

## An Analysis Of Accounting History Publications In The Period Of 2000-2009

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### ABSTRACT

The aim of this paper is to review 630 accounting history articles in the period of 2000-2009. It is focused on analyzing the quantity, contents, authorship and period of the articles. The quantities of historical papers are classified according to journals and years and compared with the total number of papers published in each Journal. The articles are classified into subject areas in content analysis. Authorship analysis contains patterns of authorship, geographical affiliation, institutional affiliation, most published author, jointly written contributions and gender. The articles are classified into the centuries in period analysis. Finally the results are discussed and compared with previous studies.

**Keywords:** Accounting history; quantity analysis; content analysis; authorship analysis; period analysis

**JEL Classification:** M41, M49

### 2000 – 2009 Dönemindeki Muhasebe Tarihi Yayınları Üzerine Bir Analiz

#### ÖZET

Bu çalışmanın amacı, 2000-2009 arasında yayınlanan 630 muhasebe tarihi makalesini, sayı, içerik, yazar ve dönem analizleri ile incelemektir. Tarih makalelerinin sayısı, dergilere ve yıllara göre sınıflandırılmış ve her bir dergide yayınlanmış toplam makale sayısı ile karşılaştırılmıştır. İçerik analizinde makaleler, konularına göre sınıflandırılmıştır. Yazar analizi, her bir makaledeki yazar sayısının analizi, yazarın yeri, kurumu, en çok yayın yapan yazar, farklı ülkelerden birlikte çalışan yazar sayısı ve cinsiyet analizini kapsamaktadır. Dönem analizi, makalelerin ait olduğu yüzyılı göstermektedir. Sonuç kısmında bulgular tartışılmış ve önceki çalışmalarla karşılaştırılmıştır.

**Anahtar sözcükler:** Muhasebe tarihi, sayı analizi, içerik analizi, yazar analizi, dönem analizi

**JEL Sınıflandırması:** M41, M49

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## **1. Introduction**

Hernandez-Esteve (2010, 613) stated that “Accounting history is a systematic methodological way to approach historical research that begins with the tracing of accounting documents on the matters and events to study and continues with the description and in interpretation of these matter and events”.

Accounting History is known as “a growing and influential field of study” (Carnegie and Potter 2000a, 178). There are three specialized international refereed accounting history journals published in English. They are The Accounting Historians Journal (AHJ, first issue 1974, published in USA), Accounting, Business & Financial History (ABFH, first issue 1990, published in UK) and Accounting History (AH, first issue of New Series 1996, published in Australia and New Zealand). Other learned journals including Abacus, Accounting, Auditing and Accountability, Accounting and Business Research, Accounting Forum, Accounting Horizons, Accounting, Organizations and Society, British Accounting Review, Business History, Critical Perspectives on Accounting and European Accounting Review also published some accounting history articles.

Prior studies have examined the content of the three specialized accounting history journals or reviewed the accounting history articles published in other accounting journals: Carnegie and Potter (2000a) examined the content of the three specialized English language accounting history journals between 1996 -1999: AHJ, ABFH and AH. Carmona (2004) widened and examined patterns of dissemination in accounting history research by reviewing the articles published in the three specialist journals and in 10 generalist accounting journals between 1990 and 1999 together with papers presented during the same period at some of the congresses and conferences related to accounting history. Anderson (2002) analyzed the content of the first 10 volumes of ABFH for the period 1990-2000. Williams and Wines (2006) analyzed the articles in the first 10 years of Accounting History from 1996 to 2005. Napier (2006) reviewed the contribution of Accounting, Organizations and Society to the development of the accounting history, by analyzing the articles published from 1976-2005. ). Faria (2008) analysed the development of accounting history research in Portugal across a period of 15 years from 1990 to 2004.

Carnegie, McWatters and Potter (2003) examined the participation of women in the development of the specialist international accounting history literature by focusing on the involvement in the three specialist accounting history journals (AHJ, ABFH and AH) through publication and also through their membership of editorial boards and editorial advisory boards from the time of first publication in each case to the year 2000. Walker (2003) examined the entry of women to bookkeeping in

Britain and Maltby and Rutterford (2006) examined women investors in the 19<sup>th</sup> and early 20<sup>th</sup> centuries in Britain. Walker (2008)'s study made an assessment of the contribution made by accounting histories of women produced since 1992 and the current state of knowledge production in this subject area.

There are many examples of articles related to the development of the accounting history literature and research methodology during the past decades (Previts, Parker and Coffman 1990; Fleischman, Mills and Tyson 1996; Carnegie and Napier 1996; Parker 1999; Napier 2001; Fleischman and Radcliffe 2005; Walker 2005). Carnegie and Napier (1996) identified themes and approaches for the classification of accounting history literature which were adopted by several accounting history research studies (Carnegie and Potter 2000a; Carnegie and Potter 2000b; Williams and Wines 2006). Carmona and Ezzamel (2007) analyzed the literature on record-keeping practices in Mesopotamia and ancient Egypt and also focused on ancient accountability.

Carnegie and Potter (2000b) reviewed the development of accounting history in Australia by examining the published works between 1975 -1999. They mentioned the studies by Australian accounting historians which have been related to accounting's past in the international context : These include studies of Accounting in Asia (Aiken and Lu 1993a, 1993b, 1998; McKinnon 1994; Reiss, Scorgie and Rowe 1996; Scorgie and Ji 1996), Britain (Chambers and Wolnizer 1991; Fleischman and Parker 1992; Morris 1993; Funnell 1994, 1996; Jones and Aiken 1994; Williams 1994; Jones 1995, 1997, 1999; Scorgie 1996, 1997; Juchau and Hill 1998), Papua New Guinea (Pok 1992), India (Scorgie and Nandy 1992), Egypt (Scorgie 1994a, 1994b), Europe (Hamid, Craig and Clarke 1995) and New Zealand (Anderson 1996; Van Puersem, Pratt and Tower 1996). They mentioned also the studies of accounting development in Australia conducted by scholars located outside Australia (Parker 1982, 1986, 1990; Carnegie and Parker 1994, 1996, 1999a, 1999b; Edwards, Carnegie and Cauberg 1997; Carnegie and Edwards 1998, 2001). Ó hÓgartaigh (2008)'s study was related with the contributions of historians of Ireland to the understanding of accounting, business and financial history and it suggested potential areas of research for accounting and business historians in the light of earlier and current trends in historical research. Liyanarachchi (2009) examined the accounting and auditing practices that prevailed in ancient Sri Lanka (from 815 to 1017 AD) and discussed motives for using such practices by a religious institution. Napier (2009) examined the emerging historical literature about accounting in Islamic settings by reviewing some of the research that seeks to document accounting ideas and practices in the Muslim world of both the past and the present. Carnegie (2009) reviewed the development of accounting regulation, education, and

literature in Australia across five key phases of European settlement from 1788 to 2005 and examined the major historical trends in each of these periods.

Carnegie and Walker (2007a) analysed household accounting as prescribed in the didactic literature and compared it with evidence of accounting practices. In another study, they (2007b) extend the above mentioned study and adopted a microhistorical approach involving a detailed examination of actual accounting practices in the Australian home based on 18 sets of surviving household records identified as exemplar cases.

There are also many articles about the history of the accountancy profession. Lee (2001 and 2002) examined the role of UK immigrants on the US public accountancy profession, Zeff (2003) examined events and developments in the evolution of the US accounting profession during the 20th century, Walker (2004) examined the first organizations of accountants in England and the motives for the organization, Matthews (2006) examined the formation of the accounting profession in Britain and the establishment of the professional societies, Carnegie and Edwards (2001) examined the formation of professional accounting association in Victoria, Australia. Some other articles are about the accountancy profession in France (Bocquarez 2001), Portugal (Rodriguez, Gomes and Craig 2003), Jamaica (Bakre 2005), Kenya (Sian 2006), India (Verma and Gray 2006), Shanghai (Xu and Xu 2003), etc.

The purpose of this paper is to analyze the publications related to accounting history for the period 2000-2009. Williams and Wines (2006, 424) stated that a 'publication listing' of articles in the accounting history field published in various journals in the prior year has been presented in each volume of *Accounting History*, which was compiled by Keith Hooper for the first two years (Hooper 1996; 1997) and then by Peter Foreman (Foreman 1998; 1999...2008). Foreman listed the selected accounting history publications from AHJI ABFH and from other journals such as *Abacus*, *Accounting, Auditing and Accountability*, *Accounting and Business Research*, *British Accounting Review*, *Accounting, Organizations and Society*, *Critical Perspectives on Accounting* and *European Accounting Review*, *Australian Economic History Review* and he excluded articles published in *Accounting History* (in the publication lists 2000-2006).

In the early version of this paper, 377 papers have been reviewed. This is a new study that has been developed by adding new articles, additional analyses and additional references. The contents and results of the tables are also developed with these additions.

This paper contains 630 articles totally; the articles from Foreman's Accounting History Publications List 2000-2009 (look at Foreman 2001 to 2010), the publications of Accounting History from 2000 to 2006 (Accounting History publications were excluded in Foreman's "Accounting History Publications List 2000" to "2006" and included in his "Accounting History Publications List 2007, so we have added Accounting History publications from 2000 to 2006). After excluding book reviews, editorials, comments and replies, and memorials, our study includes 630 articles: 548 articles are from "Accounting History Publications List" of 2000 to 2009 compiled by Foreman, 82 articles are from Accounting History from 2000 to 2006.

## **2. Method**

Our paper is focused to review a total of 630 articles by Quantity Analysis, Content Analysis, Authorship Analysis and Period Analysis.

### **2.1 Quantity Analysis**

In Quantity Analysis, the number of the papers in the topic of "Accounting History" is compared with the total number of papers published in each Journal for the concerning years. We exclude editorials, comments, responses, interviews, autobiographies, book reviews, tributes and reports on conference held from the total number of papers. Table 1 shows the quantity analysis.

### **2.2 Content Analysis (Subject Area)**

The second classification is according to the subject area for each year. While classifying publications according to subject area, the authors referred to some previous review studies both in accounting history and other areas of accounting. In some studies like Williams and Wines (2006), instead of subject area, a classification for themes and approaches adopted by Carnegie and Napier (1996) is used. This classification is thought to be dealing with research and data collection approaches and was left to another further study in this area. While forming the categories of our classification mentioned in Table 2 Fleming, Graci and Thompson (2000)'s study which was a review study on "The Accounting Review" between 1966 -1985 is examined very carefully. But in order to develop a classification of subject more specific to accounting history area, the review study by Anderson (2002) on first ten volumes of Accounting, Business and Financial History is mostly considered. In his paper named "An analysis of the first ten volumes of research in Accounting, Business and Financial History" Anderson used 14 categories: 8 categories from the

24 categories of Parker’s prior studies (1969, 1977, 1980) to classify studies of accounting history (Anderson 2002, 4) and added another 6 categories.

**Table 1: Quantity of the historical papers**

Name of the Journal	2000			2001			2002			2003			2004		
	T	H	%	T	H	%	T	H	%	T	H	%	T	H	%
Abacus	18	3	16,67	19	4	21,05	20	1	5	21	1	4,76	17	2	11,77
Accounting and Business Research	26	1	3,85	12	2	16,67	16	7	43,75	17	2	11,75	24	3	12,5
Acc., Auditing and Accounting Journal	28	3	10,71	24	1	4,17	27	2	7,41	31	6	19,36	25	2	8
Accounting, Business and Financial History	14	14	100,00	18	18	100,00	21	21	100,00	15	14	93,33	15	15	100,00
Accounting Forum							14	1	7,14	19	2	10,53			
Accounting Historians’ Journal	11	11	100,00	12	12	100,00	10	10	100,00	11	11	100,00	12	12	100,00
Accounting History	10	10	100,00	8	8	100,00	9	9	100,00	9	9	100,00	14	14	100,00
Accounting Horizons										30	2	6,67			
Accounting, Organizations and	37	3	8,11	33	5	15,15	31	5	16,13	29	3	10,35	33	4	12,12
Accounting Review															
African J. of Acc. Eco. Fin. and Banking Res.															
Australian Accounting Review	14	1	7,14												
Australian Economic History Review															
The British Accounting Review	22	1	4,55	26	1	3,85							18	1	5,56
Business History	26	1	3,85							20	1	5	21	4	19,05
Critical Perspectives on Accounting	41	2	4,88	39	2	5,13	40	2	5	34	3	8,82	42	1	2,38
The Economic History Review															
European Accounting Review				35	1	2,86	32	11	34,38						
European Business Review															
Financial History Review															
The Historical Journal				43	2	4,65									
Historical Research				25	1	4									
The International Journal of Accounting				19	2	10,53									
Journal of Accounting Research										34	1	2,94			
Pacific Accounting Review															
<b>TOTAL</b>	247	50	20,24	313	59	18,85	220	69	31,36	270	55	20,37	207	58	28,02

Table 1: Quantity of the Historical Papers(continued)

Name of the Journal	2005			2006			2007			2008			2009		
	T	H	%	T	H	%	T	H	%	T	H	%	T	H	%
Abacus	16	3	18,75	23	1	4,35	20	1	5,00	18	2	11,11	19	2	10,53
Accounting and Business Research										19	1	5,26			
Acc., Auditing and Accountability Journal	36	2	5,56	36	1	2,78	36	5	13,89	43	6	13,95	44	8	18,18
Accounting, Business and Financial History	14	14	100,00	19	19	100,00	21	20	95,24	16	16	100	15	15	
Accounting Forum				21	1	4,76	18	1	5,56	22	1	4,55	22	3	13,64
Accounting Historians' Journal	14	14	100,00	12	11	91,67	12	12	100,00	12	12	100	12	12	
Accounting History	13	13	100,00	19	19	100,00	15	15	100,00	17	17	100	18	18	
Accounting Horizons				21	1	4,76									
Accounting, Organizations and Society	32	4	12,5	31	6	19,35	31	1	3,23	32	4	12,50	35	5	14,29
Accounting Review				43	1	2,33									
African J. of Acc. Eco. Fin. and Banking Res.													12	1	8,33
Australian Accounting Review															
Australian Economic History Review	13	2	15,39				14	1	7,14				13	1	7,69
The British Accounting Review	18	1	5,56	21	2	9,52	18	1	5,56				18	2	11,11
Business History	25	3	12	20	3	15	38	3	7,89				40	1	2,50
Critical Perspectives on Accounting	43	3	6,98	45	5	11,11	39	7	17,95	69	4	5,78	48	3	6,25
The Economic History Review				21	2	9,52	18	2	11,11						
European Accounting Review										25	1	4,00	28	1	3,57
European Business Review							30	1	3,33						
Financial History Review							4	1	25,00						
The Historical Journal															
Historical Research															
The International Journal of Accounting															
Journal of Accounting Research															
Pacific Accounting Review													15	1	6,67
<b>TOTAL</b>	<b>224</b>	<b>59</b>	<b>26,34</b>	<b>332</b>	<b>72</b>	<b>21,69</b>	<b>314</b>	<b>71</b>	<b>22,61</b>	<b>273</b>	<b>64</b>	<b>23,44</b>	<b>339</b>	<b>73</b>	<b>21,53</b>

Most of the categories are included except bibliographies, biographies and chronologies and industry studies, company studies. These are considered to be closer to the themes and approaches rather than subject classification. If the study is a bibliography study, the subject may be cost accounting or accounting education etc. Originally our study has 22 categories: The following 12 categories are drawn from Anderson (2002)'s study: General Accounting, Accounting Education, Financial Accounting (subdivided into Bookkeeping, Reporting), Cost and Management Accounting, Accounting Profession, Accounting Research, Tax, Auditing, Governmental and Public Accounting/Regulation, Banking, Finance and Financial Management was combined and General Management was separated. We have added 10 more categories such as International Accounting, Accounting Standards, Accounting Principles, Accounting Theory, Business and Management History, Gender Studies, Social Accounting, Studies on insurance sector, Miscellaneous (subdivided into Accounting and Capitalism; Accounting and Slavery; Accounting and Marxism; Accounting and Imperialism; Accounting and Colonialism;) and Other. After the presentation in 12th World Congress of Accounting Historians, according to the comments, two more categories Accounting and Racism, and Accounting and Religion are added as subdivisions of Miscellaneous. Also Governmental and Public Accounting/Regulation category is changed into Governmental and Public Accounting/Regulation/Law.

In "general accounting", basic concepts about accounting are taken into consideration like accountability, accounting practices, responsibility and accounting systems. Storrar and Pratt's (2000) study about the conflict of secrecy and accountability to investors and Zaid's (2004) study, "Accounting Systems and Recording Procedures in the Early Islamic State" are included in this category. The title "Accounting Education" covers papers about people, applications that had made contribution to the educational issues in accounting. The "financial accounting" category is divided into "bookkeeping" and "reporting" subtitles. In Anderson's (2002) study, the financial accounting category is the most frequent category with 33% of the studies belonging to this classification. In the bookkeeping category, studies like Yamey (2000), Edwards and Greener (2003) and Lin (2003) are found. These papers may be studies mainly about bookkeeping or they may be studies with some other subjects but mostly mentioning bookkeeping. Financial reporting classification covers papers about external reporting issues as mentioned in Fleming, Graci and Thompson's (2000) study. Studies about "cost accounting and management accounting" are classified together in this study. This is one of the most stressed topics in our study.

Table 2: Subject Areas According to Years

SUBJECT AREA	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Total	%
General Accounting	2	1	4	6	4	2	3	5	3	4	34	5,40
Accounting Education	1	1	1		2	2	1	2	3	5	18	2,86
Financial Accounting	8	3	8	8	5	5	6	6	5	7	61	9,68
- Bookkeeping	4	3	4	4	3	3	5	5	3	4	38	6,03
- Reporting	4		4	4	2	2	1	1	2	3	23	3,65
Cost and Management Accounting	7	8	14	8	4	4	2	2	4	4	57	9,05
Accounting Profession	4	7	6	5	9	7	12	7	6	10	73	11,59
Accounting Research	4	4	9	6	2	6	4	3	11	4	53	8,41
Tax	1	4	4	2	2	3		3	2		21	3,33
Auditing	3	2	1	2	1	6	2	3		1	21	3,33
Governmental and Public Accounting/Regulation/Law	5	6	3	3	3	4	3	6	5	12	50	7,94
Banking	1	2	2	1	10	1	1	3	1	3	25	3,97
Finance/Financial Management	2	7	5	4	3	3	8	3	9	8	52	8,25
International Accounting	1	1	4	1		1			1		9	1,43
Accounting Standards		3				1	2	3		1	10	1,59
Accounting Principles	1	1		1		1		2	1		7	1,11
Accounting Theory		1		1			2	3	1		8	1,27
Business and Management History	1	1		1	1		1	1	1	1	8	1,27
General Management	1	1	3	2	2	5	1	7		1	23	3,65
Gender Studies	1	1	1	2			10	3	3	2	23	3,65
Social Accounting					1	1		1		1	4	0,63
Studies on insurance sector	1	1	1		1	1	1		1	1	8	1,27
Miscellaneous	6		2	2	7	3	8	5	5	6	35	6,98
- Accounting and Capitalism	2		1	1	3	1	2	1	1	1	9	1,43
- Accounting and Slavery	1					1					1	0,16
- Accounting and Marxism	2		1		2			1	1	2	9	1,43
- Accounting and Imperialism	1			1			6	2	1	2	3	0,48
- Accounting and Colonialism									1	2	10	1,59
- Accounting and Racism												
- Accounting and Religion												
Other		4	1		1	3	5	3	2	2	21	3,33
<b>TOTAL</b>	<b>50</b>	<b>59</b>	<b>69</b>	<b>55</b>	<b>58</b>	<b>59</b>	<b>72</b>	<b>71</b>	<b>64</b>	<b>73</b>	<b>630</b>	<b>100,00</b>

In “Accounting profession”, which is the dominant subject in our research, the development of the profession, issues about accountants and auditors, institutions formed by chartered accountants are covered. The “Accounting research” category

consists of review studies, research techniques and databases. Issues concerning “taxation” are categorized separately and this category contains studies dealing with income taxes like Treisch (2005) or tax accounting like Vogeler (2005). In this study “auditing” category is dealing with only auditing issues held by companies or auditing in a country, but not auditors or their institutions. The studies about auditors and their institutions are included in the accounting profession category. “Governmental and Public accounting/Regulation/Law” class covers studies related to government accounting like Morecroft, Coffman and Jensen (2000) and studies like Macdonald and Richardson (2004) dealing with regulatory issues, studies concerning the legal status of account books such as Wootton and Moore (2000) and the role of accountants in court procedures as in the study of McKinstry, Wallace and Fleming (2002).

Studies published in 2004 are predominantly in “banking” sector. Papers about technological issues, performance and labor markets are encountered in this category. Topics covered in “finance and financial management” item are cash flow analysis in Brackenborough, Maclean and Oldroyd (2001), asset valuation in Normand and Wootton (2001), foreign exchange issues in Stewart (2001), corporate governance and control in Lloyd-Jones, Maltby, Lewis and Matthews (2006). Papers dealing with comparison of accounting practices between different countries are found under the “international accounting” heading. “Accounting standards” and “accounting principles” are also examined in different categories. Studies that have made a contribution to accounting theory” are examined under a separate heading. There are few studies dealing with some developments in some sectors or science of management which are included in the “business and management history” class. In the “general management” category, issues about managerial control, decision aid, quality control, organizational structure, organizational learning which are considered as basic concepts of management discipline are taken into consideration. “Gender studies” are separated from the other categories regardless of whether they are related with accounting profession or financial bookkeeping or any other category like Black (2006), Carlos, Maguire and Neal (2006) and Free, Pearson and Taylor (2006). “Social accounting” consists of studies dealing with corporate social reporting and social responsibilities of accountants. As the “insurance sector” is encountered frequently after the banking sector, it has become a separate industry in the classification. In accounting history there are many studies discussing the role and interaction of accounting with capitalism, slavery, Marxism, imperialism and colonialism. In order not to miss any detail, these are shown separately as subdivisions of “Miscellaneous” in the study. Subtopics Accounting and Racism, Accounting and Religion are added to Miscellaneous Category after the presentation

in congress as stated before. Especially the second issue of Accounting History Journal, 2006 has taken into consideration the topic of accounting and religion. The studies which seem to be related with none of these categories above are classified in “other” category and are separated from “Miscellaneous” title.

### 2.3 Authorship Analysis

Authorship analysis includes patterns of authorship (single, co-authored, or three authored), geographical affiliation of the authors and institutional affiliation of the authors, the most published author, analysis of jointly written contributions and analysis of author gender. In patterns of authorship analysis, articles with single author, co-authors, three authors or four authors are listed according to the years. Table 3 shows the number of the authors per article without adjusting for authors with multiple publications.

**Table 3: Patterns of Authorship**

Number and Percent of the Authors per Article									
Year	Single Author		Two Authors		Three Authors		Four Authors		TOTAL No
	No	%	No	%	No	%	No	%	
2000	25	50.00	19	38.00	6	12.00	-	-	50
2001	35	59.32	21	35.59	3	5.09	-	-	59
2002	42	60.87	19	27.54	8	11.59	-	-	69
2003	26	47.27	20	36.36	9	16.36	-	-	55
2004	30	51.72	21	36.21	7	12.07	-	-	58
2005	30	50.85	20	33.90	7	11.86	2	3.39	59
2006	36	50.00	24	33.33	9	12.50	3	4.17	72
2007	30	42.25	31	43.66	8	11.27	2	2.82	71
2008	31	48.44	23	35.94	10	15.62	-	-	64
2009	35	47.94	24	32.88	11	15.07	3	4.11	73
<b>TOTAL</b>	<b>320</b>	<b>50.79</b>	<b>222</b>	<b>35.24</b>	<b>78</b>	<b>12.38</b>	<b>10</b>	<b>1.59</b>	<b>630</b>

In the analysis of the Geographic Affiliations of the authors, the countries of the authors' institutions at the time of the publication are classified. A sole author is weighted as 1.00 in the host country; if there are multiple authors from different countries, co-authors of different countries receive a weighting of 0.5 for each country and three authors of different country 0.33 (Anderson 2002, 3; Carnegie and Potter 2000a). Geographic Affiliations of the authors can be seen in Table 4.

Table 4: Geographical Affiliation of the Authors

Country	Weighted Articles	Country	Weighted Articles
UK	214,33	Finland	2,00
USA	131,00	West Indies	2,00
Australia	89,83	Switzerland	1,50
Spain	33,58	Austria	1,00
Canada	26,33	Bahrain	1,00
France	25,50	China	1,00
Italy	24,33	Hong kong	1,00
New Zealand	17,00	Israel	1,00
Japan	12,50	Malaysia	1,00
Germany	8,50	Nigeria	1,00
Ireland	7,83	Brazil	0,67
Portugal	7,65	Slovakia	0,67
Belgium	3,67	Denmark	0,50
Netherlands	3,67	Kenya	0,50
Greece	3,00	Korea	0,50
Sweden	2,71	Suriname	0,50
Norway	2,21	Taiwan	0,50

In the analysis of the Institutional Affiliations of the authors, the same adjusted appearance methodology is used in relation to geographic location of authors (Anderson 2002, 3; Heck and Bremser 1986; Williams and Wines 2006; Carnegie and Potter 2000a). The analysis of the authors' Institutional Affiliations for universities represented more than five weighted article can be seen in Table 5.

In the analysis of the most published author, authors are weighted as adjusted article basis (Heck and Bremser 1986): single authored articles receive a weighting of 1.00, co-authored articles receive a weighting of 0.5 and articles with three authors receive a weighting of 0.33 (Williams and Wines 2006, 427; Anderson 2002). The analysis of the most published author represented more than two and a half weighted article can be seen in Table 6.

To see the collaboration of authors with authors located in other countries, another analysis is conducted with the 310 co-authored articles by analyzing them by journals and per-country basis (Carnegie and Potter 2000a, 186; Anderson 2002, 11). The analysis of jointly written contributions can be seen in Table 7.

Table 5: Institutional Affiliation of the Authors

University	Country	Weighted Article
Cardiff Business School	UK	48,67
Deakin University	Australia	18,00
University of Warwick	UK	17,16
University of Edinburg	UK	15,83
John Carroll University	USA	12,92
University Of Wollongong	Australia	12,50
University of Alabama	USA	11,07
University of Newcastle	UK	11,00
Open University	UK	9,45
London School of Econ	UK	9,33
University of Sydney	Australia	8,83
University of Melbourne	Australia	7,50
University of York	UK	6,75
Australian National University	Australia	6,65
Rice University	USA	6,50
York University	Canada	6,50
St John Fisher College	USA	6,17
University of Exeter	UK	6,16
University of Essex	UK	6,00
University of New Mexico	USA	6,00
University of Oxford	UK	5,50
University of Pablo de Olavide	Spain	5,50
Uni. of the West of England	UK	5,50
University of Auckland	New Zeal.	5,33
University of Sheffield	UK	5,33
University of Minho	Portugal	5,32

Table 6: Most Published Authors

Author	Weighted Articles	Author	Weighted Articles
Walker , Stephen P.	15	Sargiacomo, Massimo	4
Lee, Thomas A	11	Heier, Jan Richard	3,83
Edwards, John Richard	8,66	Rutterford, Janette	3,75
Fleischman, Richard K.	8,42	De Belde, Ignace	3,66
Matthews, Derek	8	Davie, Shanta Shareel	3,5
Carnegie, Garry D	7,83	McCartney, Sean;	3,5
Funnell, Warwick	7	Neu, Dean	3,5
Keneley, Monica	6,5	McWatters, Cheryl S.	3,33
Richardson, Alan J	6,5	Parker, Robert H.;	3,33
Zeff, A.Stephen	6,5	Lamb, Margaret	3
Tyson, Thomas N.	6,17	Macias, Marta	3
Bryer, Rob A	6	McDonald John.	3
Jeacle, Ingrid.	5,83	Noguchi, Masayoshi	3
Carmona, Salvador	5,5	Oats, Lynne,	3
Ezzamel, Mahmoud	5,5	Parker, Lee D	3
Maltby, Josephine	5,25	Previts, Gary John	3
Boyns, Trevor	5	Sian, Suki	3
Craig, Russell J	4,65	Vollmers, Gloria	3
Napier, Christopher, J	4,5	Yamey, Basil S.	3
McKinstry, Sam	4,17	Rodrigues, Lucia , Lima	2,98
Arnold, A. J.	4	Mclean, Tom	2,83

Table 7: Analysis of Jointly Written Contributions

Journals	UK	USA	Aust.	Spain	Can.	Italy	France	New Zeal.	Other	UK/USA	UK/Aust.	UK/Spain	USA/Aus.	USA/New Z.	UK/Other	USA/Oth.	Aus./Oth.	Can/Oth.	Can/Aus	Can/USA	Other/Oth	UK/Aus/NZ	Total
Abacus	1	4	2	2						1			1		2							1	14
Accounting and Busines Research	7	1			1					2													11
Acc., Aud. and Accountability J.	5	2	2		1						6	2				1		1					20
Acc., Business and Financial Hist.	21	9	7	5		9	5	1		1	2	2			5	3		2	1				73
Accounting Historians' Journal	9	28	3	2		1			1	1	3			1	6		2		1	1	1		60
Accounting History	8	19	9	5	1	2		5	2	2	1	2		1	1		4		1	1	3		67
Accounting Horizons		2																					2
Accounting, Org. and Society	1	4	1		3		1		1		1		1		2								15
Accounting Review													1										1
Australian Economic History Rev.			1																				1
The British Accounting Review	5																						5
Business History	6		1																				7
African Journal of Accounting, Eco. Fin. and Bank. Research																		1					1
Critical Perspectives on Acc.	5	2	1	1	1		1	1	1	1	1					1							16
The Economic History Review	1	2																					3
European Accounting Review	1			3											2						1		7
The International Journal of Acc.								1	1														2
Accounting Forum	2																						2
Journal of Accounting Research		1																					1
European Business Review		1																					1
Financial History Review									1														1
<b>Total</b>	<b>72</b>	<b>75</b>	<b>27</b>	<b>18</b>	<b>7</b>	<b>12</b>	<b>7</b>	<b>8</b>	<b>7</b>	<b>8</b>	<b>14</b>	<b>6</b>	<b>3</b>	<b>2</b>	<b>18</b>	<b>4</b>	<b>7</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>310</b>
<b>%</b>	23,2	24,2	8,71	5,81	2,26	3,87	2,26	2,58	2,26	2,58	4,52	1,94	0,97	0,65	5,81	1,29	2,26	0,97	1,29	0,65	1,61	0,32	100,00

For the author gender analysis, the raw number of the authors is listed according to the gender and the number of authors per publication to be single author, co-authors, three authors or four authors (Williams and Wines 2006, 432). The number of the authors is not adjusted for multiple publications. The results can be seen in Table 8.

Table 8: Author Gender

No.of Author	Raw No.of Authors				TOTAL
	Female		Male		
	No	%	No	%	
Single Author	83	25.94	237	74.06	320
Two Auth.	129	29.05	315	70.95	444
Three Auth.	56	23.93	178	76.07	234
Four Auth.	12	30.00	28	70.00	40
<b>TOTAL</b>	<b>280</b>		<b>758</b>		<b>1038</b>
%	26.97		73.03		100

## 2.4 Period Analysis

Articles are classified according to the centuries they dealt with in the period analysis. Articles that do not refer to a specific period are classified as “timeless” (Hernandez-Esteve, 2006, p. 23 and 36). If the period of the article covers the beginning or the end of the next or previous century besides a main century, both centuries are considered in the analysis. The results of the period analysis can be seen in Table 9.

Table 9: Period Analysis

Periods	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	TOT.	%
<b>Amounts Brought Forward</b>												
600 AD- 13th century	1										1	
600 AD- 14th century					1						1	0,16
700 AD to 12 th century										2	2	0,32
11 <sup>th</sup> century			1			1	2				4	0,63
12 <sup>th</sup> and 13 <sup>th</sup> centuries								1			1	0,16
13 <sup>th</sup> and 14 <sup>th</sup> centuries									1		1	0,16
13 <sup>th</sup> to 16 <sup>th</sup> centuries						1			1		2	0,32
13 <sup>th</sup> to 18 <sup>th</sup> centuries						1	1				2	0,32
13 <sup>th</sup> to 20 <sup>th</sup> centuries	2										2	0,32
14 <sup>th</sup> century				1			1				2	0,32
14 <sup>th</sup> to 19 <sup>th</sup> centuries	1										1	0,16
15 <sup>th</sup> century								1	1		2	0,32
15 <sup>th</sup> and 16 <sup>th</sup> centuries									1		1	0,16
15 <sup>th</sup> to 18 <sup>th</sup> centuries							1				1	0,16
15 <sup>th</sup> to 19 <sup>th</sup> centuries					1						1	0,16

16 <sup>th</sup> century		1			1		1		2	1	<b>6</b>	<i>0,95</i>
16 <sup>th</sup> and 17 <sup>th</sup> centuries			1		1			1			<b>3</b>	<i>0,48</i>
16 <sup>th</sup> to 18 <sup>th</sup> centuries										1	<b>1</b>	<i>0,16</i>
16 <sup>th</sup> to 19 <sup>th</sup> centuries			2			1				1	<b>4</b>	<i>0,63</i>
17 <sup>th</sup> century				1			1			1	<b>3</b>	<i>0,48</i>
17 <sup>th</sup> and 18 <sup>th</sup> centuries	1			1					1	1	<b>4</b>	<i>0,63</i>
17 <sup>th</sup> to 19 <sup>th</sup> centuries	1	1				1	1	1			<b>5</b>	<i>0,79</i>
17 <sup>th</sup> to 20 <sup>th</sup> centuries						1		1			<b>2</b>	<i>0,32</i>
18 <sup>th</sup> century		3	5	1	3	5	7	5	4	3	<b>36</b>	<i>5,71</i>
18 <sup>th</sup> and 19 <sup>th</sup> centuries	2	1	2	2	5	3	2	2	3	4	<b>26</b>	<i>4,13</i>
18 <sup>th</sup> to 20 <sup>th</sup> centuries		1	1	1		1		1	1		<b>6</b>	<i>0,95</i>
18 <sup>th</sup> to 21 <sup>th</sup> centuries										1	<b>1</b>	<i>0,16</i>
19 <sup>th</sup> century	12	15	14	8	12	11	9	8	8	8	<b>105</b>	<i>16,67</i>
19 <sup>th</sup> and 20 <sup>th</sup> centuries	7	10	9	12	8	3	8	13	7	9	<b>86</b>	<i>13,65</i>
19 <sup>th</sup> to 21 <sup>th</sup> centuries						2	1	1	1	1	<b>6</b>	<i>0,95</i>
up to 20 <sup>th</sup> century				1						1	<b>2</b>	<i>0,32</i>
20 <sup>th</sup> century	23	26	23	22	15	21	25	26	19	22	<b>222</b>	<i>35,24</i>
20 <sup>th</sup> and 21 <sup>th</sup> centuries			6	4	4	5	4	8	13	12	<b>56</b>	<i>8,89</i>
21 <sup>th</sup> century		1				1	1				<b>3</b>	<i>0,48</i>
Prehistory and Ancient Times			4	1	5		6	1			<b>17</b>	<i>2,70</i>
Timeless works			1		2	1	1	1	1	5	<b>12</b>	<i>1,90</i>
<b>TOTAL</b>	<b>50</b>	<b>59</b>	<b>69</b>	<b>55</b>	<b>58</b>	<b>59</b>	<b>72</b>	<b>71</b>	<b>64</b>	<b>73</b>	<b>630</b>	<i>100,00</i>

### 3. Results

As Table 1 shows, almost all of the publications of Accounting, Business and Financial History (ABFH), Accounting Historians' Journal (AHJ) and Accounting History (AH) are about accounting history (except ABFH in 2003 with 93.33 % and in 2007 with 95.24% and AHJ in 2006 with 91.67 %) because they are specialized accounting history journals. From the other journals, usually Accounting, Organizations and Society, Accounting and Business Research, Abacus, Accounting, Auditing and Accountability J., Business History, Critical Perspectives on Accounting and British Accounting Review have higher proportions of Historical papers than other journals changing from year to year. European Accounting Review has a high proportion in 2002. Accounting, Organizations and Society, Critical Perspectives on Accounting, European Accounting Review, Accounting, Auditing and Accountability Journal, Abacus, Accounting and Business Research and Accounting Forum are from "generalist accounting journals that have shown a special interest in accounting history" in Hernandez-Esteve's (2008) paper.

As Table 2 shows, most of the articles are in “Accounting profession” subject area with 11.59%, followed by the two areas of Financial Accounting (Bookkeeping and Reporting) and Cost and Management Accounting with 9,68% and 9,05% respectively. In the study of Anderson (2002), Financial Accounting and Cost and Management Accounting areas had the highest percent; 21.30% and 18,10% respectively. The total of these first three categories comprise 30.32% of all articles in this paper. The ranking continues with Accounting Research category, Finance/Financial Management category and Governmental and Public Accounting /Regulation/Law category with 8,41%, 8,25% and 7,94% respectively. Accounting with the Public Sector was one of the main topics stressed by Hernandez-Estevé (2006) in his presentation named “Recent Accounting History Research in Spain” presented in 11<sup>th</sup> World Congress of Accounting Historians.

In the patterns of authorship analysis, Table 3 shows that most of the articles (50.79%) are single authored as in Anderson (2002) and Williams and Wines (2006). 35.24% of the articles have two authors, 12.38% of the articles have three authors and the rest have 4 authors. From 2005 to 2009 there are 9 articles with four authors with the proportion of 1.59%.

As shown in Table 4, most of the publications are by authors from the United Kingdom, the USA and Australia (weighted as 214.33; 131.00 and 89.83 respectively. Anderson (2002)’s study and Carnegie and Potter (2000a)’s study also had the UK, the USA and Australia as dominant countries. Williams and Wines (2006)’s study had Australia, the USA and the UK as dominant countries. Spain, Canada, France, Italy, New Zealand and Japan are weighted more than 10.

Table 5 shows that Cardiff Business School, Deakin University and the University of Warwick have the highest degree. Two of them are from the UK and one of them is from Australia (weighted as 48.67, 18.00 and 17.16 respectively). The University of Edinburgh, John Carroll University and the University of Wollongong follow them. Deakin University had the highest degree in Williams and Wines (2006)’s study, Cardiff had the highest degree in Anderson (2002)’s and Carnegie and Potter (2000a)’s studies.

As shown in Table 6, Stephen P. Walker is the most published author with the weighting of 15.00. The next most published authors are Thomas A. Lee and John R. Edwards with the weighting of 11.00 and 8.66 respectively. Richard K.Fleischman and Derek Matthews follow them with the weighting of 8.42 and 8.00 respectively. Geoff Burrows, Josephine Maltby and Robert H. Parker were the most published

authors in Williams and Wines (2006) and Robert H. Parker, Anthony J. Arnold and Thomas N. Tyson were the most published authors in Anderson (2002).

Table 7 shows that from 310 co-authored articles, 233 articles were written by authors in the same country and only 77 articles are international (authored by scholars from different countries). Accounting, Business & Financial History shows that most of the articles were written by UK scholars (ABFH is a UK based journal), also scholars from the USA, Italy, Australia, Spain and France can be seen. AHJ shows that most of the articles were written by USA scholars (AHJ is USA based), also scholars from the UK and Australia can be seen. AH shows that most of the articles were written by USA and then by Australia scholars; UK, Spain and New Zealand scholars can also be seen (AH is Australia/New Zealand based).

As shown in Table 7, academics from the UK and other countries collaboration and UK and Australia collaboration have higher quantity than the others. In the study of Anderson (2002), 10 articles of 41 co-authored articles were international and 'academics from the UK and Australia showed a greater propensity to work with colleagues in other countries' and in the study of Carnegie and Potter, 10 articles from 50 co-authored articles were international.

As Table 8 shows, 26.97% of the authors (raw number) are female and 73.03% of them are male. The female rate is at its highest for four-authored articles with the rate of 30.00% and then for two authored articles with the rate of 29.05% and at its lowest for three authored articles with the rate of 23.93%. In Williams and Wines's (2006) study the female rate was 21.50% and the male rate was 78.50% and female participation was at its highest for three-authored articles with the rate of 25%, and at its lowest for single authored articles with the rate of 15.80% (p.482).

Table 9 shows that most of the articles are in the 20th century (35.24%), 19th century (16.67%) and 19th-20th centuries (13.65%) respectively. 20th-21st centuries (8.89%) and 18th century (5.71%) follow them. In Hernandez-Esteve (2006)'s study that analyzed the period between 2001 and 2005 in Spain, most of the articles were in the 18th, 20th and 16th centuries respectively.

#### **4. Conclusion**

This paper has reviewed 630 articles related to accounting history listed in "Accounting History Publications Lists" of 2000-2009 compiled by Peter Foreman and the publications of *Accounting History* from 2000 to 2006 Book reviews, editorials, comments and replies, lists of accounting history publications, memorials are excluded.

The articles are mainly from the three specialized international refereed accounting history journals: Accounting Historians Journal, Accounting, Business and Financial History and Accounting History, but there are also articles from journals such as Accounting, Organizations and Society, Accounting and Business Research, Abacus, Accounting, Auditing and Accountability J., Business History, Critical Perspectives on Accounting, European Accounting Review, British Accounting Review, Accounting Forum and Accounting Horizons etc.

Our review is focused on Quantity Analysis, Content Analysis, Authorship Analysis and Period Analysis:

Quantity Analysis has compared the number of papers in the topic of “Accounting History with the total number of papers published in each Journal for the concerning years. Almost all publications of Accounting, Business and Financial History, Accounting Historians’ Journal and Accounting History are historical, because they are specialized accounting history journals. Accounting, Organizations and Society, Accounting and Business Research, Abacus, Accounting, Auditing and Accountability J., Business History, Critical Perspectives on Accounting and British Accounting Review have also higher proportions than others.

Content Analysis classifies the articles into 22 subject areas. 12 categories (one of them subdivided into 2) are drawn from the study of Anderson (2002) and we have added 10 more categories (one of them is subdivided into 7). Accounting profession, two areas of Financial Accounting (Bookkeeping and Reporting) and Cost and Management Accounting comprise 30,32% of all articles.

Authorship Analysis includes the Analysis of the patterns of authorship (if the articles were single authored, co-authored, or three authored); the Analysis of the geographical affiliation of the authors, the Analysis of the institutional affiliation of the authors, the most published author, the analysis of jointly written contributions and the analysis of author gender.

The majority of the articles are single authored with the proportion of 50.79%. Two authored articles follow this rate with 35.24%, and three authored articles with 12.38%. The rate of four-authored articles is 1.59%.

The United Kingdom, the USA and Australia are the highest appearing countries. The result is consistent with Anderson (2002)’s and Carnegie and Potter (2000a)’s studies.

The three institutions with the highest weighted articles are Cardiff Business School, Deakin University and the University of Warwick. Cardiff had the highest

degree in Anderson (2002)'s and Carnegie and Potter (2000a)'s studies. Stephen P. Walker, Thomas A. Lee, John R. Edwards are the most published authors.

From 310 co-authored articles, 77 articles are written by scholars from different countries. Academics from the UK and other countries collaboration and UK and Australia collaboration have higher quantity than the others.

26.97% of the authors are female and 73.03% of them are male. The female rate is at its highest in four-authored articles and at its lowest in three authored articles.

Period analysis classifies the articles according to the centuries. Most of the articles are in the 20<sup>th</sup> century, 19<sup>th</sup> century and 19<sup>th</sup>-20<sup>th</sup> centuries respectively.

This study has provided a detailed analysis of quantity, content and authorship of the articles published between 2000-2009. A further analysis may focus on the approaches and themes of the articles for the classification of accounting history literature identified by Carnegie and Napier (1996) and also research methods decided by Fleming, Graci and Thompson (2000).

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