

35 years of experimental studies on auditing: an overview of issues, prominent topics and future research directions

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Abstract

The aim of this paper is to review the experimental literature on audit topics over the last 35 years, in order to find the gaps for new researching avenues, using a systematic literature review method. Our major contributions are focused on identifying the audit issues that employed the experimental methodology during each decade of the last four ones. As such, we made a deep analytical study of the most prominent audit themes and the extent of their evolution over the past four decades. As a result of this, this paper contributes toward a thorough understanding of audit issues, highlight the evolution of prominent themes, and identify several interesting topics for future research.

Keywords: Auditing, experiments, literature review, audit quality, auditor's decision making