

# European Accounting Review: The profile of accounting research in Europe

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*Abstract:* Universities and scholars from all over the world are currently under pressure to publish in scientific journals, because that brings great notoriety both for the scholar and the educational institution they are linked to. This paper aims to contribute to systematize the knowledge about the accounting research profile in Europe, by developing an empirical study of all articles published over five years in a European scientific journal of reference. As specific objectives, we aim to contribute to the knowledge about the articles' main features, particularly: to determine the authorship characteristics, analyse which topics are more researched, and describe the main methods used. The results show that accounting research in Europe consists mainly of articles whose main theme is financial accounting, written mostly by male authors who develop their research collectively. Europe had the highest percentage of participation, especially the UK, which was the country that contributed the most. With regard to methodology, the empirical studies use mainly already existing databases.

Key-words: accounting, journals, research, author affiliation.

## 1 Introduction

The general objective of this study is to contribute to the systematization of knowledge regarding the accounting research profile in Europe, by developing an empirical study on articles published in a scientific journal of reference in Europe, over a five-year period. The specific objectives of this study are to contribute to the knowledge about the main features of the articles published, particularly: to determine authorship characteristics, analyse which topics are investigated the most, and describe the main methodologies used.

The accounting research journals play a major role in the academia. [1] state that due to the academic community's increasing interest in articles published in scientific accounting journals and journals, a deeper knowledge about these publications is needed. [2] claim that publications are fundamental for scholars, because they are the main criterion for hiring, retention and promotion. They are also relevant for the universities, since their recognition as institutions of intensive research

creates a favourable image that attracts students and financial resources.

This research was developed through the review of all articles published in the European Accounting Review (EAR) over a period of five consecutive years.

## 2 Theoretical framework

Assessing the quality of the accounting research journals has always been a topic of great interest, since they are the main vehicle for the dissemination of such research, and play an important role in academia. There are several studies conducted with the aim to describe in more detail the profile of these publications specialized in accounting, namely by [3] [1] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13] [14] [15] [16] [17] [18] [19] [20] [2] [21].

The sixties were marked by the transition from a traditional literature in accounting to an era of new

methodologies and research methods, through the adoption of more robust theoretical models, and proof presentation by the application of hypothesis testing. An evidence of these changes and of the intensification of research in accounting was the setting up of conferences dedicated exclusively to accounting, and the creation of new scientific journals, namely the Journal of Accounting Research, Abacus and the Journal of Accounting Education and Research [3].

Despite the importance of the empirical research in accounting for the academic community, only from the 1970s onwards was this issue given special attention through the execution of several studies, with a wide range of theoretical and methodological perspectives [4].

Brown and Hufner [1], in their study about the knowledge and identification of quality in 44 accounting journals applied to a sample of 367 teachers, found that financial accounting, management and auditing teachers showed, in general, the same pattern of knowledge of the publications, while the tax accounting teachers were more used to a set of different publications. Also according to these authors, three journals received the highest degree of knowledge by the teachers: The Accounting Review, The Journal of Accounting Research and The Journal of Accounting and Economics.

Brown [5] conducted a study where he identified, over a period of 30 years (1963-1992), the 100 accounting articles most cited since the year of their publication. He also classified them as classic articles (cited four or more times since their publication), and neoclassical articles (cited three times), while the remainder were classified as other. Of the 100 articles, 26 were classified as classical, 24 as neoclassical, and the remainder as "other". He concluded also that 38% of the articles had the capital market as the main subject.

Brinn [7] studied the level of quality perception by 88 British scholars regarding 44 accounting and finance journals.

Lukka and Kasanen [6] analysed 1,114 articles from six journals over a ten-year period and concluded that, regarding the methods applied, statistical research dominates the empirical studies in accounting with 64% of the articles, followed by laboratory experiments (12%), case studies (8%), field experiments (2%), case studies combined with statistics (1%), and others (13%). Regarding the themes researched, they concluded that the financial accounting articles dominate the publishing in the research journals with a 44% share, followed by management accounting (21%), auditing (16%),

history (6%), public sector (4%), finance (4%) and others (5%). Regarding the origin of the article's data 44 countries were identified, with an average of 1.08 countries per article analysed. Once again the US had the highest results, with a share of 69%, followed by the UK with 19%. Regarding the nationality of the authors, Lukka and Kasanen [6] identified 1,952 authors linked with 27 countries, with an average of 1.75 authors per published article. Still regarding the authors, they revealed that 44% of the articles had only one author, 39% two authors, 16% three authors, and 1% four or more.

Baker and Bettner [9] reviewed 268 articles published in the top ten academic accounting journals, and concluded that the dominant research uses the positivist paradigm, with an emphasis on the quantitative methods, while the interpretive and critical research has very little significance.

While analysing 152 management accounting articles Shields [8] created five variables to assess the content thereof, namely the theme, the research context, theories, research methods, and results. Regarding the topics published, he says that the most common theme of these articles is the management control system, followed by cost accounting, cost management, cost drivers, information and management accounting systems, theory and research methods, and investment decisions. According to this study many of the articles reviewed have as an underlying theory the three main social sciences, namely economy (49%), psychology (8%), and sociology (5%). Regarding the research methods, he found that the most frequently used methods are the analytical (32%), surveys (18%) and existing databases (14%).

In the study performed with the objective to understand the research profile of the European accounting, Carmona [10] concluded that the authors who contributed the most to the European journals were linked to British universities. According to these authors this discovery gives raise to doubts regarding the notion of the European accounting research, since these results suggest this research is strongly influenced by the contribution of British researchers. While evaluating the contribution of the European Accounting Review journal in disseminating the accounting research, Carmona [10] concluded that this publication is fundamental for the dissemination of this research, mainly because it gives international visibility to the European researchers.

Hopper [13] analysed the research characteristics of the British management accounting, produced by British authors, between

1930 and 2000, through a historical description of its evolution over time.

Maher [11] conducted a study in which he analysed the evolution of the management accounting research in the United States in a social, political and economic context through the analysis of the publications in two journals, namely *The Accounting Review* and *The Journal of Accounting Research*. This author states that accounting research in the United States was strongly influenced by the Ford Foundation's Business School.

Scapens and Bromwich [12] in a study conducted on all articles published over ten years in the *Management Accounting Research*, with the aim to evaluate the profile of those articles, concluded that regarding the variable country of origin in the first period (1990-1994) the authors were mostly British (56%), but compared to the second period (1995-1999) they observed a slight fall in those authors as a result of a publication increase by authors from other European countries. Nevertheless, the British articles published represented 47% of the total. According to Scapens and Bromwich [12] a wide variety of research methods were used during the study period, but with a particular emphasis on case studies (24%), followed by questionnaires (15%) and field studies (13%).

By questioning whether there is diversity in the various methodologies and research perspectives presented by the European researchers in management accounting, in the articles published in the *European Accounting Review*, Bhimani [14] concludes that this journal has been true to its intention of allowing the adoption of different paradigms in its articles, since although nearly 77% of the articles show traditional paradigms, a significant amount of them are supported by non-traditional paradigms (24%). Regarding the research method of the accounting management articles, this author concludes that literature review represents 35% of them, while the remaining 65% divide themselves between analytical methods (23%), case studies (21%), questionnaires (12%), and records (9%).

Ballas and Theoharakis [15] concluded that the perception of quality in the journals differs significantly among the North American and the European scholars. These results confirm the study by Lukka and Kasanen [16], who claim the inexistence of a global research community in accounting. Ballas and Theoharakis [15] state that regardless of the geographical area of those surveyed, the journals *The Accounting Review*,

*Journal of Accounting Research*, *Accounting, Organizations and Society*, and the *Journal of Accounting and Economics* are considered to be first-rate, benefiting from a high degree of familiarity felt by the accounting scholars, and are clearly among the most read. Ballas and Theoharakis [15] also reviewed the most discussed research themes in the various countries, and concluded that in North America and Asia the most studied are: capital markets and financial accounting; on the other hand, in Europe, Australia and New Zealand management accounting is the most studied area.

Luft and Shields [16] analysed 275 articles published in six American scientific journals, and concluded that the dominant theme in those journals is budgeting.

Prather-Kinsey and Rueschhoff [17] analysed the accounting research, published between 1981 and 2000 in 41 international scientific journals, and concluded that the research method with a higher growth were the field studies, while the literature review articles lost weight over the years.

In a study about the content and the quotes of the journal *Advances in Accounting (AIA)* Meyer [18] concluded that regarding the topic, (37.9%) of the articles are about auditing, followed by financial accounting (35.3%), education (17.3%), management accounting (8.5%), and taxes (1%). These authors subdivided the articles in three research methods, and concluded that the majority corresponds to empirical studies (81%), followed by theoretical and opinion articles (18%), and analytical method (2%). Meyer [18] conducted an authorship analysis of the researchers and obtained 449 authors and co-authors in the 295 articles analysed, with only 29 of these having published three or more articles over that period. These authors evaluated also the authorship profile, namely the amount of authors per article and their gender, and concluded that 74% of the articles have multiple authors, and only 26% are individual. Regarding gender, they claim that of the multiple authored articles 71% are composed exclusively by male authors, 25% by male and female authors, and only 4% exclusively by female authors. In turn, in the individually authored articles 82% of them correspond to male authors, and 18% to female authors.

Lindquist and Smith [19] analysed 186 articles published in the *Journal of Management Accounting Research*, concluding that the most studied theme over this period was management control (53%).

Scapens and Bromwich [20] investigated the second decade of *Management Accounting*

Research through the creation of some variables such as: studied themes, research context, research methods, and theoretical orientation, in order to compare the results with those obtained in an earlier research conducted on the first decade. When evaluating the content of the articles, Scapens and Bromwich [20] concluded that, regarding their origin, the amount of studies from the United Kingdom decreased from 50% to 29%, a decrease explained by the increased contribution of other European countries. This change meant that Europe's participation in the publication of articles remained constant, with 69% of the total. Another finding was the reduction of the contribution of the US and Asia, which was offset by an increase in the articles from Australia and New Zealand. With regard to the topics studied, they reported no major changes in the last decade, the most significant being the slight decline in the research of traditional themes related to management accounting, particularly the ABC, budgeting, standard costing, variance analysis, and accounting and costs systems and techniques. This reduction was offset by a research increase in other topics, such as knowledge management and lean accounting.

Raffournier and Schatt [2] compared the articles published in the eighteen major accounting journals with the articles presented at the EAA congresses, and concluded that the papers presented at the evaluated congresses (2003, 2004 and 2005) had a more diversified content than that of the articles published in the analysed journals during the five years of research, both in terms of the research subject and the geographical origin of the authors, thus confirming the assertion that the research diversity in accounting is not truly reflected in the academic journals. Regarding the supremacy of British authors, these authors reported that a viable explanation is due to the language barrier, since the Anglo-Saxon countries have a long tradition in accounting research, and that the most recognized journals are from the USA or other country whose official language is English, and consequently only accept articles written in English.

Mateus and Machado [21] compared the accounting research published in a European journal and in an American one. They concluded that the research in the European journal is characterized by authors mostly from the UK, who, for the most part,

use data from other countries, while the research in the American journal is mostly carried out by researchers from the same continent, who collect their data within their continent of affiliation. The most studied areas in both journals are financial accounting and management accounting. The most widely used methods of data collection are databases, in both journals, while case studies and interviews are not methods used in the American journal.

### 3 Research method

When the European Accounting Association (EAA) was created in 1977, one of the stated goals was the intention to join the European community of accounting scholars and researchers, in order to divulge the accounting research and promote investigation [10]. As a symbol of their commitment towards accounting research the EAA created The European Accounting Review (EAR) in 1992, as a way to give the European scholars a place where they could exchange ideas and divulge their research. This journal was chosen for this study because it is the second most widely read among European scholars [15], and because it was created in 1992 by the European Accounting Association (EAA) as a symbol of their commitment to the accounting research [10]. These authors also say that the creation of this journal has given the European scholars a place to exchange ideas and disseminate their research. Raffournier and Schatt [2] mention that the EAR is the publication that best reflects the diversity of accounting research in Europe, the only one where there was no significant difference in the survey which compared the publications in the leading journals with the papers presented at the EAA congresses.

A study of all the articles published in the European Accounting Review (EAR), over a period of five years (2007-2011), was conducted, and over that time 127 articles published were identified, producing an average of 25.4 per year.

We developed variables to classify the articles (Table 1) with the objective to acquire tools to identify the profile of the publications in the journal.

**Table 1** – Variables Created

VARIABLE	CHARACTERISTICS
Year	Year of publication of the article
Author affiliation - Country	Country of each author's university
Author affiliation - Continent	Continent of each author's university
Type of authorship	Collective or individual
Author gender	Male or female
Article theme	Identifies the main topic analysed, classified as: management, financial, general, social and environmental accounting; auditing; research; taxation; information systems; economy.
Article subtheme	Identifies the subjects studied within the main theme.
Data collection method	The following methods were identified: literature review; surveys; interviews; databases; case studies.

## 4 Results and discussion

### 4.1 Authors

The authors' affiliation was classified by analysing the country of their university, considering the authors had the nationality of the university to which they were linked to. This method is similar to the one used by Carmona [10]. Lukka and Kasanen [6] state that the university link is the only way to assess the nationality of the authors. After analysing the 127 articles published in the *European Accounting Review*, we obtained a total of 29 affiliated countries. In the articles with

collective authorship, where each author has a different nationality, each country is classified as being the origin of the article, for example, in an article with two authors and two different nationalities, each country obtains a rating point for article affiliation. Table 2 presents the 16 countries with a minimum of 3 authors to publish in the EAR during the 5 years of analysis. The remaining 13 countries have only 2 authors (China, Greece, Hong Kong, Ireland, Japan, Norway, New Zealand, Taiwan), or 1 author (United Arab Emirates, Israel, Czech Republic, Singapore, Vietnam) publishing in the EAR during that period.

**Table 2** – The Authors' Country of Affiliation

COUNTRY	FREQUENCY	PERCENTAGE
United Kingdom	28	16%
Spain	22	13%
USA	17	10%
Canada	10	6%
The Netherlands	10	6%
Germany	9	5%
Finland	9	5%
Italy	9	5%
Australia	7	4%
Denmark	6	3%
Sweden	6	3%
Belgium	5	3%
France	5	3%
Portugal	4	2%
Switzerland	4	2%
Austria	3	2%

The five more represented countries during the research period were: the United Kingdom, with a total participation of 16% of the articles (28), Spain with 13% (22), the United States of America 10%

(17), followed by Canada and The Netherlands, both 6% (10). We conclude that this research follows the trend observed in previous empirical studies [10] [2] [21], since the UK is the country of affiliation with

the larger participation in the articles published. Raffounnier and Schatt [2] had a majority of response of 18% in participation for both the UK and Spain, and when they compared this result with previous studies they concluded that the emergence of Spain, as one of the main contributing countries for accounting research, is a recent trend.

Analysing the geographical affiliation in terms of continent, it appears that most authors are affiliated with the European continent with 73%, followed by the American continent with 15%, and Asia and Oceania with 7% and 5% respectively (Table 3).

**Table 3 – Authors' Affiliation by Continent**

CONTINENT	FREQUENCY	PERCENTAGE
Europe	127	73%
America	27	15%
Asia	12	7%
Oceania	9	5%

With regard to the authorship of the 127 articles, there is a frequency of 258 authors, reflecting an average of 2 authors per article. The majority of the articles (74%) were based on a collective authorship, involving more than one author. On the other hand, the articles with individual authorship

represented 26% of the total (Table 4). This result is similar to that of previous studies [6] [18] who obtained the following results, respectively: 44% and 26% of the total articles studied with an individual authorship, and 56% and 74% with a collective authorship, respectively.

**Table 4 – Type of Article Authorship**

AUTHORSHIP	FREQUENCY	PERCENTAGE
Collective	94	74%
Individual	33	26%
TOTAL	127	100%

Regarding the gender of the authors, of the 258 who contributed to published articles (Table 5), only

24% are female, while the majority (76%) were male.

**Table 5 – Author Gender**

GENDER	FREQUENCY	PERCENTAGE
Male	196	76%
Female	62	24%
TOTAL	258	100%

Meyer [18], in an empirical study about the articles published in the first twenty years of *Advances in Accounting*, concluded that 82% of the articles with individual authorship were written by male authors, and only 18% were by female authors.

This result is confirmed by this study that shows, for the individual authorship articles, a participation percentage of 85% for men, and 15% for women (Table 6).

**Table 6 – Individual Authorship - Author Gender**

GENDER	FREQUENCY	PERCENTAGE
Male	28	85%
Female	5	15%
TOTAL	33	100%

## 4.2 Themes Studied

The European Accounting Review published a total of 127 articles during the five years of the study (Table 7), being 54 (42%) about financial accounting, 33 (26%) accounting management, 14 (11%) auditing, 9 (7%) education, 5 (4%) social and environmental accounting, 4 (3%) general accounting, 4 (3%) economy, 2 (2%) taxes, and 2 (2%) accounting information systems.

Over the years there is a supremacy of the financial accounting contents, followed by management accounting, auditing and education. It

is shown that 80% of the articles have a financial accounting, management accounting and auditing content. These results confirm those of previous empirical studies, namely by Lukka and Kasanen [6], and Meyer [18], which received a total of 81% and 82%, respectively, in terms of a response to these themes. Raffounnier and Schatt [2], and Mateus and Machado [21] also concluded that financial accounting and management accounting are the dominant themes in the scientific accounting journals.

**Table 7 – Article Themes**

THEME	FREQUENCY	PERCENTAGE
Financial Accounting	54	42%
Management accounting	33	26%
Auditing	14	11%
Research	9	7%
Social and environmental accounting	5	4%
General accounting	4	3%
Economy	4	3%
Taxation	2	2%
Information systems	2	2%
TOTAL	127	100%

Financial accounting was the most discussed topic in all the analysed years, with its subtopics focusing mainly in (Table 8): Governance (26%), IFRS (International Accounting Standards Board) (22%), Financial Reporting (19%), Fair Value and Historical Cost (11%), Research and Development (6%) and Stock Market (6%). The studies on Governance investigate mainly the voluntary disclosure measures, and the composition and independence of the board. The subtheme IFRS analyses especially the comparability of financial information with the

adoption of IFRS, the voluntary adoption of international accounting standards, and changes in the accounting methods with the entry into force of IFRS. The articles classified under Financial Reporting reflect studies on the concern for reporting quality, preparation of internal and external reports, and preparation policies for the same. The articles included in the Fair Value *versus* Historical Cost subtheme evaluate the choice between adopting one of these models for asset measurement.

**Table 8 – Subthemes Approached in Financial Accounting**

SUBTHEME	FREQUENCY	PERCENTAGE
Governance	14	26%
IFRS	12	22%
Financial Reporting	10	19%
Fair value versus Historical cost	6	11%
Research and development	3	5%
Stock markets	3	5%
Accrual accounting	2	4%
Discounted Cash Flow	2	4%
Goodwill	1	2%
Investors	1	2%
TOTAL	54	100%

Management accounting was the second most analysed topic in the published articles, with a total of 33 articles (Table 7). Table 9 shows that the subtheme that stood out the most was control systems (21%). This result ratifies the research by Shields (1997), which concluded that management control systems are the most discussed topics in the articles analysed. The other most studied subthemes

were changes in management accounting (15%), performance evaluation (12%), cost accounting (12%), budgeting (9%), management accounting systems (9%), Balanced Scorecard (6%), management accounting theory (6%), Activity-Based Costing (3%), non-financial reporting (3%), and accountant retention (3%).

**Table 9** – Subthemes Approached in Management Accounting

SUBTHEME	FREQUENCY	PERCENTAGE
Control systems	7	22%
Changes in accounting management	5	15%
Performance evaluation	4	12%
Cost Accounting	4	12%
Budgeting	3	9%
Management accounting systems	3	9%
Balanced Scorecard	2	6%
Management accounting theory	2	6%
Activity-Based Costing	1	3%
Non-financial reporting	1	3%
Accountant retention	1	3%
TOTAL	33	100%

The Auditing theme presents only 14 articles in the five years of the study, of which the majority relates to auditing and financial reporting quality, analysing mainly the auditing companies' characteristics and practices, and their reflection on the quality of the financial information.

With regard to Social and Environmental Accounting, only the 5 articles listed in Table 7 were identified, of which the majority (80%) examines environmental issues.

Eight out of the nine articles on the subject of Research are related to publications in academic journals, mainly about the analysis of the research methods, and their quality and content.

In the General Accounting topic 4 articles were classified, whose mainly discussed subthemes were: standardization of concepts; accounting practices, legislation and profits.

Four articles on Economy were identified relating to 2 subtopics: 75% refers to endogeneity, and 25% to economic models.

The two articles classified on the taxation theme have different subthemes: tax norms; segregation of financial and tax accounting, and tax calculation according to the type of income. This result is similar to that found by Meyer *et al.* (2005), which states that this was only area that was not significantly represented in the reviewed research,

arguing that this result may be due to the existence of journals specialized on this subject.

The two articles classified under the Information Systems topic are related to specific software for accounting.

### 4.3 Data Collection Methods

As for the data collection method used, the articles were divided into the following groups: literature review, existing databases, case studies, surveys, and interviews. Some studies use several methodologies of data collection (n=135). Table 10 shows that data collection using already existing databases is the most frequent method (40%). We identified as the most commonly used databases the following: datastream, compustat, Worldscope. The collection of data using other already published articles, classified as literature review, is the second most widely used method (28%). This result validates the one obtained by Bhimani [14], who reached a rate of 35% for literature reviewed articles, versus 65% regarding other methodologies. The collection of primary data is led by the use of case studies within a single entity or within a small number of organizations (14%), followed by the use of large-scale surveys (10%), and the conduction of interviews in several organizations (8%).

**Table 10** – Data Collection Methods

DATA COLLECTION METHODS	FREQUENCY	PERCENTAGE
Existing databases	54	40%
Literature review	38	28%
Case studies	19	14%
Surveys	13	10%
Interviews	11	8%
TOTAL	135	100%

## 5 Conclusions

This study has as specific objectives to contribute to the knowledge about the main characteristics of the articles published in the *European Accounting Review*, namely: to determine authorship characteristics; which themes are more researched; and identify the main methods of data collection.

Regarding the first goal, we can say that the articles' authorship profile can be described as being mostly composed by male authors, who have British nationality, and, in general, conduct their research collectively. These results confirm those of other studies existent in literature.

Regarding the second goal, we conclude that financial accounting is the most discussed topic in the articles analysed, and the main subtopics discussed are Governance, IFRS, Financial Reporting, and Fair Value and Historical Cost. The second most discussed theme is management accounting, especially in what regards Control Systems, and Changes in Management Accounting. Auditing was the third most covered topic, with the main outstanding subtopic being that of auditing and financial information quality. The less studied theme is taxes. Overall, the results obtained are convergent with the reviewed studies.

Regarding the third objective, we can conclude that the most frequently used data collection method was existing databases.

As main limitations of this study we can state: subjectivity in the classification and standardization of the variables; category dispersion for each variable, which did not allow the use of statistical tests to validate the links between them; and the fact that the study was conducted using only a journal.

This study contributes to the knowledge of the accounting research profile in Europe for two reasons. Firstly, because it allows us to identify what are the most studied topics within each accounting research theme. Secondly, because it allows the identification of a gap in the research

published in a European journal of reference: the low incidence rate of the taxation topic.

Given the results obtained, new research is relevant in order to determine: why British authors are the main contributors to accounting research in Europe; and identify why the taxation theme is so little studied.

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