Appendix: Continuous Auditing Research Directory: 1983−2011[3]

Year	Journal	Article Title	First Author
1983	*The Accounting Review*	The Effects of Certain Internal Audit Variables on the Planning of External Audit Programs	Abdel-Khalik, A.R.
1983	*The Accounting Forum*	A Framework for Audit Automation-Online Technology and the Audit Process	Vasarhelyi, M. A.
1987	*Public Administration Quarterly*	Financial Management in Human Services Subcontracting Audit Controls and Service Delivery Operations	Drew, J.
1989	*Journal of Information Systems*	Continuous Auditing of Database Applications: An Embedded Audit Module Approach	Groomer, S. M.
1989	*MIS Quarterly*	Control and Audit of Electronic Data Interchange	Hansen, J.V.
1991	*Auditing A Journal of Practice and Theory*	The Continuous Audit of Online Systems	Vasarhelyi, M. A.
1992	*Journal of Information Systems*	Intrusion-Detection Systems	O'Leary, D. E.
1998	*Auditing: A Journal of Practice and Theory*	A Methodology for Developing Measurement Criteria for Assurance Services: An Application in Information Systems Assurance	Havelka, D.

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[3]Adapted from Chiu et al 2014 study.

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Year	Journal	Article Title	First Author
1998	*The International Journal of Accounting*	New Forms of Assurance Services for New Forms of Information: The Global Challenge for Accounting Educators	Holstrum, G. L.
1999	*Journal of Information Systems*	Continuous Online Auditing A Program of Research	Kogan, A
2000	*Accounting and Finance*	A Study of the Internal Control Structure for Electronic Data Interchange Systems Using the Analytic Hierarchy Process	Hardy, C.
2000	*Journal of Information Systems*	An Analysis of the Group Dynamics Surrounding Internal Control Assessment in Information Systems Audit and Assurance Domains	O'Donnel, E.
2000	*Auditing: A Journal of Practice and Theory*	Research Opportunities in Internal Control Quality and Quality Assurance	Kinney Jr, W. R.
2000	*Journal of Accounting Education*	Computer Assisted Analytical Procedures Using Benford's Laws	Drake, P. H.
2000	*International Journal of Intelligent Systems in Accounting Finance & Management*	The Impacts of Electronic Commerce on Auditing Practices: An Auditing Process Model for Evidence Collection and Validation	Yu, C.-C.
2000	*Decision Support Systems*	Virtual Auditing Agents: The EDGAR Agent Challenge	Nelson, K. M.
2001	*Total Quality Management*	Audit System: Concepts and Practices	Karapetrovic, S.
2001	*Journal of Information Systems*	Developing Database Query Proficiency Assuring Compliance for Responses to Web Site Referrals	Borthick, A. F.

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Year	Journal	Article Title	First Author
2001	*International Journal of Accounting Information Systems*	Continuous Audit Model Development and Implementation within a Debt Covenant Compliance Domain	Woodroof, J.
2001	*International Journal of Accounting Information Systems*	The Production and USE of Semantically Rich Accounting Reports on the Internet-XML and XBRL	Debreceny, R
2002	*Auditing A Journal of Practice and Theory*	Continuous Auditing Building Automated Auditing Capability	Rezaee, Z
2002	*Journal of Information Systems*	Does the Year 2000 XBRL Taxonomy Accommodate Current Business Financial-Reporting Practice?	Bovee, M.
2002	*Auditing: A Journal of Practice and Theory*	Feasibility and Economics of Continuous Assurance	Alles, M. G.
2002	*Journal of Information Systems*	Holistic Continuous Assurance Integration: e-Business Opportunities and Challenges	Greenstein, M. M.
2002	*Auditing: A Journal of Practice and Theory*	Twenty-First Century Assurance	Elliott, R. K.
2002	*International Journal of Accounting Information Systems*	A Roadmap for Future Neural Networks Research in Auditing and Risk Assessment	Calderon, T. G.
2002	*Critical Perspectives on Accounting*	Defrauding the Public Interest: A Critical Examination of Reengineered Audit Processes and the Likelihood of Detecting Fraud	Cullinan, C. P.
2002	*Advances in International Accounting*	The Role of International Auditing in the Improvement of International Financial Reporting	Needles Jr., B. E.

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Year	Journal	Article Title	First Author
2003	*Journal of Information Systems*	Designing Learning Experiences within Learners' Zones of Proximal Development (ZPDs): Enabling Collaborative Learning On-Site and Online	Borthick, A. F.
2003	*Journal of Accounting Research*	The Impact of SFAS No-131 on Information and Monitoring	Berger, P. G.
2003	*International Journal of Accounting Information Systems*	Risk Assessment in an Extended Enterprise Environment: Redefining the Audit Model	Sutton, S. G.
2003	*Advances in Accounting*	The Evolving Role of is Audit: A Field Study Comparing the Perceptions of IS and Financial Auditors	Vendrzyk, V. P.
2003	*International Journal of Accounting Information Systems*	Underlying Principles of the Electronization of Business − A Research Agenda	Vasarhelyi, M. A.
2003	*Accounting Forum*	Internet Reporting: Current Trends and Trends by 2010	Jones, M. J.
2003	*International Journal of Auditing*	The Development of Embedded Audit Modules to Support Continuous Monitoring in the Electronic Commerce Environment	Debreceny, R.
2004	*Journal of Information Systems*	An Analysis of the Effects of Continuous Monitoring Controls on e-commence System Performance	Murthy, U. S.
2004	*International Journal of Computer Integrated Manufacturing*	Quality Management and Certification in the Virtual Enterprise	Martins, A.

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Year	Journal	Article Title	First Author
2004	*International Journal of Accounting Information Systems*	A Continuous Auditing Web Services Model for XML-based Accounting Systems	Murthy, U. S.
2004	*International Journal of Accounting Information Systems*	Assurance Practitioners' and Educators' Self-Perceived IT Knowledge Level: An Empirical Assessment	Greenstein, M.
2004	*Accounting Forum*	Financial Reporting on the Internet by 2010 − A Consensus View	Jones, M. J.
2004	*International Journal of Accounting Information Systems*	Restoring Auditor Credibility: Tertiarly Monitoring and Logging of Continuouas Assurance Systems	Alles, M. G.
2004	*International Journal of Accounting Information Systems*	The Impact of the Risk of Consequence on the Relative Demand for Continuous Online Assurance	Daigle, R. J.
2004	*International Journal of Accounting Information Systems*	Using Control Charts to Monitor Financial Reporting of Public Companies	Dulla, R. B.
2004	*The International Journal of Digital Accounting Research*	Development of a Proto-type Public File Repository for XBRL Documents: Challenges and Opportunities	Prichard, J. J.
2004	*International Journal of Intelligent Systems in Accounting, Finance & Management*	Machine-Independent Audit Trail Analysis-A Tool for Continuous Audit Assurance	Best, P. J.
2004	*Information Management & Computer Security*	Auditing in the E-Commerce Area	Zhao, N.
2004	*Journal of Emerging Technologies in Accounting*	Principles of Analytic Monitoring for Continuous Assurance	Vasarhelyi, M.A.

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Year	Journal	Article Title	First Author
2005	*Journal of Information Systems*	Embedded Audit Modules in Enterprise Resource Planning Systems − Implementation and Functionality	Debreceny, R. S.
2005	*Journal of Information Systems*	Financial Reporting and Auditing Agent with Net Knowledge (FRAANK) and extensible Business Reporting Language	Bovee, M.
2005	*Journal of Information Systems*	Financial Reporting in XBRL on the SEC's EDGAR System: A Critique and Evaluation	Roger S.D.
2005	*Computer Fraud and Security*	Continuous Auditing: Verifying Information Integrity and Providing Assurances for Financial Reports	Flowerday, S.
2005	*Journal of Accounting and Public Policy*	Minimizing Cost of Continuous Audit-Counting and Time Dependent Strategies	Pathak, J.
2005	*Computers and Security*	Real-time Information Integrity = System Integrity + Data Integrity + Continuous Assurances	Flowerday, S.
2005	*International Journal of Accounting Information Systems*	The Level of Assurance Precision and Associated Cost Demanded when Providing Continuous Online Assurance in an Environment Open to Assurance Competition	Daigle, R.J.
2005	*The International Journal of Digital Accounting Research*	A Conceptual Framework for Investigating the Impact of the Internet on Corporate Financial Reporting	Xiao, J. Z.
2005	*The Journal of Corporate Accounting & Finance*	Auditing Headaches? Relieve them with CAR	Singleton, T.

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Year	Journal	Article Title	First Author
2005	*International Journal of Disclosure and Governance*	Implications of Section 201 of the SOX	Alles, M. G.
2006	*Journal of Information Systems*	A Within Firm Analysis of Current and Expected Future Audit Lag Determinants	Behn, B. K.
2006	*Auditing: A Journal of Practice and Theory*	Peer-Based Approach for Analytical Procedures	Hoitash, R.
2006	*Journal of Information Systems*	Research Opportunities in Information Technology and Internal Auditing	Weidenmier, M. L.
2006	*International Journal of Accounting Information Systems*	Continuous Monitoring of Business Process Controls: A Pilot Implementation of a Continuous Auditing System at Siemens	Alles, M.
2006	*International Journal of Accounting Information Systems*	Modeling an Intelligent Continuous Authentication System to Protect Financial Information Resources	Calderon, T. G.
2006	*International Journal of Information Management*	Online Business Reporting − An Information Management Perspective	Williams, S. P.
2006	*International Journal of Accounting Information Systems*	The Influence of Scope and Timing of Reliability Assurance in B2B E-Commerce	Mauldin, E. G.
2006	*Journal of Information Systems and Technology Management*	Continuous Auditing: The USA Experience and Considerations for its Implementation in Brazil	Alles, M.G.
2007	*Journal of Computer Information Systems*	Developing a Continuous Auditing Assistance System Based on Information Process Models	Li, S. −H.

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Year	Journal	Article Title	First Author
2007	*Journal of Information Systems*	Feasibility of More Frequent Reporting: A Field Study Informed Survey of In-Company Accounting and IT Professionals	Chan, S. H.
2007	*Design Studies*	A Method for Establishing an Online Design Audit Platform	Sung, T. J.
2007	*International Journal of Industrial Organization*	Conducting Inaccurate Audits to Commit to the Audit Policy	Finkle, A.
2007	*Decision Support Systems*	Continuous Auditing with a Multi-Agent System	Chou, C. L.-Y.
2007	*Journal of Accounting and Public Policy*	General Theory of Cost Minimization Strategies of Continuous Audit of Databases	Pathak, J.
2007	*International Journal of Auditing*	Meeting Challenges and Expectations of Continuous Auditing in the Context of Independent Audits of Financial Statements	Du, Hui
2007	*Journal Emerging Technologies in Accounting*	A Review and Analysis of the Existing Research Streams in Continuous Auditing	Brown, C. E.
2008	*Accounting Horizon*	An Examination of Audit Information Technology Use and Perceived Importance	Janvrin, D.
2008	*Accounting Horizon*	Assurance of XBRL for Financial Reporting	Plumlee, R. D.
2008	*Issues in Accounting Education*	Fraud and Forensic Accounting in the Digital Environment	Pearson, T. A.
2008	*The Accounting Review*	Potential Functional and Dysfunctional Effects of Continuous Monitoring	Hunton, J. E.

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Year	Journal	Article Title	First Author
2008	*Journal of Information Systems*	Putting Continuous Auditing Theory into Practice: Lessons from Two Pilot Implementations	Alles, M. G.
2008	*International Journal of Accounting Information Systems*	An Examination of Contextual Factors and Individual Characteristics Affecting Technology Implementation Decisions in Auditing	Curtis, M. B.
2008	*Decision Support Systems*	An Investigation of Zipf's Law for Fraud Detection	Huang, S.-M.
2008	*International Journal of Information Management*	From Pouch to Networks − KIPONet's Growth and Evolution	Lee, J.
2008	*Knowledge Bases Systems*	Rule-based and Case-based Reasoning Approach for Internal Audit of Bank	Lee, G. H.
2008	*Computer Standards and Interfaces*	Standardising Business Application Security Assessments with Pattern-driven Audit Automations	Tryfonas, T.
2008	*International Journal of Accounting Information Systems*	The Now Economy and the Traditional Accounting Reporting Model − Opportunities and Challenges for AIS Research	Vasarhelyi, M. A.
2008	*The International Journal of Digital Accounting Research*	An Investigation into the Application of Continuous Online Auditing in the U.K.	Omoteso, K.
2008	*The International Journal of Digital Accounting Research*	An Empirical Examination of Competing Theories to Explain Continuous Disclosure Technology Adoption Intentions using XBRL as the Example Technology	Pinsker, R.

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Year	Journal	Article Title	First Author
2008	*The International Journal of Digital Accounting Research*	Reengineering Business Reporting Creating a Test Bed for Technology Driven Reporting	Vasarhelyi, M. A.
2008	*WSease Transactions on Information Science and Applications*	Continuous Auditing System Based on Registration Center	Ye, H.
2008	*Managerial Auditing Journal*	Continuous Online Auditing as a Response to the Sarbanes-Oxley Act	El-Masry, E.-H. E.
2008	*WSeas Transations on Computers*	On Application of SOA to Continuous Auditing	Ye, H.
2009	*Journal of Information Systems*	An Investigation of Factors Influencing the Use of Computer-Related Audit Procedures	Janvrin, D.
2009	*Journal of Information Systems*	Assurance on XBRL-Related Documents: The Case of United Technologies Corporation	Bortiz, J. E.
2009	*Journal of Information Systems*	The Effects of Expanded Independent Assurance on the Use of Firm-Initiated Disclosures by Investors with Limited Business Knowledge	Pinsker, R.
2009	*International Journal of Accounting Information Systems*	Continuous Reporting Benefits in the Private Debt Capital Market	Searcy, D.
2009	*The International Journal of Digital Accounting Research*	A Delphi Investigation to Explain the Voluntary Adoption of XBRL	Bonson, E.
2010	*Accounting Horizon*	21st Century Auditing: Advancing Decision Support Systems to Achieve Continuous Auditing	Hunton, J.E.
2010	*Issues in Accounting Education*	Audit Education and the Real-Time Economy	Vasarhelyi, M. A.

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Year	Journal	Article Title	First Author
2010	*Journal of Information Systems*	Continuous Auditing in ERP System Environments: The Current State and Future Directions	Kuhn, J.R. Jr.
2010	*Journal of Accounting Research*	Disclosure "Bunching"	Dye, R. A.
2010	*The Accounting Review*	Examining the Potential Benefits of Internal Control Monitoring Technology	Masli, A.
2010	*Journal of Accounting, Auditing and Finance*	Frequency of Corporate Announcements via Stock Exchange Web Sites and Market Efficiency	Rahman, A.
2010	*Journal of Business Finance & Accounting*	Reporting Frequency, Information Precision and Private Information Acquisition	Cuijpers, R.
2010	*Journal of Computer Information Systems*	Risk Indicators for computer Systems Assisted Financial Examination	Shih, K. H.
2010	*International Journal of Accounting Information Systems*	A Research Discipline with No Boundaries: Reflections on 20 Years of Defining AIS Research	Steve, S. G.
2010	*International Journal of Accounting Information Systems*	Continuous Monitoring and the Status Quo Effect	Hunton, J. E.
2010	*International Journal of Accounting Information Systems*	Internal Fraud Risk Reduction − Results of a Data Mining Case Study	Jans, M.
2010	*Journal of Emerging Technologies in Accounting*	The Remote Audit	Teeter, R.
2010	*International Journal of Auditing*	Information and Communications Technology and Auditing Current Implications and Future Directions	Omoteso, K

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Year	Journal	Article Title	First Author
2010	*Journal of Information Technology Theory and Application*	Assuring Homeland Security: Continuous Monitoring, Control & Assurance of Emergency Preparedness	Tuoff, M.
2011	*Auditing: A Journal of Practice and Theory*	Audit Risk Assessments Using Belief versus Probability	Fukukawa, H
2011	*Journal of Information Systems*	Fifteen Years of Data and Information Quality Literature: Developing a Research Agenda for Accounting	Neely, M. P.
2011	*Expert Systems with Applications*	A Business Process Mining Application for Internal Transaction Fraud Mitigation	Jans. M.
2011	*Decision Support Systems*	Building the Evaluation Model of the IT General Control for CPAs Under Enterprise Risk Management	Huang, S.-M.
2011	*Decision Support Systems*	Conceptual Model for Online Auditing	Van der Aalst, W.
2011	*International Journal of Accounting Information Systems*	Innovation and Practice of Continuous Auditing	Chan, D. Y.
2011	*The International Journal of Digital Accounting Research*	Cluster Analysis for Anomaly Detection in Accounting Data: An Audit Approach	Thiprungsri, S.
2011	*International Journal of Accounting Information Systems*	Collaborative Design Research-Lessons from Continuous Auditing	Alles, M. G.
2011	*The International Journal of Digital Accounting Research*	The Impact of XBRL-A Delphi Investigation	Baldwin, A. A.