



# El fraude contable: Estudio de metaanálisis

## The Accounting Fraud: Meta-analysis Study

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#### RESUMEN:

El fraude contable ha incrementado últimamente su relevancia en los estudios científicos como fenómeno social que afecta directamente a personas, organizaciones y comunidad. La presente investigación tiene como objetivo la revisión y análisis del impacto bibliográfico sobre el fraude contable en las investigaciones científicas, a través del paradigma metaanalítico, que permite la integración y la revisión, cuantitativa y sistemática de resultados obtenidos de las principales colecciones de la web of science, 243 resultados obtenidos y su nivel de impacto.

**Palabras clave:** Fraude Contable, metaanálisis.

#### ABSTRACT:

Accounting fraud has recently increased its relevance in scientific studies as a social phenomenon that directly affects people, organizations and the community. The present investigation has like objective the review and analysis of the bibliographical impact on the accounting fraud in the scientific investigations, through the metaanalytical paradigm, that allows the integration and the revision, quantitative and systematic of obtained results of the main collections of the web of science 243 results obtained and their level of impact.

**Keywords:** Accounting fraud, meta-analysis.

## 1. Introducción

Para establecer un acercamiento etimológico al Fraude Contable, es importante asentar las siguientes apreciaciones. Conforme a Crespo (2009), el fraude es un acto intencional por parte de una o más personas de la administración, los encargados del gobierno corporativo, empleados o terceros, que implica el uso de engaño para obtener una ventaja injusta o ilegal. Respecto al fraude administrativo, involucra a uno o más miembros de la administración o de los encargados del gobierno corporativo; el fraude de empleados, cuando el fraude involucra sólo a empleados de la entidad; en cualquiera de los dos casos, puede haber complicidad dentro de la entidad o con terceros fuera de ella.

La corrupción es más que un hecho inmoral y lesivo a los intereses de la sociedad y los países por que fomenta el subdesarrollo, el analfabetismo, pobreza, desnutrición, desempleo y otros males sociales, frena el crecimiento económico y el bienestar social de la región, generando un daño directo y colateral no solo al entorno actual sino a las generaciones

siguientes.

Torres (2015) infiere que la corrupción en su sentido clásico, es el abuso autoritario del poder, hasta llegar incluso a su ejercicio tiránico, entendiendo que la corrupción no es solo un problema local, sino también internacional, que tiene efecto en todos los países, sin mencionar que solo prolifera en los países más vulnerables o pobres, pues de igual manera se encuentra presente en las grandes economías y en majestuosas organizaciones, llevando este evento a todos los escenarios sociales donde actúa el individuo o la persona.

La presencia de la corrupción en la actualidad se presenta en sus modalidades más comunes de fraude, adulteración de estados financieros y apropiación indebida de activos, de acuerdo a Castillo *et al.* (2012); es sin duda la mayor preocupación del mundo de los negocios y las organizaciones, por lo que combatir estas maniobras delictivas es uno de los principales objetivos corporativos a nivel gubernamental.

Si se toma como referencia el significado jurídico y el origen etimológico de la palabra fraude, resalta que en su concepto aparecen los mismos términos que utilizan los diferentes autores para describir el fenómeno de la alteración de información financiera; conforme a Guevara & Cosenza (2004), esto permite, por analogía, inferir que se trata de lo mismo, ya que en el sentido jurídico de la palabra fraude existe la culpa y/o el culpable: lo cual, en el contexto de la contabilidad creativa y alteración de información financiera, puede referirse a la responsabilidad social y al gerente de la empresa como al culpable.

El campo que ha ido ganando la corrupción a pasos agigantados en los últimos años se debe por una parte al gran matiz y ámbitos en la que se encuentra; el fraude está presente no solo en el político que se vende a sus intereses personales, si no también, al ciudadano que ofrece un soborno al funcionario, y éste en recibirlo; al profesor que no exige a sus alumnos, y estos al copiar o plagiar un trabajo (Gaitán & Niebel, 2015).

En el ámbito organizacional todo fraude contable está casado con la falta de ética en cada funcionario indistintamente del nivel que pertenezca, y está a su vez crece proporcionalmente a la ausencia ética que exista.

López *et al.* (2012) mencionan a Donald Cressey, quien desarrolló uno de los modelos más aceptados sobre el cual personas buenas cometen fraude; esta investigación se centra en desfalcadores que fueron llamados como violadores de la confianza, y distingue en tres factores que deben estar presentes para que una persona cometa un fraude; estos factores son:

1. Poder o incentivo, presión: La administración u otros empleados tienen un estímulo o trabajan bajo presión, lo que les da una razón para cometer fraudes.
2. Oportunidad: Existen circunstancias que facilitan la oportunidad de perpetrar un fraude, por ejemplo, la ausencia de controles, controles ineficaces o la capacidad que tiene la administración para abrogar los controles.
3. Racionalización, actitud: Aquellas personas que son capaces de racionalizar un acto fraudulento en total congruencia con su código de ética personal o que poseen una actitud, carácter o conjunto de valores que les permiten, consciente e intencionalmente, cometer un acto deshonesto.

Este último factor es el que busca una oportunidad de coherencia de la actitud fraudulenta justificándola y volviéndola aceptable desde un enfoque ético personal del individuo.

De esta forma se destaca cómo la corrupción, en sus diversos escenarios, envuelve a individuos con actitudes éticas, así como también a individuos con actitudes no éticas, pero siempre la consideración final parte de la decisión de dicho individuo.

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## 2. Metodología

Se presenta un estudio descriptivo basado en el análisis documental a través de las publicaciones indexadas de la comunidad científica y aspectos de interés resultantes de la búsqueda en las colecciones principales de las bases de datos de la Web of Science (WoS), de la combinación de palabras claves "Accounting" y "Fraud"; a través de un estudio de metaanálisis, cuyo objetivo principal es la revisión y análisis del impacto bibliográfico sobre

el fraude contable en las investigaciones científicas.

El Metaanálisis de acuerdo a Chalmers, Hedges & Cooper (2002), y Meca (2010), es un análisis estadístico de una gran colección de trabajos individuales con el propósito de integrar y comparar un resumen cuantitativo de resultados globales.

Todo esto dentro de un paradigma metaanalítico, que permite la integración y la revisión, cuantitativa y sistemática, de los resultados, para obtener evidencias empíricas sobre la adecuación y concreción de dichas investigaciones (Sánchez & Ato, 1989).

La visión metaanalítica, afirman Catalá, Tobías & Roqué (2014), materializa el enfoque que utiliza únicamente la información obtenida en el análisis. Se fundamenta en la significación estadística para evaluar una hipótesis, a partir de los datos del estudio que se realiza. Para este estudio, se trabajó las bases de datos de la Web of Science con una búsqueda para las palabras clave: "Accounting" y "Fraud" en el periodo 2008-2018.

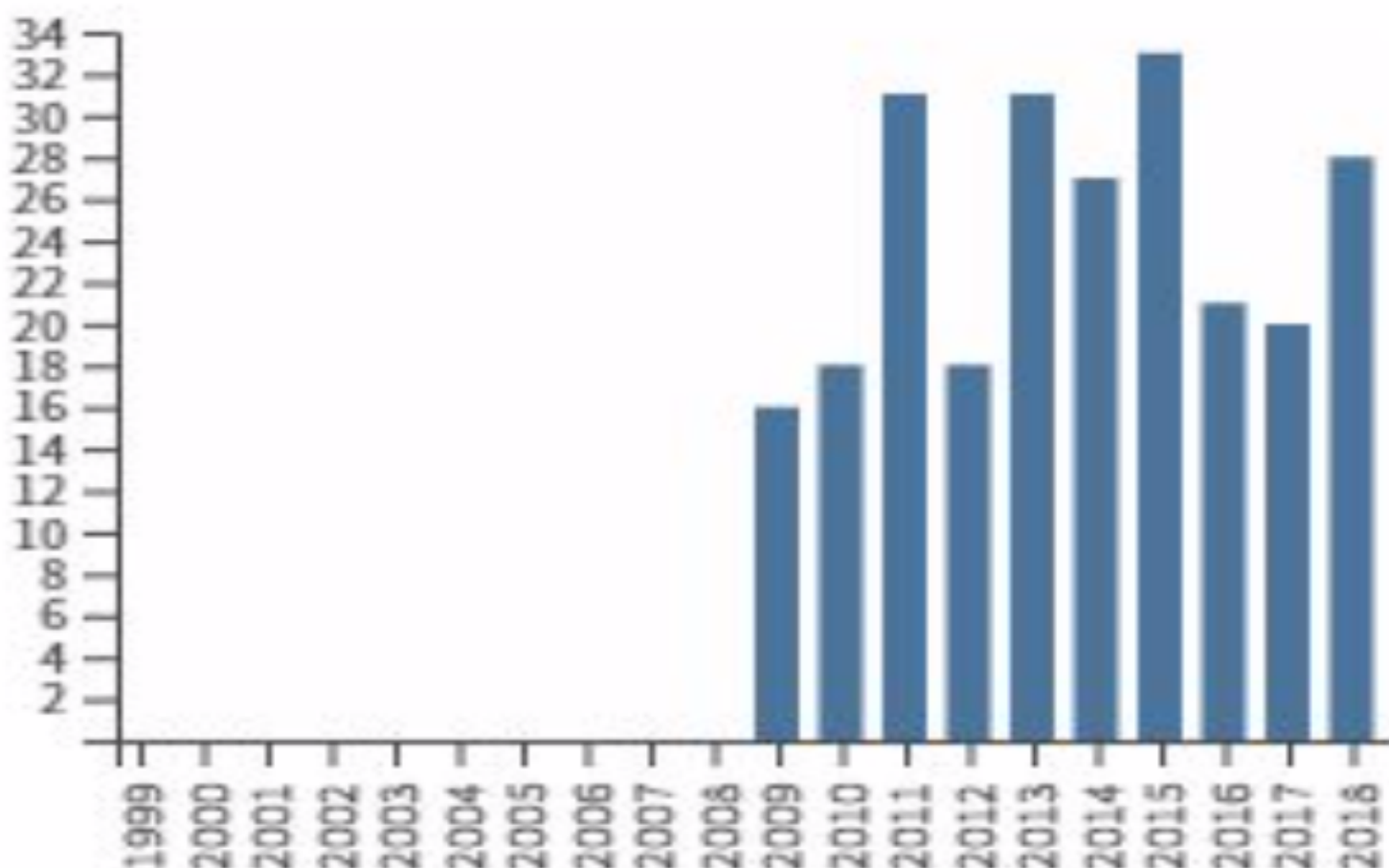
Se aplicó un análisis descriptivo de la cantidad de publicaciones, el orden cronológico y años de publicación; para medir el impacto bibliográfico sobre el fraude contable en las investigaciones científicas, se revisó y analizó a través del examen estadístico de frecuencias de las citas realizadas en el periodo estudiado; el nivel de impacto se determinó conforme a la mayor frecuencia observada de dichas citas en las investigaciones posteriores realizadas.

### 3. Resultados

Atendiendo a las variables de estudio cantidad de publicaciones por año, y publicaciones clasificadas de acuerdo al número de veces citadas para medir el impacto, los resultados obtenidos se presentan de la siguiente manera:

La búsqueda de las palabras claves: "Accounting" "Fraud", en el periodo 2008-2018, en las que aplicaron los filtros específicos para Títulos dentro de las tres colecciones principales de la Wos, Science Citation Index Expanded (SCI-EXPANDED), Social Sciences Citation Index (SSCI), y Arts. & Humanities Citation Index (A&HCI), ha dado como resultado la obtención de 243 referencias en total. Como se comprueba en la tabla 1, considerando que durante los últimos años se ha experimentado un crecimiento relevante del número de investigaciones para los periodos 2015, 2013, 2011 y 2018.

**gráfico 1**  
Elementos publicados cada año periodo 2009-2018

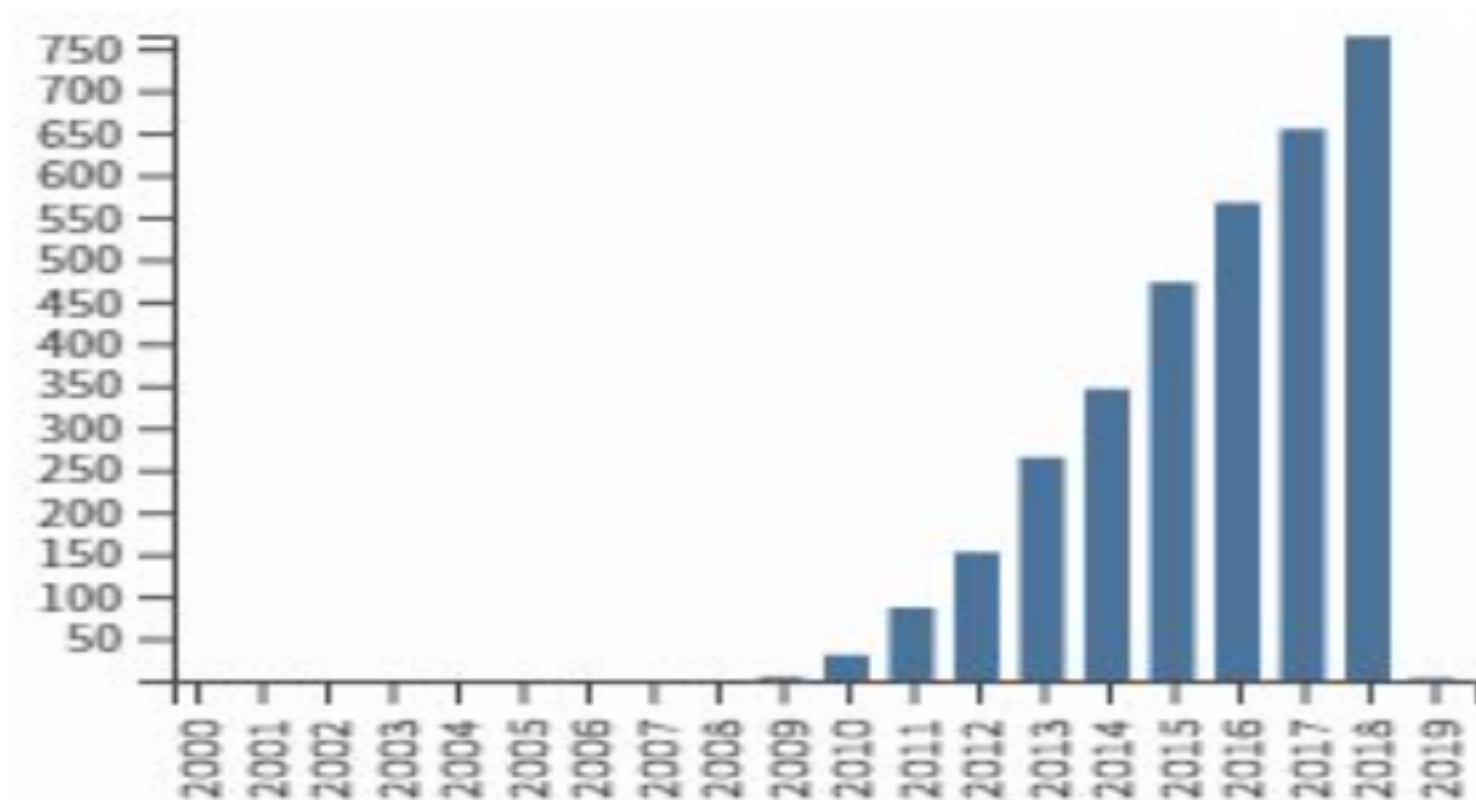


Fuente: Elaboración propia a partir de Clarivate Analytics (Web of Science)

Para el periodo estudiado, luego de analizar las frecuencias sobre las citas como factor de impacto en la bibliografía científica se expresa lo siguiente:

Tal como lo demuestra la tabla 2, para los 243 artículos obtenidos en los resultados anteriores se observa un total de citas que asciende 3.340, como nivel de impacto en las publicaciones científicas multidisciplinarias en las principales colecciones de la Web of Science (Wos), resaltando de forma considerable una conducta ascendente tras el paso de los años dentro del periodo estudiado 2008-2018.

**Tabla 2**  
Elementos publicados cada año periodo 2009-2018



Fuente: Elaboración propia a partir de Clarivate Analytics (Web of Science)

El factor de impacto de las publicaciones científicas estudiadas medibles a través de la cantidad de veces citadas en la bibliografía científica presenta los trabajos, autores y *journals* con mayor impacto en la comunidad científica tal como lo demuestra la tabla 3, en orden descendente desde los que tienen mayor impacto hasta los menos citados, dejando por fuera de esta lista los que para el momento de la realización del estudio no habían sido citados.

**Tabla 3**  
Nivel de impacto para el periodo 2009-2018

Artículo	Autores	Journal	Proporción impacto	Total de citas
Predicting Material Accounting Misstatements	Dechow, Patricia M.; Ge, Weili; Larson, Chad R.; Sloan, Richard G.	CONTEMPORARY ACCOUNTING RESEARCH	7,754%	259
Chief Executive Officer Equity Incentives and Accounting Irregularities	Armstrong, Christopher S.; Jagolinzer, Alan D.; Larcker, David F.	JOURNAL OF ACCOUNTING RESEARCH	6,317%	211
WHY EMPLOYEES DO BAD THINGS: MORAL DISENGAGEMENT AND UNETHICAL ORGANIZATIONAL BEHAVIOR	Moore, Celia; Detert, James R.; Trevino, Linda Klebe; Baker, Vicki L.; Mayer, David M.	PERSONNEL PSYCHOLOGY	4,072%	136

Market and Political/Regulatory Perspectives on the Recent Accounting Scandals	Ball, Ray	JOURNAL OF ACCOUNTING RESEARCH	2,904%	97
Why do CFOs become involved in material accounting manipulations?	Feng, Mei; Ge, Weili; Luo, Shuqing; Shevlin, Terry	JOURNAL OF ACCOUNTING & ECONOMICS	2,844%	95
The Economics of Fraudulent Accounting	Kedia, Simi; Philippon, Thomas	REVIEW OF FINANCIAL STUDIES	2,844%	95
Do the SEC's enforcement preferences affect corporate misconduct?	Kedia, Simi; Rajgopal, Shiva	JOURNAL OF ACCOUNTING & ECONOMICS	2,605%	87
Big Five Audits and Accounting Fraud	Lennox, Clive; Pittman, Jeffrey A.	CONTEMPORARY ACCOUNTING RESEARCH	2,605%	87
Corporate Governance Research in Accounting and Auditing: Insights, Practice Implications, and Future Research Directions	Carcello, Joseph V.; Hermanson, Dana R.; Ye, Zhongxia (Shelly)	AUDITING-A JOURNAL OF PRACTICE & THEORY	2,575%	86
Do Strategic Reasoning and Brainstorming Help Auditors Change Their Standard Audit Procedures in Response to Fraud Risk?	Hoffman, Vicky B.; Zimbelman, Mark F.	ACCOUNTING REVIEW	1,826%	61
Audit Quality and Auditor Reputation: Evidence from Japan	Skinner, Douglas J.; Srinivasan, Suraj	ACCOUNTING REVIEW	1,796%	60
A new measure of accounting quality	Hribar, Paul; Kravet, Todd; Wilson, Ryan	REVIEW OF ACCOUNTING STUDIES	1,617%	54
Corporate Fraud and Managers' Behavior: Evidence from the Press	Cohen, Jeffrey; Ding, Yuan; Lesage, Cedric; Stolowy, Herve	JOURNAL OF BUSINESS ETHICS	1,587%	53
Fact and Fiction in EU-Governmental Economic Data	Rauch, Bernhard; Goettsche, Max; Braehler, Gernot; Engel, Stefan	GERMAN ECONOMIC REVIEW	1,467%	49
Cooking the books: Recipes and costs of falsified financial statements in China	Firth, Michael; Rui, Oliver M.; Wu, Wenfeng	JOURNAL OF CORPORATE FINANCE	1,437%	48
The World Has Changed - Have Analytical Procedure Practices?	Trompeter, Greg; Wright, Arnold	CONTEMPORARY ACCOUNTING RESEARCH	1,407%	47

Board Interlocks and Earnings Management Contagion	Chiu, Peng-Chia; Teoh, Siew Hong; Tian, Feng	ACCOUNTING REVIEW	1,347%	45
Auditors' Use of Brainstorming in the Consideration of Fraud: Reports from the Field	Brazel, Joseph F.; Carpenter, Tina D.; Jenkins, J. Gregory	ACCOUNTING REVIEW	1,228%	41
A Synthesis of Fraud-Related Research	Trompeter, Gregory M.; Carpenter, Tina D.; Desai, Naman; Jones, Keith L.; Riley, Richard A., Jr.	AUDITING-A JOURNAL OF PRACTICE & THEORY	1,198%	40
Internal Audit Outsourcing and the Risk of Misleading or Fraudulent Financial Reporting: Did Sarbanes-Oxley Get It Wrong?	Prawitt, Douglas F.; Sharp, Nathan Y.; Wood, David A.	CONTEMPORARY ACCOUNTING RESEARCH	1,138%	38
How Do Restatements Begin? Evidence of Earnings Management Preceding Restated Financial Reports	Ettredge, Michael; Scholz, Susan; Smith, Kevin R.; Sun, Lili	JOURNAL OF BUSINESS FINANCE & ACCOUNTING	1,138%	38
CEO Gender, Ethical Leadership, and Accounting Conservatism	Ho, Simon S. M.; Li, Annie Yuansha; Tam, Kinsun; Zhang, Feida	JOURNAL OF BUSINESS ETHICS	0,928%	31
Tax Aggressiveness and Accounting Fraud	Lennox, Clive; Lisowsky, Petro; Pittman, Jeffrey	JOURNAL OF ACCOUNTING RESEARCH	0,928%	31
Detecting and Predicting Accounting Irregularities: A Comparison of Commercial and Academic Risk Measures	Price, Richard A., III; Sharp, Nathan Y.; Wood, David A.	ACCOUNTING HORIZONS	0,928%	31
Financial Restatements, Audit Fees, and the Moderating Effect of CFO Turnover	Feldmann, Dorothy A.; Read, William J.; Abdolmohammadi, Mohammad I.	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,928%	31
The influence of the institutional context on corporate illegality	Gabbioneta, Claudia; Greenwood, Royston; Mazzola, Pietro; Minoja, Mario	ACCOUNTING ORGANIZATIONS AND SOCIETY	0,898%	30
Corporate social responsibility and tax	Lanis, Roman;	ACCOUNTING AUDITING &		

aggressiveness: a test of legitimacy theory	Richardson, Grant	ACCOUNTABILITY JOURNAL	0,898%	30
The spillover effect of fraudulent financial reporting on peer firms' investments	Beatty, Anne; Liao, Scott; Yu, Jeff Jiewei	JOURNAL OF ACCOUNTING & ECONOMICS	0,868%	29
The Influence of Documentation Specificity and Priming on Auditors' Fraud Risk Assessments and Evidence Evaluation Decisions	Hammersley, Jacqueline S.; Bamber, E. Michael; Carpenter, Tina D.	ACCOUNTING REVIEW	0,868%	29
Auditor Mindsets and Audits of Complex Estimates	Griffith, Emily E.; Hammersley, Jacqueline S.; Kadous, Kathryn; Young, Donald	JOURNAL OF ACCOUNTING RESEARCH	0,808%	27
State privatization and the unrelenting expansion of neoliberalism: The case of the Greek financial crisis	Morales, Jeremy; Gendron, Yves; Guenin-Paracini, Henri	CRITICAL PERSPECTIVES ON ACCOUNTING	0,808%	27
The Anatomy of Corporate Fraud: A Comparative Analysis of High Profile American and European Corporate Scandals	Soltani, Bahram	JOURNAL OF BUSINESS ETHICS	0,808%	27
Optimal Auditing with Scoring: Theory and Application to Insurance Fraud	Dionne, Georges; Giuliano, Florence; Picard, Pierre	MANAGEMENT SCIENCE	0,808%	27
SEC enforcement: Does forthright disclosure and cooperation really matter?	Files, Rebecca	JOURNAL OF ACCOUNTING & ECONOMICS	0,778%	26
An Intertemporal Analysis of Audit Fees and Section 404 Material Weaknesses	Hoag, Matthew L.; Hollingsworth, Carl W.	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,778%	26
Can Identifying and Investigating Fraud Risks Increase Auditors' Liability?	Reffett, Andrew B.	ACCOUNTING REVIEW	0,778%	26
Post-listing performance and private sector regulation: The experience of London's Alternative Investment Market	Gerakos, Joseph; Lang, Mark; Matfett, Mark	JOURNAL OF ACCOUNTING & ECONOMICS	0,749%	25

Internet Auction Fraud Detection Using Social Network Analysis and Classification Tree Approaches	Chiu, Chaochang; Ku, Yungchang; Lie, Ting; Chen, Yuchi	INTERNATIONAL JOURNAL OF ELECTRONIC COMMERCE	0,749%	25
The Legitimacy of Loan Maturity Mismatching: A Risky, but not Fraudulent, Undertaking	Bagus, Philipp; Howden, David	JOURNAL OF BUSINESS ETHICS	0,749%	25
An Examination of the Effects of Procedural Safeguards on Intentions to Anonymously Report Fraud	Kaplan, Steven E.; Pany, Kurt; Samuels, Janet A.; Zhang, Jian	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,749%	25
Narcissus Enters the Courtroom: CEO Narcissism and Fraud	Rijsenbilt, Antoinette; Commandeur, Harry	JOURNAL OF BUSINESS ETHICS	0,719%	24
Understanding Widespread Misconduct in Organizations: An Institutional Theory of Moral Collapse	Shadnam, Masoud; Lawrence, Thomas B.	BUSINESS ETHICS QUARTERLY	0,719%	24
Earnings Manipulation and the Cost of Capital	Strobl, Guenter	JOURNAL OF ACCOUNTING RESEARCH	0,659%	22
Financial Statement Fraud Detection: An Analysis of Statistical and Machine Learning Algorithms	Perols, Johan	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,659%	22
Executives' off-the-job behavior, corporate culture, and financial reporting risk	Davidson, Robert; Dey, Aiyesha; Smith, Abbie	JOURNAL OF FINANCIAL ECONOMICS	0,629%	21
Fraud in accounting, organizations and society: Extending the boundaries of research	Cooper, David J.; Dacin, Tina; Palmer, Donald	ACCOUNTING ORGANIZATIONS AND SOCIETY	0,629%	21
Defensive Practice Adoption in the Face of Organizational Stigma: Impression Management and the Diffusion of Stock Option Expensing	Carberry, Edward J.; King, Brayden G.	JOURNAL OF MANAGEMENT STUDIES	0,629%	21
The Effects of Satisfaction with a Client's Management During a Prior Audit Engagement, Trust, and Moral Reasoning	Kerler, William A., III; Killough, Larry N.	JOURNAL OF BUSINESS ETHICS		



on Auditors' Perceived Risk of Management Fraud			0,629%	21
Evidence on the Association between Financial Restatements and Auditor Resignations	Huang, Ying; Scholz, Susan	ACCOUNTING HORIZONS	0,599%	20
Risk-Based Auditing, Strategic Prompts, and Auditor Sensitivity to the Strategic Risk of Fraud	Bowlin, Kendall	ACCOUNTING REVIEW	0,599%	20
The impact of corporate reputation and reputation damaging events on financial performance: Empirical evidence from the literature	Gatzert, Nadine	EUROPEAN MANAGEMENT JOURNAL	0,569%	19
Breaking up the sky The characterisation of accounting and accountants in popular music	Smith, David; Jacobs, Kerry	ACCOUNTING AUDITING & ACCOUNTABILITY JOURNAL	0,569%	19
Linking Ethics and Risk Management in Taxation: Evidence from an Exploratory Study in Ireland and the UK	Doyle, Elaine M.; Hughes, Jane Frecknall; Glaister, Keith W.	JOURNAL OF BUSINESS ETHICS	0,569%	19
Auditors' Internal Control over Financial Reporting Decisions: Analysis, Synthesis, and Research Directions	Asare, Stephen K.; Fitzgerald, Brian C.; Graham, Lynford E.; Joe, Jennifer R.; Negangard, Eric M.; Wolfe, Christopher J.	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,539%	18
Auditor Perceptions of Client Narcissism as a Fraud Attitude Risk Factor	Johnson, Eric N.; Kuhn, John R., Jr.; Apostolou, Barbara A.; Hassell, John M.	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,509%	17
The Use of Remedial Tactics in Negligence Litigation	Cornell, Robert M.; Warne, Rick C.; Eining, Martha M.	CONTEMPORARY ACCOUNTING RESEARCH	0,509%	17
Accounting complexity, misreporting, and the consequences of misreporting	Peterson, Kyle	REVIEW OF ACCOUNTING STUDIES	0,449%	15
Corruption culture and	Liu, Xiaoding	JOURNAL OF FINANCIAL		

corporate misconduct		ECONOMICS	0,419%	14
Accounting Variables, Deception, and a Bag of Words: Assessing the Tools of Fraud Detection	Purda, Lynnette; Skillicorn, David	CONTEMPORARY ACCOUNTING RESEARCH	0,419%	14
The Ties that Bind: The Decision to Co-Offend in Fraud	Free, Clinton; Murphy, Pamela R.	CONTEMPORARY ACCOUNTING RESEARCH	0,419%	14
Nominal versus Interacting Electronic Fraud Brainstorming in Hierarchical Audit Teams	Chen, Clara Xiaoling; Trotman, Ken T.; Zhou, Flora (Hailan)	ACCOUNTING REVIEW	0,419%	14
CEO demographics and accounting fraud: Who is more likely to rationalize illegal acts?	Troy, Carmelita; Smith, Ken G.; Domino, Madeline A.	STRATEGIC ORGANIZATION	0,419%	14
Democratic Business Ethics: Volkswagen's Emissions Scandal and the Disruption of Corporate Sovereignty	Rhodes, Carl	ORGANIZATION STUDIES	0,389%	13
Good Apples, Bad Apples: Sorting Among Chinese Companies Traded in the US	Ang, James S.; Jiang, Zhiqian; Wu, Chaopeng	JOURNAL OF BUSINESS ETHICS	0,389%	13
The Impact of CEO and CFO Equity Incentives on Audit Scope and Perceived Risks as Revealed Through Audit Fees	Kannan, Yezen H.; Skantz, Terrance R.; Higgs, Julia L.	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,389%	13
Social network analysis in accounting information systems research	Worrell, James; Wasko, Molly; Johnston, Allen	INTERNATIONAL JOURNAL OF ACCOUNTING INFORMATION SYSTEMS	0,389%	13
Auditor Commitment to Privately Held Clients and its Effect on Value-Added Audit Service	Herda, David N.; Lavelle, James J.	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,389%	13
Accounting Regulation, Financial Development, and Economic Growth	Akisik, Orhan	EMERGING MARKETS FINANCE AND TRADE	0,389%	13
Accounting Restatements and the Timeliness of Disclosures	Badertscher, Brad A.; Burks, Jeffrey J.	ACCOUNTING HORIZONS	0,389%	13
The Impact of Regulation on the U.S.				

Nonprofit Sector: Initial Evidence from the Nonprofit Integrity Act of 2004	Neely, Daniel G.	ACCOUNTING HORIZONS	0,389%	13
Shell Games: The Long-Term Performance of Chinese Reverse-Merger Firms	Lee, Charles M. C.; Li, Kevin K.; Zhang, Ran	ACCOUNTING REVIEW	0,359%	12
A HYBRID LINGUISTIC FUZZY MULTIPLE CRITERIA GROUP SELECTION OF A CHIEF ACCOUNTING OFFICER	Kersuliene, Violeta; Turskis, Zenonas	JOURNAL OF BUSINESS ECONOMICS AND MANAGEMENT	0,359%	12
Data Diagnostics Using Second-Order Tests of Benford's Law	Nigrini, Mark J.; Miller, Steven J.	AUDITING-A JOURNAL OF PRACTICE & THEORY	0,359%	12
Evidence on Contagion in Earnings Management	Kedia, Simi; Koh, Kevin; Rajgopal, Shivaram	ACCOUNTING REVIEW	0,329%	11
Auditor Fees and Fraud Firms	Markevich, Ariel; Rosner, Rebecca L.	CONTEMPORARY ACCOUNTING RESEARCH	0,329%	11
Where Did They Go Right? Understanding the Deception in Phishing Communications	Wright, Ryan; Chakraborty, Suranjan; Basoglu, Asli; Marett, Kent	GROUP DECISION AND NEGOTIATION	0,329%	11
Proxies and Databases in Financial Misconduct Research	Karpoff, Jonathan M.; Koester, Allison; Lee, D. Scott; Martin, Gerald S.	ACCOUNTING REVIEW	0,299%	10
Corporate General Counsel and Financial Reporting Quality	Hopkins, Justin J.; Maydew, Edward L.; Venkatachalam, Mohan	MANAGEMENT SCIENCE	0,299%	10
The Silent Samaritan Syndrome: Why the Whistle Remains Unblown	MacGregor, Jason; Stuebs, Martin	JOURNAL OF BUSINESS ETHICS	0,299%	10
Dividend Policy at Firms Accused of Accounting Fraud	Caskey, Judson; Hanlon, Michelle	CONTEMPORARY ACCOUNTING RESEARCH	0,299%	10
Short Interest as a Signal of Audit Risk	Cassell, Cory A.; Drake, Michael S.; Rasmussen, Stephanie J.	CONTEMPORARY ACCOUNTING RESEARCH	0,299%	10
Forging success: Soviet managers and accounting fraud,	Harrison, Mark	JOURNAL OF COMPARATIVE		

1943-1962		ECONOMICS	0,299%	10
Accounting fraud, auditing, and the role of government sanctions in China	Lisic, Ling Lei; Silveri, Sabatino (Dino); Song, Yanheng; Wang, Kun	JOURNAL OF BUSINESS RESEARCH	0,269%	9
The effect of securities litigation on external financing	Autore, Don M.; Hutton, Irena; Peterson, David R.; Smith, Aimee Hoffmann	JOURNAL OF CORPORATE FINANCE	0,269%	9
Fuzzy rule optimization for online auction frauds detection based on genetic algorithm	Yu, Cheng-Hsien; Lin, Shi-Jen	ELECTRONIC COMMERCE RESEARCH	0,269%	9
Experiential learning in accounting education: A prison visit	Dellaportas, Steven; Hassall, Trevor	BRITISH ACCOUNTING REVIEW	0,269%	9
Commentary from the American Accounting Association's 2011 Annual Meeting Panel on Emerging Issues in Fraud Research	Brody, Richard G.; Melendy, Sara R.; Perri, Frank S.	ACCOUNTING HORIZONS	0,269%	9
The Long-Term Performance and Failure Risk of Firms Cited in the US SEC's Accounting and Auditing Enforcement Releases	Leng, Fei; Feroz, Ehsan H.; Cao, Zhiyan; Davalos, Sergio V.	JOURNAL OF BUSINESS FINANCE & ACCOUNTING	0,269%	9
The Value of Political Ties Versus Market Credibility: Evidence from Corporate Scandals in China	Hung, Mingyi; Wong, T. J.; Zhang, Fang	CONTEMPORARY ACCOUNTING RESEARCH	0,240%	8
Psychopathy, Academic Accountants' Attitudes toward Unethical Research Practices, and Publication Success	Bailey, Charles D.	ACCOUNTING REVIEW	0,240%	8
Equilibrium earnings management and managerial compensation in a multiperiod agency setting	Dutta, Sunil; Fan, Qintao	REVIEW OF ACCOUNTING STUDIES	0,240%	8
Discussion of Chief Executive Officer Equity Incentives and Accounting Irregularities	Core, John E.	JOURNAL OF ACCOUNTING RESEARCH	0,240%	8
Drawing the line: how	Suquet, Jean-	JOURNAL OF		

inspectors enact deviant behaviors	Baptiste	SERVICES MARKETING	0,240%	8
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Fuente: Elaboración propia a partir de Clarivate Analytics (Web of Science)

## 4. Conclusiones

Luego de analizar el contenido de la búsqueda en Web of Science (Wos), para el periodo comprendido entre 2008-2018; de las palabras claves "Accounting Fraud" en las que aplicaron los filtros específicos para Títulos dentro de las tres colecciones principales de la Wos: Science Citation Index Expanded (SCI-EXPANDED), Social Sciences Citation Index (SSCI), y Arts. & Humanities Citation Index (A&HCI), se concluye lo siguiente:

Doscientos cuarenta y tres artículos fueron publicados en relación a "Accounting Fraud" en los últimos diez (10) años, con un nivel de impacto en las publicaciones científicas de la Web of Science de 3.340 citas, resaltando así un incremento generalizado y patrón de crecimiento en el interés de los investigadores e impacto para los últimos periodos, siendo de esta manera 2016, 2017 y 2018 los años con más citas de publicaciones en el campo científico tradicional y emergente.

En función al análisis realizado, los resultados arrojan que el fraude contable ha adquirido una relevancia durante los últimos años, hecho que se ha demostrado en función del impacto creciente en las investigaciones científicas, dando una mayor importancia al aporte de datos, análisis y estado del arte en dicha productividad.

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