

Miklos Antal Vasarhelyi

List of Publications by Year in descending order

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Version: 2024-02-01

133
papers

5,564
citations

94269

37
h-index

95083

68
g-index

137
all docs

137
docs citations

137
times ranked

1686
citing authors

#	ARTICLE	IF	CITATIONS
1	Toward Blockchain-Based Accounting and Assurance. <i>Journal of Information Systems</i> , 2017, 31, 5-21.	0.5	360
2	Big Data in Accounting: An Overview. <i>Accounting Horizons</i> , 2015, 29, 381-396.	1.1	294
3	Impact of business analytics and enterprise systems on managerial accounting. <i>International Journal of Accounting Information Systems</i> , 2017, 25, 29-44.	2.6	238
4	Big Data and Analytics in the Modern Audit Engagement: Research Needs. <i>Auditing</i> , 2017, 36, 1-27.	1.0	209
5	Continuous monitoring of business process controls: A pilot implementation of a continuous auditing system at Siemens. <i>International Journal of Accounting Information Systems</i> , 2006, 7, 137-161.	2.6	203
6	Robotic Process Automation for Auditing. <i>Journal of Emerging Technologies in Accounting</i> , 2018, 15, 1-10.	0.8	172
7	Research Ideas for Artificial Intelligence in Auditing: The Formalization of Audit and Workforce Supplementation. <i>Journal of Emerging Technologies in Accounting</i> , 2016, 13, 1-20.	0.8	168
8	Principles of Analytic Monitoring for Continuous Assurance. <i>Journal of Emerging Technologies in Accounting</i> , 2004, 1, 1-21.	0.8	161
9	The Ethical Implications of Using Artificial Intelligence in Auditing. <i>Journal of Business Ethics</i> , 2020, 167, 209-234.	3.7	141
10	Innovation and practice of continuous auditing. <i>International Journal of Accounting Information Systems</i> , 2011, 12, 152-160.	2.6	130
11	Imagineering Audit 4.0. <i>Journal of Emerging Technologies in Accounting</i> , 2016, 13, 1-15.	0.8	123
12	Applying robotic process automation (RPA) in auditing: A framework. <i>International Journal of Accounting Information Systems</i> , 2019, 35, 100433.	2.6	123
13	Putting Continuous Auditing Theory into Practice: Lessons from Two Pilot Implementations. <i>Journal of Information Systems</i> , 2008, 22, 195-214.	0.5	120
14	A Field Study on the Use of Process Mining of Event Logs as an Analytical Procedure in Auditing. <i>Accounting Review</i> , 2014, 89, 1751-1773.	1.7	120
15	Financial Reporting in XBRL on the SEC's EDGAR System: A Critique and Evaluation. <i>Journal of Information Systems</i> , 2005, 19, 191-210.	0.5	115
16	The case for process mining in auditing: Sources of value added and areas of application. <i>International Journal of Accounting Information Systems</i> , 2013, 14, 1-20.	2.6	110
17	AI in an Age of Big Data. <i>Journal of Information Systems</i> , 2013, 27, 1-19.	0.5	107
18	Continuous Online Auditing: A Program of Research. <i>Journal of Information Systems</i> , 1999, 13, 87-103.	0.5	106

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19	Feasibility and Economics of Continuous Assurance. Auditing, 2002, 21, 125-138.	1.0	105
20	The acceptance and adoption of continuous auditing by internal auditors: A micro analysis. International Journal of Accounting Information Systems, 2012, 13, 267-281.	2.6	86
21	Financial Reporting and Auditing Agent with Net Knowledge (FRAANK) and eXtensible Business Reporting Language (XBRL). Journal of Information Systems, 2005, 19, 19-41.	0.5	86
22	Does the Year 2000 XBRL Taxonomy Accommodate Current Business Financial-Reporting Practice?. Journal of Information Systems, 2002, 16, 165-182.	0.5	85
23	Machine learning improves accounting estimates: evidence from insurance payments. Review of Accounting Studies, 2020, 25, 1098-1134.	3.1	80
24	Consequences of XBRL Standardization on Financial Statement Data. Journal of Information Systems, 2012, 26, 155-167.	0.5	79
25	Understanding usage and value of audit analytics for internal auditors: An organizational approach. International Journal of Accounting Information Systems, 2018, 28, 59-76.	2.6	77
26	Big Data and Audit Evidence. Journal of Emerging Technologies in Accounting, 2015, 12, 1-16.	0.8	75
27	Analytical procedures in external auditing: A comprehensive literature survey and framework for external audit analytics. Journal of Accounting Literature, 2018, 40, 83-101.	4.4	64
28	XBRL Mandate: Thousands of Filing Errors and So What?. Journal of Information Systems, 2013, 27, 61-78.	0.5	62
29	Cluster Analysis for Anomaly Detection in Accounting Data: An Audit Approach. International Journal of Digital Accounting Research, 2011, 11, .	1.2	61
30	The Remote Audit. Journal of Emerging Technologies in Accounting, 2010, 7, 73-88.	0.8	57
31	An analysis of the research contributions of accounting, organizations and society, 1976-1984. Accounting, Organizations and Society, 1987, 12, 193-204.	1.4	55
32	Design and Evaluation of a Continuous Data Level Auditing System. Auditing, 2014, 33, 221-245.	1.0	53
33	The development and intellectual structure of continuous auditing research. Journal of Accounting Literature, 2014, 33, 37-57.	4.4	52
34	Underlying principles of the electronization of business: a research agenda. International Journal of Accounting Information Systems, 2003, 4, 1-25.	2.6	51
35	Auditing with Smart Contracts. , 0, , 1-27.		51
36	Learning Patterns, Decision Approach, and Value of Information. Journal of Accounting Research, 1972, 10, 129.	2.5	46

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37	Restoring auditor credibility: tertiary monitoring and logging of continuous assurance systems. <i>International Journal of Accounting Information Systems</i> , 2004, 5, 183-202.	2.6	46
38	Technological Disruption in Accounting and Auditing. <i>Journal of Emerging Technologies in Accounting</i> , 2018, 15, 1-10.	0.8	46
39	Learning from Machine Learning in Accounting and Assurance. <i>Journal of Emerging Technologies in Accounting</i> , 2020, 17, 1-10.	0.8	43
40	Audit Education and the Real-Time Economy. <i>Issues in Accounting Education</i> , 2010, 25, 405-423.	0.6	42
41	Chain of Values: Examining the Economic Impacts of Blockchain on the Value-Added Tax System. <i>Journal of Management Information Systems</i> , 2021, 38, 288-313.	2.1	37
42	Exploiting comparative advantage: A paradigm for value added research in accounting information systems. <i>International Journal of Accounting Information Systems</i> , 2008, 9, 202-215.	2.6	35
43	Big Questions in AIS Research: Measurement, Information Processing, Data Analysis, and Reporting. <i>Journal of Information Systems</i> , 2014, 28, 1-17.	0.5	34
44	Evolution of Auditing: From the Traditional Approach to the Future Audit. , 2018, , 285-297.		33
45	Predicting credit card delinquencies: An application of deep neural networks. <i>Intelligent Systems in Accounting, Finance and Management</i> , 2018, 25, 174-189.	2.8	33
46	Formalization of Standards, Automation, Robots, and IT Governance. <i>Journal of Information Systems</i> , 2013, 27, 1-11.	0.5	32
47	Peer-Based Approach for Analytical Procedures. <i>Auditing</i> , 2006, 25, 53-84.	1.0	31
48	Technology in audit engagements: a case study. <i>Managerial Auditing Journal</i> , 2014, 29, 350-365.	1.4	30
49	AIS as a Facilitator of Accounting Change: Technology, Practice, and Education. <i>Journal of Information Systems</i> , 2014, 28, 1-15.	0.5	29
50	Embracing Textual Data Analytics in Auditing with Deep Learning. , 0, , 49-67.		29
51	AIS in a More Rapidly Evolving Era. <i>Journal of Information Systems</i> , 2012, 26, 1-5.	0.5	28
52	Continuous Auditing: the USA Experience and Considerations for its Implementation in Brazil. <i>Journal of Information Systems and Technology Management</i> , 2006, 3, 211-224.	0.4	27
53	The "now" economy and the traditional accounting reporting model: Opportunities and challenges for AIS research. <i>International Journal of Accounting Information Systems</i> , 2008, 9, 227-239.	2.6	27
54	A Framework for Auditor Data Literacy: A Normative Position. <i>Accounting Horizons</i> , 2021, 35, 5-25.	1.1	27

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55	An evidential reasoning approach to Sarbanes-Oxley mandated internal control risk assessment. <i>International Journal of Accounting Information Systems</i> , 2009, 10, 65-78.	2.6	26
56	Cybersecurity and Continuous Assurance. <i>Journal of Emerging Technologies in Accounting</i> , 2017, 14, 1-12.	0.8	26
57	Audit Data Analytics Research – An Application of Design Science Methodology. <i>Accounting Horizons</i> , 2019, 33, 69-73.	1.1	26
58	The Forthcoming Data Ecosystem for Business Measurement and Assurance. <i>Journal of Emerging Technologies in Accounting</i> , 2019, 16, 1-21.	0.8	26
59	The Predictive Audit Framework. <i>International Journal of Digital Accounting Research</i> , 2013, 13, .	1.2	24
60	Virtual auditing agents: the EDGAR Agent challenge. <i>Decision Support Systems</i> , 2000, 28, 241-253.	3.5	22
61	A note on the using of accounting databases. <i>Industrial Management and Data Systems</i> , 2003, 103, 204-210.	2.2	20
62	Process Mining of Event Logs in Auditing: Opportunities and Challenges. <i>SSRN Electronic Journal</i> , 0, , .	0.4	20
63	A Measurement Theory Perspective on Business Measurement. <i>Journal of Emerging Technologies in Accounting</i> , 2012, 9, 1-24.	0.8	20
64	A Model to Detect Potentially Fraudulent/Abnormal Wires of an Insurance Company: An Unsupervised Rule-Based Approach. <i>Journal of Emerging Technologies in Accounting</i> , 2012, 9, 95-110.	0.8	20
65	The Continuous Audit of Online Systems. , 2018, , 87-104.		20
66	Automatic classification of accounting literature. <i>International Journal of Accounting Information Systems</i> , 2014, 15, 122-148.	2.6	19
67	TRACING THE DEVELOPMENT OF ACCOUNTING THOUGHT BY ANALYZING CONTENT, COMMUNICATION, AND QUALITY IN ACCOUNTING RESEARCH OVER TIME. <i>Accounting Historians Journal</i> , 2011, 38, 31-56.	0.1	19
68	Do Managers Use Extension Elements Strategically in the SEC's Tagged Data for Financial Statements? Evidence from XBRL Complexity. <i>Journal of Information Systems</i> , 2019, 33, 61-74.	0.5	18
69	Adopting continuous auditing. <i>Managerial Auditing Journal</i> , 2015, 30, 176-204.	1.4	17
70	Toward a New Business Reporting Model. <i>Journal of Emerging Technologies in Accounting</i> , 2017, 14, 1-15.	0.8	17
71	TRENDS IN THE EVOLUTION OF SCHOLARLY ACCOUNTING THOUGHT: A QUANTITATIVE EXAMINATION. <i>Accounting Historians Journal</i> , 1988, 15, 45-64.	0.1	15
72	The Impact of Enterprise Resource Planning (ERP) Systems on the Audit Report Lag. <i>Journal of Emerging Technologies in Accounting</i> , 2013, 10, 63-88.	0.8	14

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73	A new model for effective and efficient open government data. <i>International Journal of Disclosure and Governance</i> , 2019, 16, 174-187.	1.4	14
74	Attributes of articles impacting contemporary accounting literature. <i>Contemporary Accounting Research</i> , 1989, 5, 793-815.	1.5	13
75	Implications of Section 201 of the Sarbanes-Oxley Act: The role of the audit committee in managing the informational costs of the restriction on auditors engaging in consulting. <i>International Journal of Disclosure and Governance</i> , 2005, 2, 9-26.	1.4	13
76	Are XBRL Files Being Accessed? Evidence from the SEC EDGAR Log File Dataset. <i>Journal of Information Systems</i> , 2018, 32, 23-29.	0.5	13
77	The Transformation of Government Accountability and Reporting. <i>Journal of Emerging Technologies in Accounting</i> , 2021, 18, 1-21.	0.8	13
78	Collaborative design research: Lessons from continuous auditing. <i>International Journal of Accounting Information Systems</i> , 2013, 14, 104-112.	2.6	12
79	The Current State and Future of the Audit Profession. <i>Current Issues in Auditing</i> , 2015, 9, P10-P16.	0.4	12
80	Measuring with Exogenous Data (MED), and Government Economic Monitoring (GEM). <i>Journal of Emerging Technologies in Accounting</i> , 2019, 16, 1-19.	0.8	12
81	Developing a Cognitive Assistant for the Audit Plan Brainstorming Session. , 0, , 119-140.		12
82	The Continuous Process Audit System: Knowledge Acquisition and Representation. <i>Edpacs</i> , 1992, 20, 1-13.	0.5	11
83	The Future of Audit. <i>Journal of Information Systems and Technology Management</i> , 2014, 11, .	0.4	11
84	Continuous Monitoring of Business Process Controls: A Pilot Implementation of a Continuous Auditing System at Siemens. , 2018, , 219-246.		10
85	Big data and algorithmic trading against periodic and tangible asset reporting: The need for U-XBRL. <i>International Journal of Accounting Information Systems</i> , 2020, 37, 100453.	2.6	10
86	Attended Process Automation in Audit: A Framework and A Demonstration. <i>Journal of Information Systems</i> , 2022, 36, 101-124.	0.5	10
87	Digital standard setting: the inevitable paradigm. <i>International Journal of Economics and Accounting</i> , 2011, 2, 242.	0.0	9
88	Extraction of Structure and Content from the Edgar Database: A Template-Based Approach. <i>Journal of Emerging Technologies in Accounting</i> , 2007, 4, 69-86.	0.8	9
89	Audit data analytics, machine learning, and full population testing. <i>Journal of Finance and Data Science</i> , 2022, 8, 138-144.	1.8	9
90	Financial Accounting Standards Should Not Matter: It's Just a Layer. <i>Journal of Information Systems</i> , 2012, 26, 1-11.	0.5	8

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91	Continuous Controls Monitoring: A Case Study. <i>Journal of Emerging Technologies in Accounting</i> , 2014, 11, 83-98.	0.8	8
92	SIMULATION OF INFORMATION CHOICE. <i>Decision Sciences</i> , 1976, 7, 219-234.	3.2	7
93	Innovation and Practice of Continuous Auditing. , 2018, , 271-283.		7
94	The impact of non-timely 10-Q filings and audit firm size on audit fees. <i>Managerial Auditing Journal</i> , 2018, 33, 503-516.	1.4	7
95	Reporting 4.0: Business Reporting for the Age of Mass Customization. <i>Journal of Emerging Technologies in Accounting</i> , 2021, 18, 1-15.	0.8	7
96	A stochastic model of professional accountant turnover. <i>Accounting, Organizations and Society</i> , 1986, 11, 289-296.	1.4	6
97	The need to reengineer the business reporting process. <i>International Journal of Disclosure and Governance</i> , 2007, 4, 204-216.	1.4	6
98	Automating the Process of Taxonomy Creation and Comparison of Taxonomy Structures. <i>SSRN Electronic Journal</i> , 0, , .	0.4	6
99	Continuous Auditingâ€™A New View. , 2018, , 7-51.		6
100	Design and evaluation of an advanced continuous data level auditing system: A three-layer structure. <i>International Journal of Accounting Information Systems</i> , 2021, 42, 100524.	2.6	6
101	EDP auditing instruction using an interactive generalized audit software. <i>Journal of Accounting Education</i> , 1985, 3, 79-89.	0.9	5
102	Thick data: adding context to big data to enhance auditability. <i>International Journal of Auditing Technology</i> , 2014, 2, 95.	0.1	5
103	Does a Live Instructor Matter?. <i>Journal of Emerging Technologies in Accounting</i> , 2014, 11, 1-25.	0.8	5
104	Continuous Audit Intelligence as a Service (CAIaaS) and Intelligent App Recommendations. <i>Journal of Emerging Technologies in Accounting</i> , 2020, 17, 1-15.	0.8	5
105	Designing CA/CM to fit not-for-profit organizations. <i>Managerial Auditing Journal</i> , 2016, 31, 87-110.	1.4	4
106	A Framework of Applying Process Mining for Fraud Scheme Detection. <i>SSRN Electronic Journal</i> , 0, , .	0.4	4
107	Principles of Analytic Monitoring for Continuous Assurance. , 2018, , 191-217.		4
108	A hybrid method for taxonomy creation. , 0, , 33-65.		4

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109	Cloud Computing Start-ups and Emerging Technologies: From Private Investors' Perspectives. Journal of Information Systems, 2021, 35, 47-64.	0.5	4
110	Duplicate Records Detection Techniques: Issues and Illustration. SSRN Electronic Journal, 2011, , .	0.4	3
111	Putting Continuous Auditing Theory into Practice: Lessons from Two Pilot Implementations. , 2018, , 247-270.		3
112	The Future of Audit: A Modified Delphi Approach. SSRN Electronic Journal, 0, , .	0.4	2
113	New Perspective: Data Analytics as a Precursor to Audit Automation. , 2018, , 315-322.		2
114	The Development and Intellectual Structure of Continuous Auditing Research. , 2018, , 53-85.		2
115	On Creating Accounting Estimates using Machine Learning. SSRN Electronic Journal, 0, , .	0.4	2
116	Basics of SQL for Audit Data Retrieval and Analysis. Journal of Emerging Technologies in Accounting, 2022, 19, 237-265.	0.8	2
117	Applications of Data Analytics: Cluster Analysis of Not-for-Profit Data. Journal of Information Systems, 2021, 35, 199-221.	0.5	2
118	If You Cannot Measure It, You Cannot Manage It: Assessing the Quality of Cybersecurity Risk Disclosure through Textual Imagification. SSRN Electronic Journal, 0, , .	0.4	2
119	A Machine Learning Approach of Measuring Audit Quality: Evidence From China. SSRN Electronic Journal, 0, , .	0.4	2
120	How to Teach a 14-Week Robotic Process Automation (RPA) Course for Accounting Students. Issues in Accounting Education, 2022, 37, 21-39.	0.6	2
121	On the Use of Consumer Tweets to Assess the Risk of Misstated Revenue in Consumer-Facing Industries: Evidence from Analytical Procedures. Auditing, 0, , .	1.0	2
122	Interactive budgeting models. , 1973, , .		1
123	Reply to the discussions of "Restoring Auditor Credibility: Tertiary Monitoring and Logging of Continuous Assurance Systems". International Journal of Accounting Information Systems, 2004, 5, 211-212.	2.6	1
124	Feasibility and Economics of Continuous Assurance. , 2018, , 149-167.		1
125	Continuous Online Auditing: A Program of Research. , 2018, , 125-148.		1
126	Validating Process Mining: A Framework Integrating Auditor's Risk Assessment. SSRN Electronic Journal, 0, , .	0.4	1

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127	The Relationship between Pandemic Circumstances, Social Factors and Government Policies. <i>Administração Pública e Gestão Social</i> , 0, , .	0.2	1
128	The use of simulation and gaming in information systems research. , 1974, , .		0
129	Empirical Characteristics of Debenture Conversions: The Issue of Equivalency. <i>Journal of Accounting, Auditing & Finance</i> , 1987, 2, 43-64.	1.0	0
130	Formalization of Accounting Standards: A Necessary Technological Evolution. <i>SSRN Electronic Journal</i> , 0, , .	0.4	0
131	Journal of Emerging Technologies in Accounting. <i>Journal of Emerging Technologies in Accounting</i> , 2016, 13, 247-249.	0.8	0
132	Dynamic View of Pandemic Circumstances with Government Interventions and Socioeconomic Factors. <i>Journal of Emerging Technologies in Accounting</i> , 2022, 19, 249-270.	0.8	0
133	The Role of Continuous Monitoring of Internal Controls over Financial Reporting: A Case Study of an Italian Medium-Sized Company. <i>Lecture Notes in Information Systems and Organisation</i> , 2013, , 121-137.	0.4	0