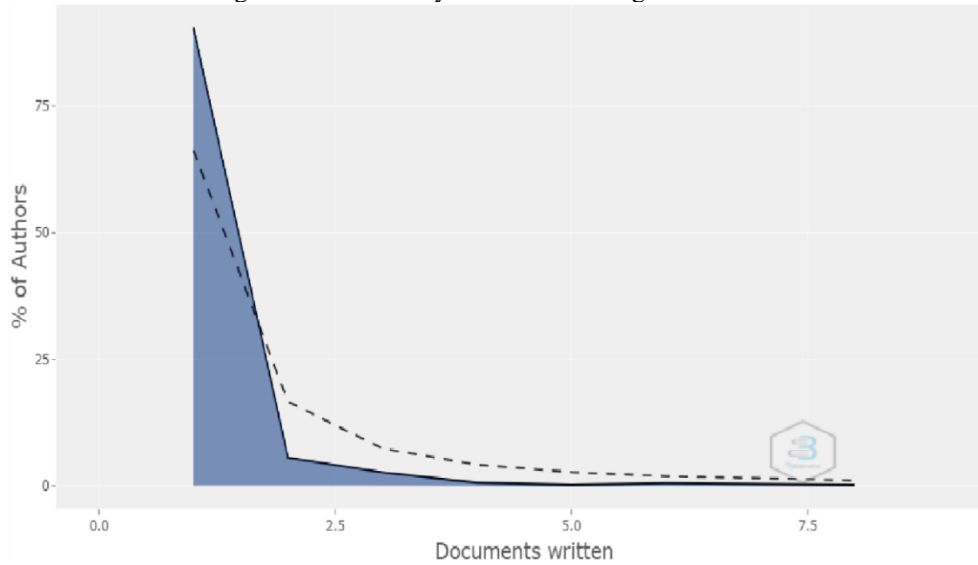
Table 2: Author impact index

Element	H_index	G_index	M_index	TC
Abbott Lj	1	1	0.09	92
Abdel-Qader W	1	1	0.17	11
Abdelhak Ee	1	1	0.20	11
Abdolmohammadi Mj	1	1	0.06	1
Abed Ia	3	3	1.50	19
Achim Mv	1	1	0.33	8
Achmad T	1	1	0.33	2
Adekoya Ac	1	1	0.25	4
Adelopo I	1	1	0.13	2
Affes H	1	1	0.14	2

Source: Prepared by the authors (2023).

Lotka's Law allows us to conclude if the area analyzed is one in which most of the production is concentrated in a limited number of authors (López-Fernández et al., 2016). Figure 3 shows the number of articles to which each author contributed. 90.6% of authors have contributed at least one study (655 documents), while 5.5% have written 2 studies (40 documents) and 2.6% of authors contributed 3 studies (19 documents).

Figure 3: Productivity of Authors through Lotka's law



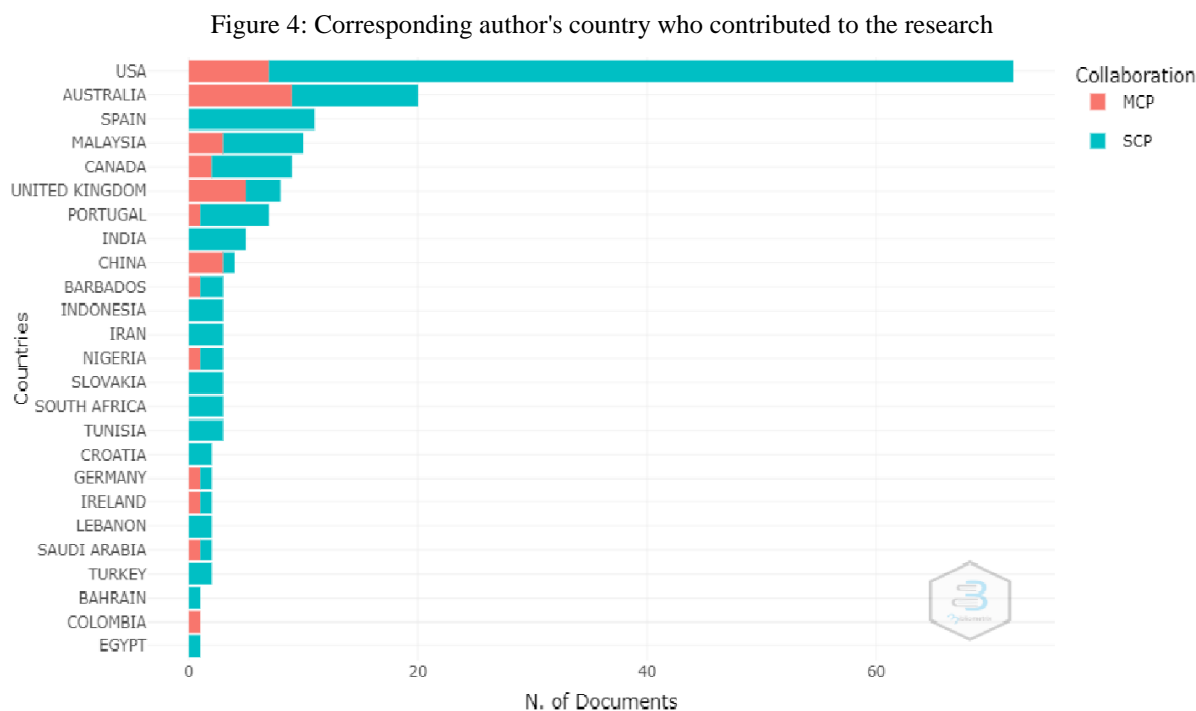
Source: Prepared by the authors (2023).

Scientific productions are generally the product of institutional collaboration activities. Table 3 shows the institutional affiliations of the top 20 authors and the amount of scientific production. According to Table 3, the universities that lead the study of the field of ethics and its relationship with financial reports or financial fraud are led by universities in the USA (10 documents). Figure 4 shows that the countries leading research in this field are the USA, Australia and Spain. The country of the USA has a contribution of 72 documents with a publication frequency of 37.11%, while Australia has 20 documents with a publication frequency of 10.30% and Spain has 11 documents with a frequency of 5.67%.

Table 3: Most relevant affiliations based on number of documents

Affiliations	Articles
University Of North Texas	10
Baylor University	9
The University Of Queensland	9
Universiti Teknologi Malaysia	9
Roger Williams University	8
Macquarie University	7
Polytechnic Of State Finance Stan	7
University Of The West Indies	7
State University Of New York	6
Universitat Politècnica De València	6
Universiti Putra Malaysia	6
Deakin University	5
Marshall University	5
Middle East University	5
University Of Hull	5
University Of The Sunshine Coast	5
West Virginia University	5
Australian Catholic University – North Sydney Campus	4
Barry University	4

Source: Prepared by the authors (2023).



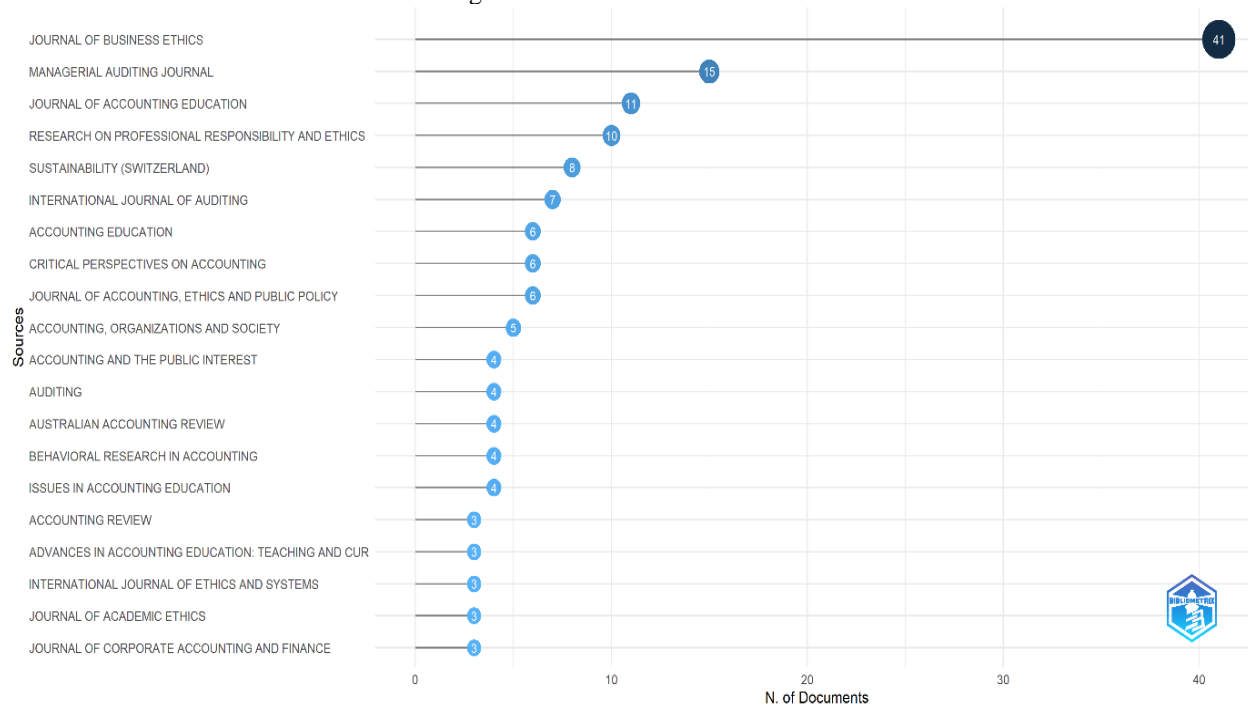
Analysis of Sources

Figure 5 contains information on the number of studies in the research field of accounting ethics and its relationship with financial reporting and financial fraud. The 20 journals with the most scientific production in the field of study are shown. Figure 5 shows the top 2 leading journals in the field, the Journal of Business Ethics with 41 papers and the Managerial Auditing Journal with 15 papers.

However, according to journal citations, the one that maintains first place is the Journal Of Business Ethics with 2,665 citations, while Accountin magazine leads second place with 1,435 citations, displacing the Managerial Auditing Journal with 240 citations.

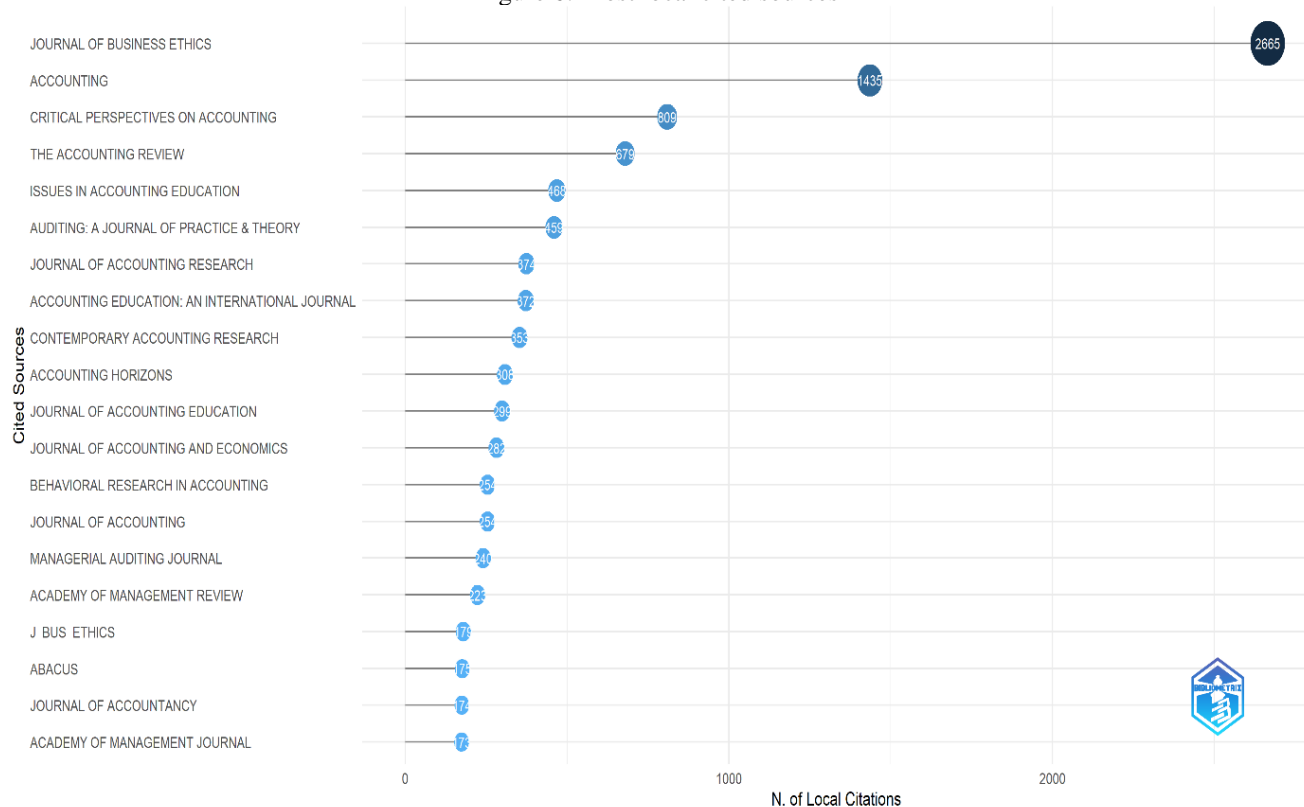
On the other hand, as shown in Figure 7, Bradford's Law is one of the methods to determine the top journals in a given subject during a given period of time. According to Bradford's Law, relevant journals can be divided into three groups in any field of interest, with each group contributing about a third of all articles. As shown, the Journal Of Business Ethics and Managerial Auditing Journal are the most representative.

Figure 5: Most relevant source



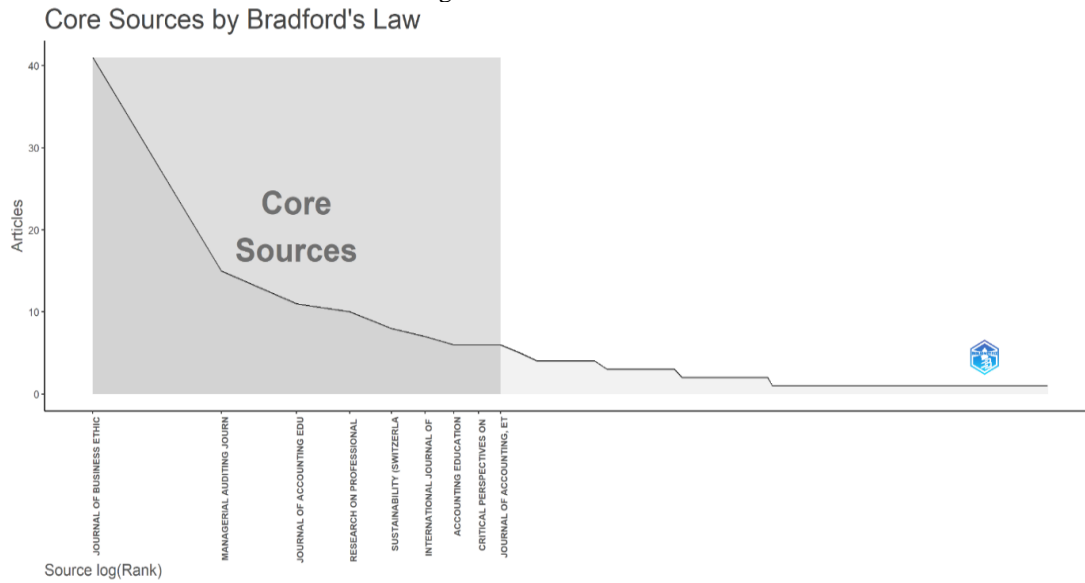
Source: Prepared by the authors (2023).

Figure 6: Most local cited sources



Source: Prepared by the authors (2023).

Figure 7: Bradford's Law



Source: Prepared by the authors (2023).

The different impact indexes of the journals are proportional to the productivity of the respective authors. Table 4 shows that the journals with the highest number of publications are those with the highest total citation index (TC) is the Journal Of Business Ethics with a TC of 1191, the journal that follows is Auditing with a TC of 561 the other magazines are found with the TC below.

Table 4: Source impact (Index)

Element	h_index	g_index	m_index	TC
Journal Of Business Ethics	19	34	0.63	1191
Auditing	4	4	0.20	561
Journal Of Accounting Education	7	10	0.20	527
Accounting, Organizations And Society	4	5	0.11	393
Managerial Auditing Journal	7	13	0.39	307
Defiance In Taxation And Governance: Resisting And Dismissing Authority In A Democracy	1	1	0.07	203
Critical Perspectives On Accounting	5	6	0.26	174
Accounting Education	5	6	0.17	134
Behavioral Research In Accounting	4	4	0.31	103
Accounting Review	3	3	0.33	99
Journal Of Information Systems	3	3	0.20	98
Accounting And The Public Interest	3	4	0.20	96
Business Ethics	1	1	0.13	86
Journal Of Cleaner Production	2	2	0.25	86
Higher Education	1	1	0.07	82
Sustainability (Switzerland)	5	8	0.83	79
Australian Journal Of Management	1	1	0.11	78
Accounting, Auditing And Accountability Journal	2	2	0.13	73
Journal Of Applied Business Research	2	2	0.13	70
Accounting And Financial System Reform In A Transition Economy: A Case Study Of Russia	1	1	0.05	52

Source: Prepared by the authors (2023).

Analysis of Documents

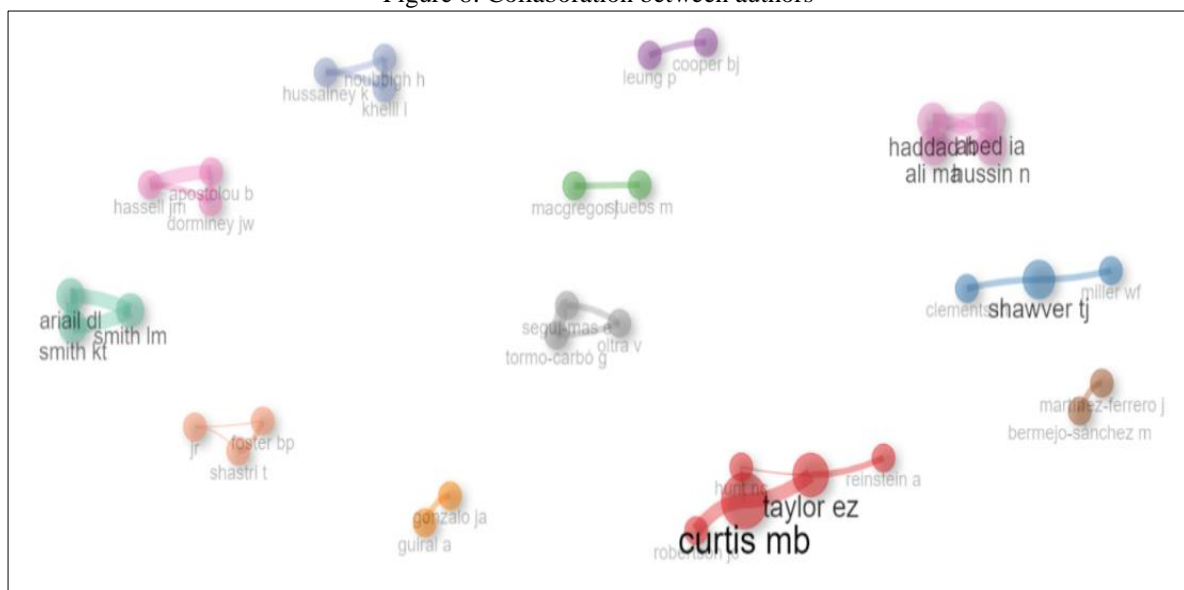
In the bibliometric analysis of accounting ethics and its relationship with financial reports and financial fraud, it is useful and practical to analyze and consult the most cited documents as shown in Table 5, the title, DOI, total citations (TC) per year. The first is the article by Nelson, (2009), ordered with the highest TC, this article examines the role of the accounting auditor and its implication in generating new models for the auditors' decision-making. Likewise Braithwaite, (2009) with a TC of 13.53 is a most cited book, the author contributes to the tax challenge theory, integrating five years of research on the hopes, fears and expectations of people about the tax system and the authority who manages it. Furthermore, in Figure 8 it is shown the collaboration between authors and in Figure 9, between countries.

Table 5: Top 10 authors with the most cited publications

Paper	DOI	Total Citations	TC per Year
nelson mw, 2009, auditing	10.2308/aud.2009.28.2.1	285	19.00
braithwaite v, 2009, defiance in taxation and governance: resisting and dismissing auth in a democr		203	13.53
arrington ce, 1989, account organ soc	10.1016/0361-3682(89)90030-5	177	5.06
cohen j, 2010, j bus ethics	10.1007/s10551-011-0857-2	147	10.50
seifert dl, 2010, account organ soc	10.1016/j.aos.2010.09.002	123	8.79
armstrong mb, 1993, j account educ	10.1016/0748-5751(93)90019-F	113	3.65
bedard jc, 2008, auditing	10.2308/aud.2008.27.1.187	111	6.94
taylor ez, 2010, j bus ethics	10.1007/s10551-009-0179-9	106	7.57
bhal kt, 2011, j bus ethics	10.1007/s10551-011-0876-z	105	8.08
apostolou b, 2013, j account educ	10.1016/j.jaccedu.2013.03.001	99	9.00

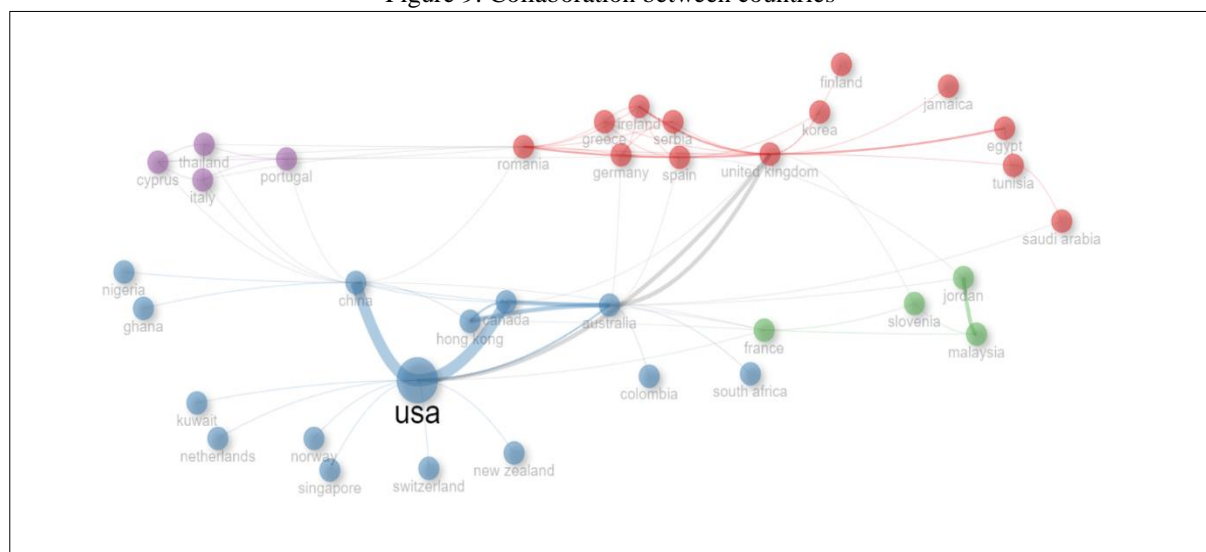
Source: Prepared by the authors (2023).

Figure 8: Collaboration between authors



Source: Prepared by the authors (2023).

Figure 9: Collaboration between countries



Source: Prepared by the authors (2023).

CONCLUSION

This bibliometric study has developed an analysis of publications related to the field of accounting ethics and the relationship with financial reports and financial fraud. An analysis of 323 documents between the years of 1974 and 2022 was carried out, to visualize the panorama of the most prominent authors, institutions, countries, research categories and journals. These indicators are intended to make it easier for researchers to analyze the existing literature in order to improve the direction of research in a better scientific contribution in the field of accounting ethics. The findings show that the author with the greatest contribution of documents was Curtis MB between the years 2008-2020 with a total of 8 articles. According to the Impact indexes, Abed Ia is the author with the highest H index equal to 3, but the author who presents the first place with the highest (TC) of 92 is Abbott Lj. According to Lotka's Law, 90.6% of authors have contributed at least one study (655 documents), while 5.5% have written 2 studies (40 documents) and 2.6% of authors contributed 3 studies (19 documents). It was found that the US, Australia and Spain are the leading countries in the ranking according to the number of publications on this topic. The country of the USA has a contribution of 72 documents with a publication frequency of 37.11%, while Australia has 20 documents with a publication frequency of 10.30% and Spain has 11 documents with a frequency of 5.67%. Finally, research critical points were identified on the basis of this bibliometric study, especially after analyzing the keywords. Accounting ethics has been found to be an emerging field of research. More investigative work is being done on joint issues such as financial reporting or fraud. The study of accounting ethics requires extensive research in relation to the different fields of accounting.

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