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Audit Expectation Gap: A Bibliometric Analysis Based on Scopus And WoS Data (1992-2024)

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ABSTRACT

In this study, the concept of the expectation gap (AEG), which is thought to be at the center of the criticism towards the audit profession, is discussed. The AEG can be explained as the difference between the performances and expectations of the parties to the audit. The aim of the study is to examine the current status and global trends of AEG scientific publications in Scopus and Web of Science (WOS) databases with bibliometric analysis. For this purpose, in the search conducted with the keyword "Audit Expectation Gap" in both databases, 117 publications covering the years 1992-2024 were evaluated comparatively. The data were analysed by using Excel and VOS viewer programs. The findings show that approximately 40 per cent of AEG research has been conducted in the last five years. The leading countries are the United Kingdom, Australia, Malaysia and Iran. The most productive authors are Humphrey, C., Coram, P. J. and Lee, T.H. The common keywords that stand out are auditing, auditors, auditor's report, key audit matters and audit quality. The overlap rate of the databases is 35% and the coverage of Scopus was found to be wider. To the best of the author's knowledge, this is the first study to evaluate the effects/interactions of AEG research in terms of both databases.

Keywords: Audit, Expectation Gap, Bibliometric Analysis, Scopus, WoS, VOSviewer.

JEL Classification Codes: M42, C88

Referencing Style: APA 7

INTRODUCTION

It is important to act with accurate financial information in the sustainability of financial markets. The most important outputs that provide the information needed by decision makers are the financial statements of companies. The accounting profession is responsible for the preparation and presentation of financial statements with accurate. It is often not possible for financial statements to provide all the information needed. Decision makers should always consider information from other sources such as general economic conditions and expectations, political events and political climate, industry and company outlooks (Conceptual Framework for Financial Reporting, 2018: par.1.6). Accordingly, users are expected to have a reasonable expectations regarding the profession. Additionally, the financial statements are assumed to be prepared for users who have a reasonable level of knowledge about business and economic activities and who carefully review and analyse them (Turkish Accounting Standarts (TAS) 1, par.7). This shows that the profession expects a reasonable level of comprehension while presenting information to users.

Reasons like difficulty in accessing information, complex economic events or conflicts of interest make it necessary to audit financial statements. Auditing[1] is essentially the task of reporting the truth in the financial statements, and it is this truth that information users expect. Users often see the auditor's report as a clean bill of health. Therefore, the expectation towards auditors is much higher than it should be. It has been stated that the audit expectation gap (AEG) occurs when there are differences between what society expects from the auditor and how the auditors perform (Salehi, Mansoury & Azary 2009: 167). Many international studies have confirmed the existence of AEG (Liggio, 1974; Cohen Commission Report, 1978; Sikka, Puxty, Willmott & Cooper, 1998; Best, Buckby & Tan, 2001; McEnroe & Martens, 2001; Lin & Chen, 2004; Lee, Gloeck & Palaniappan, 2007; Salehi, Jahanbin & Adibian, 2020; Olojede, Erin, Asiriuwa & Usman, 2020). Liggio (1974) and Baron, Johnson, Searfoss & Smith (1977) have stated that AEG is at the centre of criticism of the profession. Many international standard-setting bodies have published studies emphasising the need to address AEG in a comprehensive manner (Pierce & Kilcommins, 1996: 3). Gray, Turner, Coram & Mock (2011)

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state that these and other organisations and professional bodies in the field are still asking questions about the auditor's report, which indicates the ongoing existence of AEG. AEG has been a driving force for the change in the audit process since the first day of discussions (Ruhnke & Schmidt, 2014: 573). In many countries, efforts to improve auditing standards and practices have accelerated.

The fact that AEG is a multidimensional concept makes any research important that addresses its causes, solutions for narrowing the gap or its interactions at the international level from a new perspective (Deepal & Jayamaha, 2022: 308). In this research, it is aimed to analyse some bibliometric network data such as comparative trends, citation relationships, collaboration relationships between researchers and co-occurrence relationships between terms of 117 scientific publications on AEG (1992- 2024) obtained from Scopus and WoS databases. With the analysis examines the development of AEG literature according to a specific geography, time period and type of information source through visual maps. In the literature review, no research has been found based on bibliometric analysis of AEG. Therefore, this research is original in terms of both its methodology and the fact that it presents the findings of two different databases in a wide perspective. The study shows researchers AEG's focal points and trends and provides ideas to guide new research approaches.

In the study, firstly, the conceptual framework of AEG and bibliometrics is mentioned, and in the second section, a literature review is made in terms of subject and method. In the third section, the methodology used is explained. In the fourth section, the findings of the study are explained in detail under each subheading.

CONCEPTUAL FRAMEWORK

Audit Expectation Gap

The concept of AEG was first defined in the literature by Liggio (1974) as "*the difference between the levels of performance expected by both the independent accountant and the user of financial statements*". Campbell & Michenzi (1987) stated that users of financial statements misunderstand the auditor's role in the financial reporting process and the meaning of the audit report and that the term AEG is used to describe this. Porter (1993) introduced a new dimension to AEG by introducing the Audit Expectation-Performance Gap (AE-PG) term to the literature. Porter's term refers to the difference between the expectations of society from auditors and the performance perceived by auditors and consists of 'reasonableness' and 'performance' components. The performance component is subdivided into ''deficient standards" and ''deficient performance". Porter also noted that the origins of the critical and contentious environment that characterises today's audit can be traced back to the AE- PG. These three components of AEG are defined as follows (Salehi, 2007: 52-53):

Reasonableness gap: A gap between what the society expects auditors to achieve and what they can reasonably be expected to accomplish. Such a gap exists because of misunderstandings between users, users over expectations, uneducated users, miscommunication of users, misinterpretation of users and unawareness of users from the audit practice limitations.

Deficient standards gap: A gap between the duties, which can reasonably be expected of auditors, and auditors existing duties as defined by law and professional promulgations. Such a gap existed because the standards are insufficient or weak regarding audit responsibilities, detection of fraud and illegal acts.

Deficient performance gap: A gap between the expected standard of performance of auditors existing duties, and performance as expected and perceived by the society. The main reasons for this gap: Non-audit services performed by auditors, self-interested auditors, auditors pursuing their personal interests and economic relationships with clients, unqualified and dependent auditors.

The components of AEG can be shown as in Table 1:

Deepal & Jayamaha (2022) conducted a comprehensive literature review from 1974 to 2021 and they defined the AEG as; "*the difference between what the society as a whole expects auditors to do and what auditors actually do while practising an audit*" by referring to all the definitions presented in the extant current literature.

For fifty years, AEG has been the subject and primary target of numerous academic and corporate research. This is also the purpose of establishing the Auditors' Responsibilities' Commission. The Commission was established to develop conclusions and recommendations on auditor responsibilities, to assess whether there is a gap between the expectations and needs of the public and what auditors reasonably want to achieve, and if so, to identify and explore how this gap can be solved (Cohen Commission Report, 1978: xi). A most important part of the AICPA's effort to deal with the AEG has been the Auditing Standards Board (ASB)'s proposal to revise the audit report. In response to the AEG, the board

Table 1: Components of Audit Expectation Gap

<table>
<tr><th colspan="5">Components of Audit Expectation Gap</th></tr>
<tr><td colspan="5">Perceived performance of auditors ← Gap → Society's expectation of auditors</td></tr>
<tr><th>Performance Gap</th><th>Standard Gap</th><th colspan="3">Reasonableness Gap</th></tr>
<tr><td rowspan="2">Reasonable expectation of auditor performance</td><td rowspan="2">Reasonable expectation of standard</td><td colspan="3">Unreasonable expectations</td></tr>
<tr><td>Over-expectation of audit performance</td><td>Over-expectation of standards</td><td>Miscommunication of users</td></tr>
<tr><th colspan="5">Reasons of Audit Expectation Gap</th></tr>
<tr><td>• Non-audit service practicing by auditors
• Self interest and economical benefits of auditors
• Unqualified auditor
• Dependent auditor
• Miscommunication of auditors</td><td>• Lack of sufficient standards
• Existing insufficient Standards regarding auditor responsibilities for detection of fraud and illegal acts</td><td colspan="3">• Misunderstanding of users
• Over expectations of users to auditor performances
• Misinterpretation of users
• Unawareness users of audit responsibilities and limitations
• Users over expectation of standards</td></tr>
</table>

Source: Salehi, 2007, s.59.

issued a series of drafts on the audit process (Campbell & Michenzi, 1987: 34). The Canadian Institute of Chartered Accountants (CICA)-MacDonald Commission and the United Kingdom (UK) Audit Research Foundation (1989) were also established to examine public expectations of auditing. The Institute of Chartered Accountants in Ireland also stated in its commission report (1992) the evidences of the existence of AEG should be considered as a priority (Pierce & Kilcommins, 1996: 3).

Bibliometrics

The term was first defined by Alan Pritchard in 1969 as "*the application of mathematical and statistical methods to the books and other means of communication*" (Pritchard & Wittig, 1981: 3). Bibliographic information is the representation of codified knowledge that can be found in various types of scientific output, such as serial literature, books and book chapters, conference proceedings, patents, etc. (Van Leeuwen, 2004: 374). Bibliometrics is a set of quantitative tools used to analyse those bibliographic data. Bibliometric analysis is the preferred method for mapping the large volumes of unstructured data and cumulative scientific knowledge that arise with the growth of the research literatüre. With bibliometric analysis of data, it is aimed to understand global research trends in a particular field and to create high research impact by processing voluminous data (Broadus, 1987; Donthu, Kumar, Mukherjee, Pandey & Lim, 2021). Well-structured bibliometric studies have the mission of enabling their readers to see the whole from a single point, identify information gaps, derive new ideas within the coverage of research, and make intended contributions to the field (Donthu et al., 2021).

LITERATURE REVIEW

Literature review consists of two titles including AEG (existence, causes, solution suggestions and methods used in the research) and bibliometric analysis researches in the field.

Audit Expectation Gap

Existence of AEG

The institutional and academic literature investigating the existence of AEG and providing evidence and recommendations has developed considerably in recent years. In its report (1978), the Cohen Commission noted that while users' expectations are generally reasonable, many users misunderstand the role of the auditor and the nature of the service it provides. It also recommended a number of changes to improve the auditor's work and communication of the respective roles by stating that the responsibility of narrowing the gap between performance and expectations falls primarily on auditors and other parties involved in the preparation and presentation of financial information. According to the MacDonald Commission report (1988), the public is largely unaware of the coverage of the responsibilities the auditors and

that even some of the most knowledgeable segments of the public feel that their expectations are not being met (Pierce & Kilcommins, 1996: 3).

Dixon et al. (2006) found an evidence of a wide expectation gap in Egypt in the areas of auditor responsibilities for fraud prevention, book keeping, selection of audit procedures and auditor judgement. Lee et al. (2007) noted that users in Malaysia have unreasonable expectations and also that auditees' and beneficiaries' expectations on the auditors' duties are much higher when compared with what auditors have perceived their duties to be. Pourheydari & Abousaiedi (2011) in Iran, AEG are found to exist in the areas of auditor responsibility for fraud detection, soundness of the internal controls, and preparation of financial statements. Gray et al. (2011) found that users of financial statements value the audit but do not read the entire auditor's report. They found that it was not clear what the auditor's report is intended to communicate or the level of assurance provided by the report. Gold, Gronewold, & Pott (2012) found a strong evidence of a permanent gap in terms of the auditor's responsibilities. They also stated that ISA 700 auditor's report disclosures do not reduce the gap, but the audit opinion alone may provide sufficient information to users. Gonthier-Besacier, Hottegindre & Fine-Falcy (2016) noticed that, contrary to the existing researchs, there is no significant difference in the perception between auditors and preparers. However, they stated that the differences in the perception of audit quality can be explained by especially the level of expertise of professionals and the existence of common values among professionals.

Causes and Solution Suggestions of AEG

The existence of AEG and the need for urgent and effective action to address this gap is widely expressed within the profession (Pierce & Kilcommins, 1996: 3). The reasons for AEG can be listed as; *the public's exaggerated expectations on auditors' responsibilities, difficulties fort the public in assessing auditors' performance, deficiencies in auditors' performance, and auditors' lack of full awareness of their responsibilities* (Lee et al. 2007; Ruhnke & Schmidt, 2014; Olojede et al. 2020).

The main suggestions of the researchers to reduce the gap are as follows: Adeyemi & Uadiale (2011) *the public should be educated about the role and responsibilities of the auditors,* Ruhnke & Schmidt (2014) *the information content of the audit opinion should be increased,* Olojede et al. (2020) *a new business reporting model should be introduced to clearly define the role of independent audit,* Akther & Xu (2020) *auditors' perceived independence should be maintained, communication with users should be improved, and independent audit oversight should be taken more seriously,* Salehi (2011); Moroney, Campbell & Hamilton (2017) *auditors should meet minimum performance standards, audits should be reviewed by peers, auditing standards should be regularly reviewed and updated, the public should be educated, public awareness should be raised, reporting should be improved, and assurance providers should accurately report the level of assurance provided.*

Deepal & Jayamaha's (2022) studies, covering the years 1974-2021 and including a detailed analysis of 57 articles, grouped the suggested strategies into four main categories. These are: *providing education and training, expanding the audit report, improving communication and making legislative changes.* Fotoh & Lorentzon (2023) investigated how a paradigm shift from traditional audits to digital audits affected AEG. In addition to the other suggestions, they stated that digital technologies have the potential to enhance internal controls and facilitate the fraud prevention and detection, thereby narrowing the expectation gap on critical issues. Yuan & Liu (2016) stated that AEG should be analysed and reported in depth in a way that all stakeholders can understand, and its reasons should be expanded.

Methods Used in AEG Research

As a result of their extensive (1974-2021) literature review in Google Scholar, Scopus and Emerald databases, Deepal & Jayamaha (2022) determined that the quantitative method is dominant in AEG research. The Mann-Whitney U test is seen to be the most commonly used analytical technique in studies where data are most commonly collected through questionnaires. According to the researchs, qualitative studies were significantly lower than quantitative studies.

In the analyses performed, no research based on bibliometric analysis as a method was found in the AEG literature. Therefore, the research is original in this aspect.

Topics Addressed by Bibliometric Analysis

In the literature review conducted in the field of auditing, it was observed that the topics of bibliometric studies are as follows; continuous auditing (Marques & Santos, 2017), forensic accounting (Öztürk & Yılmaz, 2018), key audit matters (Aytaç & Gençoğlu, 2020), audit quality (Ciğer, 2020; Taki, Rahmawati, Bandi, Payamta & Rusydiana, 2021; Cruceana, 2021; Maggiorani, 2022; Dönmez, Tosunoğlu & Cengiz, 2020), assessing the impacts of digital transformation on internal auditing (Pizzi, Venturelli, Variale & Macario 2021), blockchain

in the accounting, auditing and accountability fields (Secinaro, Dal Mas, Brescia & Calandra 2021; Kurbanova & Cavlak, 2021; Silva, Inácio & Marques, 2022), big data and artificial intelligence (Agusti & Orta-Perez, 2022), the intellectual structure of audit committee research (Behrend, Eulerich & Wood, 2022), internal audit (Keleş, 2022), the factors affecting whistleblowing intention (Özçelik, 2022). It also has been noticed that there is no research based on bibliometric analysis on AEG. Secondly, the research is also original in terms of the subject of bibliometric analysis.

METHODOLOGY

Purpose and Importance

The purpose of the research is to conduct a bibliometric analysis of the publications on AEG indexed by Scopus and WoS Core Collection[2]. To the best of knowledge, the study is the first study in the international and national literature to be addressed from this perspective.

Data Source

Bibliographic databases (Scopus, WoS, Google Scholar, Dimensions, etc.) are the main providers of bibliometric indicators and have an increasingly rich content (Pranckutė, 2021). Scopus and WoS are the two main bibliographic databases. Scopus is Elsevier's subscription-based multidisciplinary database and contains citations and abstracts from peer-reviewed journal literature, trade journals, books, patent records and conference publications. Additionally, it has a huge content with more than 94 million records from 1970 to the present, more than 29,200 active series titles and more than 330,000 books (https://www.elsevier.com; https://www.enago.com.tr, 14.05.2024). WoS is the oldest citation database dating back to 1900. The database, owned by Clarivate Analytics, has a strong coverage with citation and bibliographic data. It covers 92 million scientific data and datasets and 2.2 billion citation references in 254 subject disciplines (https://clarivate.com, 14.05.2024).

While Scopus has a wider journal coverage compared to WoS, WoS is known to be more selective in terms of journal coverage (V. K. Singh, P. Singh, Karmakar, Leta & Mayr, 2021). Both databases cover a large number of journals in the field of social sciences and provide researchers with great convenience in making analyses. Therefore, the aforementioned features, including the differences in coverage too, and the aim of presenting more complementary and focal findings with a holistic approach were effective in conducting the research on the data of both databases.

VOSviewer (version 1.6.18) programme was used to interpret the data with scientific mapping technique. VOSviewer has been developed to create, visualise and explore bibliometric maps of scientific literatüre and is used to analyse all kinds of bibliometric network data such as citation relationships between publications or journals, collaboration relationships between researchers and co-occurrence relationships between scientific terms (Van Eck & Waltman, 2011).

Data Analysis

The first step in the analysis is to access field-specific publications. To do this, the keywords "Article title, abstract, keywords" - "Audit Expectatin Gap" in Scopus and "Topic (searches title, abstract, keyword plus and author keywords" - "Audit Expectatin Gap" in WoS were searched. In May 2024, 98 publications covering the years 1992-2024 (32 years) were found in Scopus (2 of the total 100 publications were shown 2 times) and 60 publications covering the years 2006-2024 (18 years) were found in WoS. Then, the primary data obtained were firstly classified through excel programme and then made interpretable with VOSviewer scientific mapping technique. In order to map the knowledge structure of the AEG research from a diachronic perspective (Yan & Zhiping, 2023), the following questions were asked. According to the results of both databases;

How are the journals and publications coverage of the databases?

How have AEG publications developed over the years?

How are the global trends of AEG publications? (with subheadings of type, language, author, co-authorship, country, citation, bibliographic coupling and keyword network distributions)

FINDINGS

The findings of the research on AEG are explained by comparing the coverage of the databases and the trends, types, languages, detailed citation information of publications emphasising the main features of both datasets.

Journal and Publication Coverage of Databases

The total number of journals is 63 in Scopus and 41 in Wos. A total of 77 journals were included in the study. The number of overlapping journals is 27 (35%). 43% of the journals in Scopus and 66% of the journals in WoS overlap (Figure 1)[3]. The number of overlapping journal publications is 54 in Scopus and 43 in WoS. The

percentage of overlapping journals is 55.1% in Scopus and 71.7% in WoS. Publication per journal is 1.6 in Scopus and 1.5 in WoS (Table 2).

The number of publications analysed is 98 in Scopus and 60 in WoS. A total of 117 publications were included in the research. The number of overlapping publications is 41 (35%). 42% of the publications in Scopus and 68% of the publications in WoS overlap (Figure 1). It is seen that Scopus stands out in the AEG literature (in terms of journal, number of publications and co-publications).

The number of journals published in Scopus is 63. Table 3 shows the top 10 journals with the most publications in Scopus. The prominent journals are Managerial Auditing Journal (10 pb.), International Journal of Auditing (9 pb.) and Public Money And Management. Among the top 10 journals, 8 journals overlap (bold rows).

The number of journals published in WoS is 41. Table 4 shows the top 10 most cited journals. The journals with the highest number of publications and citations are International Journal of Auditing (7 pb.-127 cit.), Southern

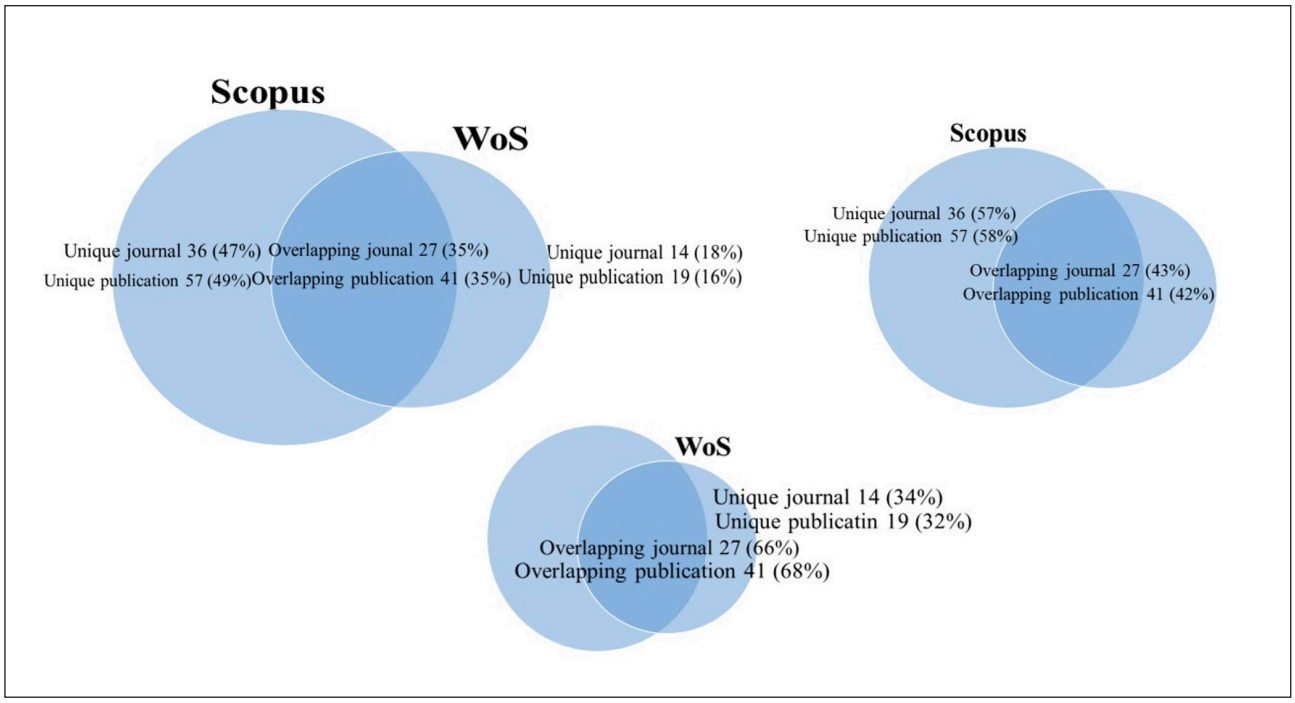

Figure 1: Journal and publication views of databases

Table 2: Journal analysis results of databases

	Database		Calculations
Number of journals	scopus	63	(36 single + 27 ovr.)
	wos	41	(14 single + 27 ovr.)
Number of overlapping journals		27	
Total of databases (separate)		104	
Total of databases (together)		77	(36+14 +27)
Databases Journal similarity %		35	100*([27/(104-27)]
Number of overlapping publication	scopus	54	
	wos	43	
Overlapping journals %	scopus	42,9	100*(27 jou./63 jou.)
	wos	65,9	100*(27 jou./41 jou.)
Overlapping publication %	scopus	55,1	100*(54 pb./98 pb.)
	wos	71,7	100*(43 pb./60 pb.)
Publication per journal	scopus	1,6	(98 pb./63 jou.)
	wos	1,5	(60 pb./41 jou.)
Publication per overlapping journal	scopus	2,0	(54 pb./27 jou.)
	wos	1,6	(43 pb./27 jou.)

Source: It was prepared by the researcher from databases.

Table 3: Top ten journals with the most publications (Scopus)

J.Nu.	Journal Title	Number of documents
1	Managerial Auditing Journal	10
2	International Journal of Auditing	9
3	Public Money And Management	4
4	International Journal of Accounting Auditing And Performance Evaluation	3
5	Accounting And Business Research	3
6	Journal of Risk And Financial Management	2
7	Journal of International Accounting Auditing And Taxation	2
8	Journal of Asian Finance Economics And Business	2
9	International Journal of Financial Studies	2
10	International Journal of Disclosure And Governance	2
	Others (53 journal)	59
	TOTAL (63 journal)	98

Source: Scopus database, May 2024.

Table 4: Top ten journals with the most publications and citations (WoS)

J.Nu.	Journal Title	Number of documents	Number of citations
1	International Journal of Auditing	7	127
2	Accounting Horizons	2	80
3	Managerial Auditing Journal	4	58
4	Southern African Journal of Accountability And Auditing Research Sajaar	6	43
5	Accounting And Business Research	1	42
6	Journal of Islamic Accounting And Business Research	1	18
7	Journal of Financial Reporting And Accounting	2	17
8	Public Money Management	3	11
9	African Journal of Business Management	2	11
10	International Review of Administrative Sciences	1	9
	Others (31 journal)	31	
	TOTAL (41 journal)	60	

Source: WoS database, May 2024.

African Journal of Accountability And Auditing Research Sajaar (6 pb.-43 cit.) and Managerial Auditing Journal (4 pb.-58 cit.). Among the top 10 journals, 8 journals overlap (bold rows).

Distribution of Publications By Type And Language

Total 98 publications in Scopus include 83 articles, 6 reviews, 4 book chapters and 5 conference papers. The language of the publications is mostly English (94 pb.). There is also one publication each in French, Portuguese, Arabic and Spanish. Total 60 publications in WoS include 53 articles, 4 reviews, 2 book chapters and 1 proceedings paper. The language of the publications is mostly English (58 pb.). There is also one publication each in French and Portuguese.

Distribution of Publications by Year

The distribution of publications in both databases according to years and number of citations is as shown in Figure 2. Although AEG concept entered the literature in 1974, it is seen that the first year of study in the databases is 1992 in Scopus and 2006 in Wos. The years with the highest number of publications in Scopus are 2020 (10 pb.), 2022 (8 pb.), 2019 (7 pb.), 2021 (7 pb.) and 2023 (7 pb.), respectively. The highest number of citations was reached in the last four years (2023-186 cit., 2021- 164. cit., 2022-130 cit. and 2020-116 cit.). The years with the highest number of publications in WoS are 2020 and 2022 (6 pb.), 2016, 2019 and 2021 (5 pb.), 2011 and 2023 (4 pb.), respectively. The highest number of citations was reached in the last four years (2023-85 cit.-2021-84 cit.-2020-74 cit. and 2022-62 cit.). It has been noticed that the number of publications and citations in both databases has been increasing in recent years and approximately 40% of the publications has been published in the last five years.

Author and Co-authorship Distributions of Publications

The number of authors for 98 publications in Scopus is 159. 19 single-authored and 78 multi-authored publications have been found in the research (1 book reviews- no authors found). In multi-authored publications, the number of authors is 140. While the number of publications per author is 1.64, the number of authors per publication is 0.61. Publication and co-authorship citation information of the top ten authors are given in Table 5. Humphrey is the most prolific author in publication and co-authoring (7 pb.). He is followed by Barbadillo (3 pb.) and Salehi (3 pb). Salehi, Akther and Coram are within the top 10 authors in both databases (bold rows). Masoud (2017) is the only author with 2 publications in Scopus alone. In co- authorship, Hunphrey C., Moizer P. & Turley S. are the authors with the highest number of citations (272 cit.).

The number of authors for 60 publications in WoS is 117. 11 single-authored (9 authors) and 49 multi-authored publications have been found in the research. The number of authors in multi-authored publications

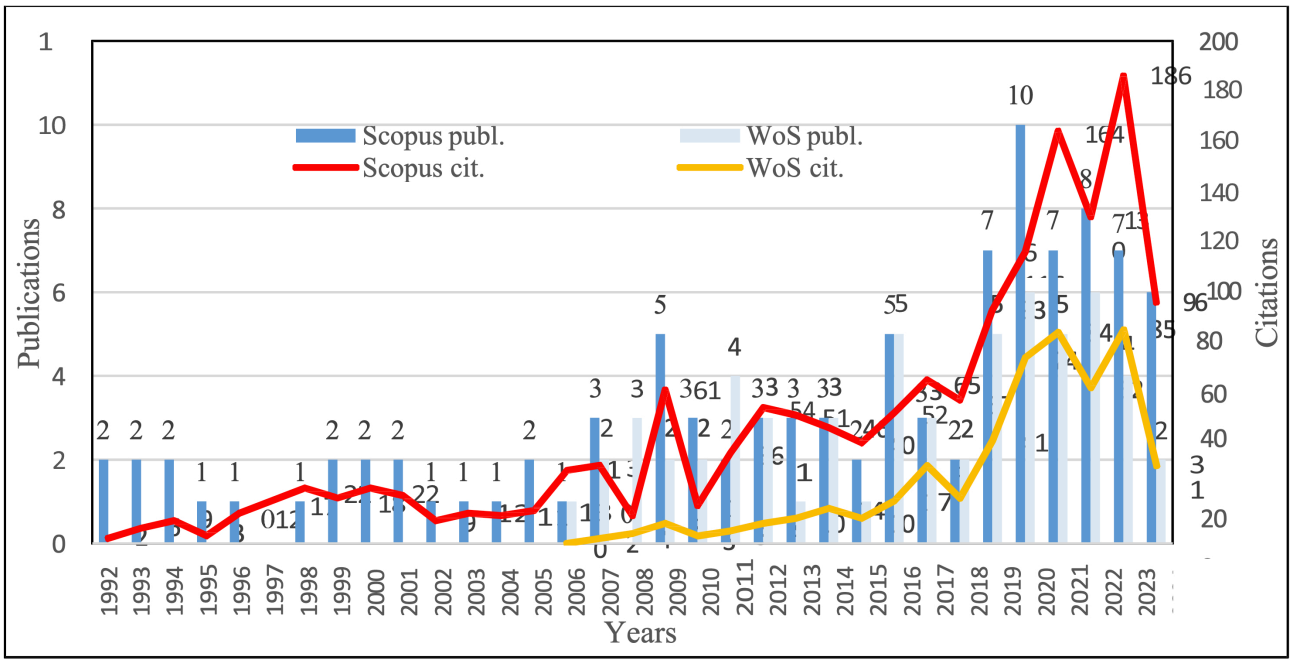

Figure 2: Distribution of publications by years and number of citations
Source: Scopus and WoS databases, May 2024.

Table 5: Top ten published authors and co-authorship citations (Scopus)

A.Nu.	Top published authors	Publ.	Co-authorship-authors	Publ.	Cit.
1	Humphrey, C.	7	Hunphrey C., Moizer P.& Turley S.	2	272
2	Barbadillo, E.R.	3	Monroe G.G. & Woodliff D.R.	2	131
3	Salehi, M.	3	Gray G.L.,Turnerj.L.,Coram P.J. & Mock T.J.	1	86
4	Akther, T.	2	Haniffa R. & Hudaib M.	1	65
5	Alwardat, Y.A.	2	Gold A., Gronewold U. & Pott C.	1	56
6	Bastos, M.A.	2	Nazri Fadzly M. & Ahmad Z.	1	55
7	Benamraoui, A.	2	Ruhnke K. & Schmidt M.	1	54
8	Benau, M.A.G.	2	Chye Koh H. & Woo E.S.	1	53
9	Chye Koh, H.	2	Best P.J.,Buckby S. & Tan C.	1	50
10	Coram, P.J.	2	Dixon R., Woodhead A.D. & Sohliman M.	1	38

* Citations in Scopus are given on publication based.
Source: Scopus database, May 2024

Table 6: Top ten published authors and co-authorship citations (WoS)

Yazar	Co- authors	Single authors	Total Publications	Authors*	Publications	Citation
Lee, T.H.	6	-	6	Coram, Paul. J.	2	94
Ali, A.Md.	5	-	5	Gray, Glen L.	1	76
Salehi, M.	3	2	5	Mock, Theodore J.	1	76
Gloeck, J.D.	4	-	4	Turner, Jerry L.	1	76
Xu, F.J.	2	-	2	Gold, Anna	1	48
Akther, T.	2	-	2	Gronewold, Ulfert	1	48
Coram, P.J.	2	-	2	Pott, Christiane	1	48
Masoud, N.	-	2	2	Ruknke, Klaus	1	42
Fotoh, L.E.	2		2	Schmidt, Martin	4	42
Lorentzon, J.I.	2	-	2	Gloeck, J.D.	4	36

* In WoS, citations are given on author basis.
Source: WoS database, May 2024

is 108. While the number of publications per author is 1.95, the number of authors per publication is 0.51. Publication and co-authorship citation information of the first 10 authors are given in Table 6. Lee, Teck Heang is the most prolific name in publication and co-authoring (6 pb.). The others are Ali, A.Md. (5 pb.), Salehi, M. (5 pb.) and Gloeck, J.D. (4 pb.). Lee is the primary author in 5 of 6 co-authored publications. Lee co-authored with Ali Azham in 5 publications and with Gloeck, J. D. in 4 publications. His publications were published between 2007 and 2010. Salehi (2011 and 2016) and Masoud (2017) are the authors of 2 solo publications in Wos. Coram, Paul. J. (94 cit.) is the author with the highest number of citations in co-authoring.

Countries of Publications, Country Co-Authorships And Country Citations

According to the results of the analysis performed to see the publication performances, collaboration results and geographical trends of the countries on AEG; In Scopus, 98 publications represent 34 countries in total, while 60 publications in WoS represent 31 countries (Table 7). The number of overlapping countries is 29. The countries that do not overlap in Scopus are Indonesia, Morocco, Sri Lanka and Italy, while Ghana and Thailand in WoS. The top 5 countries in both databases are Malaysia, Iran, Netherlands, Australia and France. In Scopus; United Kingdom (19 pb.), Australia (11 pb.), Iran, Malaysia, Netherlands and Spain (6 pb.) are the leading countries. The most cited countries were United Kingdom (531 cit.), Australia (346 cit.), Netherlands (200 cit.), Singapore (127 cit.) and Germany (110 cit.)

Table 7: Country co-authorships and country citations of publications (Scopus)

C.Nu.	Country	Publications	Cited countries	Number of citations
1	United Kingdom	19	United Kingdom	531
2	Australia	11	Australia	346
3	Iran	6	Netherlands	200
4	Malaysia	6	Singapore	127
5	Netherlands	6	Germany	110
6	Spain	6	United States	96
7	USA	5	Bangladesh	79
8	Undefined	5	Malaysia	68
9	France	5	Spain	41
10	New Zealand	4	Egypt	38
24	Others	52	Others*	313
34	TOTAL	125**	TOTAL	1.949
***Other countries respectively (continuation of column 2)**; Jordan, Singapore, Sweden, Vietnam, Bangladesh, Indonesia, Portugal, Saudi Arabia, Canada, China, Germany, Morocco, Poland, Sri Lanka, Cameroon, Egypt, Mozambique, Italy, Malta, South Africa, Tunisia, Nigeria, Romania and Lebanon.				
** Since the number of countries is calculated more than once in publications with co- authors, the number of country views is higher.				

Source: Scopus database, May 2024

Table 8: Countries of publications, country co-authorships and country citations (WoS)

P.Nu.	Countries of publications	Publications	Publications of countries	Publications	Cited countries	Citations
1	Iran	6	Malaysia	8	Netherlands	155
2	Malaysia	3	Iran	7	Australia	107
3	France	3	South Africa	6	Germany	99
4	Netherlands	3	Netherlands	5	USA	77
5	Spain	3	Australia	4	South Africa	43
6	New Zealand	3	France	4	Iran	40
7	China; Bangladesh	2	Chine	3	England	38
8	Australia	2	Germany	3	Malaysia	37
9	South Africa	2	Sweden	3	Egypt	30
10	Malaysia; South Africa	2	Spain	3	France	19
21	Others	31	Others*	32	Others	160
31	TOTAL	60	TOTAL	78**	TOTAL	805
***Other countries respectively (continuation of column 4);** England, New Zeland, Bangladesh, Jordan, Nigeria, Poland, Portugal, Usa, Vietnam, Cameroon, Canada, Egypt, Ghana, Lebanon, Malta, Mozambique, Romania, Saudi Arabia, Singapore, Thailand and Tunisia.						
****** Since the number of countries is calculated more than once in publications with co-authors, the number of country views is higher.						

Source: WoS database, May 2024

The number of countries for the publications in WoS is 31. The number of publications with two country co-authors is 12 and the number of publications with three country co-authors is 3. In the country ranking of the publications (60 pb-31 countries); Iran, Malaysia, France, Netherlands, Spain and New Zeland are leading. It is seen that China; Bangladesh and Malaysia; South Africa co-author publications are 2 and other co-author publications are 1. In the publication ranking of the countries; Malaysia (8 pb.), Iran (7 pb.), South Africa (6 pb.) and Netherlands (5 pb.) come to the fore. The countries with the highest number of citations were Netherlands (155 cit.), Australia (107 cit.), Germany (99 cit.) and USA (77 cit.) (Table 8).

Detailed Citation Distribution of Publications

The detailed citation information of the authors and countries for the publications in Scopus for the years 1992-2024 is as in Table 9. The Scopus citation total of the publications is 1.508. Citations are average per year 47.12, average per item 15.39.

The authors of the top five publications with the highest number of citations and contributions to the literature are Humphrey, C., Moizer, P. & Turley, S. (1992-272 cit.), Monroe, G. S. & Woodliff, D. R. (1993-131 cit.), Gray, GL, Turner, JL, Coram, PJ & Mock, T.J. (2011-86 cit.), Haniffa R. & Hudaib, M. (2007-65 cit.) and Gold, A, Gronewold, U. & Pott, C. (2012-56 cit.).

Table 9: Authors of publications with the highest citation rankings and their citations (Scopus)

	Publications	Total 98	From 1992 to 2024	
	Times Cited	Total 1.508	Without self- citations: 1.419	
	Citations average per year	47.12		
	Average per item	15.39		
P.Nu.	**Publications authors**	**Countries**	**Years**	**Citation**
1	Humphrey, C., Moizer, P. & Turley, S.	Iran/USA	1992	272
2	Monroe, G.S. & Woodliff, D. R.	Australia	1993	131
3	Gray, GL, Turner, JL, Coram, PJ. & Mock, T.J.	USA; Australia; Netherlands	2011	86
4	Haniffa R. & Hudaib, M.	UK	2007	65
5	Gold, A, Gronewold, U. & Pott, C.	Netherlands; Germany	2012	56
6	Nazri Fadzly, M. & Ahmad, Z.	Malaysia	2004	55
7	Ruhnke, K. & Schmidt, M.	Germany	2014	54
8	Chye Koh, H. & Woo, E-S.	Singapore	1998	53
9	Best, P. J., Buckby, S. & Tan, C.	Australia/Singapore	2001	50
10	Dixon R., Woodhead A.D. & Sohliman M.	UK/Egypt	2006	38

Source: Scopus database, May 2024

Table 10: Authors of publications with the highest citation rankings and their citations (WoS)

Publication		Total 60		From 2006 to 2024			
Citing Articles		Total 325 Analyze		Without self-citations: 281 Analyze			
Times Cited		Total 507		Without self-citations: 352			
Citations average per year		28.17					
Average per item		8.45					
H-Index		11					
P.Nu.	**Authors**	**Countries**	**P.Year**	**Cited Reference Count**	**Times Cited, All Databases**	**Times Cited, WoS Core**	**Average per year**
1	Gray, GL, Turner, JL, Coram, PJ. & Mock, TJ.	USA; Australia; Netherlands	2011	63	102	76	5,43
2	Gold, A; Gronewold, U. &Pott, C.	Netherlands; Germany	2012	48	64	48	3,69
3	Ruhnke, K. & Schmidt, M.	Germany	2014	61	49	42	3,82
4	Dixon, R, Woodhead, AD. & Sohliman, M.	England; Egypt	2006	22	35	30	1,58
5	Litjens, R,van Buuren, J. & Vergoossen, R.	Netherlands	2015	74	26	21	2,1
6	Low, KY & Boo, E.	Singapore	2012	38	20	19	1,46
7	Coram, PJ &Wang, LY.	Australia	2021	40	18	18	3,6
8	Pourheydari, O. & Abousaiedi, M.	Iran	2011	35	20	18	1,29
9	Sidani, YM.	Lebanon	2007	28	18	17	0,94
10	Lee, TH, Gloeck, JD. & Palaniappan, A.	South Africa; Australia	2007	37	13	13	0,72
	Others			2923	249	205	
			TOTAL	**3.369**	**614**	**507**	

***** Table is sorted from Citations-WoS Core Collection.

Source: WoS database, May 2024

The detailed citation information of the authors and countries for WoS publications for the years 2006-2024 is as shown in Table 10. According to the table, the number of cited publications is 325 and the total number of citations is 507. The citation average of the publications is 8.45 and the h-index value is calculated as 11. The authors of the first five publications that received the highest number of citations and contributed to the literature are Gray, GL.,Turner, JL., Coram, PJ. & Mock, TJ. (2011-76 cit.), Gold, A., Gronewold, U. & Pott, C. (2012-48 cit.), Ruhnke, K. & Schmidt, M. (2014-42 cit.), Dixon, R., Woodhead, A.D. & Sohliman, M. (2006-30 cit.) and Litjens, R., van Buuren, J.

& Vergoossen, R. (2015-21 cit.). Of these, Gray et al., Gold et al., Ruhnke, K & Schmidt, M. and Dixon et.al. are co-publication authors from both databases (bold rows).

Bibliographic Coupling – Documents and Countries

The bibliographic matching visualisation, which was first proposed by Kessler (1963) and assumes that a series of scientific articles have a meaningful relationship with each other when they have one or more references in common, is shown in Figure 3. In the Scopus bibliographic matching - document density image, it is seen that the citation density of authors with a high number of citations stands out in yellow. These authors are Humphrey et al. (1992), Monroe & Woodliff (1993), Gray, et al. (1993), Haniffa & Hudaib (2007) and Gold et al. (2012). The prominent authors in WoS are Gray (2011), Gold (2012), Ruhnke (2014) and Dixon (2006).

In the bibliographic matching - countries network visualization in Scopus, it is seen that 21 countries are located in 4 clusters (Figure 4). The first cluster countries with red network connections; Australia, Germany, Indonesia, Iran, Jordan, Malaysia, Morocco, Netherlands, New Zealand, Singapore, Sri Lanka, Sweden, USA, Vietnam, the second (green) cluster countries; Saudi Arabia, Spain, United Kingdom, the third (blue) cluster countries; Bangladesh, China, the fourth (yellow) cluster countries are Canada and France.

In WoS 18 countries are located in 3 clusters. First cluster countries with red network connection; England, France, Germany, Jordan, Malaysia, Nigeria, Poland, South Africa, Sweden, Vietnam, second (green) cluster countries; Australia, Iran, Netherlands, New Zeland, Spain, Usa and the third cluster (blue) countries are Bangladesh and China.

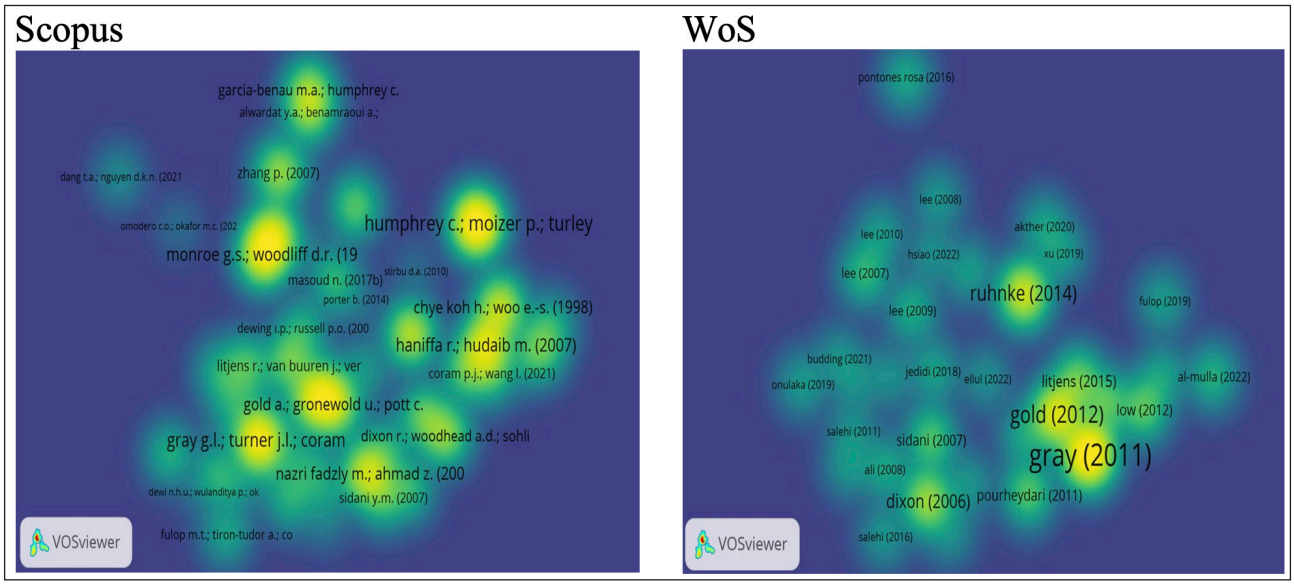

Figure 3: Bibliographic coupling - documents density visual (Scopus-WoS)

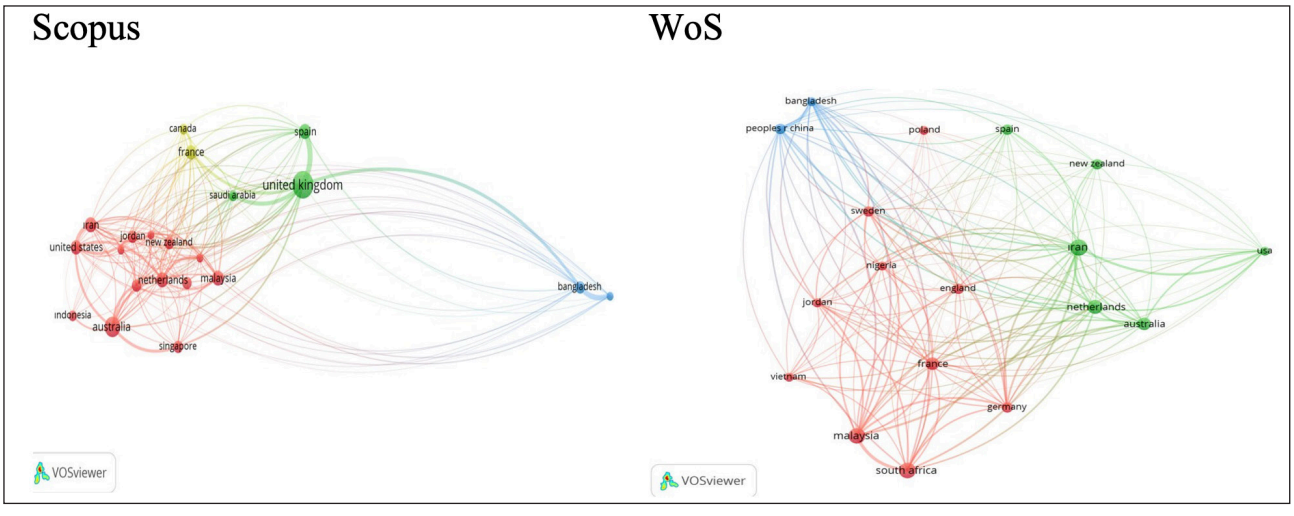

Figure 4: Bibliographic coupling - countries network visual (Scopus-WoS)

Keyword Network Visual

Keyword networks are outputs that identify and visualise the links between the keywords specified by the authors in their publications and produce some focal results for researchers. Keyword networks also provide information about the areas in which AEG research is relevant.

Figure 5 and Figure 6 show the keywords used in AEG research and their distribution according to years. It is seen that the keywords are especially concentrated between 2005-2020 (from darker to lighter). In Scopus, 47 of 255 keywords were frequently used. It is seen that AEG has strong links with the keywords auditing, auditors, audit quality, auditor's report, key audit matters and accounting. The keywords pointing to the main topics that will reduce AEG are, auditing standards, financial statements, experience, auditor independence and audit performence. Keywords that have become prominent in recent years (yellow colour) are key audit matters, auditing standards, auditor independence, materiality and fraud detection (Figure 5).

In WoS, 26 out of 202 keywords were frequently used. AEG has strong links with the keywords auditing, auditors, audit report and key audit matters. Other keywords pointing to key topics that would reduce AEG were audit quality, auditing standards, audit stakeholders and assurance. Key audit matters, audit quality, auditor

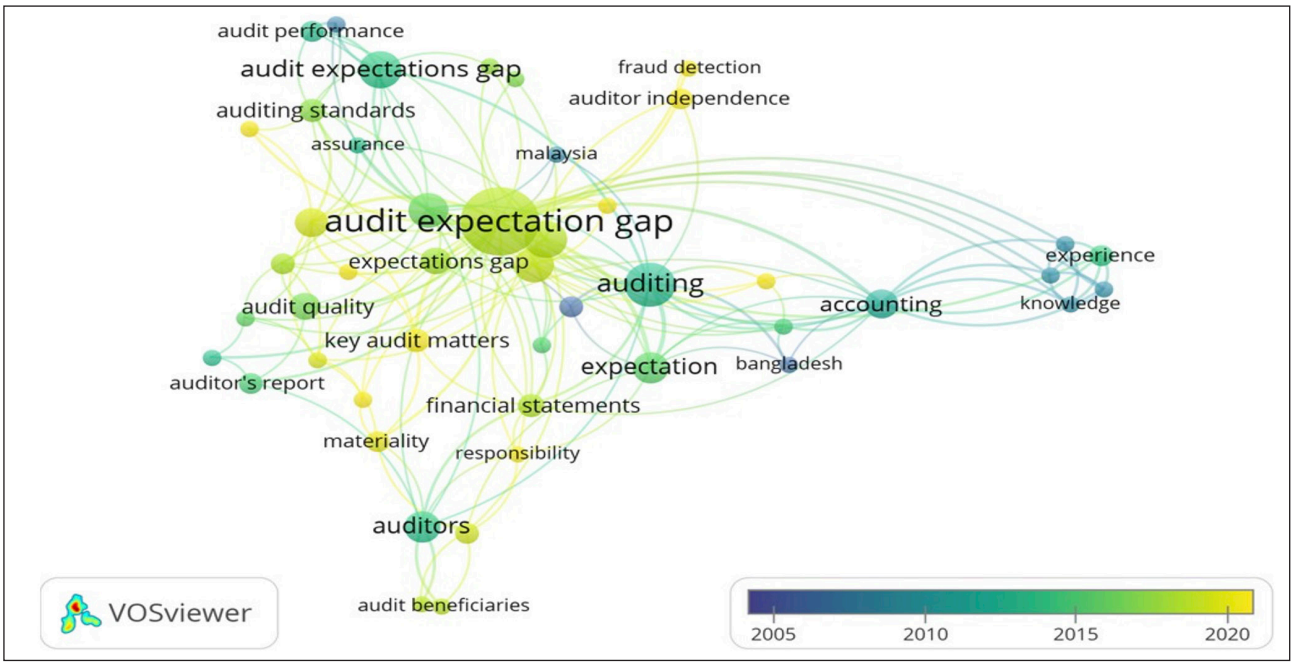

Figure 5: Co- occurence - author keywords network visual (Scopus)

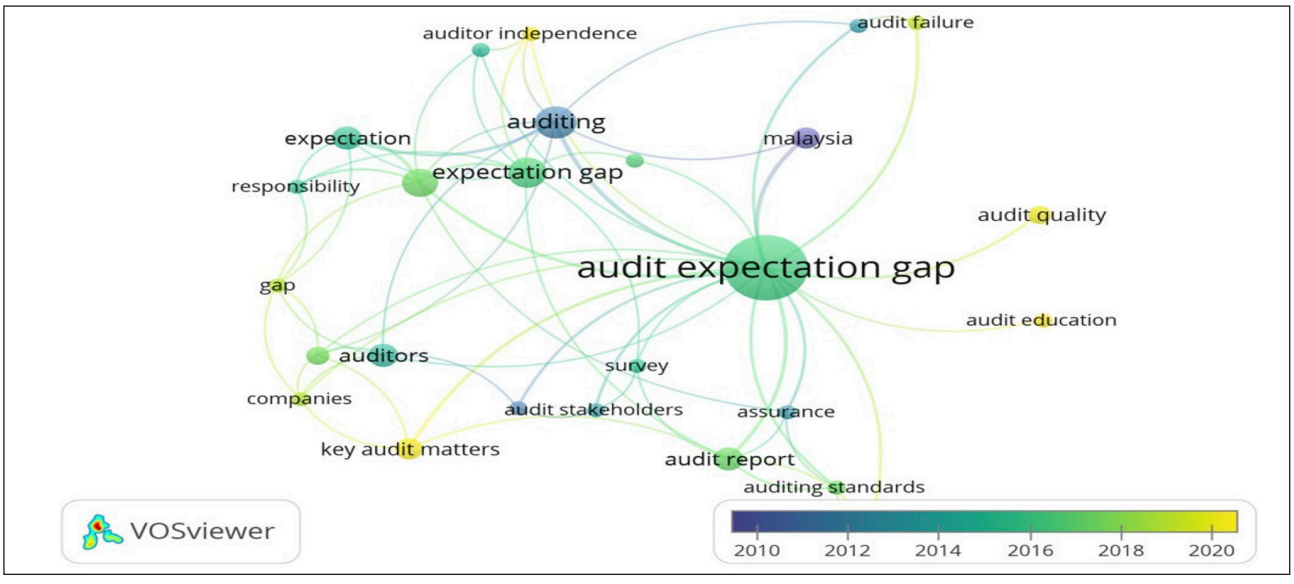

Figure 6: Co- occurence - author keywords network visual (WoS)

independence and audit education are the keywords that stand out in recent years. (Figure 6). The common keywords pointed out in both database publications are auditors, auditor's report, key audit matters, audit standards and audit quality. The findings of the study highlighted the concepts associated with AEG.

CONCLUSIONS

Analysing the nature of AEG will provide useful information in identifying effective ways to close this gap (Lee 2007). The findings of this study are rich in two aspects. Firstly, the findings on AEG are presented through a different method. Secondly, the findings are put forward comparatively through the results of both databases. To the best of the author's knowledge, this is the first study to present both the methodology and the findings in a wide perspective. The findings of the bibliometric analysis of 117 scientific publications on AEG covering the years 1992-2024 in Scopus and 2006-2024 in WoS are as follows:

The number of journals is 63 in Scopus and 41 in Wos. A total of 77 journals were included in the study. The number of overlapping journals is 27 (35%). The number of overlapping journal publications is 54 in Scopus and 43 in WoS. 42.9% of the journals in Scopus and 65.9% of the journals in WoS overlap. Publications per journal are 1.6 in Scopus and 1.5 in WoS. It is seen that Scopus stands out in terms of journal coverage. The journal with the highest number of publications in Scopus is Managerial Auditing Journal (10 pb.), while in WoS it is International Journal of Auditing (7 pb.). The journal is also ranked second in Scopus.

The number of publications is 98 in Scopus and 60 in WoS. A total of 117 publications were included in the research. The number of overlapping publications is 41 (35%). 42% of the publications in Scopus and 68% of the publications in WoS overlap. Scopus stands out in terms of journal and publication coverage.

The number of Scopus authors is 159. In the research, 19 single-authored and 78 multi-authored publications were found. While the number of publications per author is 1.64, the number of authors per publication is 0.61. The number of authors in WoS is 117. In the research, 11 single-authored (9 authors) and 78 multi-authored publications were found. While the number of publications per author is 1.95, the number of authors per publication is 0.51.

In both databases, the most published year was 2020 and the most cited year was 2023. It was noticed that the number of publications and citations in both databases has been increasing in recent years and approximately 40% of the publications have been published in the last five years. Humphrey, C. in Scopus and Lee, T.H. in WoS stand out as the most productive name in publication and co-authorship.

The number of countries for publication is 34 in Scopus, 31 in WoS and the overlapping number is 29. In Scopus, United Kingdom and Australia lead both in the number of publications and citations. In WoS, Malaysia and Iran are leading in the number of publications, and Netherlands and Australia are leading in the number of citations.

The citation total of the publications in Scopus is 1.508, citations average per year 47.12, average per item 15.39. In WoS, the total number of citations is 507, citations average per year 28.17, average per item 8.45 and h-index value is 11. In Scopus, the most highly cited and the most contributing authors are Humphrey, Moizer & Turley (1992), Monroe & Woodliff (1993) and Gray, Turner, Coram & Mock (2011). WoS authors are Gray, Turner, Coram & Mock (2011), Gold, Gronewold & Pott (2012) and Ruhnke & Schmidt (2014).

In the keyword network analysis, 47 of 255 keywords were frequently used in Scopus and AEG was found to have strong links with the keywords auditing, auditors, audit quality, auditor's report, key audit matters and accounting. In WoS, 26 of 202 keywords were frequently used and AEG was found to have strong links with the keywords auditing, auditors, audit report and key audit matters. The audit report is the most important and only means of communication between users of financial information and auditors. All kinds of arrangements for the report (enriching its content, making it more transparent, understandable, informing/educating users, etc.) play an important role in narrowing the AEG. In addition, the concepts of auditing standards, accounting standards, financial statements, experience, auditor independence, audit performence, materiality, audit fees and assurance are key words that draw attention with AEG.

When the results are evaluated as a whole, it is seen that Scopus is more prominent in representing the AEG literature.

This study has important findings and thus contributions in many respects. First, it is the first study to evaluate the impact/interactions of AEG research in terms of both databases. It presents the historical development of AEG literature according to a specific geography and type of information source. The findings are informative and

have practical implications. It shows researchers the focal points and trends of AEG. They provide ideas to guide new research approaches. It also helps to understand the coverage of both the existing literature and the relevant databases through the themes, co-occurrences and co-operation networks revealed.

AEG is a multidisciplinary concept and in this study, it is addressed from the perspective of accounting audit. In the Scopus database research, 898 publications were found in 21 subject areas in the "All fields - "Audit Expectation Gap" search. In WoS, this number is again 60. In future studies, AEG can be examined from a multidisciplinary perspective, analysed with different techniques and data can be compared. Secondly, although studies on AEG have increased in recent years, it is seen that the number of studies in the field is quite low in the relevant databases. For example, the relevant databases do not include studies from Turkey and many other countries that provide evidence on AEG. It would be valuable to contribute to the literature in these aspects. Thirdly, the research has limitations besides its originality. Different databases such as Google Scholar and Dimensions were ignored in the research. Therefore, researches covering different databases will be complementary to the current findings. Fourthly, field research can be conducted on the concepts related to AEG underlined in the findings of the research.

END NOTES

[1] Audit refers to "independent audit" and auditor refers to "independent auditor".

[2] The WoS Core Collection was used as the primary source of the WoS database. It will be referred to as WoS in the rest of the research.

[3] Data calculated according to Traditional overlap (TO) and Relative overlap (see, as cited in Sánchez, Del Río & García, 2017: 10).

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