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VISUAL NETWORK MAPPING SUPPORTED BIOMETRIC ANALYSIS OF STUDIES ON ACCOUNTING AND AUDITING STANDARDS

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Nazan Güngör Karyağdı, Bitlis Eren Üniversitesi Sosyal Bilimler Meslek Yüksekokulu'nda öğretim görevlisi doktor olarak görev yapmaktadır. Denetim, iç denetim, finansal muhasebe ve muhasebe standartları alanlarında ders vermekte ve bu alanlarda araştırmalar yayınlamaktadır.

Kadir Gökoğlan, Dicle Üniversitesi Diyarbakır Sosyal Bilimler Meslek Yüksekokulu'nda öğretim görevlisi doktor olarak görev yapmaktadır. Denetim, iç denetim, iç kontrol ve meslek etiği alanlarında ders vermekte ve bu alanlarda araştırmalar yayınlamaktadır.

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Abstract

Internationalization of business activities; Standards that play a critical role in the accurate, honest, reliable and comparable presentation and reporting of transactions to information users are of great importance for businesses.

Purpose: This study aims to conduct a visual network mapping supported bibliometric analysis of international studies on accounting and auditing standards.

Method: Research on international literature was conducted and Web of Science database was used. As a result of the database search, 5,029 studies were identified. The interrelationships of the data obtained through the "VOSviewer" program were presented by creating visual network maps.

Findings: According to the results of the analysis, studies on both accounting standards and auditing standards were conducted within the field of "Economics". The most cited author on accounting standards was "Rutherford B.A.". The most cited authors on auditing standards are "Bagshaw K. and Selwood J." The majority of the studies on accounting standards are articles. It was determined that the maximum number of studies on accounting standards was carried out in 2020. It was determined that the most studies on auditing standards were carried out in 2014. The concept of "IFRS" has been used as the keyword in the studies on accounting and auditing standards.

Originality: This study is of great importance in terms of determining the level at which the standards that businesses need in order to carry out their activities in the international dimension are addressed in the academic environments of the countries.

Keywords: Standards, Accounting and Auditing Standards, Bibliometrics, Visual Network Mapping

JEL Classification: M40, M41, M49

MUHASEBE VE DENETİM STANDARTLARI İLE İLGİLİ YAPILAN ÇALIŞMALARIN GÖRSEL AĞ HARİTALAMA DESTEKLİ BİBLİYOMETRİK ANALİZİ

Özet

İşletme faaliyetlerinin uluslararası boyut kazanması; yapılan işlemlerin bilgi kullanıcılarına doğru, dürüst, güvenilir, karşılaştırılabilir nitelikte sunulması ve raporlanmasında kritik rol oynayan standartlar işletmeleri için büyük önem taşımaktadır.

Amaç: Bu çalışmada muhasebe ve denetim standartlarına ilişkin yapılmış uluslararası çalışmaların görsel ağ haritalama destekli bibliyometrik analizinin yapılması amaçlanmıştır.

Metodoloji: Bu amaçla uluslararası yazına yönelik araştırmalar yapılmış ve Web of Science veri tabanı kullanılmıştır. Veri tabanı taraması sonucunda 5.029 adet çalışma tespit edilmiştir. Elde edilen verilerin “VOSviewer” programı aracılığıyla birbiriyle olan ilişkileri görsel ağ haritaları oluşturularak sunulmuştur.

Bulgular: Analiz sonuçlarına göre “Ekonomi” alanında hem muhasebe standartları hem de denetim standartları üzerine çalışmalar yapılmıştır. Muhasebe standartları konusunda en çok alıntı yapılan yazar “Rutherford B.A.” olarak tespit edilmiştir. Denetim standartları konusunda en çok atıf yapılan yazarlar “Bagshaw K. ve Selwood J.”dur. Muhasebe standartları ile ilgili çalışmaların çoğunluğu makalelerdir. 2020 yılında muhasebe standartları ile ilgili maksimum sayıda çalışma yapıldığı belirlenmiştir.

Özgünlük: Bu çalışma, işletmelerin uluslararası boyutta faaliyetlerini gerçekleştirebilmeleri için ihtiyaç duydukları standartların, ülkelerin akademik ortamlarında hangi seviyede ele alındığının belirlenmesi açısından büyük öneme sahiptir.

Anahtar Kelimeler: Standartlar, Muhasebe ve Denetim Standartları, Bibliyometrik, Görsel Ağ Haritalama

JEL Sınıflandırması: M40, M41, M49

INTRODUCTION

In our age of economic, social and technological developments, a rapid development and change process has become inevitable for businesses. Based on the developments, the expectations of information users of enterprises are increasing. From time to time, the problem of trust in the information needed arises, and this situation reveals the necessity for enterprises to work effectively in the field of accounting and auditing as in every field. The emergence of a number of problems, such as the lack of unity of practice in the field of accounting and auditing, and the fact that each country operates on the basis of its own accounting practices, has led businesses to apply standards. However, ensuring unity is as important as the application of standards for the establishment of a common accounting and auditing language. In this context, in recent years, businesses have turned to the use of both accounting and auditing standards, their contribution to the business and the process, and the applicability of the studies on them in their countries. This has led to many developments in both accounting and auditing standards. Drafting and dissemination of drafts for the use of standards, ensuring unity in the application of standards, adaptation to the languages of countries, etc. work are some of them. In addition to these, institutions and organizations related to standards regularly provide trainings and seminars are among the studies carried out at the point of using standards. Within this framework, boards and committees have been established both in Turkey and in other countries. These include the International Accounting Standards Committee (IASC), the International Accounting Standards Board (IASB), the Turkish Accounting and Auditing Standards Board (TMUDESK), and the Public Oversight Authority (KGK). Standards contribute to businesses in many areas such as the reduction of financial incidents, comparability, reliability, accuracy, reporting and auditing of the information obtained.

This important role of accounting and auditing standards has contributed to the studies on standards both nationally and internationally. It has started to attract the attention of researchers working on standards and it has been observed that academic studies in this framework are increasing day by day. The literature review has been, it is seen that there are national and international studies based on bibliometric analysis related to the sub-branches of accounting and auditing fields, but there is no study on accounting and auditing standards, which reveals the originality of this study. For this reason, it is aimed to conduct a visual network mapping supported bibliometric analysis of the studies on accounting and auditing standards; It is envisaged to contribute to the literature.

THEORETICAL FRAMEWORK

With the development of financial markets and the globalization of the economy, the current operations in developed and developing countries have led both the public and private sectors to standards in terms of accounting systems. Especially businesses operating in developing countries have needed to use a common accounting language. The fact that standards are country-based and that there are inadequacies in the legal infrastructure in countries has led to the necessity of creating

a common language at the point of standards in all countries. In this context, it is aimed that all countries adopt and implement international accounting and auditing standards. Institutions and organizations working within this framework have started to be established. The contributions of the International Accounting Standards Board to these efforts are significant. The Board has benefited in many ways, such as the establishment of a universal accounting language, the regulation of laws and conventions related to accounting, and the establishment and publication of standards that enterprises can apply when using their financial statements.

Accounting standards, which cover rules such as the preparation and presentation of financial statements, keeping records, and reporting to the relevant parties by all organizations, whether public institutions / organizations or private sector, play a major role in accounting theory. Accounting standards, which reflect the concepts and principles in accounting practices in detail, are important for financial markets to adapt to globalization and to ensure comparability between different companies. In line with this information, the concept of accounting standards is defined as the set of rules used by those practicing the accounting profession to prepare, organize and record accounts. It is the reflection of processes such as recording, classification and reporting of financial transactions and events within the framework of rules (Şensoy, 2008:5). Accounting standards, which deal with how to record financial transactions and guide those concerned in this regard, are also important for the continuity of enterprises (Hazar, 2021: 149).

Regardless of the size of the enterprises, the application of accounting standards is very important. The reasons why it is important are the following (Nizigiyimina, 2022 :6)

- ✓ Facilitates the supervision of enterprises.
- ✓ By enabling the comparison of the financial performance of businesses, it enables the right decisions to be taken for the future of businesses.
- ✓ Accurate analysis of the financial performance of enterprises supports future planning and setting targets.

Accounting standards aim to eliminate the differences between accounting information systems among countries, apart from the objectives of ensuring transparency, reliability, consistency, comparability and uniformity of financial statements (Özkan and Terzi, 2012: 22). If the financial statements are prepared in accordance with the standards, the acceptance and consideration of the statements will also be positive. Because statements that are not prepared in accordance with accounting standards will be inadequate in terms of quality and quantity for users, interested parties and auditors; will lead to erroneous evaluations and decisions (Şensoy, 2008: 7).

Businesses need to increase their trade volumes and keep pace with the economic environment due to the development and globalization of financial markets. In this respect, standards influence investors and other market participants to make decisions that take into account potential risks; It plays a major role in creating a harmonized accounting environment in terms of ensuring the

comparability of enterprises with enterprises in different countries (Assidi, 2012: 74). Another advantage of applying standards, whether IAS or IFRS, is that it reduces the information asymmetry between informed and uninformed investors. By reducing information asymmetry, common information needed by investors is provided (Nizigiyimina, 2022: 18).

The audit of accounting practices is as important as their compliance with standards. Audit is defined as the process of investigating whether the information of an economic unit or an enterprise for certain periods is performed in accordance with the specified standards and criteria (Gökoğlan and Çemberlitaş, 2021: 117). Confidence in audit work is closely related to the auditors' compliance with certain standards during the audit. These standards, known as generally accepted auditing standards, have been carefully established. The acceptance of audit activities is an indication of whether these standards have been complied with. Compliance with standards in auditing procedures as well as in the accounting information system brings the quality of the work done to the forefront (Oktay, 2013: 43). For this reason, generally accepted auditing standards determine the rules that should be taken into consideration during the preparation of audit reports, including the professional characteristics that auditors should have, the procedures performed during the audit phase (Alkan, 2019:22).

Auditing standards are a set of principles that guide auditors during the performance of audit activities and in matters such as the fulfillment of professional responsibility. The appropriateness and validity of the audit is closely related to the auditors' compliance with the determined audit principles. International Auditing standards are published by IFAC (International Federation of Accountants); It started to come to the agenda with the project that started in 2004. The openness project for auditing standards was initiated in 2004 and completed in 2008. As a result of the study, the International Standards for Inspection and Quality Control (ISA220), which was deemed appropriate to change some places and update some places, was created as a handbook in 2009 and revised again in 2010 (Erol and Aslan, 2017: 78).

The main purpose of establishing auditing standards is to protect third parties related to the audit and to ensure the effectiveness and quality of the audit. International, national and narrow auditing standards have established a number of standards in terms of keeping audit activities under control. These standards are shown in Table 1.

Table 1. Generally Accepted Auditing Standards

| General Standards | Standards of Field Work | Standards of Reporting |
|---------------------------------------|-----------------------------------|--|
| Vocational Training and Qualification | Planning and Oversight | Compliance with Generally Accepted Accounting Principles |
| Professional Care | Gathering Sufficient Evidence | Immutability of Accounting Principles |
| Independence | Review of Internal Control System | Adequate Explanation Auditor's Opinion |

Source: Güredin (2014:43).

These standards, which contribute to conducting the audit in a transparent, objective, accurate and reliable manner, have certain characteristics. These features are as follows (Göktürk, 2019:26):

- ✓ In addition to ensuring the quality and reliability of audit work, it aims to keep it at a high level.
- ✓ These standards, which aim to guide the auditor, are not restrictive and cover the minimum rules to be followed in audit work.
- ✓ It determines the responsibilities of auditors in audit activities, the qualifications they should have and the work to be done.

LITERATURE

When the literature is reviewed, it is seen that the number of bibliometric analysis studies related to the studies conducted in the field of accounting and auditing is high. The number of studies on the sub-branches of accounting and auditing is high, but the number of studies on accounting standards is limited; There is no bibliometric analysis on auditing standards. Some of the bibliometric analysis studies in the field of accounting and auditing are mentioned below.

Merig' o and Yang (2017) conducted a bibliometric analysis of studies in the field of accounting using the Web of Science database. Results of the study, it was concluded that many studies were carried out in the field of accounting in the most popular journals worldwide. Some of these journals are The Journal of Accounting and Economics, Journal of Accounting Research, The Accounting Review and Accounting, Organizations and Society. Ezenwoke et al. (2019) conducted a bibliometric analysis of academic studies on accounting systems between 1915 and 2017. In the study, parameters such as national contribution to the accounting information system, identification of leading authors on the subject, publication organs, and fields of study were taken into consideration. It has been observed that the tendency towards accounting information system is higher in developed countries. Topics such as "Internal Control", "Audit", "Management Control", "Compliance with Legislation" were found to be more interesting and researched.

Çelikdemir (2019) aimed to analyze the theses on accounting standards between 1991-2018. In the study where bibliometric analysis technique was used, the intensity of the study subjects was also investigated by content analysis. As a result of the study, the words "accounting standards", "IAS/IFRS" and "TMS/IFRS" were searched in the National Thesis Center of the Council of Higher Education (YÖK) and it was determined that 555 theses were written. SME IFRS/IFRS, inventories, accounting standards in construction enterprises, tangible fixed assets and consolidation were determined as the subject matter. In his study, Ciğ'er (2020) wanted to conduct a bibliometric analysis of the studies on audit quality. In this context, he analyzed the articles between 1981 and March 2020. 1919 articles were analyzed and it was concluded that "audit quality", "audit fees", "earnings management", "audit committee" were the most studied topics. Taqi (2020) presented a bibliometric analysis of the studies on Islamic Accounting in his study. The main objective of the study is to identify the authors, journals and the country with the highest number of publications in the field of Islamic Accounting. It was seen that the R Biblioshiny program was used in the research and it was concluded that there were 556 publications on the relevant subject. The research found that the author

who has published the most publications on Islamic Accounting since 1990 is Karim RAA, the most published country is Malaysia, and the most published journal is the Journal of Islamic Accounting and Research.

Karavardar and Şahintürk (2020) examined the studies on internal audit and internal control in Turkey between 2009 and 2019. In their study, they determined that there were 284 theses, 95 articles and 14 books. The study concluded that the journal that publishes the highest number of internal audit issues is the Audit journal. In his study, Koç (2021) wanted to conduct a bibliometric analysis of theses prepared on accounting and financial reporting standards. In the study in which 468 theses from the Higher Education Council (YÖK) page were examined according to various criteria, it was determined that the first doctoral thesis on standards was written in 1992 and the university with the highest number of graduate theses on the subject was Marmara University. It was also found that most of the thesis topics were written on topics such as comparison of standards within the scope of tax legislation, comparison of standards applied in Turkey with those applied in Europe, and inventories standard. Fallatah et al. (2021) aimed to conduct a bibliometric analysis of the studies on IFRS and audit quality serving the field of accounting and auditing between 2005-2019. In this context, they analyzed the studies conducted all over the world with the help of Vosviewer and Microsot tools based on the Scopus database. Result of analysis, they concluded that most of the studies were prepared after the 2008 financial crisis, and that IFRS and audit quality issues have recently developed as a young discipline.

A. Agusti and Orta-Pérez (2022) aimed to conduct a bibliometric analysis of 247 studies on the use of big data and artificial intelligence in accounting and auditing. In this context, the authors and journals with the most publications are mentioned; It is concluded that it is an increasingly important issue. Silva et al. (2022) examined the academic studies on the use of blockchain technology in auditing with the help of Scopus and Web of Science databases. Analyses were conducted through Bibliometrix and Vosviewer software. The review of 374 articles was completed. The study concluded that 78 studies directly related blockchain technology to auditing, while the others dealt with its indirect effects.

METHODOLOGY

Within the scope of the research, bibliometric analysis was carried out on 5,029 studies as a result of the search by considering the key concepts of "accounting standards" and "auditing standards" in the web of science database. All of the studies included in the research are of foreign origin and the data obtained were saved in plain text file (txt) format.

For bibliometric analysis, the "VosViewer" program was also used for the studies obtained from the web of science database. The results of the study are explained with the help of tables, figures and graphs.

GENERAL STATISTICAL INFORMATION

Statistical information on the studies on accounting and auditing standards is presented in tables and interpreted.

Table 1. Citation Topics

| Accounting Standards | | | Auditing Standards | | |
|--|--------------|--------|--|--------------|--------|
| Citation Topics | Record Count | % | Citation Topics | Record Count | % |
| Economics | 2,624 | 59.407 | Economics | 380 | 62.092 |
| Management | 412 | 9.328 | Management | 44 | 7.190 |
| Political Science | 296 | 6.701 | Education & Educational Research | 15 | 2.451 |
| Education & Educational Research | 53 | 1.200 | Social Psychology | 10 | 1.634 |
| Artificial Intelligence & Machine Learning | 32 | 0.724 | Artificial Intelligence & Machine Learning | 9 | 1.471 |
| Law | 18 | 0.408 | Political Science | 8 | 1.307 |
| Sustainability Science | 18 | 0.408 | Knowledge Engineering & Representation | 5 | 0.817 |
| Economic Theory | 16 | 0.362 | Security Systems | 4 | 0.654 |
| Social Psychology | 15 | 0.340 | Law | 3 | 0.490 |
| Risk Assessment | 14 | 0.317 | Communication | 3 | 0.490 |

Source: Web of Science database as of January 2023.

Table 1 shows the citations of the top 10 studies on accounting and auditing standards. According to Table 1, the highest citation subject for accounting standards is “economy”. It is seen that the highest citation subject regarding auditing standards is again “economics”.

Table 2. Authors

| Accounting Standards | | | Auditing Standards | | |
|----------------------|--------------|-------|--------------------|--------------|-------|
| Authors | Record Count | % | Authors | Record Count | % |
| Rutherford B.A. | 18 | 0.408 | Bagshaw K. | 11 | 1.797 |
| Chand P. | 17 | 0.385 | Selwood J. | 11 | 1.797 |
| Tarca A. | 17 | 0.385 | Elder R.J. | 10 | 1.634 |
| Biondi Y. | 15 | 0.340 | Bierstaker J.L. | 9 | 1.471 |
| Hussainey K. | 15 | 0.340 | Brown V.L. | 9 | 1.471 |
| Brusca I. | 14 | 0.317 | Caster P. | 9 | 1.471 |
| Jamal K. | 14 | 0.317 | Glover S.M. | 9 | 1.471 |
| Sunder S. | 14 | 0.317 | Dickins D. | 8 | 1.307 |
| Wagenhofer A. | 13 | 0.294 | Higgs J.L. | 8 | 1.307 |
| Zeff S.A. | 12 | 0.272 | Pevzner M. | 8 | 1.307 |

Source: Web of Science database as of January 2023.

Table 2 shows the top 10 authors with articles on accounting and auditing standards. According to Table 2, “Rutherford B.A.” ranks first with 18 articles on accounting standards. On auditing standards, “Bagshaw K. and Selwood J.” ranked first with 11 articles.

Table 3. Document Types

| Accounting Standards | | | Auditing Standards | | |
|----------------------|--------------|--------|--------------------|--------------|--------|
| Document Types | Record Count | % | Document Types | Record Count | % |
| Article | 3,476 | 78.696 | Article | 460 | 75.163 |
| Proceeding Paper | 742 | 16.799 | Editorial Material | 59 | 9.641 |
| Book Chapters | 117 | 2.649 | Proceeding Paper | 58 | 9.477 |
| Review Article | 102 | 2.309 | Book Chapters | 28 | 4.575 |
| Early Access | 91 | 2.060 | Review Article | 24 | 3.922 |
| Editorial Material | 82 | 1.856 | Early Access | 12 | 1.961 |
| Book Review | 53 | 1.200 | Note | 7 | 1.144 |
| Note | 10 | 0.226 | Book Review | 5 | 0.817 |
| Letter | 7 | 0.158 | Meeting Abstract | 2 | 0.327 |
| Discussion | 5 | 0.113 | Book | 1 | 0.163 |

Source: Web of Science database as of January 2023.

Table 3 shows the type of studies on accounting and auditing standards. According to Table 3, 3,476 articles were published on accounting standards. On the other hand, 460 articles were published on auditing standards.

Table 4. Web of Science Categories

| Accounting Standards | | | Auditing Standards | | |
|-----------------------------------|--------------|--------|--------------------------------------|--------------|--------|
| Web of Science Categories | Record Count | % | Web of Science Categories | Record Count | % |
| Business Finance | 2,699 | 61.105 | Business Finance | 446 | 72.876 |
| Management | 696 | 15.757 | Management | 102 | 16.667 |
| Economics | 688 | 15.576 | Economics | 46 | 7.516 |
| Business | 516 | 11.682 | Business | 43 | 7.026 |
| Public Administration | 246 | 5.569 | Public Administration | 22 | 3.595 |
| Social Sciences Interdisciplinary | 98 | 2.219 | Ethics | 13 | 2.124 |
| Education Research | 74 | 1.675 | Law | 13 | 2.124 |
| Law | 72 | 1.630 | Social Sciences Interdisciplinary | 10 | 1.634 |
| Operations Research | 70 | 1.585 | Computer Science Information Systems | 7 | 1.144 |
| Management Science | 68 | 1.540 | Education Research | 7 | 1.144 |

Source: Web of Science database as of January 2023.

Table 4 shows in which Web of Science category the studies on accounting and auditing standards are located. According to Table 4, 2699 studies on accounting standards were conducted in the field of "business finance". It is seen that 466 of the studies on auditing standards are in the field of "business finance".

Table 5. Publication Years

| Accounting Standards | | | Auditing Standards | | |
|----------------------|--------------|-------|--------------------|--------------|-------|
| Publication Years | Record Count | % | Publication Years | Record Count | % |
| 2020 | 337 | 7.630 | 2014 | 48 | 7.843 |
| 2018 | 304 | 6.882 | 2011 | 41 | 6.699 |
| 2016 | 295 | 6.679 | 2009 | 38 | 6.209 |
| 2014 | 294 | 6.656 | 2013 | 37 | 6.046 |
| 2015 | 293 | 6.633 | 2022 | 36 | 5.882 |
| 2017 | 291 | 6.588 | 2010 | 35 | 5.719 |
| 2019 | 290 | 6.566 | 2021 | 34 | 5.556 |
| 2021 | 263 | 5.954 | 2020 | 33 | 5.392 |
| 2012 | 253 | 5.728 | 2017 | 32 | 5.229 |
| 2013 | 233 | 5.275 | 2015 | 29 | 4.739 |

Source: Web of Science database as of January 2023.

Table 5 shows the years in which studies on accounting and auditing standards were published. According to Table 5, it was determined that the most studies were conducted in 2020 with 337 studies. It was determined that the highest number of studies on auditing standards was conducted in 2014 with 48 studies. Therefore, this result shows that while accounting standards have been the subject of recent studies, auditing standards have not been the subject of recent studies.

Table 6. Publication Titles

| Accounting Standards | | | Auditing Standards | | |
|---|--------------|-------|---|--------------|-------|
| Publication Titles | Record Count | % | Publication Titles | Record Count | % |
| Accounting Review | 107 | 2.422 | Current Issues in Auditing | 60 | 9.804 |
| Accounting in Europe | 93 | 2.106 | Auditing A Journal of Practice Theory | 45 | 7.353 |
| Australian Accounting Review | 80 | 1.811 | Managerial Auditing Journal | 41 | 6.699 |
| Accounting Horizons | 72 | 1.630 | International Journal of Auditing | 28 | 4.575 |
| International Journal of Accounting | 67 | 1.517 | Accounting Review | 26 | 4.248 |
| Journal of Accounting and Public Policy | 62 | 1.404 | Issues in Accounting Education | 16 | 2.614 |
| Accounting and Business Research | 60 | 1.358 | Accounting Horizons | 15 | 2.451 |
| Advances in Accounting | 59 | 1.336 | Contemporary Accounting Research | 15 | 2.451 |
| Journal Of Accounting Research | 53 | 1.200 | Core Auditing Standards for Practitioners | 11 | 1.797 |
| Journal of Financial Reporting and Accounting | 49 | 1.109 | Journal of Corporate Accounting and Finance | 11 | 1.797 |

Source: Web of Science database as of January 2023.

Table 6 shows the journals in which the studies on accounting and auditing standards are published. According to Table 6, the highest 107 studies on accounting standards were published in the "Accounting Review" journal. It was determined that the highest 60 studies on auditing standards were published in the journal "Current Issues in Auditing".

Table 7. Languages

| Accounting Standards | | | Auditing Standards | | |
|----------------------|--------------|--------|--------------------|--------------|--------|
| Languages | Record Count | % | Languages | Record Count | % |
| English | 4,060 | 91.855 | English | 581 | 94.935 |
| Portuguese | 136 | 3.077 | Spanish | 6 | 0.980 |
| Spanish | 89 | 2.014 | Turkish | 6 | 0.980 |
| Chinese | 33 | 0.747 | Chinese | 5 | 0.817 |
| French | 24 | 0.543 | German | 5 | 0.817 |
| German | 18 | 0.407 | Portuguese | 5 | 0.817 |
| Russian | 16 | 0.362 | Slovak | 3 | 0.490 |
| Croatian | 11 | 0.249 | Russian | 1 | 0.163 |

Source: Web of Science database as of January 2023.

Table 8 shows in which language the studies published on accounting and auditing standards are written. According to Table 8, the majority of the studies on accounting and auditing standards are written in English. Portuguese and Spanish ranked second and third in the number of studies on accounting standards. The second and third languages in which audit standards are written are Spanish and Turkish. It is noteworthy that there are studies written in Turkish especially on auditing standards.

Table 8. Citation

| Accounting Standards | | | | Auditing Standards | | | |
|----------------------|-----------------|-------------|------------------|--------------------|-----------------|-------------|------------------|
| Publications | Citing Articles | Times Cited | | Publications | Citing Articles | Times Cited | |
| | | Total | Average per item | | | Total | Average per item |
| 4,417 | 29,144 | 63,203 | 14.31 | 612 | 5,724 | 8,033 | 13.13 |

Source: Web of Science database as of January 2023.

Table 8 shows statistical information on references to studies on accounting and auditing standards. According to Table 8, it is seen that 4,417 studies have been carried out so far on accounting standards. It was determined that 29,144 citations were made to these studies and an average of 14 studies were cited annually. To date, 612 studies and 5,724 citations have been made on auditing standards. It was determined that an average of 13 citations were made to these studies annually.

RESULTS OF BIBLIOMETRIC ANALYSIS SUPPORTED BY VISUAL NETWORK MAPPING

In this part of the study, visual network mapping technique was applied to the studies on accounting and auditing standards. In this context, the citations to the authors, the publishers cited, the most used keywords and the countries with the most studies are analyzed.

CONCLUSION

This study aims to conduct a visual network mapping supported bibliometric analysis of international studies on accounting and auditing standards. For this purpose, research on international literature was conducted and Web of Science database was used. While the study included 4,417 studies on accounting standards, 612 units were conducted on labor auditing standards. A total of 5,029 studies were analyzed by taking into account. These results show that studies on accounting standards are at least seven times more than studies on auditing standards.

According to the results of the analysis, studies on both accounting standards and auditing standards were conducted within the field of “Economics”. The most cited author on accounting standards was “Rutherford B.A.”. The most cited authors on auditing standards are “Bagshaw K. and Selwood J.”. The majority of the studies on accounting standards are articles. In the second and third place are proceeding paper and book chapters. The majority of the studies on auditing standards are articles. In the second and third place, there are studies in editorial material and proceeding paper.

Considering the WOS categories, it was determined that Business Finance, Management and Economics were the top three in the studies on both accounting standards and auditing standards. It was determined that the maximum number of studies on accounting standards was carried out in 2020. It was determined that the most studies on auditing standards were carried out in 2014. This situation emphasizes that the importance of studies on accounting standards has increased recently. Because it is due to the higher impact of developing information technologies on accounting standards. The majority of the studies on accounting and auditing standards are written in English. Portuguese and Spanish ranked second and third in the number of studies on accounting standards. The second and third languages in which audit standards are written are Spanish and Turkish. It is noteworthy that there are studies written in Turkish especially on auditing standards.

It has been determined that a total of 29,144 studies on accounting standards have been cited to date and an average of around 14 studies are cited annually. It has been determined that 5,724 studies on auditing standards have been cited to date and an average of 13 studies are cited annually. Finally, the concept of “IFRS” has been used as the keyword in the studies on accounting and auditing standards. Afterwards, Earning Management and Audit Quality were found to be the most frequently used keywords. In addition, it was determined that the most studies on accounting and auditing standards were conducted in the USA.

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