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omo se lee en las consideraciones finales del artículo escrito por Nicole V. S. Ratzinger-Sakel & Thorben Tiedemann (2022) [*Fraud in accounting and audit research (1926–2019) – a bibliometric analysis*](file:///C%3A%5CUsers%5Chdobe%5CDropbox%5CMi%20PC%20%28LAPTOP-SSPTUC37%29%5CDocuments%5Chbg%5Cborradorescontrapartida%5C10.1080%5C21552851.2022.2143827), publicado por Accounting History Review, 32:2-3, 97-143: “*We find that the evolution of fraud literature in the accounting and audit discipline is closely linked to developments in the regulatory environment. During the first decades under consideration, the extent of fraud literature remained stagnant at a relatively low level. Several fraud cases and the corresponding re-regulatory endeavours since the end of the 1980s initiated a significant increase in importance of fraud-related topics in the accounting and audit discipline. One key event appeared to be the introduction of SAS No. 53 in 1988. Accordingly, fraud research became more and more established in the accounting and auditing literature. Fraud research began to focus more on financial statement fraud rather than on asset misappropriation. The importance of the fraud literature grew subsequent to further developments in the regulatory environment. The introduction of SAS No. 82 in 1997 and the concerns raised by the PCAOB in 2007 about the quality of auditors’ brainstorming sessions as newly required in SAS No. 99 appeared to be such key developments in the regulatory environment. Furthermore, since the turn of the millennium, fraud research is characterised by an increase in corporate governance topics and mechanisms as well as in digitalisation aspects. During the last years examined, the number of fraud articles has generally remained on a comparatively high level but nonetheless displays considerable year-to-year volatility. Potential reasons for this robust but limited increase in literature might be the absence of major regulatory reforms since SOX and the beginning of a new era of deregulation of financial markets and decline of SEC enforcement actions in the USA since 2017.Footnote32 With few exceptions, however, fraud literature has been mostly reactive in nature. Studies primarily deal with consequences of changes in the regulatory framework ex post instead of proactively influencing regulatory developments based on scientific evidence ex ante. Moreover, past research rather focused on and critically assessed re-regulatory endeavours, while critical analyses of deregulations have not been profiled as highly within the literature. This result is true at least for the journals included in our analyses and suggests that it might be attributable to the domination of these journals – as argued by critics – by a professional élite from US universities (e.g. Rodgers and Williams Citation1996; Gendron and Bédard Citation2001; Lowensohn and Samelson Citation2006; Ravenscroft and Williams Citation2021). This domination might foster a focus on established and acceptable – rather than relevant – issues and a certain interpretation of the results. However, this limited perspective might impede a better understanding of what leads to fraud and how fraud could effectively be detected and prevented.*” Larga historia tiene los fraudes y un común denominador: las reacciones legislativas. Como se advierte estas no impiden que se produzcan malas conductas.

*Hernando Bermúdez Gómez*