
Financial Fraud. Challenges and Solutions for Financial Auditing and Accounting Professionals – a Bibliometric Research

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ABSTRACT

Purpose – Financial fraud, considered an illegal act that aims to obtain financial benefits, has recently become a widespread menace in companies and organizations. Moreover, in recent years, financial fraud scandals of listed companies have occurred frequently, which has attracted great attention from regulatory bodies in various countries. This study aims to present an analysis of the evolution of scientific publications regarding financial fraud in recent years and how much debate and interest this topic has aroused from researchers.

Methodology – This study started from a framework that combines bibliometric analysis techniques such as word frequency, co-authorship analysis, which allows the analysis of the relevance of the subject of financial fraud in the specialized literature. This method was used to discover what sub-themes were covered in the financial fraud research articles.

Results – This study contributes to the specialized literature as follows: first of all, in this study it was possible to obtain information with reference to the most important journals, articles, authors, keywords that managed to capture aspects related to financial fraud. Secondly, the research results indicate a significant concern on the part of researchers regarding the determining factors of fraud, detection and prevention methods, the role of corporate governance, respectively the financial auditor in detecting and preventing fraudulent acts.

Research limitation – The limits of this study can be given by the complexity of the topic, the time period and the number of articles analyzed.

Originality – Although bibliometric analysis is quite well-known, there are limited publications that use this type of analysis, in order to review the specialized literature on the subject of financial fraud.

Key words: financial fraud; literature review; bibliometric analysis; VOSviewer;

JEL Classification: M21, O32

To cite this article:

Burlacu, G., Robu, I.-B. (2024), Financial Fraud. Challenges and Solutions for Financial Auditing and Accounting Professionals – a Bibliometric Research, *Audit Financiar*, vol. XXII, no. 3(175)/2024, pp. 532-546, DOI: 10.20869/AUDITF/2024/175/019

To link this article:

<http://dx.doi.org/10.20869/AUDITF/2024/175/019>
Received: 19.01.2024
Revised: 20.02.2024
Accepted: 5.07.2024