

Investigating Financial Statement Fraud: A Bibliometric Analysis of Research Publications from the Last Two Decades

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ABSTRACT

Financial statement fraud is a serious issue that can lead to far-reaching consequences for businesses, investors, and the economy. To better understand this issue, this study tries to examine the progress of research publications on financial statement fraud by analyzing data obtained from the Scopus database between 2003 and 2022. Descriptive bibliometric analysis was utilized to generate a bibliometric tabulation of research publications focused on significant financial statement fraud research. The analysis involved identifying patterns in research publications to determine the publication year, top authors, citation count, types of studies, journal sources, publishers, institutions, countries, and document types. By utilizing scientific quantitative analysis and statistics, this study will provide some valuable insights that help bridge the gap using bibliometric analysis. Additionally, it could improve the understanding of financial statement fraud for future research and facilitate the creation of a research agenda for academic scholars.

Keywords: *bibliometric, corporate governance, financial statement, fraud*

INTRODUCTION

Financial statement fraud is a significant issue for investors, stakeholders, creditors, debtors, and researchers, as it can have adverse impacts on market value, a company's reputation, the credibility of the accounting profession, and the loss of investor's confidence in financial statements. A manipulated financial statement will lead the user to choose the incorrect investment decisions. The complexity of financial statement fraud has taken tremendous interest over the distance past, and the concern will remain to many parties because it plays a significant role in analyzing the company's performance (Ismail Khan, et al., 2022). Financial statements fraud involves falsification of an organization's financial statements such as the creation of fictitious revenue, understated liabilities, and improper asset valuation (KPMG Malaysia, 2014, ACFE, 2019;). The American Institute of Certified Public Accountant (AICPA) 1997, in its Statement of Auditing Standards refers to financial statement fraud as intentional misstatements or omissions in financial statements.

The development of financial statement fraud has been significantly influenced by the contributions of numerous researchers. This is in line with Ernst and Young (EY) 2020, reporting which indicates that financial statement fraud has increased compared to the other types of fraud. According to Kalbers (2009), academic research in fraudulent financial reporting has become increasingly in addressing important issues and problems in practice. However, limited studies have identified the progress of the publication's development or historical perspectives. Currently, all historical and development studies in this area can only be found in the form of narrative literature reviews instead of the application of quantitative analysis and statistics of the publications. Hence, the objective of this study is to map related publication on fraud by using bibliometric analysis. This study analyzed several scientific preferences such as, the year of publication, top prolific authors, number of citations, journal sources, publishers, institutions, countries, and types of documents that related to research publications of financial statement frauds. This study may provide significant references for research scholars especially in the understanding trend of research publications related to financial statement fraud. Besides, this study may also provide an insight for universities, policymakers, research directors and administrators, information specialists and librarians on the performance of research publications in this area.

METHODOLOGY

For this study, data was gathered on February 23rd. 2023, from the Scopus database, which is widely considered to be the most prestigious database for academic research as it only indexes journals that meet rigorous standards of quality. To examine research publication outputs, the keyword "*financial statement*" was initially utilized to retrieve papers from the online Scopus database core collection based on their topic, which includes three sections (i.e., title, abstract, and keywords) within the limited publication year range of 2003 to 2022. After conducting the search with the keyword "financial statement," a total of 10,790 publications were identified. However, some of these publications were not closely related to the topic. To narrow down the results, the keyword "*fraud*" was added, resulting in a refined list of 6,576 publications. Subsequently, the results were subjected to additional refinement through Scopus database categories including Business, Management, and Accounting, as well as various targeted keywords such as '*financial statements*', '*financial reporting*', '*financial statement fraud*', '*fraud*', and '*corporate governance*'. This refined search yielded a comprehensive collection of 930 research documents, including articles, conference papers, reviews, book chapters, and other published works.

FINDINGS AND DISCUSSION

Document by Years

Table 1 displays the list of publication of financial statements fraud from 2003 – 2022. Based on the publication data, there was a significant upward trend in the number of publications from 12 in 2003 to 102 in 2020. Nevertheless, the quantity of publications addressing financial statement fraud declined in 2021 and 2022, dropped to 78 and 70, respectively. This could be attributed to the shift in publication topics, as many researchers have shifted their focus towards the Covid-19 theme. Firmansyah et al. (2021) findings are consistent with this, indicating that the topics under discussion are not limited to accounting but also encompass a wide range of subjects.

Table 1: List of publication of financial statements fraud by years

Year	Number of publications	%	Year	Number of publications	%
2003	12	1.29	2013	38	4.09
2004	17	1.83	2014	42	4.52
2005	18	1.94	2015	49	5.27

2006	15	1.61	2016	49	5.27
2007	16	1.72	2017	64	6.88
2008	26	2.80	2018	79	8.49
2009	28	3.01	2019	84	9.03
2010	41	4.41	2020	102	10.97
2011	52	5.59	2021	78	8.34
2012	50	5.38	2022	70	7.53

Top Prolific Authors

Based on 930 document publications related to the financial statement fraud from Scopus online database of the periods 2003 to 2022, this survey firstly analysed the total quantity of paper publications and authors with the minimum record of count of 4 papers. Table 2 displays the list of 50 selected authors that published more than 4 papers. The result shows that there are 8 top authors who have published 4 to 6 articles related to financial statement fraud. As can be seen in Table 1, Pazarskis, M., Drogalas, G., Rezaee, Z., Uwuigbe, O.R., Uwuigbe, U., Van Caneghen, T., Brazel, J. F. and Ghozali, I. were the highest ranked authors with 4 to 6 publications. Meanwhile 16 authors have produced 3 papers and 133 authors have published 2 papers.

Table 2: Top 50 authors that publish papers related to financial statement fraud.

No.	Authors	No. of papers	No.	Authors	No. of papers
1	Pazarskis, M.	6	26	Ahmed, K	2
2	Drogalas, G.	5	27	Akhmetshin, E.M.	2
3	Rezaee, Z.	5	28	Alexandru, L	2
4	Uwuigbe, O.R.	5	29	Ali, N.A.M	2
5	Uwuigbe, U	5	30	Almilia, L.S	2
6	Van Canaghen, T.	5	31	Almujamed, H.I.	2
7	Brazel, J. F.	4	32	Amat, O.	2
8	Ghozali, I	4	33	Argiles-Bosch, J.M.	2
9	Al-Dhubaibi, A.A.S.	3	34	Asteriou, D.	2
10	Alfraih, M.M.	3	35	Atmeh, M.A.	2
11	Ali, M.J.	3	36	Babajide, A.A.	2
12	Fang, V W	3	37	Babusca, E.W	2
13	Haike, J.	3	38	Barth, M.E.	2
14	Jones, K.L	3	39	Bartolacci, F.	2
15	Koutoupis, A.	3	40	Beaver, W.H.	2
16	Kulikova, L.I.	3	41	Bostan, I.	2
17	Marchini P.L.	3	42	Bedard, J.	2
18	Maroun, W.	3	43	Bacanu, M.N.	2
19	Pasekova, M.	3	44	Cassar, G.	2
20	Rep, A.	3	45	Christensen, B.E.	2
21	Salehi, M.	3	46	Clements, L.H.	2
22	Strouhal, J.	3	47	Craig, R.	2
23	Susanto, A.	3	48	Crhova Z	2
24	Valencia – Silva, M.M.	3	49	Crisan P	2
25	Ahmad, K.	2	50	Dang H N	2

Author Citations

Citation impact indicators are signs of scientific effect that are based on an analysis of the citations obtained by scientific publications. According to the Scopus database between 2003-2022,

Table 3 displays the 10 articles with the highest number of citations for each author. The top-ranked article with 3,021 citations was "The economic implications of corporate financial reporting" by Graham, J.R. et al. in 2005, followed by "Board characteristics, accounting report integrity, and the cost of debt" by Anderson, R.C. et al. in 2004 with 826 citations. The third-ranked article was "Board monitoring and earnings management: Do outside directors influence abnormal accruals?" by Peasnell, K.V. et al. in 2003, which obtained 602 citations. The study acknowledged that journal papers received the highest number of citations among the papers analyzed in the results. According to Abdullah A. et al. (2018), Baltussen and Kindler's (2004), and Dubin, Häfner, Arndt's (1993) studies, there is a correlation between the publication of reviewed papers in academic journals and higher citation rates. This finding is consistent with the current study. The study reveals that 8 out of 10 authors below conducted quantitative research papers, while the remaining 2 conducted qualitative research papers.

Table 3: The first Top 10 authors with the highest citations and types of study

No	Authors	Title	Total Citations	Publication Year	Types of Study
1.	Graham, J.R., Harvey, C.R., Rajgopal, S.	The economic implications of corporate financial reporting	3,021	2005	Quantitative
2.	Anderson, R.C., Mansi, S.A., Reeb, D.M.	Board characteristics, accounting report integrity, and the cost of debt	826	2004	Quantitative
3.	Peasnell, K.V., Pope, P.F., Young, S.	Board monitoring and earnings management: Do outside directors influence abnormal accruals?	602	2005	Quantitative
4.	Farber, D.B.	Restoring trust after fraud: Does corporate governance matter?	595	2005	Quantitative
5.	LaFond, R., Watts, R.L.	The information role of conservatism	483	2008	Quantitative
6.	Dyreng, S.D., Mayew, W.J., Williams, C.D.	Religious Social Norms and Corporate Financial Reporting	247	2012	Quantitative
7.	Zhang, Y., Wiersema, M.F.	Stock market reaction to CEO certification: The signaling role of CEO background	232	2009	Quantitative
8.	Frías-Aceituno, J.V., Rodríguez-Ariza, L., García-Sánchez, I.M.	Is integrated reporting determined by a country's legal system? An exploratory study	216	2013	Quantitative
9.	Rezaee, Z.	Causes, consequences, and deterrence of financial statement fraud	215	2005	Qualitative
10.	Brick, I.E., Chidambaran, N.K.	Board meetings, committee structure, and firm value	204	2010	Qualitative

Sources of Documents and Publishers

Table 4 displays the outcome of the most significant 13 article sources, ranked by the total count of article publications. Managerial Auditing Journal had the highest number of articles, with a total of 25 papers, followed by Journal of Business Ethics with 15 publications. Meanwhile, Corporate Ownership and Control and Journal of Applied Accounting Research had 12 papers each. 3 sources, namely Issues in Accounting Education, Journal of Asian Finance Economics and Business, and Management Science, published a total of 11 papers, while Accounting Perspectives and Corporate Governance Bingley published 10 papers. Furthermore, it is notable that 4 sources, namely Accounting Review, Journal of Accounting and Economics, Journal of Financial Reporting and Accounting, and Managerial Finance, together contributed 9 papers in the field.

Table 4 also reveals that the majority of the top 9 papers were published by 8 different publishers: Emerald Publishing, Springer Nature, Virtus Interpress, Institute for Operations Research and the Management Sciences, American Accounting Association, Korea Distribution Science Association (KODISA), Elsevier, and Willey-Blackwell. The leading publisher for the top ten papers in this field was Emerald Publishing, followed by American Accounting Association.

Table 4: Top 13 sources of documents and publishers based on number of articles publication

No.	Source Tittle	No. of publications
1.	Managerial Auditing Journal Publisher: Emerald Publishing	25
2.	Journal of Business Ethics Publisher: Springer Nature	15
3.	Corporate Ownership and Control Publisher: Virtus Interpress	12
4.	Journal Of Applied Accounting Research Publisher: Emerald Publishing	12
5.	Issues In Accounting Education Publisher: American Accounting Association	11
6.	Journal of Asian Finance Economic and Business Publisher: Korea Distribution Science Association (KODISA)	11
7.	Management Science Publisher: Institute for Operations Research and the Management Sciences	11
8.	Accounting Perspective Publisher: Willey-Blackwell	10
9.	Corporate Governance Bingley Publisher: Emerald Publishing	10
10.	Accounting Review Publisher: American Accounting Association	9
11.	Journal of Accounting and Economics Publisher: Elsevier	9
12.	Journal of Financial Reporting and Accounting Publisher: Emerald Publishing	9
13.	Managerial Finance Publisher: Emerald Publishing	9

Institutions and Countries

Panel A of Table 5 presents the result of top 15 institutions that contributed papers related to financial statement fraud. In general, analysis has shown 159 different universities and institutions have contributed research papers in this area. Based on the number of paper publications, Table 3 shows that the *Covenant University* in Nigeria contributed 14 papers making it the highest number of papers related to financial statement fraud. The second top highest institution goes to the Malaysian University that is *Universiti Teknologi MARA (UiTM)* and *Bucharest University of Economic Studies*, Romania which have contributed 13 papers. This was followed by *Kazan Federal University* in Russia contributed ranked the third place with 9 papers. *University of Zagreb, Faculty of Economics and Business* in Croatia provide with 8 papers followed by *Universitatea Babes-Bolyai* in Romania with 7 publications. Two institutions namely *University of Zagreb* in Croatia and *University of Sfax* in Tunisia both were the closest with 6 papers. It can also be observed that the remaining top fifteen universities only contribute 5 papers, respectively.

The reason for the variation of research publications among institution was the differential spending and support of research by the respective institution. This is like findings of Man et al. (2004) and A. Abdullah et al. (2018) which reported that different institutions would have different reward systems to account the publication outputs. Consequently, the reward system has contributed to a greater number of research publications in high impact journal. Therefore, a university that has more research publications in general can be assumed to be better in terms of providing financial support, research assistance or best practice system to encourage more research publications.

Panel B of Table 5 shows the top 15 countries that have publications of papers with at least 5 and more. Based on the overall analysis, it was found that all the papers are related to financial statement fraud originated from 93 countries. The highest paper publications were led by the United States of America (USA) with 218 papers, followed by Indonesia, China, United Kingdom, and Romania with 64, 52, 46 and 43 papers, respectively. Malaysia was ranked in the sixth place with 39 publications. This result showed that the USA was more prominent in research publication related to financial statement fraud. According to Man et al. (2004), USA scored a higher number of research publications due to its large population and financial resources available for its scientific communities. Moreover, the differential spending on research among countries was also accounted for all the variations in publication output across the world. Karen W (2019) showed that the United States is among the leading countries with close to twice as many citations in publication levels. In terms of publication quantity, China's output has grown rapidly and is now comparable to the United States.

This is consistent with Rahman and Fukui (2005), that claimed the number of research publications of each country was largely dependent on its per capita gross national product and the expenditure allotted for research and development. Abdullah, A (2018), said that when financial support of research is strong, the level of research productivity will increase. Compared to other nations, which spent less. Malaysia for example, was among the top five countries that productively contributed papers in this area when the Malaysian government started to offer a variety of research grants to academia (such as Fundamental Research Grant Scheme under the Ministry of Higher Education).

Table 5: Institutions and Countries

Panel A Tops 15 institutions that contribute publications related to financial statement fraud

No.	Institution Name	Country	No. of publications
1.	Covenant University	Nigeria	14
2.	Universiti Teknologi MARA	Malaysia	13
3.	Bucharest University of Economic Studies	Romania	13
4.	Kazan Federal University	Russia	9
5.	University of Zagreb, Faculty of Economics and Business	Croatia	8
6.	Universitatea Babes-Bolyai	Romania	7
7.	University of Zagreb	Croatia	6
8.	University of Sfax	Tunisia	6
9.	Universitatea de Vest din Timisoara	Romania	5
10.	University of Illinois Urbana Champaign	United States	5
11.	Universitat de Valencia	Spain	5
12.	Arizona State University	United States	5
13.	Brigham Young university	United States	5
14.	La Trobe University	Australia	5
15.	Univerzita Tomase Bati ve Zline	Czech Republic	5

Panel B Top 15 countries which have five or more publication related to the financial statement fraud

No.	Source Tittle	No. of publications	Percentage of 693 (%)
1.	United States of America	218	31.45
2.	Indonesia	64	9.24
3.	China	52	7.50
4.	United Kingdom	46	6.64
5.	Romania	43	6.20
6.	Malaysia	39	5.63
7.	Australia	36	5.19
8.	Canada	28	4.04
9.	Italy	28	4.04
10.	Russian Federation	26	3.75
11.	Spain	25	3.61
12.	Czech Republic	24	3.46
13.	Greece	23	3.32
14.	Nigeria	23	3.32
15.	Taiwan	18	2.60

Document Types

The analysis of documents by the type of publication related to financial statement fraud is shown in Table 6. It was found that, there were 8 different types of documents related to financial statement fraud publications. Based on Table 6, articles were the prominent types of documents with

706 which represents 75.91%. This was followed by conference paper with 152 papers that represents 16.34% and review articles with 34 documents that denotes 3.66%. Book chapter and retracted contributed to 26 papers and 5 papers of 2.8% and 0.53% respectively. The last type of documents which are note, book and short survey contributed 4, 2 and 1 papers each that represent 0.43%, 0.22% and 0.11%.

Table 6: Documents by Type publication related to the financial statement fraud

No.	Source Tittle	No. of publications	Percentage of 930 (%)
1.	Article	706	75.91
2.	Conference Paper	152	16.34
3.	Review	34	3.66
4.	Book Chapter	26	2.80
5.	Retracted	5	0.53
6.	Note	4	0.43
7.	Book	2	0.22
8.	Short Survey	1	0.11

CONCLUSION

This study utilized various bibliometric indicators to assess the progress of research publications pertaining to financial statement fraud. Bibliometric analysis provides significant contributions in terms of directing researchers to the most effective studies before they start reading, enabling them to quickly find research gaps in the field, inspiring new ideas for research, revealing research trends and mapping the research area to see the conceptual, social, or cognitive structure (Donthu et al., 2021; Zupic & Cater, 2015).

In this study several keywords were utilized to extract research publications concerning financial statements fraud from Scopus database. Using the "financial statements" keywords, this research was able to detect a total of 10,790 published research papers. However, there were some research publications that were not related to the topic. To eliminate research publications that were not pertinent to the topic, several extra keywords such as "fraud," "financial statements," "financial reporting," "financial reporting fraud," and "corporate governance" were utilized alongside Business Finance, Management, Business, and Economics category to refine the outcomes. As a result, this study was able to identify a total of 930 research documents that were related to this field. The analysis of these research papers was prioritized based on year of publication, top prolific authors, journal sources, institutions, countries, and types of documents. The article with the highest number of citations among those examined in this study pertained to the financial statement's fraud. Specifically, Graham, J.R. et al. in 2005 publication titled "The economic implications of corporate financial reporting " received 3,021 citations. It was discovered that the common range number of research publications among authors in this field was between 2 to 6. They were contributed by Pazarskis, Drogalas, Rezaee, Uwuigbe, and Van Canaghen. According to the study, it is also observed that *Managerial Auditing Journal* published by Emerald Publishing was the highest journal preferred by authors to publish their research in this area with the total of 25 papers. Even though USA has traditionally been a leading producer of papers in this field, this study has revealed that there is an increasing number of research papers being produced in Asian countries, with a notable concentration in Malaysia. This study identified *Covenant University* as

the institution that produces 14 publications which are the largest number of papers in this area among universities.

The outcomes of this analysis could indicate the significance of articles in literature reviews by providing quantitative validation of subjective categories. Additionally, these results offer valuable insights into the current research landscape in this domain. Furthermore, it is anticipated that these findings will encourage increased focus on research publications in this field.

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AUTHORS' CONTRIBUTION

The study's conception and design were contributed by all authors. Salwana Selamat, Nazirah Naiimi, and Azrul Abdullah performed material preparation, data collection, analysis, and wrote the first draft of the manuscript. The final manuscript was read and approved by all authors.

CONFLICT OF INTEREST DECLARATION

We confirm that the article is the original work of the Authors and Co-Authors and has not been previously published or considered for publication elsewhere. Additionally, this research/manuscript has not been submitted or published in any form, in whole or in part, elsewhere. We attest that all Authors have made substantial contributions to the work, and the data and its interpretation are valid and legitimate for submission to Jurnal Intelek.

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