

A Review of Published Works on Auditing History

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ARTICLE INFO	ABSTRACT
Keywords: Accounting History Journal of Accounting History Auditing	Purpose – This research aims to investigate auditing studies, which have an essential place in accounting history, and to reveal its scientific map.
Received 12 November 2022 Revised 26 April 2023 Accepted 30 April 2023	Design/methodology/approach – This research investigates audit history studies published in “The Accounting Historians Journal”, “Accounting History Review”, and “Accounting History” journals, which are expert publications of accounting history studies. The research comprises 145 articles published between 1977 and 2021 in three journals. It presents the general view of the audit history studies by examining the audit research in the three leading journals in the history of accounting in terms of volumetric trend, keyword, authorship, subject, research periods, location, and method over the years.
Article Classification: Research Article	Findings – In all three journals, auditing research have shortly after they started to be published. From the 1970s until today, written and published research in English has been reached on the history of audits, 41 in The Accounting Historians Journal, 44 in Accounting History Review, and 60 in Accounting History. The findings obtained from the studies and the examined articles' general characteristics were determined.
	Discussion – As a result, it is concluded that audit studies do not take up much space in accounting history journals, and the articles are rich in subject variety and keyword diversity; it has been interpreted that the studies should be expanded in terms of place and time frame, and the place and importance of auditing history in accounting should be investigated further.

1. INTRODUCTION

Until the 18th century, philosophy represented all the sciences. After "economics" was born in 1776, thanks to Adam Smith, in the early 1800s, "business" began to be studied as a science. In 1876, "accounting" became a science on its own. In order a "discipline" to be considered a science in its own right, a person must have accumulated so much knowledge that he cannot finish working in his lifetime (Yaz, 2021). This knowledge is examined through bibliometric studies on "audit". One day in the future, auditing can be expected to be a science in its own right. Accounting has a deep and ancient history.

On the other hand, auditing is an integral part of accounting as an assurance mechanism that controls the activities carried out by accounting throughout history. However, auditing is still an essential part of accounting today. Studies published in accounting history journals cover many accounting sub-branches ranging from financial accounting to cost accounting, from ethics to auditing. However, the distribution of these subjects differs. For example, the place of cost accounting (Kesimli, 2022), accounting ethics (Roberts, 2010), or management accounting (Hoskin & Macke, 2000) in accounting journals have been studied so far. However, in the literature reached, the examination of auditing in the three primary journals has not been encountered. In this context, it aims to investigate auditing studies, which have an essential place in the history of accounting, and to reveal its scientific map.

There are dozens of bibliometric analysis articles on accounting history studies (For example, Prather & Rueschhoff, 1996; Lee, 1997; Carnegie & Potter, 2000; Carnegie, McWatters & Potter, 2003; Williams & Wines, 2006; Bisman, 2011; Kutluk, Ağyar, Ersoy, 2011; Apak, Erol, Öztürk, 2016; Ferri, Lusiani, & Pareschi, 2018; Spraakman & Quinn, 2018; Güvemli & Eskin 2022). These studies analyze accounting history articles by classifying them into various aspects. In the analysis, there are findings that among the topics examined in the articles, studies on "audit" are published less than the others.

Researching this subject, Marques and Santos (2017) conducted bibliometric research on the evolution of research on continuous auditing in their work. This work is the main motivation to find the reasons for the slow research development on this topic. The study's findings showed that the number of publications had

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decreased significantly, and the slow growth of research on Continuous Auditing is due to the immaturity of Continuous Assurance. Behrend & Eulerich (2019) analyzed 170 research articles published in internal auditing in the five most important accounting journals between 1926 and 2016. The findings indicated that internal auditing quality is becoming more important in the articles in the reviewed journals. Aytaç & Gençoğlu (2020) performed scientific mapping and synonym analysis through the SciMat program with data obtained from the Web of Science database of key audit subjects. As a result of the analysis, the "Audit Expectation Gap" was the main theme, and "audited firm characteristics" was the main theme of the next period.

Ciğer (2020) aimed to make a bibliometric analysis of audit quality (AQ) studies published in English in the field of social sciences in the Scopus database. This analysis covers 1,419 articles from 1981 to March 2020. It has been determined that academic research on AQ has increased dramatically since the 2000s. In the studies conducted, the subjects of "audit quality", "audit fees", and 'remuneration management' are up-to-date; research on the Public Companies Accounting Oversight Board (PCAOB), "financial reporting", and 'audit committee' turned out to be on the rise. The most cited country on the subject is the US.

Dönmez et al. (2020), studies on audit quality published in national and international journals between 2016-2020 were evaluated in general. In the study, the journals in which the most articles were published in the field of accounting and auditing were determined, and a total of 30 articles on audit quality in these journals were evaluated. According to the study results, most of the articles published on audit quality are published in foreign journals, and the subject is dealt with more empirically. Empirical studies are generally conducted on companies registered in the stock exchange, survey technique is used in data collection, and regression analysis is used as the analysis method. Ceylan (2021), in his study, made a bibliometric analysis of 143 articles on auditing published between 2016-2020 in five selected journals published in the field of accounting in Turkey. The findings; showed that most publications were published in the Journal of Accounting Science World, most studies were published in 2018, and the most quantitative research methods were used. In addition, it was determined that male authors contributed more to the studies, studies with two authors were more common, the most frequently studied sub-topic of auditing was "internal auditing", and foreign sources were used more in studies. Regarding citations, it has been determined that the publications in the Journal of Accounting and Finance, theoretical studies, studies with a single author, and the key audit issue are the studies that receive the most citations per publication.

Fallatah et al. (2021) conducted a bibliometric analysis of 1,019 documents between 2005 and 2019 in the field of IFRS and audit quality research. Findings from the study show that adopting IFRS and auditing quality has developed as a young discipline, especially in recent years. However, they still face challenges in reaching a wider audience in accounting and auditing research. For example, Lamboglia et al. (2021) analyzed 256 articles by bibliometric analysis to map the conceptual structure of the knowledge structure that connects digital technologies and control. The results highlight an increased academic interest in the research topic, especially in the last few years. It outlines three main issues regarding the use and application of technology in the audit profession: the adoption of continuous auditing and continuous monitoring in the audit profession the use of software tools, and links between information systems and control. Taqi (2021) examined 499 indexed studies on Audit Quality in the 1981-2020 period to determine the Audit Quality themed development and research trend maps published by well-known journals. The findings show that the number of publications related to the development of Audit Quality research has increased significantly. The research results show that auditing, a practice and theory journal, is the journal that publishes the most and has the greatest impact on Audit Quality research. Agustí & Orta-Pérez (2022) conducted research with bibliometric analysis to describe the evolution of the trend of big data and artificial intelligence in accounting and auditing and to understand the future development directions.

As can be seen from the literature, studies examining the place of articles on auditing in accounting history are few; the sample analyzed in these articles is also small in number. Based on the evidence in the literature, this study; examined the place of the audit in accounting history. In this context, one of the leading publications of accounting history studies, all studies on auditing published in "The Accounting Historians Journal",

“Accounting History Review”, and “Accounting History”¹ were analyzed and analyzed in a period covering the years 1974-2021. The study was completed with the second part, examining the analysis method and findings, and the third part, which consists of a discussion of the results.

2. METHOD

This study is designed to investigate the place of research in the field of "auditing" in accounting history journals. In this context, three leading journals in the history of accounting were chosen as the research sample. Bradford's Law of Distribution, introduced in 1934, was used for sample selection. According to the law, a major group of journals covers as much as one-third of the articles in a research field (Şimşir, 2021). In this study, the first three journals, the publishers of the first 20 years of publishing in the history of accounting, were selected as the major journal group in the history of accounting.

These magazines are:

The Accounting Historians Journal: It was established in 1974 with the publishing of The Academy of Accounting Historians. Journal of Accounting Historians is an international journal that deals with the development of accounting thought and the progress of the science of accounting history. AHJ covers all topics related to accounting history but is not limited to providing a historical perspective on current issues. Topics such as professional accounting history, biography, accounting change history, establishment case studies, industries, companies, government agencies, the evolution of accounting theory, and critical reviews of new or old research are published in the journal (www.aaahq.org).

Accounting History Review: It has been published as Accounting, Business & Financial History between 1990 and 2010 and as Accounting History Review since 2011. It attracts accounting historians and experts in history and other management disciplines because of this widespread and central role in organizations. However, the aim is not a history of accounting that looks inward to demonstrate the usefulness of accounting today but a history that looks from the outside into the contexts in which accounting interacts. The journal's scope includes the following research: Explores the implications of accounting as a computational and quantitative technology and its place in the broader quantitative and computational field; uses accounting as an interpretative lens; and its relationship with other disciplines (www.tandfonline.com).

Accounting History Journal: An expert, international peer-reviewed journal that promotes traditional, critical, and interpretive historical research on the nature, roles, uses, and effects of accounting and provides a forum for the publication of high-quality writing on the historical development of accounting. Accounting History is the official journal of the Australian and New Zealand Accounting and Finance Association and its Accounting History Special Interest Group. Accounting History, a major international research journal, serves to develop an understanding of the interaction of accounting and its socio-economic and political environments within historical contexts. It promotes the study of accounting as a social practice as well as a technical one. It encourages the identification of the effects of accounting and accounting change on organizational and social functioning and development. Articles eligible for publication in Accounting History cover a wide range of topics and periods and a variety of methodological approaches, including biography, prosopography, corporate history, public sector accounting history, business history through accounting records, comparative international accounting history, and innovative research methods (www.journals.sagepub.com).

The three magazines briefly introduced above are; “The Accounting Historians Journal”, “Accounting History Review,” and “Accounting History” which have been analyzed with bibliometric analysis since their first issues. As it is known, bibliometric analysis amazes by classifying, measuring, and ranking the "performances" of elements in any research field (especially; method, authorship, journal, keyword, and country) using mathematical and statistical methods. With this analysis, the conceptual and social structure that will reveal the scientific communication in the examined area is mapped (Şimşir, 2021). MS Excel and MAXQDA programs were used to perform bibliometric analysis.

All types of publications, articles and audit studies published between 1974-2021 in the journals examined by bibliometric analysis are classified separately and are shown in Table 1.

¹ The names of the journals, to avoid repetition from here on out; it will be abbreviated as AHJ for “The Accounting Historians Journal”, AHR for “Accounting History Review”, and AH for “Accounting History”.

As seen in Table 1, 1,085 studies in AHJ between 1974 and 2021, 705 studies in AHR between 1990-2021; a total of 2,635 studies, 845 of which were studied between 1996-2021, were examined in AD. The studies examined were classified according to the type of work, and the articles representing 51 percent of the total studies were prepared for analysis. As a result of the content analysis made on the sample consisting of a total of 1,345 articles, 145 articles on auditing were reached. The ratio of articles on auditing to total articles in journals; was found to be approximately 8 percent in AHJ, 10 percent in AHR, and approximately 14 percent in AH.

Table 1. Table of Sample

No	Name of Journal	Starting Date	Total Publications	Total Article	Articles on Audit	
					Number	Percent
01	AHJ	1974	1.085	511	41	8,02
02	AHR	1990	705	425	44	10,35
03	AH	1996	845	409	60	14,66
Total			2.635	1.345	145	10,78

The study's final sample consists of 145 articles published in three journals, and the percentage distribution of the final sample is shown in Figure 1. From the articles on audit in the sample, 41 percent are in AH, 31 percent are in AHR, and 28 percent are in AHJ. As can be seen, among the three oldest accounting history journals, AH journal, which started its publication in 1996, gives the most place to studies on auditing.

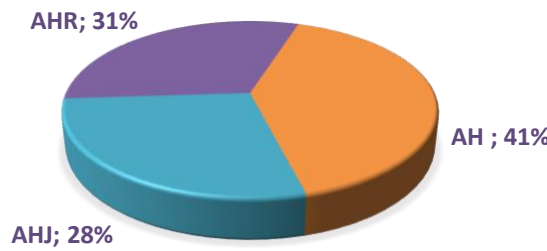


Figure 1. Total Sample

Three journals in the sample;

- The ratio of articles on "Audit" compared to other articles,
- Distribution of articles by year,
- The subjects that the articles deal with auditing,
- The method of researching the articles,
- The period examined in the articles,
- The place examined in the articles,
- Keywords in the articles,
- The articles were analyzed in terms of authorship information.

Here, by examining the ratio of articles on auditing to other articles, to achieve the main purpose of the research, it has been tried to reveal the place of "audit" in accounting history journals and the interest of accounting historians in auditing.

By examining the distribution of articles by years, after these three journals started to be published, it was investigated whether the studies on auditing started to be published, whether there were years with agglomeration and whether they were continuous.

By examining the articles related to audit subjects, the distribution of the content of the studies conducted in the auditing field was investigated.

With the research methods of the articles, since accounting history research is a field that requires intense archival research, the use of archival research in auditing studies has been examined.

By examining the period examined in the articles; it is known that audit studies were generally carried out in the 19th and 20th centuries; it has been investigated whether the time perspective has expanded in accounting history journals.

With the examination in terms of the place discussed in the articles, studies conducted in the USA have a great place in accounting and auditing research. This study has investigated whether this situation has changed regarding auditing studies in accounting history journals.

By examining the keywords in the articles, since keywords are the words that give clues about the searchability, visibility, and the subject of research, it has been tried to reveal the keyword map of the articles on auditing. Since the examined journals started publication in the 1970s and 1990s, the keyword's presence, number, and frequency were examined. This way, it will be possible to have information about the issues, such as searching and finding the examined journals with keywords and the relationship between the words and the audit.

With the examination made in terms of the authorship of the articles, it was investigated how many authors the articles in the sample were written with. The cultural and knowledge transfer value of author partnership in scientific studies has gained importance in recent years. For this reason, whether the authors work alone or in collaboration in audit research has been examined. The three journals' analyses are shown together and described in the findings section below.

3. FINDINGS

The analyses of the three journals included in the sample were carried out in terms of selected variables and are presented below. The analysis was first carried out for the three journals separately. Then the visualizations were presented to show the three journals in a table or graphic for evaluation.

3.1. Ratio of Audit Articles to Other Articles

The share of all articles in accounting history journals and articles on auditing is shown in Figure 2. According to this, it is seen how weak the place of auditing research is among the topics in accounting history journals. Articles on auditing in all journals are less than 15 percent of the total articles.

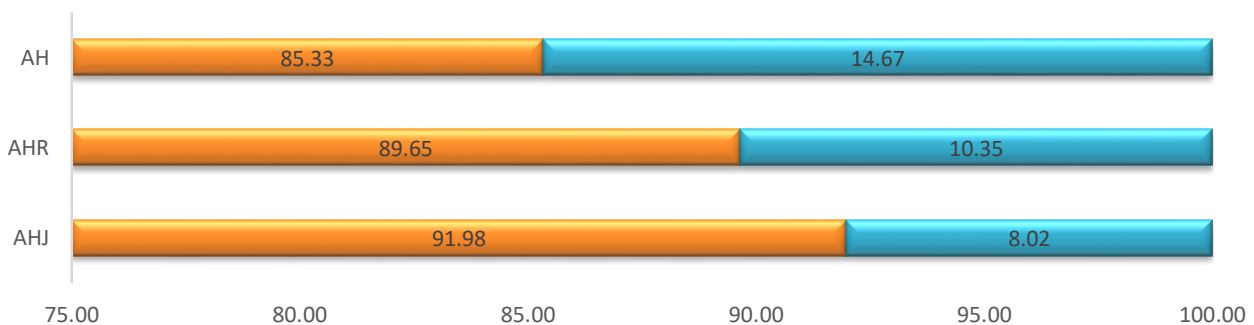


Figure 2. Audit Articles in the Total Articles

3.2. Number of Audit Researches by Year of Publication

Figure 3 shows the publication dates of studies on "audit" in three accounting history journals and the distribution over the years. As can be seen from Figure 3, AHJ, which started its broadcasting life in 1974, has since 1977; articles on "audit" started to be published in AHR, which started its publication life in 1990, from 1996, and finally, from 1997 in AH, which started its publication life in 1990.

Since the early 1990s, there has been an increase in “audit” articles in AHJ and AHR, which has just started publishing. When all journals were looked at together, it was found that audit articles in accounting history journals increased between 1995 and 2005.

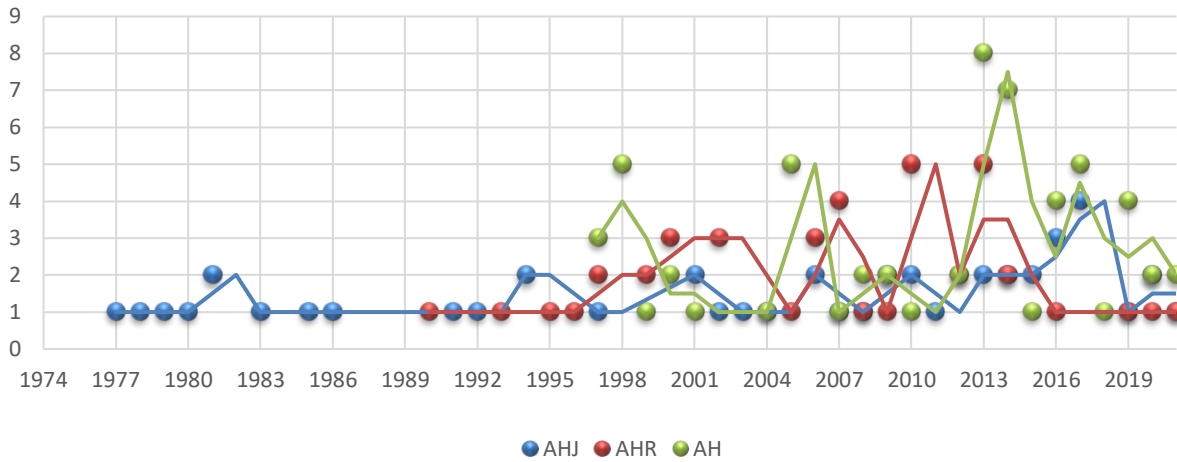


Figure 3. Number of Audit Researches by Years

3.3. Topic Distribution

The topics covered by the articles in the sample were classified under twenty-one titles. The subject headings in question were obtained because of the content analysis of the articles. Among the listed topics, those that can be taken under the same heading were evaluated together, and finally, twenty-one topic headings were reached. These titles are; development of the audit profession, auditors' independent, review of company audits, big audit firms, financial audit of the public sector, company law, auditing in religious institutions, auditing standards, auditing in times of war, ethics in auditing, audit committees, it is listed as auditing of banks, railway companies inspections, financial scandals, internal control, royal auditing, women research, audit of non-profit organizations, mandatory rotation, financial reporting, education of the audit.

In the analysis made in terms of twenty-one topics covered in 145 articles in the sample, the most studied topics in the three journals are, respectively, the development of the audit profession,

1. Auditor independent,
2. Review of company audits,
3. Big audit firms,
4. Financial audit of the public sector,
5. Company law,
6. Auditing in religious institutions,
7. Auditing standards come.

As seen in Figure 4, the development of the audit profession constitutes almost a quarter of all studies as the most studied subject. As the second most studied subject, auditors' independence has also become one of the most discussed subjects in auditing. Review of company audits and Big audit firms were among the third and fourth most studied topics. The other issues listed above refer to those with a three percent or more share in the total sample. Figure 4 shows the distribution of topics collectively for the three journals.

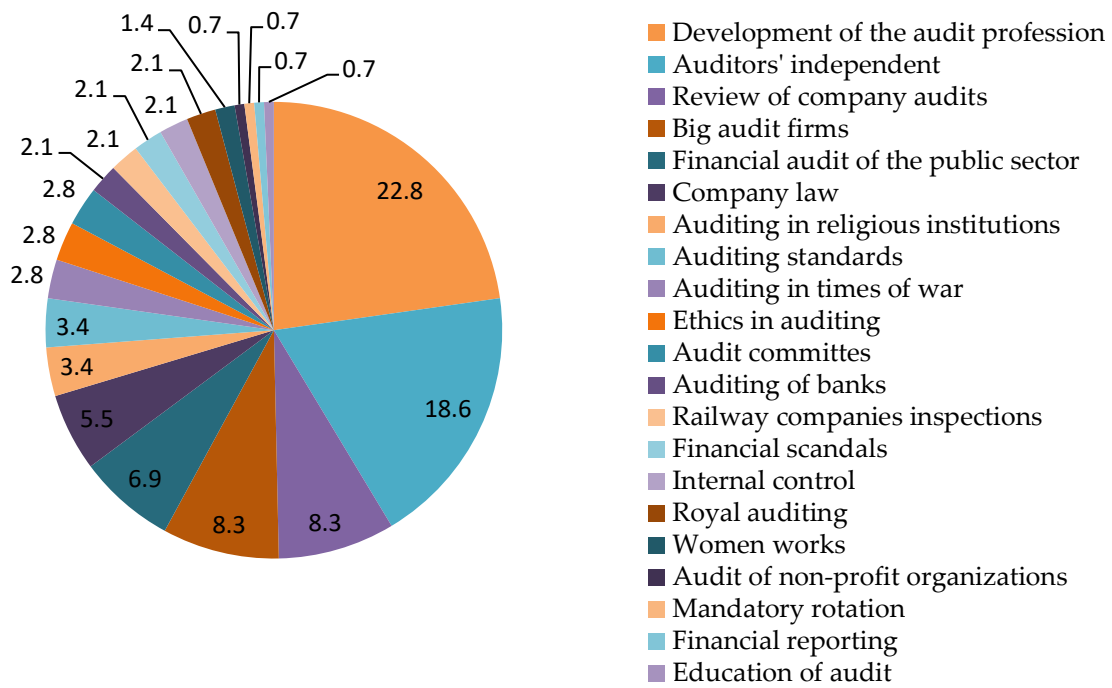


Figure 4. Topic Distribution²

3.4. Findings Regarding the Research Method Used in the Articles

Accounting history research is classified as archival research or research from secondary sources. The distribution of the three journals in terms of the method is shown in Figure 5. As seen from Figure 5, more than half and almost 60 percent of the articles on “audit” published in the AHJ and AH journals were conducted as archival research, while only 20 percent were in the AHR journal. However, archival research is one of accounting history studies' most difficult and important features. However, archival research is less preferred due to difficulties such as accessing and understanding the written language of the archives. Despite these difficulties, archival research must have a great place in the articles published in two journals. The low rate of archival research in this journal can be considered in this context since there are statements that they do not include only historical studies in the purpose and scope of the AHR journal.

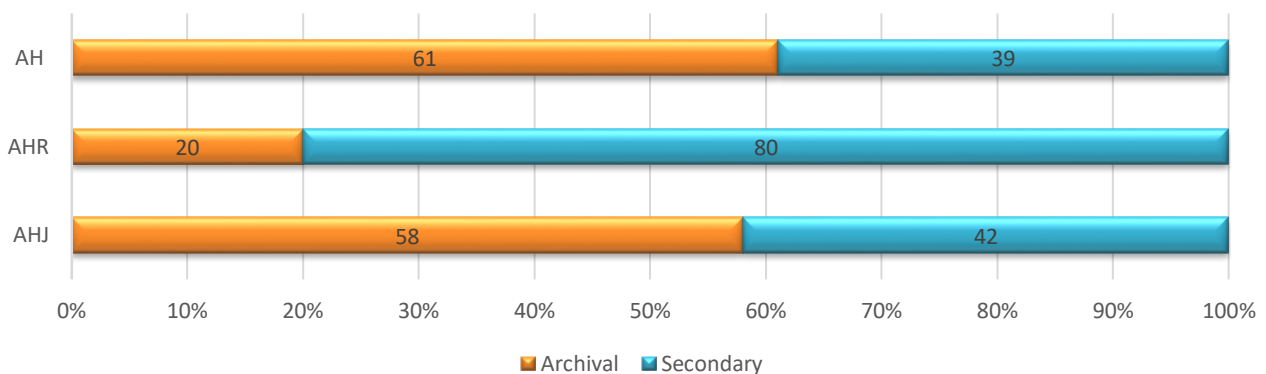


Figure 5. Research Methods

3.5. Number of Audit Articles by Period Under Review

The analyzes made in terms of the periods examined in the articles are shown in Figure 6 below. As can be seen from Figure 6, the most studied period in all three journals is 19-20 for centuries. In this period, the most

² The colors are ordered from the largest slice to the smallest slice.

published journal is AH, followed by AHR, and AHJ. In terms of all articles, the second most examined period is the "general" period articles, none of which specify a time zone. In this period, it is seen that the journal with the highest number of publications is AHJ. Research in other periods was distributed in smaller shares. It is a known situation in the literature that many studies were carried out within the framework of the 19th and 20th centuries. Here, rather than proving this situation, research made outside of these centuries has been tried to be revealed. In this context, as can be seen in Figure 6, research on auditing published in accounting history journals dates back to the thirteenth century. The sparseness of publications from the thirteenth to the nineteenth centuries is striking. Of course, the history of the emergence of auditing as a field within the science of accounting and the actual practices of auditing has a significant share in this distribution. It should be noted that the period zones are specified in the papers examined themselves, so it is normal for time zone classifications to overlap.

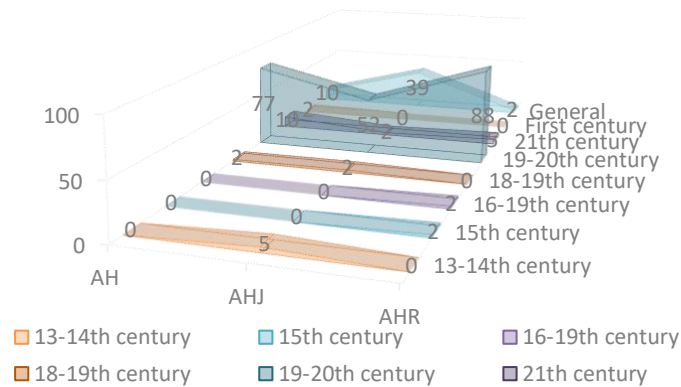


Figure 6. Periods of Articles

3.6. Locations Investigated in Research

The results of the analysis made in terms of the locations examined by the articles in the sample are shown in Figure 7. Twenty-two country names were identified in 145 articles published in three accounting history journals. Some of these countries have been encountered only once, while others have been the subject of much research. The first two place names with the most topics are USA and UK. Studies that do not mention any place are in third place. An almost homogeneous distribution is seen when examining the articles in the USA. From the perspective of the UK, it is seen that AHJ gives less space to the studies conducted in this country compared to the other two journals. Where no place name is mentioned, articles from the AHJ journal are seen mostly in general studies. It has been determined that 27 percent of the articles in the AHJ are studies that do not mention any location. The USA, which was determined to have a large place in previous studies, was also the most processed place in this study. When looked at one by one based on journals, the USA and UK account for 55 percent of all audit articles in the journal in terms of AD; in terms of AHJ, 45 percent; in terms of AHR, it constitutes 64 percent.

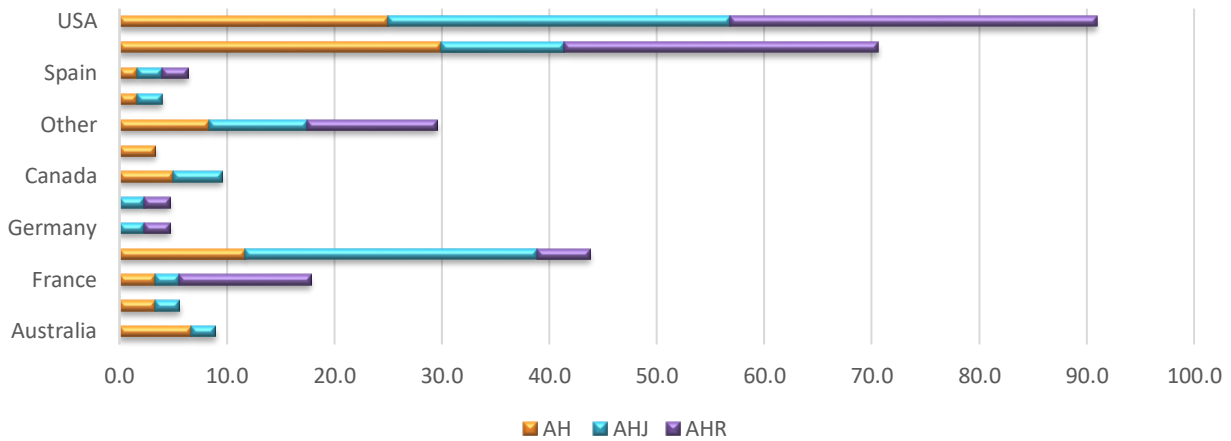


Figure 7. Locations of Articles

3.7. Keywords in Articles

Figure 8 shows the initial analysis in terms of keywords in the articles. According to the first analysis, findings made in terms of the number of keywords; keywords are absent in 84 percent of AHJ, 32 percent of AH, and 12 percent of AHR articles. Findings of 1-3 keywords showed a similar distribution among journals. For example, in articles with four or more keywords, it was observed that 75 percent of the articles in the AHR journal and 55 percent of the AH had four or more keywords.

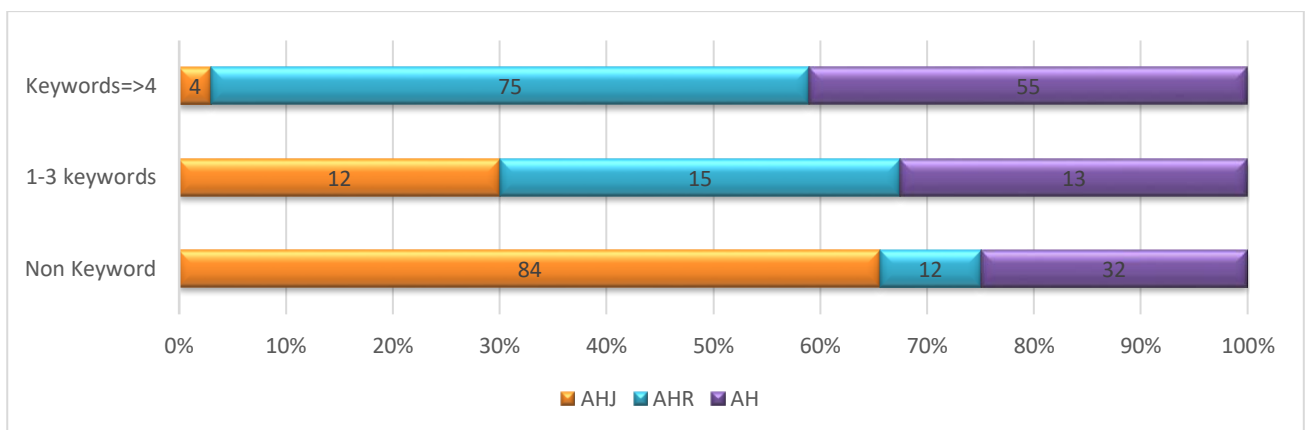


Figure 8. Keywords in Articles

Through word clouds, the most frequently repeated words in a phrase are arranged in order of frequency, from the center to the outside and from the largest to the smallest. They allow us to collectively see and analyze the words listed in tables or charts.

The word cloud of the keywords in AHJ is shown in Figure 9. As can be seen from Figure 9, the focus of twenty-nine different keywords identified in AHJ is the word "audit". The word accounting is located on the outer wall. The words on the outermost wall, for example, "financial", are positioned in a larger font than "accounting". This means that the word financial is repeated more often than accounting. Likewise, "independence", an important subject of audit studies, is also located on the outer wall.

4. CONCLUSION AND ASSESSMENT

This research is about researching the studies on "audit", which has an important place in accounting history. Because auditing is an important field in accounting science. How the auditing field took place in the history of accounting, the trend of audit work, and the general view of audit work were analyzed. The contribution of this research to the literature: This study aims to examine the place of an important accounting field, such as auditing, in three important accounting history journals. There is no example in the literature that examines the articles on "audit" in these three journals. For this reason, it was considered important to investigate.

In the analysis, from the expert publications of accounting history studies, "The Accounting Historians Journal", the audit history studies published in "Accounting History Review" and "Accounting History" journals.

The research consists of 145 articles published between 1977 and 2021 in three journals. It presents the general view of the audit history studies by examining the audit research in the three leading journals in the history of accounting in terms of volumetric trend, keyword, authorship, subject, research periods, location, and method over the years. For example, if we rank the three reviewed journals in order of starting their publication life, they began publishing The Accounting Historians Journal (AHJ) in 1974, the Accounting History Review (AHR) in 1990, and the Accounting History (AH) in 1996. Auditing research can be found in all three journals shortly after they start to be published. From the 1970s to the present, written and published research in English has been reached on inspection history, 40 in AHJ, 44 in AHR, and 60 in AH. From the late '70s in AHJ, audit studies, which have been in AHR and AH since the 90s, are mostly concentrated in the 2010s in all three journals.

There are no keywords in 84% of the studies included in the AHJ, 13% in the AHR, and 12.5% in the AH. It has been determined that among the keywords found in the studies, the words "accounting, accountant, the accounting profession, and accounting history" are preferred over "audit, auditor, and audit history". More than half of the audit studies in all three journals were written by a single author, and the authors are predominantly academics. In the examination made in terms of the subjects of the studies, it was seen that all three journals mainly dealt with the audit profession and its development, auditor independence and studies on auditors, auditor omissions/corruption, the examination of the audits of the company's annual financial reports, the audit of the big four and public institutions. It is seen that 82% of the researched subjects deal with the developments in the 19th century and later, 6% include the periods between the 1st-18th centuries and 17% consist of general historical studies. Regarding research locations, it was observed that research was conducted mainly in the USA, the United Kingdom, and France. And finally, in terms of method, it was found that most of the studies were prepared with secondary sources.

The research results have shown that the three important journals of accounting history research show a common view in terms of volumetric trend, keyword, authorship, subject, research periods, location, and method over the years. While auditing research in accounting history increased in the 20th and 21st centuries in parallel with the development of the auditing profession, it was observed that audit corruption, which started to emerge in the early 20th century, took a more place in the research. For example, USA, and England, which are among the standard setters of the audit profession, represent more than 50% of research as a natural consequence. In addition, a narrow framework has been determined in terms of "time" and "place" for the studies on auditing in accounting history journals. The results of this study reveal that it is necessary to examine the results of studies conducted in other countries and in other languages. The results obtained are similar to Humphrey, 2008. The literature evaluations accumulated in the intervening 15 years gave the same results. Although new data between 2008-2021 were added to the data of the aforementioned research, it shows that the trends did not change, especially in terms of co-authorship and country sample. The language of the international audit research community is shown as English and its homeland as USA and EU. For example; in the context of audit research, a study titled "30 years of audit research", the 30-year audit history database listed only articles published in eight journals. He ignored a number of critical, historical, theoretical, practical and observational studies on audit practice and regulation published in other journals (Humphrey, 2008). And so, the research can be expanded by adding articles published in other journals written in the audit history field but not included in this study, papers presented in accounting history congresses, and book reviews written in the field of audit history.

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