

# AN ANALYSIS ON CITED FOREIGN JOURNALS IN ACCOUNTING DOCTORAL THESES IN TURKEY\*

Doç. Dr. Mustafa KILLI\*\*

Öğr. Gör. Dr. Yusuf IŞIK\*\*\*

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Muhasebe Bilim Dünyası Dergisi  
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## ABSTRACT

The aim of this study is to determine the level of use of references to accounting journals published abroad in order to guide researchers in their publication preferences. The data set used consists of doctoral theses in the field of accounting between the years 2010-2020 in Turkey. The most cited foreign journal list is determined based on the citations of the doctoral theses written during the sample period used. The results show that the top three most cited foreign journals are “The Accounting Review”, “Journal of Accounting and Economics” and “Journal of Accounting Research”.

**Keywords:** Accounting Theses, Accounting Journals, Citation Analysis

**JEL Classification:** M40, M49

## TÜRKİYE’DE MUHASEBE DOKTORA TEZLERİNDE ATIF YAPILAN YABANCI DERGİLER ÜZERİNE BİR İNCELEME

### ÖZ

Bu çalışma, muhasebe alanında yapılan doktora araştırmalarında, yurtdışında yayınlanan muhasebe dergilerinin kullanım düzeyini belirlemek amacıyla hazırlanmıştır. Araştırmanın veri seti, Türkiye’de

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\*\* Osmaniye Korkut Ata Üniversitesi, İİBF, Uluslararası Ticaret ve Lojistik Bölümü, [mkilli@osmaniye.edu.tr](mailto:mkilli@osmaniye.edu.tr), [orcid.org/0000-0002-9283-9852](https://orcid.org/0000-0002-9283-9852)

\*\*\* Hatay Mustafa Kemal Üniversitesi, Reyhanlı Sosyal Bilimler MYO, [isik.yusuf@hotmail.com](mailto:isik.yusuf@hotmail.com), [orcid.org/0000-0001-5842-4365](https://orcid.org/0000-0001-5842-4365)

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2010-2020 yılları arasında muhasebe alanında yazılan doktora tezlerinden oluşmaktadır. En çok atıf alan yabancı dergi listesi, 2010-2020 yılları arasında muhasebe alanında yazılmış doktora tezlerindeki atıflar esas alınarak belirlenmiştir. Araştırma sonucunda en çok atıf alan ilk üç yabancı derginin “The Accounting Review”, “Journal of Accounting and Economic” ve “Journal of Accounting Research” olduğu belirlenmiştir.

**Anahtar Kelimeler:** Muhasebe Tezleri, Muhasebe Dergileri, Atıf Analizi

**JEL Sınıflandırması:** M40, M49

## GENİŞLETİLMİŞ ÖZET

### AMAÇ ve MOTİVASYON

Atıf sayısı, makalelerin yayınlandığı dergilerin kalitesinin, yazarların etkisinin ve itibarının en önemli göstergesi olarak kabul edilir. Objektif verilere dayalı bir yaklaşım olan atıf analizinde bir dergi, diğer dergilerde atıf aldığı ölçüde saygınlık kazanır (Pechlaner ve diğerleri, 2004, s.328). Bir akademisyen, makale yayınlamaya çalışırken birçok faktörü göz önünde bulundurmalıdır ve en önemlilerinden biri etki faktörüdür (Ilieva-Koleva ve diğerleri, 2016). Bir derginin etki faktörünü belirlemede en sık kullanılan faktörlerden biri atıf sayısıdır (Valderrama ve diğerleri, 2020, s.1). Bu çalışma, Türkiye’de 2010-2020 yılları arasında muhasebe alanında yazılmış doktora tezlerinde, en çok atıf alan yabancı dergileri belirlemek amacıyla hazırlanmıştır. Araştırmaya dahil edilen yıllardaki muhasebe doktora tezlerinin kaynakçaları incelenerek yabancı dergilere yapılan atıflar belirlenmiş ve doktora çalışmalarında en etkili dergilerin sıralaması yapılmıştır.

### ARAŞTIRMA STRATEJİSİ VE YÖNTEMİ

Bu çalışmada bibliyometrik atıf analizi yöntemi kullanılmıştır. Bibliyometri, yazar, konu, yayın bilgisi, atıf yapılan kaynaklar gibi yayınların veya belgelerin belirli özelliklerinin nicel analizi ile ilgilenir (Al & Tonta, 2004, s.19). Çalışmanın amacına uygun olarak YÖK Tez Merkezi veri tabanında muhasebe alanında 2010-2020 yılları arasında hazırlanan doktora tezleri üzerinde atıf analizi yapılmıştır. Tez Merkezi sisteminin "Gelişmiş Tez Arama" penceresinde "Tez Adı, Yazar Adı, Danışman Adı, Konu, Dizin ve Özet" bilgilerinde "muhasebe" kelimesini içeren tezler taranmıştır. Tespit edilen 477 tez içerisinde muhasebe alanında olmayan tezler ayrıştırıldıktan sonra kalan 353 tez üzerinden atıf analizi yapılmıştır. Araştırmada aşağıdaki sorulara yanıt aranmıştır:

1. Araştırmanın kapsadığı yıllarda üniversiteler bazında muhasebe tezlerinde yabancı dergilerdeki makalelere yapılan atıf sayısı nedir?
2. Muhasebe doktora tezlerinde muhasebe alt konuları bazında yabancı dergilere yapılan atıf sayısı nedir?

3. Tez danışmanlarının akademik unvanları ile atıf sayıları arasında bir ilişki var mıdır?
4. Araştırmanın kapsadığı yıllarda muhasebe tezlerinde yabancı dergilerdeki makalelere verilen atıf sayısı nedir?
5. Araştırmanın kapsadığı yıllarda muhasebe tezlerinde en çok hangi yabancı dergilere atıf yapılmıştır?
6. Tezlerde çalışılan muhasebe alt konularına göre en çok hangi yabancı dergilere atıf yapılmıştır?
7. Muhasebe alt konularına göre yapılan atıfların yıllara göre dağılımı nasıldır?

Araştırma sonuçları 353 tez ile sınırlıdır. Aramada anahtar kelime olarak sadece “muhasebe” kelimesi kullanıldığı için muhasebe ile ilgili olup listelenmeyen tezlerin araştırma kapsamı dışında kalması araştırmanın bir sınırlılığıdır. Benzer şekilde 2020 yılında tamamlanan ancak araştırma yapıldığı tarihte henüz Tez Merkezi veri tabanında yer almayan tezlerin araştırmaya dahil edilmemiş olması da çalışmanın bir diğer sınırlılığıdır. Çalışmaya hazırlık aşamasında karşılaşılan en büyük sorun tezlerde kaynak gösterme kurallarına tam olarak uyulmaması olmuştur. Özellikle akademik dergi adlarının standart dışı kısaltılması, eksik atıflar, dergi adına yayıncı adının eklenmesi gibi farklılıklar tespit edilmiştir.

## **BULGULAR VE TARTIŞMA**

Araştırma kapsamındaki yıllarda Türkiye’de doktora tezi yazılan 71 devlet üniversitesinde muhasebe alanında yazılan 353 tezde yabancı dergilere toplam 15.284 atıf yapılmıştır. Tez başına ortalama atıf sayısının 43,29 olduğu belirlenmiştir. Üniversiteler arasında 28 üniversitede yabancı dergilere atıf sayısı ortalamanın üzerindeyken, 43 üniversitede atıf sayısı ortalamanın altında bulunmaktadır. Doktora tezlerinde yabancı dergilere en fazla atıf yapılan ilk 5 üniversitenin Marmara Üniversitesi (%9,8), Sakarya Üniversitesi (%4,8), Dokuz Eylül Üniversitesi (%4,6), İstanbul Üniversitesi (%4,4) ve Erciyes Üniversitesi (%3,5) olduğu görülmüştür. Marmara Üniversitesi hem tez hem de atıf sayısı en yüksek üniversite olmasına rağmen yabancı dergilere tez başına ortalama atıf sayısı 42,9’dur. Tez başına atıf sayısı Gebze Teknik Üniversitesi, Kafkas Üniversitesi ve Eskişehir Osmangazi Üniversitesi’nde sırasıyla 238, 218 ve 185’tir. Bu üniversiteler diğer birçok üniversiteye göre yeni kurulmuş olmalarına ve sadece birkaç muhasebe doktora tezi tamamlamış olmalarına rağmen yabancı dergilere atıf oranları yüksektir.

Araştırma kapsamındaki tezler muhasebe alt konularına göre sınıflandırıldığında, en fazla “Muhasebe Standartları” (%24,08) konusunda tez yazıldığı belirlenmiştir. Bu alt konuyu “Maliyet ve Yönetim Muhasebesi” (%22,95) ve “Denetim” (%18,41) konuları takip etmektedir. Araştırma kapsamındaki tezlerin yaklaşık %75’inin Prof. ünvanlı danışmanlar tarafından yönetildiği tespit edilmiştir. İncelenen tezlerde yabancı dergilere en fazla atıf 2016 yılında yazılan tezlerde bulunmakta olup, atıf yapılan dergiler 1999-2015 yılları arasında yayınlanmıştır. Araştırmanın temel amacı

doğrultusunda en çok atıf alan ilk beş dergi “The Accounting Review”, “Journal of Accounting and Economics”, “Journal of Accounting Research”, “Managerial Auditing Journal” ve “Journal of Business Ethics” olarak belirlenmiştir. Muhasebe alt konularına göre yapılan sıralamada “Maliyet ve Yönetim Muhasebesi” konulu tezlerde “Management Accounting”, “Denetim” konulu tezlerde “Managerial Auditing Journal”, “Muhasebe Standartları” ve “Muhasebe Bilgi Sistemleri” konulu tezlerde “The Accounting Review”, “Finansal Raporlama ve Finansal Analiz” konulu tezlerde “Journal of Accounting and Economics” en çok atıf alan dergilerdir.

## SONUÇ ve ÖNERİLER

Bu çalışma, Türkiye’de 2010-2020 yılları arasında yazılmış muhasebe doktora tezlerinin atıf analizi ile gerçekleştirilmiştir. Çalışmada atıf analizi yapılarak, muhasebe alanında yazılan tezlerdeki alt konu dağılımları, danışman unvanları, tez yılları, atıf yapılan dergilerin yayın yılları, en çok atıf yapılan dergilerin sıralaması belirlenmiştir. Çalışmanın hem muhasebe araştırmacılarına hem de akademik dergilere ve kütüphanelere faydalı bilgiler sağlayacağına inanıyoruz. Muhasebe araştırmacılarının yayınlarının kalitesi, en çok atıf alan dergilerdeki yayınlara referansla artacaktır. Akademik dergiler açısından, dergilerin etki puanları da artacaktır. Kütüphaneler açısından, sahip oldukları yayınlar için en uygun yayın kombinasyonunun belirlenmesine temel oluşturacaktır. Bu bağlamda üniversite kütüphaneleri, en çok atıf alan dergilere elektronik erişimi kolaylaştırma sorumluluğunu üstlenmelidir. Bu araştırma uluslararası dergilerde yayınlanan muhasebe doktora tezlerinde yayınlanan makalelere verilen atıfların incelendiği Türkiye’deki ilk araştırmadır. Bu yönüyle çalışma, ülkemizde muhasebe alanının düşünsel özelliklerinin değerlendirilmesi ve alana ilişkin temel bilgi kaynaklarının derlenmesi açısından önemlidir. Çalışmanın gelecekte ülkemizde muhasebe alanında üretilen lisansüstü tezlerin yanı sıra diğer kaynak türleri üzerine yapılan benzer atıf analizleri ve bibliyometrik çalışmalar için örnek bir çalışma olacağı öngörülmektedir.

## 1. INTRODUCTION

It is important in the academic world to conduct scientific research and to have these studies published and reach large masses (Hamurcu & Eren, 2017, p.55). The quality of the publications and the journals in which they are published is as important as the number of publications. Because, in order to publish an article in a qualified journal, it is necessary to provide the minimum publication quality that journal accepts. These publications also contribute to the total publication score in academic title changes, promotions or first appointments (Chan et al., 2009, p.875).

According to Beattie and Goodacre (2006, p.65), four approaches for approaches to the development of journal rankings have emerged: “Perception Study”, “Market Testing”, “Download Frequency” and “Citation Analysis”. Each of these approaches reflects a different operationalization of journal quality

(Cook et al., 2010, p.221) and has limitations. Count of citations is considered the most important indicators of quality, the influence of authors, and the reputation of the journals in which the articles are published. In citation analysis, which is an approach based on objective data, a journal is respectable to the degree that it is cited in other journals (Pechlaner et al., 2004, p.328).

An academic must consider many factors when trying to publish an article, and one of the most important is the impact factor (Ilieva-Koleva et al., 2016). One of the most frequently used factors that determine the impact factor of the journal is the number of citations (Valderrama et al., 2020, p.1).

Journals increase their impact scores by gaining reputation in proportion to the citations to their publications. These scores they have obtained constitute one of the criteria used in the journal ranking.

The first of the studies on the citation analysis used in areas such as the formation of library subscription profiles (Zeff, 1996, p.158), the determination of the frequency of use of academic publications and the formation of the scores of the journals, is conducted to determine of the journal subscriptions and purchasing policy of a college library in the USA in 1927 (Bornmann & Daniel, 2008, p.45). For this purpose, researchers named Gross and Gross (1927) examined the citations on bibliographies of the articles published in the Journal of the American Chemical Society (White, 1985, p.39).

This study is carried out by citation analysis of doctoral theses written in the field of accounting between 2010-2020 in Turkey. References to foreign journals are determined by examining the bibliographies of accounting doctoral theses in the years included in the research. The theses within the scope of the research are classified according to the years, topics, academic titles of the thesis supervisors and universities. The bibliographies of the theses were analyzed in order to rank the cited foreign accounting journals. The findings allow the evaluation of the fields of interest to accounting researchers and the literature sources they benefit from. In the research, the list of the most cited foreign journals in accounting doctoral theses and the frequency of journal citations by thesis topics are determined.

## **2. LITERATURE REVIEW**

Some of the international studies in which citation analysis of accounting journals and accounting theses are carried out are briefly summarized below:

In the study by McRae (1974), citation analysis was performed in the accounting information network. Within the scope of the study, citations given in 17 journals, which were accepted as the accounting network in 1968 and 1969, and which covered 96% of the citations given in accounting journals, were analyzed. The results show that the majority of the citations given in journals were made to the journals in their specific field. A similar journal ranking is obtained in this study.

Brown and Gardner (1985) conducted citation analysis to determine the contributions of accounting faculties and doctoral programs to research. Accounting articles published between 1976-1982 in the journals selected within the scope of the research were analyzed. It has been concluded that, unlike many academic studies, citation and scoring do not fully reflect the truth, due to reasons such as the research and friend groups that refer to one another.

Bonner et al. (2006) conducted a study summarizing the findings of these articles as well as articles ranking the journals in the field of academic accounting. In this context, the findings of 16 selected articles were examined. In the research, the most influential journal list was determined, and different rankings were obtained examining the determined journals according to important accounting topics.

Reinstein and Calderon (2006) conducted a perception analysis by using the survey method for ranking of journals in the field of accounting. Within the scope of the research, a questionnaire was sent to 295 American Accounting Association's (AAA) Accounting Leadership Program Group members and the response rate was 47%. The results revealed the rank of the journals that are assumed to be cited the most.

Chan and Liano (2009) conducted citation analysis for the most influential articles, journals, institutions and researchers in the field of accounting. Citation analysis was carried out for the articles published between the years 2000-2004 in selected journals. A total of 30,467 citations were identified, and the three most influential journals were found to be The Journal of Accounting Research, Journal of Accounting and Economics and The Accounting Review. The three most influential institutions in the field of accounting were the University of Chicago, the University of Pennsylvania and the University of Michigan and the three most cited authors were Richard G. Sloan, Robert E. Verrecchia and Paul M. Healy.

Chan et al. (2009) aimed to rank accounting journals based on theses citations. For this purpose, a citation analysis was carried out on 247 doctoral dissertations with full-text access, with various filters applied to a total of 437 accounting theses registered in the ProQuest Dissertations and Theses Global Library between the years 1999-2003. The list of the most cited journals in the study was determined according to different categories such as research method and topic.

Coyne et al. (2010) listed accounting journals according to their topics and methods. Within the scope of the research, all the articles published between the years 1990-2009 by 11 journals, which were determined to have the highest score in previous literature, were examined and the journals were ranked in terms of method and topic integrity.

Guffey and Harp (2017) conducted content and citation analysis for the first 25 years of research in the journal "The Journal of Management Accounting Research". In the study, the articles published in

the journal were classified according to their topics and research methods, and citation analysis was made for the articles. The results reveal which methods are generally used in terms of the topics and research methods that have a great impact according to the density of the number of citations.

Although there are not many studies on the citation analysis of accounting journals and accounting theses at the national level, there are studies on citation analysis of postgraduate theses in different fields of social sciences. Some of these studies are briefly summarized below.

In the study conducted by Canata et al. (2017), the citations of the graduate theses completed between the years 1967 and 2015 in the Department of Information and Document Management at Istanbul University were analyzed. The results obtained in the study were compared with previous studies. In the study, it was also determined that the Turkish Librarianship Journal and the Official Gazette are the most frequently cited periodicals.

Temelli and Karcıoğlu (2018), analyzed 123 articles published in the Journal of Accounting and Taxation Studies between the years 2010 and 2017 using the bibliometric citation analysis technique, one of the qualitative research methods. Considering the self-cited status in the journal, it was found that 44 authors self-cited their articles. When the citation status of the authors in the journal was examined, it was determined that only 11 studies published in this journal were cited.

Şerefoğlu Henkoğlu et al. (2019) analyzed by citation analysis the citations in the master's and doctoral theses completed between the years 2006 and 2018 in the Department of Management Information Systems in Turkey, a total of 177 theses, including 173 master's and 4 doctoral theses. According to the findings, the average number of citations in these theses was 76. The citations in these were 52% to journals, 27% to books, 14% to electronic resources, 5% to theses, and 2% to other types of publications. The publication language of more than half (61%) of the journals, which is the most widely used publication type in theses, was English. "Information Management", "Management Information Systems (MIS) Quarterly" and "Journal of Marketing" were among the most frequently cited journals.

### **3. METHODOLOGY**

In this study, bibliometric citation analysis method is used. Bibliometrics deals with the quantitative analysis of certain characteristics of publications or documents such as the author, topic, publication information, cited sources, etc. (Al & Tonta, 2004, p.19). In this study, our aim is to determine the most cited foreign journals in doctoral theses in the field of accounting in Turkey. In accordance with the purpose of the study, citation analysis was carried out on doctoral theses prepared between the years 2010-2020 in the field of accounting in the database of the Thesis Center of the Turkish Higher

Education Council. In the "Advanced Thesis Search" window of the Thesis Center system, the theses containing the word "accounting" were scanned in the "Thesis Name, Author Name, Supervisor Name, Topic, Index and Abstract" information. After separating the theses that are not in the field of accounting among the identified 477 theses, a citation analysis is conducted on the remaining 353 theses.

In the research, answers to the following questions were sought:

- *What is the number of citations made to articles in foreign journals in accounting theses on the basis of universities in the years covered by the research?*
- *What is the number of citations made to foreign journals in accounting doctoral theses on the basis of accounting subtopics?*
- *Is there a relation between the academic titles of the thesis supervisors and the number of citations?*
- *What is the number of citations given to articles in foreign journals in accounting theses in the years covered by the research?*
- *Which foreign journals were most cited in accounting theses in the years covered by the research?*
- *Which foreign journals were the most cited according to the accounting sub-topics studied in the theses?*
- *What is the distribution of the citations made to the sub-topics of accounting by years?*

Research results are limited to 353 theses. Since only the word "accounting" is used as the keyword during the search, it is a limitation of the research that theses related to accounting but not listed are out of the scope of the research. Similarly, the fact that the theses that were completed in 2020 but were not yet in the Thesis Center database at the time of the research, were not included in the research, is another limitation of the study.

The biggest problem encountered in the preparation for the study was that the rules of citing references in the theses were not completely complied with. In particular, differences such as the non-standard abbreviation of the names of academic journals, incomplete citations, and the addition of the publisher name to the journal name have been identified.

#### **4. FINDINGS AND DISCUSSION**

In this section, the findings obtained within the scope of the study are provided. The numbers of citations to foreign journals in theses included in the research are given in Appendix 1. According to Appendix 1, a total of 15.284 citations were made to foreign journals in theses in the field of accounting in 71 Turkish public universities where doctoral theses were written. It was determined that the average

number of citations was 43,29. Among universities, the number of citations in 28 universities is above the average while the number of citations in 43 universities is below the average. The top 5 universities where doctoral dissertations cited foreign journals the most were Marmara University (9.8%), Sakarya University (4.8%), Dokuz Eylül University (4.6%), Istanbul University (4.4%) and Erciyes University (3.5%). The fewest citations are from the theses written at Balıkesir University.

In Marmara University, which has the highest number of both theses and citations, the average number of citations to foreign journals per thesis is 42.9. The number of citations per thesis in Gebze Technical University, Kafkas University and Eskişehir Osmangazi University is 238, 218 and 185, respectively. Although these universities are newly established compared to many other universities and only a few accounting doctoral thesis have been completed, the rate of citations to foreign journals is extremely high. This situation can be explained by the fact that the research topics chosen by the researchers in these universities are the most studied topics in the international literature and the foreign language knowledge levels of the researchers.

When the research findings are examined in terms of whether the universities are in metropolitan or rural areas and the number of citations, it is seen that the universities with the highest citation averages per thesis are the universities in metropolitan cities such as Istanbul, İzmir, Kocaeli, Eskişehir and Kayseri. However, the high citation averages in rural area universities such as Kars and Nevşehir can be considered an exceptional situation.

7 out of 35 doctoral dissertations written at Marmara University were written in English. The rate of citations to foreign journals in theses written in English is 48.37% of the total number of citations in this university. The rate of citations to foreign journals in 3 theses written in English at 9 Eylül University is 31.77% of the total number of citations at this university, the rate of citations to foreign journals in 1 thesis written in English at Gazi University is 35.47% of the total number of citations in this university, and the rate of citations to foreign journals in 4 theses written in English at Istanbul Okan University is 86.93% of the total number of citations in this university. Based on these rates, it is possible to say that the frequency of citations to foreign journals in accounting doctoral theses written in English is higher than those written in Turkish.

The theses sample in our citation analysis is classified according to accounting subtopics as shown in Table 1.

**Table 1. Number of Theses and Citations by Accounting Subtopics**

Accounting Subtopic	Thesis Count	%	Citation Count	%
Accounting Standards	85	24,08%	3321	21,7%
Cost - Management Accounting	81	22,95%	3320	21,7%
Auditing	65	18,41%	3269	21,4%
Financial Reporting and Financial Analysis	32	9,06%	2227	14,6%
Accounting Information Systems	17	4,81%	697	4,6%
Financial Accounting	17	4,81%	806	5,3%
Forensic Accounting	10	2,83%	353	2,3%
Environmental Accounting	10	2,83%	311	2,0%
Accounting Profession	9	2,55%	306	2,0%
Accounting Ethics	8	2,27%	236	1,5%
Accounting Culture	7	1,98%	197	1,3%
Accounting Education	5	1,42%	137	0,9%
Public Accounting System	2	0,57%	23	0,2%
Bank Accounting	2	0,57%	53	0,3%
Occupational Standards	1	0,28%	13	0,1%
Insurance Accounting	1	0,28%	8	0,05%
Tax Accounting	1	0,28%	7	0,05%
<b>Total</b>	<b>353</b>	<b>100,00%</b>	<b>15.284</b>	<b>100%</b>

According to this classification, most doctoral theses are written in the field of "Accounting Standards" at a rate of 24.08%. This subtopic is followed by, "Cost and Management Accounting" (22.95%), "Auditing" (18.41%), "Financial Reporting and Financial Analysis" (9.06%), followed by "Accounting Information Systems" and "Financial Accounting" both 4.81%. These top 5 topics constitute 84.12% of the theses. Doğan and Altınkaynak (2019) obtained a similar ranking from the content analysis they conducted on accounting theses written at Sakarya University. In general, the subtopics "Bank Accounting, Public Accounting System, Accounting Professional Standards, Insurance Accounting and Tax Accounting" have a total share of 1.98% as the least studied topics. At this point, a question comes to mind: "Isn't there a new problem to be investigated in these areas in Turkey?" Undoubtedly, research on less studied topics will be more likely to be original than other topics.

The ranking of the number of citations made to foreign journals in accounting doctoral theses on the basis of subtopics, is also given in Table 1. According to the number of citations, which are similarly listed by subject areas, the most cited thesis topics are "Cost and Management Accounting" and "Auditing" with 21.7%. These topics are followed very closely by "Accounting Standards" with 21.4%. Other topics that are in the top 5 in terms of the number of citations are "Financial Reporting and Financial Analysis" (14.6%) and "Accounting Information Systems" (5.3%). Top 5 most cited topics

constitute 84.7% of total citations. The least referenced topics to foreign journals are "Public Accounting System, Bank Accounting, Insurance Accounting, Professional Standards and Tax Accounting" similar to the listing of the number of theses by topics. The last 5 least cited topics constitute only 0.7% of the total citations.

References to foreign journals are classified on the basis of subtopics and universities in Appendix 2. The data in Appendix 2 show the cumulative citation counts of at least 80%. According to Appendix 2, the highest number of references made to foreign journals are observed in the theses written at Marmara University, Çukurova University and Istanbul University in the subtopic of "Cost and Management Accounting". The most referenced foreign journals in the theses written at Marmara University, Istanbul University and Erciyes University, respectively, are in the field of "Auditing" and at Marmara University, Dokuz Eylül University and Gazi University, in the field of "Accounting Standards". As to the field of "Financial Reporting and Financial Analysis", the highest number references made to foreign journals are in the theses written at Eskişehir Osmangazi University, Marmara University and Sakarya University.

The relationship between the titles of the theses supervisors and the number of citations is given in Table 2. According to the table, the citation rate in theses supervised by "Prof." is 70.8%, "Assoc. Prof. Dr." is 18.8% and "Asst. Prof. Dr." is 10.4%.

**Table 2. Theses and Citation Counts According to Supervisor Titles**

<b>Supervisor Title</b>	<b>Theses Count</b>	<b>Percent</b>	<b>Citation Count</b>	<b>Percent</b>
Prof. Dr.	263	74,50%	10824	70,8%
Assoc. Prof. Dr.	58	16,43%	2867	18,8%
Asst. Prof. Dr.	32	9,07%	1593	10,4%
<b>Total</b>	<b>353</b>	<b>100,00%</b>	<b>15284</b>	<b>100,00%</b>

The high number of citations to foreign journals in theses supervised by these chairs with the title of "Prof. Dr." is related to the high number of theses they supervise. They approximately 75% of the total number of theses. It is thought that the scarcity of the theses supervised by "Assoc. Prof. Dr."s and "Asst. Prof. Dr."s may be due to the requirement to supervise a master's thesis first before to supervising a doctoral thesis.

The relationship between the titles of the supervisors and the number of citations in the theses they administered by year is given in Table 3. According to Table 3, the highest number of citations in theses supervised by "Prof. Dr." are observed in 2016 (14%). The highest number of citations in theses supervised by "Assoc. Prof. Dr" is in 2019 (19%) while those supervised by "Asst. Prof. Dr." are observed in 2016 (24%).

**Table 3. Count of Citations by Supervisor Titles and by Year**

Years	Prof. Dr		Assoc. Prof. Dr.		Asst. Prof. Dr.	
	Citation Count	Percent	Citation Count	Percent	Citation Count	Percent
2010	808	7%	536	19%	222	14%
2011	722	7%	59	2%	24	2%
2012	839	8%	87	3%	86	5%
2013	437	4%	152	5%	29	2%
2014	957	9%	196	7%	149	9%
2015	836	8%	117	4%	85	5%
2016	1471	14%	169	6%	378	24%
2017	1165	11%	433	15%	45	3%
2018	995	9%	401	14%	248	16%
2019	1305	12%	277	10%	150	9%
2020	1289	12%	440	15%	177	11%

The classification of citations by topics and titles of supervisors is given in Appendix 3. According to Appendix 3, the most preferred topic in the theses supervised by advisors with title “Prof. Dr.” is "Accounting Standards" (25.14%). This ranking is followed by topics “Cost and Management Accounting” (21.03%) and “Auditing” (20.30%). The most preferred topic in theses supervised by “Assoc. Prof. Dr.” is "Cost and Management Accounting" (24.10%). This ranking is followed by topics “Financial Reporting and Financial Analysis” (19.29%) and “Auditing” (16.64%). The most preferred topic in theses supervised by “Asst. Prof. Dr.” is "Auditing" (40.55%). This ranking is followed by “Cost and Management Accounting” (22.22%) and “Accounting Standards” (11.55%).

The count of citations by years is shown in Table 4. As seen in Table 4, it was determined that the highest number of citations were given in 2016 (13.2%), followed by the year 2020 (12.5%), and the year 2019 (11.3%). According to the information in the table, it is seen that the least number of citations to foreign journals are made in 2013 (4.0%).

As the rate of referencing international literature increases, the rate of plagiarism in theses will decrease. Requesting a similarity report in theses promoted researchers to be more meticulous and to investigate the thesis topic by examining more sources. Accordingly, the rate of using international literature in the theses written has begun to increase visibly in recent years. As seen in Table 4, while

the number of citations followed a fluctuating course between 2010 and 2015, it is seen that the number of citations has increased since 2016.

**Table 4. Citation Counts by Year**

Years	Citation Count	Percent
2010	1566	10,2%
2011	805	5,3%
2012	1012	6,6%
2013	618	4,0%
2014	1302	8,5%
2015	1038	6,8%
2016	2018	13,2%
2017	1643	10,7%
2018	1644	10,8%
2019	1732	11,3%
2020	1906	12,5%
<b>Total</b>	<b>15.284</b>	<b>100,0%</b>

When the references given on the basis of years are grouped according to their topics, the most cited topic is "Cost and Management Accounting", and detailed information based on topics and years is given in Appendix 4. In the appendix, the top 5 topics for each year are given in bold.

The counts of the cited foreign journals in terms of publication years are given in Appendix 5. As can be seen in Appendix 5, although the publication years of the cited journals go back to 1881, it is generally between 1999-2015.

In the remaining part of the research, information about which journals are cited the most in theses and the density of topics in these journals will be given in detail.

Table 5 shows the top 25 foreign journals that are cited the most in accounting doctoral theses between the years 2010-2020. As seen in Table 5, according to the count of citations, the most cited journal is "The Accounting Review". In previous studies (McRae, 1974; Chan et al., 2009), it was determined that this journal was the most cited journal. The second most cited journal is "Journal of Accounting and Economics", the third "Journal of Accounting Research", the fourth, "Managerial Auditing Journal" and the fifth, "Journal of Business Ethics".

**Table 5. List of Most Cited Journals in Accounting Doctorate Theses (Top 25)**

Ranking	Journal Names	Citation Count	Percent
1	The Accounting Review	668	4,37%
2	Journal of Accounting and Economic	501	3,28%
3	Journal of Accounting Research	468	3,06%

4	Managerial Auditing Journal	299	1,96%
5	Journal of Business Ethics	292	1,91%
6	Accounting Horizons	262	1,71%
7	Contemporary Accounting Research	227	1,49%
8	Auditing: A Journal of Practice and Theory	204	1,33%
9	Management Accounting	163	1,07%
10	The CPA Journal	146	0,96%
11	The International Journal of Accounting	136	0,89%
12	Accounting and Business Research	132	0,86%
13	European Accounting Review	129	0,84%
14	Harvard Business Review	124	0,81%
15	Journal of Cost Management	119	0,78%
16	Journal of Accounting and Public Policy	116	0,76%
17	Journal of Intellectual Capital	112	0,73%
18	Accounting, Organization and Society	109	0,71%
19	Journal of Accountancy	109	0,71%
20	Critical Perspectives on Accounting	107	0,70%
21	Journal of Business Finance and Accounting	102	0,67%
22	Journal of Financial Economics	102	0,67%
23	Abacus	96	0,63%
24	Management Accounting Research	94	0,62%
25	Journal of International Accounting Auditing and Taxation	92	0,60%

While ranking the journals, thesis topics should also be evaluated. In the evaluation made in this context, the accounting subtopics most cited in foreign journals were given in Table 1. According to the first five accounting subtopics, the top 10 most cited journals are determined.

In Table 6, the most cited journal ranking in the theses written on "Cost and Management Accounting" is given. According to Table 6, the top three journals most cited in the theses on "Cost and Management Accounting" were "Management Accounting", "Journal of Cost Management" and "Harvard Business Review", respectively.

**Table 6. Citation Counts in Most Cited Journals by Sub-topic: Cost and Management Accounting**

Ranking	Journal Name (Top 10)	Citation Count
1	Management Accounting	138
2	Journal of Cost Management	112
3	Harvard Business Review	97
4	Management Accounting Research	79
5	Strategic Finance	57
6	International Journal of Production Economics	56

7	The Accounting Review	55
8	Journal of Management Accounting Research	51
9	Accounting Horizons	49
10	Accounting, Organization and Society	30

The most cited journal ranking in the theses written on "Auditing" is given in Table 7. According to Table 7, the top three journals most cited in the theses on "Auditing" are "Managerial Auditing Journal", "The Accounting Review" and "Auditing: A Journal of Practice and Theory".

**Table 7. Citation Counts in Most Cited Journals by Sub-topic: Auditing**

Ranking	Journal Name (Top 10)	Citation Count
1	Managerial Auditing Journal	207
2	The Accounting Review	180
3	Auditing: A Journal of Practice and Theory	169
4	Journal of Accounting and Economic	97
5	Journal of Accounting Research	95
6	Contemporary Accounting Research	95
7	Accounting Horizons	77
8	The CPA Journal	76
9	Journal of Accountancy	63
10	International Journal of Auditing	61

In Table 8, the most cited journals in the theses written on "Accounting Standards" is given. According to Table 8, the top three journals most cited in the theses on "Accounting Standards" are "The Accounting Review", "Journal of Accounting and Economic" and "Journal of Accounting Research".

**Table 8. Citation Counts in Most Cited Journals by Sub-topic: Accounting Standards**

Ranking	Journal Name (Top 10)	Citation Count
1	The Accounting Review	240
2	Journal of Accounting and Economic	218
3	Journal of Accounting Research	201
4	Accounting Horizons	79
5	Contemporary Accounting Research	70
6	Accounting and Business Research	69
7	The International Journal of Accounting	66
8	Abacus	66
9	European Accounting Review	65
10	Journal of International Accounting Auditing and Taxation	61

The most cited journal ranking in the theses written on "Financial Reporting and Financial Analysis" is given in Table 9 where the top three journals most cited are "Journal of Accounting and Economics", "The Accounting Review" and "Journal of Intellectual Capital".

**Tablo 9. Citation Counts in Most Cited Journals by Sub-topic: Financial Reporting and Financial Analysis**

Ranking	Journal Name (Top 10)	Citation Count
1	Journal of Accounting and Economics	119
2	The Accounting Review	94
3	Journal of Intellectual Capital	82
4	Journal of Accounting Research	80
5	Contemporary Accounting Research	32
6	Accounting Horizons	31
7	Journal of Financial Economics	30
8	The International Journal of Accounting	29
9	Journal of Business Finance and Accounting	28
10	The Journal of Finance	26
11	European Accounting Review	26

The most cited journal ranking in the theses written on "Accounting Information Systems" is given in Table 10 and the most cited journals in these theses are "The Accounting Review", "Journal of Accounting Research" and "Journal of Accounting and Economics".

**Tablo 10. Citation Counts in Most Cited Journals by Sub-topic: Accounting Information System**

Ranking	Journal Name (Top 10)	Citation Count
1	The Accounting Review	23
2	Journal of Accounting Research	18
3	Journal of Accounting and Economic	14
4	Harvard Business Review	9
5	Contemporary Accounting Research	8
6	Accounting Horizons	7
7	European Accounting Review	6
8	Journal of Accounting and Public Policy	6
9	Accounting, Organization and Society	4
10	Managerial Auditing Journal	4
11	Journal of Business Finance and Accounting	4

We believe that the ranking of the most cited journals based on accounting sub-topics will provide great convenience to accounting researchers. For example, a researcher who is writing a thesis in the field of Cost and Management Accounting may concentrate on "Management Accounting" and "Journal of Cost Management" journals also while a researcher writing a thesis in the field of "Auditing" may concentrate on "Managerial Auditing Journal".

## 5. CONCLUSION

This study is carried out by citation analysis of accounting doctoral theses written between 2010-2020 in Turkey. In the study, the distribution of sub-topics in the theses written in the field of accounting, the titles of advisors, the thesis years, the publication years of the cited journals, the list of the most cited journals, the journal order according to thesis topics are determined by citation analysis. As a result of the research, it was determined that the highest number of theses in the scope of the study is written at Marmara University, more theses are written on "Accounting Standards" than other topics, and more foreign journals were cited in the written theses on "Cost and Management Accounting" compared to other topics. In addition, most theses are supervised by advisors with the title Prof., the highest number of citation from foreign journals is found in the theses written in 2016, and the cited journals are published between the years 1999-2015. In accordance with the main purpose of the research, the top five most cited journals are determined as "The Accounting Review", "Journal of Accounting and Economics", "Journal of Accounting Research", "Managerial Auditing Journal" and "Journal of Business Ethics". In the rankings based on accounting topics, "Managerial Accounting" journal in the theses on "Cost and Management Accounting", "Managerial Auditing Journal" in the theses on "Auditing", "The Accounting Review" in the theses on "Accounting Standards" and "Accounting Information Systems" and "Journal of Accounting and Economics" in theses on "Financial Reporting and Financial Analysis" are the most cited journals.

We believe that the study will provide useful information to both accounting researchers, academic journals and libraries. The quality of the publications of accounting researchers will increase by reference to the publications in the most cited journals. In terms of academic journals, the impact scores of the journals will also increase. In terms of libraries, it will provide a basis for the determination of the most optimal publication combination for the publications they hold. In this context, university libraries should assume the responsibility for facilitating electronic access to the most cited journals.

This is the first research in Turkey in which the citations given to the articles published in international journals in accounting doctoral dissertations are analyzed. In this respect, the study is important in terms of evaluating the intellectual characteristics of the accounting field in our country and creating collections of basic information sources related to the field. However, it is foreseen that the

study will be an exemplary study for similar citation analysis and bibliometric studies on other types of sources, as well as postgraduate theses produced in the field of accounting in our country in the future.

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This paper complies with Research and Publication Ethics, has no conflict of interest to declare, and has received no financial support.

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#### **AUTHORS' CONTRIBUTIONS**

Conception/Design of Study- MK, YI; Drafting Manuscript- MK, YI; Critical Revision of Manuscript- MK; Final Approval and Accountability- MK, YI.

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## APPENDICES

### Appendix 1: Count of Citations to Foreign Journals in Accounting Theses

Universities	Thesis Count (Tur)	Citation Count	Thesis Count (Eng)	Citation Count	Total Citation	Avg. Citation	%
Marmara University	28	775	7	726	1501	42,8	9,8
Sakarya University	26	736	-	-	736	28,3	4,8
Dokuz Eylül University	8	481	3	224	705	64,1	4,6
İstanbul University	21	665	-	-	665	31,7	4,4
<b>Erciyes University</b>	<b>5</b>	<b>535</b>	-	-	<b>535</b>	<b>107</b>	<b>3,5</b>
Süleyman Demirel University	16	527	-	-	527	32,9	3,4
<b>Gebze Technical University</b>	<b>2</b>	<b>476</b>	-	-	<b>476</b>	<b>238</b>	<b>3,1</b>
Gazi University	11	302	1	166	468	39	3,1
Selçuk University	18	426	-	-	426	237	2,8
Akdeniz University	6	407	-	-	407	67,8	2,7
Ankara University	5	393	-	-	393	78,6	2,6
Çukurova University.	8	393	-	-	393	49,1	2,6
<b>Eskişehir Osmangazi Uni.</b>	<b>2</b>	<b>370</b>	-	-	<b>370</b>	<b>185</b>	<b>2,4</b>
Atatürk University	15	358	-	-	358	23,9	2,3
İnönü University	10	357	-	-	357	35,7	2,3
İstanbul Okan University	3	43	4	286	329	47	2,2
Kütahya Dumlupınar Uni.	6	303	-	-	303	50,5	2,0
Manisa Celal Bayar Unv.	7	296	-	-	296	42,3	1,9
Dicle University	4	280	-	-	280	70	1,8
Anadolu University	6	275	-	-	275	45,8	1,8
Karadeniz Technical Uni.	4	272	-	-	272	68	1,8
Bülent Ecevit University	3	251	-	-	251	83,7	1,6
Bursa Uludağ University	5	243	-	-	243	48,6	1,6
Niğde Ömer Halisdemir Uni.	7	237	-	-	237	33,8	1,6
<b>Galatasaray University</b>	<b>2</b>	<b>225</b>	-	-	<b>225</b>	<b>112,5</b>	<b>1,5</b>
Osmaniye Korkut Ata Uni.	3	225	-	-	225	75	1,5
<b>İzmir Ekonomi University</b>	<b>1</b>	<b>124</b>	<b>1</b>	<b>95</b>	<b>219</b>	<b>109,5</b>	<b>1,4</b>
<b>Kafkas University</b>	<b>1</b>	<b>218</b>	-	-	<b>218</b>	<b>218</b>	<b>1,4</b>
Muğla Sıtkı Koçman Uni.	5	216	-	-	216	43,2	1,4
Çanakkale 18 Mart University	5	211	-	-	211	42,2	1,4
K.Maraş Sütçü İmam Uni.	5	205	-	-	205	41	1,3
Aydın Adnan Menderes Uni.	6	183	-	-	183	30,5	1,2
Afyon Kocatepe University	5	183	-	-	183	36,6	1,2
Başkent University	10	172	-	-	172	17,2	1,1
Hasan Kalyoncu University	3	154	-	-	154	51,3	<b>1,0</b>
<b>Fatih University</b>	<b>1</b>	<b>143</b>	-	-	<b>143</b>	<b>143</b>	<b>0,9</b>

**Appendix 1, continued**

Universities	Thesis Count (Tur)	Citation Count	Thesis Count (Eng)	Citation Count	Total Citation	Avg. Citation	%
Aksaray University	2	137	-	-	137	68,5	0,9
Kırıkkale University	4	133	-	-	133	3,25	0,9
Trakya University	3	126	-	-	126	42	0,8
<b>Nevşehir HBV University</b>	<b>1</b>	<b>125</b>	-	-	<b>125</b>	<b>125</b>	<b>0,8</b>
Kocaeli University	4	116	-	-	116	29	0,8
Mersin University	3	110	-	-	110	36,6	0,7
Hacettepe University	2	101	-	-	101	50,5	0,7
Gaziantep University	2	100	-	-	100	50	0,7
Pamukkale University	4	91	-	-	91	22,7	0,6
Düzce University	2	83	-	-	83	41,5	0,5
Gaziosmanpaşa University	3	82	-	-	82	27,3	0,5
Kastamonu University	1	72	-	-	72	72	0,5
İstanbul Ticaret University	3	71	-	-	71	23,6	0,5
Kadir Has University	2	69	-	-	69	34,5	0,5
Yeditepe University	-	-	1	69	69	69	0,5
Mehmet Akif Ersoy Uni.	2	67	-	-	67	33,5	0,4
Konya N. Erbakan Univ.	2	67	-	-	67	33,5	0,4
Yaşar University.	2	67	-	-	67	33,5	0,4
Bilecik Şeyh Edebali Uni.	1	63	-	-	63	63	0,4
İstanbul Haliç University	1	49	-	-	49	49	0,3
Ege University	2	46	-	-	46	23	0,3
Hitit University	2	42	-	-	42	21	0,3
Bahçeşehir University.	1	41	-	-	41	41	0,3
Mustafa Kemal University	1	38	-	-	38	38	0,2
İstanbul Gelişim University	1	34	-	-	34	34	0,2
Karabük University	2	28	-	-	28	14	0,2
Yıldız Teknik University	1	26	-	-	26	13	0,2
Cumhuriyet University.	2	21	-	-	21	10,5	0,1
Uşak University.	1	19	-	-	19	19	0,1
Beykent University	1	11	-	-	11	11	0,1
İstanbul Aydın University.	1	7	-	-	7	7	0,0
İzmir Katip Çelebi Univ..	1	6	-	-	6	6	0,0
Tekirdağ N. Kemal Univ	1	5	-	-	5	5	0,0
İstanbul Kültür University	1	4	-	-	4	4	0,0
Balıkesir University	1	1	-	-	1	1	0,0
	336	13.718	17	1566	<b>15.284</b>		<b>100,00</b>

**Appendix 2: Foreign Journal Citation Counts based on Topics and Universities**

Accounting Subtopic	Universty	Citation Count	Percent	Cumulative>=0,80
Bank Accounting	Başkent University	14	60,87%	60,87%
	İstanbul University	9	39,13%	100,00%
Forensic Accounting	Marmara University	97	31,19%	31,19%
	Uludağ University	74	23,79%	54,98%
	Süleyman Demirel University	44	14,15%	69,13%
	Atatürk University	34	10,93%	80,06%
Environmental Accounting	İstanbul Okan University	86	24,36%	24,36%
	Marmara University	61	17,28%	41,64%
	Sakarya University	56	15,86%	57,51%
	Trakya University	56	15,86%	73,37%
	Afyon Kocatepe University	49	13,88%	87,25%
Financial Accounting	Dokuz Eylül University	74	24,18%	24,18%
	Kadir Has University	68	22,22%	46,41%
	İstanbul University	40	13,07%	59,48%
	Yaşar University	40	13,07%	72,55%
	Okan University	23	7,52%	80,07%
Cost- Management Accounting	Marmara University	233	7,02%	7,02%
	Çukurova University	180	5,42%	12,44%
	İstanbul University	178	5,36%	17,80%
	Dumlupınar University	174	5,24%	23,04%
	Selçuk University	167	5,03%	28,06%
	Sakarya University	162	4,88%	32,94%
	Atatürk University	155	4,67%	37,61%
	Manisa Celal Bayar University	143	4,31%	41,92%
	Akdeniz University	139	4,19%	46,10%
	Niğde Ömer Halisdemir University	134	4,03%	50,14%
	Anadolu University	109	3,28%	53,42%
	Dokuz Eylül University	109	3,28%	56,70%
	Osmaniye Korkut Ata University	108	3,25%	59,95%
	Erciyes University	102	3,07%	63,02%
	Adnan Menderes University	96	2,89%	65,91%
	İstanbul Okan University	93	2,80%	68,71%
	Çanakkale Onsekiz Mart University	93	2,80%	71,51%
	Aksaray University	91	2,74%	74,25%
	Gazi University	89	2,68%	76,93%
	Kırıkkale University	79	2,38%	79,31%
Muğla Sıtkı Koçman University	71	2,14%	81,45%	
Accounting Education	Ankara University	60	43,80%	43,80%
	K.Maraş Sütçü İmam University	38	27,74%	71,53%
	Dicle University	28	20,44%	91,97%
Accounting Ethics	Gebze Technical University	320	45,91%	45,91%
	Akdeniz University	87	12,48%	58,39%
	Hasan Kalyoncu University	84	12,05%	70,44%
	Kastamonu University	72	10,33%	80,77%

**Appendix 2, continued**

Accounting Subtopic	Universty	Citation Count	Percent	Cumulative>=0,80
Accounting Culture	Gazi University	105	53,30%	53,30%
	Dokuz Eylül University	41	20,81%	74,11%
	Sakarya University	33	16,75%	90,86%
Accounting Profession	Sakarya University	71	30,08%	30,08%
	Bilecik Şeyh Edebali University	63	26,69%	56,78%
	Anadolu University	39	16,53%	73,31%
	K.Maraş Sütçü İmam University	18	7,63%	80,93%
Financial Reporting And Financial Analysis	Eskişehir Osmangazi University	370	16,61%	16,61%
	Marmara University	251	11,27%	27,89%
	Sakarya University	238	10,69%	38,57%
	Kafkas University	218	9,79%	48,36%
	Süleyman Demirel University	132	5,93%	54,29%
	Erciyes University	128	5,75%	60,04%
	İstanbul University	114	5,12%	65,15%
	Muğla Sıtkı Koçman University	113	5,07%	70,23%
	Galatasaray University	98	4,40%	74,63%
	Selçuk University	92	4,13%	78,76%
	Hacettepe University	80	3,59%	82,35%
	Accounting Information System	Karadeniz Technical University	208	25,81%
Gebze Technical University		156	19,35%	45,16%
Selçuk University		101	12,53%	57,69%
Süleyman Demirel University		92	11,41%	69,11%
İstanbul Okan University		78	9,68%	78,78%
Çanakkale Onsekiz Mart University		54	6,70%	85,48%
Auditing	Marmara University	408	12,29%	12,29%
	İstanbul University	287	8,64%	20,93%
	Erciyes University	275	8,28%	29,22%
	Dicle University	209	6,30%	35,51%
	Çukurova University	199	5,99%	41,51%
	İnönü University	176	5,30%	46,81%
	Süleyman Demirel University	120	3,61%	50,42%
	Osmaniye Korkut Ata University	117	3,52%	53,95%
	Afyon Kocatepe University	112	3,37%	57,32%
	Akdeniz University	106	3,19%	60,51%
	Manisa Celal Bayar University	94	2,83%	63,34%
	K.Maraş Sütçü İmam University	92	2,77%	66,11%
	Sakarya University	90	2,71%	68,83%
	Dokuz Eylül University	90	2,71%	71,54%
	Gaziantep University	86	2,59%	74,13%
	Atatürk University	86	2,59%	76,72%
	Anadolu University	86	2,59%	79,31%
Ankara University	69	2,08%	81,39%	
Public Accounting System	Anadolu University	36	67,92%	67,92%
	Sakarya University	17	32,08%	100,00%

**Appendix 2, continued**

Accounting Subtopic	Universty	Citation Count	Percent	Cumulative>=0,80
Insurance Accounting	Okan University	13	100,00%	100,00%
Tax Accounting	İstanbul Aydın University	7	100,00%	100,00%
Occupational Standards	Selçuk University	8	100,00%	100,00%
Accounting Standards	Marmara University	431	13,18%	13,18%
	Dokuz Eylül University	332	10,16%	23,34%
	Gazi University	271	8,29%	31,63%
	Ankara University	264	8,08%	39,71%
	İzmir Ekonomi University	219	6,70%	46,41%
	Fatih University	143	4,37%	50,78%
	Galatasaray University	127	3,88%	54,67%
	Nevşehir Hacı Bektaş Veli University	125	3,82%	58,49%
	Başkent University	118	3,61%	62,10%
	İnönü University	114	3,49%	65,59%
	Bülent Ecevit University	113	3,46%	69,04%
	Niğde Ömer Halisdemir University	103	3,15%	72,19%
	Pamukkale University	90	2,75%	74,95%
	Süleyman Demirel University	87	2,66%	77,61%
	Akdeniz University	75	2,29%	79,90%
Sakarya University	69	2,11%	82,01%	

**Appendix 3: Citation Count By Advisor Title And Thesis Topics**

Supervisor	Accounting Subtopic	Citation Count	Percent
<b>Prof. Dr</b>	Accounting Standards	2721	25,14%
	Cost & Management Accounting	2276	21,03%
	Auditing	2197	20,30%
	Financial Reporting and Financial Analysis	1674	15,47%
	Accounting Information System	590	5,45%
	Financial Accounting	257	2,37%
	Forensic Accounting	234	2,16%
	Accounting Ethics	221	2,04%
	Accounting Culture	184	1,70%
	Environmental Accounting	167	1,54%
	Accounting Profession	149	1,38%
	Accounting Education	99	0,91%
	Bank Accounting	23	0,21%
	Public Accounting System	17	0,16%
	Occupational Standards	8	0,07%
Tax Accounting	7	0,06%	
<b>Assoc. Prof. Dr.</b>	Cost - Management Accounting	691	24,10%
	Financial Reporting and Financial Analysis	553	19,29%
	Auditing	477	16,64%
	Accounting Ethics	404	14,09%
	Accounting Standards	364	12,70%
	Environmental Accounting	79	2,76%
	Accounting Profession	74	2,58%
	Accounting Information System	50	1,74%
	Forensic Accounting	49	1,71%
	Accounting Education	38	1,33%
	Public Accounting System	36	1,26%
	Financial Accounting	26	0,91%
	Accounting Culture	13	0,45%
	Insurance Accounting	13	0,45%
<b>Asst. Prof. Dr.</b>	Auditing	646	40,55%
	Cost - Management Accounting	354	22,22%
	Accounting Standards	184	11,55%
	Accounting Information System	166	10,42%
	Environmental Accounting	107	6,72%
	Accounting Ethics	72	4,52%
	Forensic Accounting	28	1,76%
	Financial Accounting	23	1,44%
Accounting Profession	13	0,82%	

**Appendix 4: Thesis Topics and The Number of Citations by Years (The First 5 Are in Bold)**

Accounting Subtopic	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
Cost - Management Accounting	<b>125</b>	<b>389</b>	<b>362</b>	10	<b>543</b>	<b>237</b>	<b>399</b>	<b>241</b>	<b>482</b>	<b>250</b>	<b>283</b>	<b>3321</b>
Auditing	<b>383</b>	<b>142</b>	17	<b>73</b>	<b>196</b>	<b>154</b>	<b>845</b>	<b>584</b>	<b>368</b>	<b>372</b>	<b>186</b>	<b>3320</b>
Accounting Standards	<b>240</b>	<b>70</b>	<b>230</b>	<b>378</b>	<b>207</b>	<b>308</b>	<b>494</b>	<b>129</b>	<b>442</b>	<b>599</b>	<b>172</b>	<b>3269</b>
Financial Reporting and Financial Analysis	<b>249</b>	32	<b>117</b>	6	<b>0</b>	<b>174</b>	<b>164</b>	<b>301</b>	<b>139</b>	<b>266</b>	<b>779</b>	<b>2227</b>
Accounting Information System	46	2	<b>84</b>	<b>19</b>	<b>156</b>	<b>89</b>	0	34	17	<b>78</b>	<b>281</b>	<b>806</b>
Accounting Ethics	<b>407</b>	0	0	0	0	0	36	<b>182</b>	0	72	0	697
Environmental Accounting	21	0	55	<b>18</b>	0	5	<b>56</b>	0	<b>104</b>	43	51	353
Forensic Accounting	34	<b>74</b>	1	8	<b>140</b>	6	0	43	5	0	0	311
Financial Accounting	12	11	<b>129</b>	1	0	9	24	74	19	5	22	306
Accounting Profession	0	<b>71</b>	2	0	0	0	0	0	54	18	91	236
Accounting Culture	13	0	15	<b>105</b>	0	1	0	0	0	22	41	197
Accounting Education	0	6	0	0	60	38	0	28	5	0	0	137
Public Accounting System	36	0	0	0	0	17	0	0	0	0	0	53
Bank Accounting	0	0	0	0	0	0	0	14	9	0	0	23
Insurance Accounting	0	0	0	0	0	0	0	13	0	0	0	13
Occupational Standards	0	8	0	0	0	0	0	0	0	0	0	8
Tax Accounting	0	0	0	0	0	0	0	0	0	7	0	7

**Appendix 5: Journal Publication Dates in Cited Publications**

Years	Frequency	Percent	Years	Frequency	Percent	Years	Frequency	Percent
1881	1	0,0%	1960	8	0,1%	1991	212	1,4%
1886	1	0,0%	1961	9	0,1%	1992	215	1,4%
1892	1	0,0%	1962	10	0,1%	1993	182	1,2%
1908	1	0,0%	1963	8	0,1%	1994	242	1,6%
1915	1	0,0%	1964	13	0,1%	1995	314	2,1%
1917	1	0,0%	1965	12	0,1%	1996	310	2,0%
1918	1	0,0%	1966	19	0,1%	1997	356	2,3%
1927	1	0,0%	1967	19	0,1%	1998	418	2,7%
1929	1	0,0%	1968	55	0,4%	1999	521	<b>3,4%</b>
1931	2	0,0%	1969	13	0,1%	2000	549	<b>3,6%</b>
1932	2	0,0%	1970	24	0,2%	2001	540	<b>3,5%</b>
1933	1	0,0%	1971	20	0,1%	2002	588	<b>3,8%</b>
1935	1	0,0%	1972	29	0,2%	2003	785	<b>5,1%</b>
1936	1	0,0%	1973	32	0,2%	2004	691	<b>4,5%</b>
1937	1	0,0%	1974	33	0,2%	2005	714	<b>4,7%</b>
1938	4	0,0%	1975	27	0,2%	2006	680	<b>4,4%</b>
1939	2	0,0%	1976	50	0,3%	2007	753	<b>4,9%</b>
1941	2	0,0%	1977	28	0,2%	2008	780	<b>5,1%</b>
1945	1	0,0%	1978	44	0,3%	2009	676	<b>4,4%</b>
1946	3	0,0%	1979	31	0,2%	2010	694	<b>4,5%</b>
1947	1	0,0%	1980	48	0,3%	2011	614	<b>4,0%</b>
1949	4	0,0%	1981	71	0,5%	2012	554	<b>3,6%</b>
1950	2	0,0%	1982	35	0,2%	2013	625	<b>4,1%</b>
1951	1	0,0%	1983	79	0,5%	2014	502	<b>3,3%</b>
1952	2	0,0%	1984	71	0,5%	2015	449	<b>2,9%</b>
1953	4	0,0%	1985	74	0,5%	2016	332	2,2%
1955	3	0,0%	1986	90	0,6%	2017	207	1,3%
1956	4	0,0%	1987	75	0,5%	2018	130	0,9%
1957	4	0,0%	1988	156	1,0%	2019	88	0,6%
1958	4	0,0%	1989	137	0,9%	2020	6	0,0%
1959	3	0,0%	1990	175	1,1%	2021	1	0,0%