

**IS EUROPEAN ACCOUNTING RESEARCH FAIRLY REFLECTED IN ACADEMIC
JOURNALS? AN INVESTIGATION OF POSSIBLE NON-MAINSTREAM AND
LANGUAGE BARRIER BIASES**

Bernard RAFFOURNIER* and Alain SCHATT**

* HEC – University of Geneva (Switzerland)

** IAE – University of Dijon (France)

Abstract

Recent research has revealed that most articles published in top US accounting journals come from institutions based in the US or a small number of other English-speaking countries (Jones and Roberts, 2005). It has also been shown that the research paradigm favoured by US journals is financial economics, with the result that articles on accounting history or social and behavioural accounting are very scarce. European journals exhibit a more diverse content. Nevertheless, as shown by some studies, British authors are the main contributors to these journals. As a consequence, the assertion has been made that the published literature is not perfectly representative of the diversity of European accounting research.

The aim of this study is to test the validity of this assertion by comparing the content of eighteen major academic journals in accounting over five years (2000-2004) with the set of papers presented at the EAA congress in 2003, 2004 and 2005. The results give some support to the assertion that the diversity of European accounting research is imperfectly reflected in academic journals. They also are consistent with the idea that non English-speaking scholars are at a competitive disadvantage in the race for publication in recognized periodicals.

Correspondence address: Bernard Raffournier, HEC, University of Geneva, 40 bd du Pont d'Arve, 1211 Geneva 4, Switzerland. E-mail: bernard.raffournier@unige.ch

IS EUROPEAN ACCOUNTING RESEARCH FAIRLY REFLECTED IN ACADEMIC JOURNALS? AN INVESTIGATION OF POSSIBLE NON-MAINSTREAM AND LANGUAGE BARRIER BIASES

1. INTRODUCTION

Publishing in highly ranked journals is an objective for most accounting scholars, irrespective of their geographical location. For individuals, publications are crucial because their number and quality are generally the main criteria for hiring, tenure and promotion decisions (Stone, 1996; Brinn *et al.*, 1996; Mathieu and McConomy, 2003), even in institutions which have little interest in research (Hopwood, 2008: 89). Also, salary increases are increasingly contingent on the research output of individual faculty members (Bonner *et al.*, 2006; Alexander *et al.*, 2007). For universities, recognition as a research-intensive institution creates a favourable image that may attract the best postgraduate students and provide financial resources, especially since several governments have undertaken research assessment exercises to guide the allocation of public funds.

Given the importance that publishing has to the academic community, it is relevant to investigate the characteristics of publications in recognized academic journals. Several studies have shown that most articles are authored by scholars affiliated to a limited number of American universities and sharing the same research orientation (Lee, 1997; Jones and Roberts, 2005). They also reveal that British academics are largely dominant in European financial and accounting research (Carmona *et al.*, 1999; Jones and Roberts, 2005).

These findings lead us to question why this should be the case. In particular, why do academics from other European countries not publish more in top accounting journals? Two main explanations can be advanced.

First it can be argued that top accounting journals, especially the US ones, do not fairly reflect the variety of research conducted throughout the world, notably in Europe, because they focus on a limited number of research fields and methodologies (financial accounting studies using a positivist perspective and statistical methods), are not interested in differences in the institutional characteristics of countries, and are reluctant to publish articles that use heterodox analysis frameworks (Baker and Bettner, 1997; Williams *et al.*, 2006). Lukka and Kasanen (1996) for example report that 93% of articles published in US journals use US data. They also note that there is much less methodological heterogeneity in US than in non-US journals; case method, in particular, is much more frequently applied in the latter category. By contrast, European accounting research can be described as a "fragmented adhocracy" characterized by a variety of context specific practices (Panozzo, 1997).

Another explanation is the existence of a "language barrier" (Carmona *et al.*, 1999). Because Anglo-Saxon countries have a longer tradition of accounting research, most recognised academic journals are located in the US or other English-speaking countries, with the consequence that they only accept papers in English. Even for journals with a more international basis, (as for example *European Accounting Review*), English is the only permitted language. This, it could be said, is because it is advantageous to use such a widely-spoken language for the dissemination of the results of academic research. This hegemony of English may raise problems for some members of the academic community. Many scholars are not perfectly fluent in English or cannot express their ideas in English as accurately as in their mother tongue (Jones and Roberts, 2005; Messner *et al.*, 2008). Consequently, some of them probably refrain from submitting their work to Anglo-American or international

journals. For those trying to overcome this obstacle, the likelihood of rejection is probably higher because of the poor linguistic quality of their papers.

The aim of this study is to investigate to what extent the "diversity of themes and analysis frameworks" and the "language barrier" arguments can explain the under-representation of non-English-speaking scholars, especially European, in accounting periodicals. For that purpose, we compare articles published in eighteen highly respected journals with papers presented at the annual congress of the European Accounting Association (EAA). Comparison is based on the research domain of the paper or article and on the author(s)' country of residence.

With more than 1,700 members, the European Accounting Association is the largest European organisation of accounting scholars and researchers. More than 1,500 people attend its annual congress where 500 to 600 papers are presented. Due to the large number of participants, the diversity of countries represented and the variety of research domains covered, EAA congresses are assumed to provide a good picture of European accounting research. Furthermore, although all papers submitted must be written in English, poor linguistic quality does not seem a motive for rejection. Following Cole's analysis of knowledge, papers presented at EAA congresses can be seen to reflect the "research frontier" of accounting, defined as "*all the work currently being done by all active researchers in a given discipline*" (Cole, 1983: 114); whereas articles published in academic journals, especially the most prestigious ones, include the "knowledge core" of accounting, i.e. "*a small set of theories and analytic techniques which represent the "given" at any particular point of time*" (Cole, 1983: 113)¹.

The evidence is consistent with both conjectures above. With the exception of the *European Accounting Review* (EAR), all journals under examination mainly publish articles written by authors who reside in English-speaking countries and which are dealing with financial

accounting issues. Accordingly, these journals cannot be considered as reflecting the variety of European accounting research. By contrast, the content of EAR is significantly more diversified with regard to the geographical origin of authors and the number of research domains covered. This latter result confirms the positive role of this journal in the diffusion of European accounting research, already mentioned by Carmona *et al.* (1999).

The rest of this paper is structured as follows. The next section provides a survey of the literature on European publications in accounting and finance. The methodology is described in section 3 and the results are reported in section 4. The main findings and their implications for the academic community are discussed in section 5 and the paper is concluded in section 6.

2. PRIOR RESEARCH ON EUROPEAN PUBLICATIONS IN ACCOUNTING

Publications in accounting, as well as in other disciplines (finance in particular), have been the subject of several studies whose purpose was to identify the most prolific scholars and institutions, and the most influential (i.e. most frequently cited) contributions (Hasselback and Reinstein, 1995; Brown, 1996; Chan *et al.*, 2004). With a few exceptions², these studies deal with the publications of US academics and institutions in top US journals (namely *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*).

Carmona *et al.* (1999) were the first to specifically consider the research output of European academics. Their analysis, based on an examination of the content of 13 top accounting journals from 1992 to 1997, reveals that about 2/3 of the articles were written by British authors, whereas UK residents represent less than 20% of EAA members. Only EAR was seen to exhibit a different profile, with a significant proportion of contributions from scholars of other European countries. Carmona *et al.* also note that EAR is the sole outlet that provides

international visibility to scholars of many continental European countries, which led them to conclude that this journal played an important role in the diffusion of European accounting research.

A similar study was recently made by Chen *et al.* (2006). It examines the research output of European accounting academics over the period 1991-2002 on the basis of articles published in 19 leading accounting journals. The study clearly documents the dominance of the UK since members of British institutions published 68% of all articles. Moreover 21 UK universities are ranked among the 25 most productive European institutions. Nevertheless, the authors note a significant increase in the number of publications from non-UK universities during the period.

Jones and Roberts (2005) also investigated the research output of European scholars in finance and accounting. Their analysis, based on 1,867 articles published in 12 highly ranked US and British journals between 1996 and 2000, demonstrates the dominance of US academics with about 57% of articles. European scholars are significantly less represented. Among them, the British provide about 20% of all contributions. An interesting observation is that 87% of articles come from 5 countries (USA, UK, Australia, Canada and Hong Kong). 36 other countries are represented but they provide less than 13% of all articles.

Our research differs from prior studies in three ways.

First, it does not examine the research activity of European academics solely on the basis of articles published in journals. We also analyse papers presented at EAA congresses in order to have a more comprehensive view of European accounting research. Comparing these papers to articles published in journals gives the opportunity to speculate on the barriers that prevent many scholars from converting a communication at a congress into a publication in a highly

respected journal. Carmona (2002) also examined papers presented at EAA congresses but our study is the first that establishes the link with articles published in academic journals³.

Secondly, in order to test the proposition that the under-representation of European scholars in published literature is a consequence of the broader variety of European accounting research compared to that seen in Anglo-American journals, we examine the proportion of papers and articles in each major field of accounting research. Because the analysis is limited to accounting journals, its results are not perfectly comparable to those obtained by Jones and Roberts (2005) who also take into account research in finance. It is important to note that, significant differences might exist between these two disciplines. Because accounting is more closely linked to institutional factors, (such as the legal and tax systems), the dominance of US academics should be more marked in US accounting journals than in US finance periodicals.

Thirdly, in contrast to previous studies, this research makes a distinction between generalist or top-tier journals, and specialised periodicals. Although journals of the latter category are generally viewed as less prestigious than generalist periodicals by peer-ranking studies, their inclusion is motivated by the assumption that European accounting research covers a variety of fields and methodologies that, as shown by Baker and Bettner (1997), are under-represented in US top-tier journals. In addition, Wakefield (2008) recently showed that despite their narrow focus, some specialised journals have high influence in the broad accounting research community.

3. METHODOLOGY

The analysis covers articles published in 18 accounting journals together with contributions presented at the congresses of the European Accounting Association (EAA) held in Seville

(2003), Prague (2004) and Göteborg (2005). Data on congress contributions were taken from the volumes of abstracts published by the organisers. Only papers presented in parallel sessions were considered. 1,807 abstracts were examined (665 presented in 2003, 623 in 2004, and 519 in 2005)⁴. For each paper three information items were collected: the number of authors, their country of residence and the research field. The country of residence, as measured by university affiliation, was preferred to citizenship for three reasons. First, only the university affiliation is mentioned on papers or articles, making it difficult to identify the nationality of each co-author (the 1,807 papers were co-signed by 3,651 individuals). Secondly, it can be assumed that academics working in a specific country are subject to common working conditions and career incentives, irrespective of their nationality⁵. Thirdly, people working abroad should, on average, be more fluent in the language of their host country than compatriots who stay in their homeland. Accordingly and since one of our objectives is to investigate the existence of a possible influence of language, it is more relevant to attach them to their present location than to their country of origin.

Papers and articles were classified into nine research domains: financial accounting (FIN), management accounting (MAN), auditing (AUD), public sector accounting (PSA), social and environmental accounting (SEA), accounting history (HIS), accounting information systems (AIS), taxation (TAX) and education (EDU). Because it is difficult to identify the precise nature of each contribution solely on the basis of its abstract, we voluntarily adopted a relatively simple classification⁶. Furthermore, a narrower classification would inevitably have resulted in allocation difficulties. For example, a contribution as "The value relevance of transparency and corporate governance in Malaysia before and after the Asian financial crisis" (presented at the 2005 congress) could equally be placed in categories as different as "financial reporting", "financial markets", "corporate governance" and "international

accounting". Grouping these domains into a single category (FIN) limits the subjectivity inherent in the classification.

The same classification was applied to the content of 18 accounting journals in the years 2000 to 2004. This time interval was chosen to cover a period contemporaneous with congresses under examination. Articles published in 2005 were excluded because they were not entirely available at the time of the study. On the other hand, articles published in years 2000-2002 were included in order to obtain a number of articles (836) sufficient for comparisons with congress papers. As a consequence, the observation periods for congresses and journals do not perfectly match. However the possible resulting bias, if any, should be small in as much as the research orientation and geographical authorship of a journal are permanent characteristics that do not change in the short run.

As pointed out by Chan *et al.* (2004), the choice of journals is critical in publication studies. These authors note in particular that the measures of research productivity of British finance academics are highly dependent on the inclusion of the *Journal of Business Finance and Accounting* (a British periodical) in the analysis. We consider two categories of journals: "generalist or top-tier" periodicals, and specialised journals. The first group includes journals that *a priori* should welcome contributions from all fields of accounting research, or, are the most prestigious according to ranking studies. *The Accounting Review* (TAR) and the *European Accounting Review* (EAR) are taken as generalist because of their status as the main periodicals of the American Accounting Association and the European Accounting Association respectively. As such, they should be open to contributions from all members of these associations, irrespective of their research orientation. The *Journal of Accounting and Economics* (JAE), the *Journal of Accounting Research* (JAR) and *Accounting Organizations and Society* (AOS) are less generalist than EAR or TAR, as will be shown in this study. Their inclusion in this group is motivated by the fact that they are, together with TAR, the top-4

accounting journals according to most studies on the quality perceptions of accounting periodicals (Hull and Wright, 1990; Brown and Huefner, 1994; Brinn *et al.*, 1996; Brown, 1996; Ballas and Theoharakis, 2003, Lowe and Locke, 2005). Because of their high reputation, these periodicals are particularly attractive for all scholars, especially since journal rankings have begun to be used by national, or local, institutions to assess the research productivity of academics. Among the selected periodicals, three are American and two are European. Given that the purpose of this research is to investigate the publishing activity of European researchers and since European academics can be expected to publish more in European journals than in US ones, we decided to include an additional European journal in order to balance the sample. *Accounting and Business Research* (ABR) was chosen because of its status as a well-established periodical that does not claim a particular research orientation⁷.

Several studies clearly show that top US journals focus on a limited number of domains, methodologies and data origins (Lukka and Kasanen, 1996; Bonner *et al.*, 2006). This observation is confirmed by Baker and Bettner (1997), Lee and Williams (1999), Jones and Roberts (2005) and Williams *et al.* (2006), who note that because the underlying paradigm of top US journals is financial accounting, several areas such as social and behavioural accounting or accounting history have been progressively excluded from these periodicals. In general, European journals exhibit a larger variety of topics and methodologies. Nevertheless some of them also have preferences. Market-based financial accounting research for example is practically absent in AOS despite its importance in other accounting periodicals. Accordingly, journals labelled as "generalist or top-tier" in this study are not assumed to welcome any kind of research equally. The purpose of this categorisation is mainly to identify journals that, due to their generalist nature, or high position in ranking studies, are particularly attractive to the majority of accounting scholars, irrespective of their research orientation.

Another purpose of this categorisation is to distinguish them from more specialised journals that are explicitly devoted to a research area (e.g. *Management Accounting Research*, *Accounting History*) or philosophical posture (*Critical Perspectives on Accounting*).

If, as expected, European accounting research is more diversified than research published in top US journals, the assumption can be made that papers that do not meet the criteria for acceptance by a top US journal will be submitted to more specialised periodicals. This assumption is supported by Guthrie and Parker (2006) who note a tendency for some researchers, especially historians, to publish their work only in special interest journals. Furthermore, it is widely acknowledged that accounting is a low paradigm consensus discipline characterized by the existence of competing schools, each with its own journals (Lee and Williams, 1999). We thus decided to extend the analysis to five categories of specialised periodicals: Auditing, composed of *Auditing: A Journal of Practice & Theory* (AJPT) and the *International Journal of Auditing* (IJA); Accounting history [*Accounting Business and Financial History* (ABFH), *Accounting History* (AH), *The Accounting Historians Journal* (TAHJ)]; International accounting [*The International Journal of Accounting* (TIJA), *Journal of International Financial Management and Accounting* (JIFMA), *Journal of International Accounting Auditing and Taxation* (JIAAT)⁸]; Management accounting [*Journal of Management Accounting Research* (JMAR), *Management Accounting Research* (MAR)]; Interpretive/critical [*Accounting Auditing and Accountability Journal* (AAAJ), *Critical Perspectives on Accounting* (CPA)]. The inclusion of the fifth category (Interpretative/critical) is based on the assumption that Europe is one of the areas where this stream of research is the most popular (Panozzo, 1997).

Differentiating between "generalist or top-tier" and specialised journals does not mean that these two groups are expected to exhibit completely distinct authorships. Specialised periodicals are included to obtain a more comprehensive view of European academics'

publications. This also allows us to test whether the postulated language barrier has the same importance in both groups.

Table 1 provides a breakdown of articles by category and journal. Of the 1,887 articles that were analysed, 44% were published in generalist or top-tier journals as previously defined, and 56% in specialised journals. The number of articles per year is relatively stable throughout the period, despite the increase of the number of articles published in US top journals (especially TAR) from 2002 onwards.

(Insert Table 1 about here)

We calculated the average number of co-authors for papers presented at congresses and for published articles. Several arguments led us to the assumption that this number should be higher for articles. First it can be argued that presenting a paper at a congress may give the authors the opportunity of meeting other scholars interested in the issue, who may then join the research team before publication. For young scholars, congresses are also a unique opportunity to attract the attention of senior academics whose co-authorship may improve their paper, give it higher credibility and hence increase its probability of acceptance by journals. As shown in Table 2, the evidence is mixed. With an average of 2.02 co-authors, papers presented at EAA congresses are not very different from accounting articles. On the one hand, this number is significantly lower than in the US generalist or top-tier group, which is consistent with the assumption that the adjunction of an additional co-author increases the probability of acceptance by prestigious journals. On the other hand, journals specialised in accounting history or interpretive/critical approaches exhibit values significantly lower than papers presented at EAA congresses. This suggests that the number of co-authors per paper is primarily a function of the research domain. Since EAA congresses are open to contributions from all fields, it is not surprising that the average number of co-authors per paper is lower than for US top journals which, as will be shown later, are dominated by financial accounting

and auditing articles. This difference may thus simply reflect that papers presented at EAA congresses are more diversified in terms of research fields than articles published in US top journals.

(Insert Table 2 about here)

As in previous studies, papers and articles were analysed according to the authors' country of residence. Each paper and article received 1 point, evenly shared between co-authors. The "Country" variable was thus calculated as follows:

$$\text{Country}_i = \sum_{p=1}^N \frac{1}{m_p} \sum_{k=1}^{m_p} s_{pi}$$

N = number of papers/articles

where m_p = number of co - authors of paper/article p

s_{pi} = number of co - authors of paper/article p domiciled in country i

Except in 2005, the volumes of abstracts mention the institution and/or the Internet address of the presenter of the paper but not the affiliation of other co-authors. A list of individuals whose country affiliation was unknown was thus established. By inspecting the 2005 congress volume and the EAR membership directory⁹ we finally identified 94.8% of the authors of papers presented at EAA congresses during the period under study.

The thematic dispersion of congresses and journals was measured by the Herfindhal index, frequently used in industrial economics to estimate market shares. This index is calculated as follows:

$$H_j = \sum_{k=1}^C s_{ij}^2$$

where C = number of domains

s_{ij} = share of domain i in congress/journal j.

The Herfindhal index varies from 0 (minimal concentration) to 1 (maximal concentration). The advantage of this index over alternative measures of concentration is that it takes into account all domains that are present in the congress or journal, irrespective of their occurrence level.

4. RESULTS

The geographical affiliation of authors

In Table 3, papers presented at EAA congresses are classified according to university affiliation. The first observation emerging from this table is the large diversity of geographical origin. 53 countries (28 European and 25 non-European) have provided at least 1 co-author of a paper presented at the 2003-2005 EAA congresses. The most important contributors outside Europe are the US and Australia. These two countries are respectively ranked 3rd and 4th with respect to the number of papers presented. At the European level, the main providers are Spain and the United Kingdom, with about 18% of European papers each. A comparison between these results and those reported by Carmona (2002) for the 1978-2001 period reveals that the emergence of Spain as a main contributing country is recent¹⁰.

Nevertheless, international comparisons cannot be based on gross data because there are considerable size differences between national academic accounting communities. To estimate the productivity of each European country, we first divided each country's percentage of papers by the percentage of EAA members domiciled in that country (index 1). Unfortunately, this index is of limited use to measure research productivity because the EAA membership fee is included in the congress registration fee. Therefore, all attendees to a congress automatically become members of the Association for the following year. As a result, index 1 tends to produce values close to 1 and differences between countries are

underestimated. Two other measures of productivity were thus calculated by dividing the percentage of papers by the country's contribution to European population (index 2) or Gross Domestic Product (index 3). These two metrics measure the research output of a country with regard to its population and wealth respectively. In all cases, any value above 1 denotes a number of contributions higher than that which could be expected based on the demographic or economic potential of the country. The results show that the most productive geographical areas with regard to accounting research are Northern Europe (Scandinavia, the British Isles, Belgium and the Netherlands) and the Iberian Peninsula (Portugal and Spain). Greece and Cyprus also exhibit high index values but, in the latter case, this result must be viewed with caution given the very small number of individuals involved.

(Insert Table 3 about here)

Table 4 compares the geographical dispersion of papers presented at EAA congresses and articles published in generalist or top-tier journals. As could be expected, the proportion of European articles varies considerably from one category to another. European countries provide 65.3% of the content of European journals but less than 2% of US journals. With the exception of EAR and ABR, all journals exhibit values considerably lower than those seen for EAA congresses (75.2%). At the individual level, it can be noted that Spain, which provides 13.5% of papers presented at congresses, represents only 7.7% of the articles published in European journals. By contrast, the United Kingdom for which the proportion of papers is also about 13%, provides 31.5% of the content of European periodicals.

Results at the individual level reveal important differences among European journals. With only 43.8% of its contributions coming from Europe, AOS is clearly distinguishable from ABR and EAR, whose percentages of European authors are 73.8% and 85.1% respectively. Although strongly anchored in Europe, AOS tends to exhibit the characteristics of a world-wide journal, with US authors providing 34.7% of its content. A similar observation was

made by Lukka and Kasanen (1996). By contrast, ABR appears essentially as a British review since the percentage of contributions from the UK approximates 60.4% whereas it is only 24.8% in AOS and 22.1% in EAR. This British orientation must be related to the strong link of this journal with the Institute of Chartered Accountants in England and Wales (ICAEW). Finally, EAR is the only journal whose authorship is as geographically dispersed as papers presented at EAA congresses. Among all the journals examined, it is also EAR that exhibits the highest percentage of European authors.

(Insert Table 4 about here)

The same geographical analysis was made for specialised journals (Table 5). Two groups of periodicals can be distinguished. The first group, composed of auditing and international accounting journals is still largely dominated by US authors who provide 55.8% and 41.9% of the contributions, respectively. In this group, Europe represents only 21-22 % of articles, versus 45-48% in the other group composed of accounting history, management accounting and interpretive/critical journals. In this latter group, the role of Europe is dominant. The US are still the main contributors to management accounting journals but they are considerably behind Europe in accounting history and interpretive/critical periodicals. These findings have two possible interpretations. First, assuming that the proportion of academics interested in a specific research domain is the same in all regions of the world, these results can be seen as evidence of the excellence of European research in management accounting, accounting history and interpretive/critical approaches. Alternatively, some would probably argue that the over-representation of European researchers may be due to a lower level of international competition in fields that are not in the mainstream.

At the country level, the UK still provides the greater part of European contributions, in particular in the interpretive/critical and accounting history categories. With regard to other

European countries, Spain is particularly active in accounting history, whereas the Netherlands, Finland and Sweden exhibit some tendency to focus on management accounting.

(Insert Table 5 about here)

Table 6 reports the results of the statistical tests on geographical differences. According to the Wilcoxon test, differences between EAA congresses and journal categories are significant, except for periodicals specialised in international or management accounting. With the Sign test, the hypothesis of no difference is rejected in all cases except for management accounting journals.

When periodicals are taken individually, the Wilcoxon test concludes that EAR, TIJA, JIFMA and MAR are not statistically different from EAA congresses with regard to the geographical origin of authors. By contrast, with the Sign test, the nil hypothesis is rejected for EAR only, meaning that this journal is the only one whose authorship is as geographically diffuse as congress contributions.

Results obtained with specialised periodicals are, to some extent, puzzling. Whereas Europe provides the greatest number of articles published in the accounting history, management accounting and interpretive/critical categories, differences with EAA congresses are, in most cases, as significant as they are for generalist journals. This is a consequence of the UK's dominance of the European contribution. In these three journal categories, the UK exhibits a higher percentage of articles than papers presented at EAA congresses. Inversely, for most other European countries, the percentage of articles is lower than the percentage of papers (Table 5). This suggests that British authors enjoy a competitive advantage over their European colleagues for publication in all categories of journals. Given that all journals under study are written in English, the assumption can be made that this advantage is linguistic in nature.

(Insert Table 6 about here)

The "language barrier" argument

According to Everett *et al.* (2003), having linguistic ability is a precondition for entry to the academic market place. Although some universities provide translation facilities to help their members publish in Anglophone journals, such facilities cannot confer this form of "cultural capital" (Everett *et al.*, 2003:156). It can thus be advanced that scholars from English-speaking countries have an advantage over their European colleagues whose mother tongue is not the only accepted language for diffusion of accounting research (Carmona *et al.*, 1999, Loft *et al.*, 2002).

This linguistic advantage can easily be understood using the model developed by Ellison (2002a) to explain the review process of academic journals. The central premise of this model is that referees and editors consider two aspects of paper quality: q-quality defined as the inherent importance and interest of the paper, and r-quality, which includes various other aspects of quality, such as polished exposition, clear relation to other studies, robustness tests, and extensions to related issues. A crucial assumption of the model is that initial work on the paper determines its q-quality whereas r-quality can be improved by subsequent revisions. The model predicts that, due to the dynamic learning model used by referees to discover the social norms applicable to paper evaluation, r-quality tends to evolve toward an extreme. This prediction is supported by empirical data that document an increase in the length of the review process in economics and several other social science disciplines (Ellison, 2002a, 2002b). Ellison's model sheds some light on how the language barrier works. Assuming that language quality is a major component of r-quality, scholars whose native language is English are undeniably favoured in the review process of Anglophone journals. Moreover, if as

predicted, the referees' requirements with regard to r-quality (especially linguistic quality) increase, it will be more and more difficult for other academics to attain these standards, and the proportion of non-English-speaking scholars in Anglophone journals' authorship will decline.

To investigate more deeply the influence of language, two variables were defined: 1) the percentage of papers or articles originating from English-speaking countries and 2) the percentage of papers or articles with at least 1 co-author living in an English-speaking country. Countries labelled as English-speaking are those that have English as their (or one) official language¹¹.

As shown in Table 7, differences between papers and articles are impressive. English-speaking countries provide only 34.1% of contributions to EAA congresses but their share in European journals amounts to 66.2% and even 98.7% in US journals. Differences exhibited with the other linguistic variable are equally important. While 40.6% of the papers presented at EAA congresses have at least one co-author living in an English-speaking country, this percentage reaches 100% in all US generalist journals.

The results obtained with specialised journals are also consistent with the assumption of an influence of language. In all categories, the proportion of articles from English-speaking countries is more than 70%. It even reaches 89-90% in auditing and interpretive/critical journals. These percentages are close to those obtained for US top journals, or ABR, which was shown as UK-oriented. Similar values are obtained with the other language variable. Combining these results with those on the geographical affiliation of authors, it is possible to argue that although specialised journals are more accessible to European scholars than US top periodicals, the resulting publication opportunities mainly profit researchers from English-speaking countries, especially those in the UK.

(Insert Table 7 about here)

At the individual level, EAR is clearly distinguishable from other journals because its percentages are close to those obtained for EAA congresses. English-speaking countries provide only 37.2% of EAR content (vs. 34.1% of papers presented at congresses) and only 46.4% of articles published in this journal have at least 1 English-speaking co-author (vs. 40.6% of congress papers). Moreover, EAR is the only journal whose differences from EAA congresses are not significant.

These results are consistent with the assumption of a language barrier which hampers academics living in non-English-speaking countries who wish to publish in Anglophone journals other than EAR. However, things may be more complex. Table 4 for example clearly shows that British academics, who should not have linguistic problems, are practically absent in US generalist journals, as already noted by Lukka and Kasanen (1996) and Brinn *et al.* (2001). The same observation can be made for the Australians. These results suggest that the under-representation of non-English-speaking countries in journals other than EAR cannot be due solely to a linguistic handicap. Other arguments must be explored, in particular the idea that US journals have a limited scope and are reluctant to publish research in several non-mainstream areas that are popular in Europe.

The "diversity of research domains" argument

To assess the extent to which journals reflect the diversity of research conducted in Europe, we compared the proportion of each research domain among papers presented at EAA congresses and articles published in generalist journals (Tables 8 and 9).

In Europe, financial accounting (FIN) is largely dominant, followed by management accounting (MAN). Other areas, with the exception of auditing (AUD), are only marginal.

The concentration of articles in European periodicals and papers presented at EAA congresses is approximately the same, with the Herfindhal index exhibiting similar values (0.264 vs. 0.266). This result indicates that European journals provide a relatively fair description of the diversity of European accounting research, as reflected by contributions to EAA congresses. Nevertheless these journals include a larger proportion of articles on accounting history (8.1% of their content vs. 3.1% for EAA congresses), while by contrast, the public sector accounting and education areas have a higher representation at EAA congresses. However the European category is not homogeneous, as shown by the analysis of individual periodicals (Table 9). ABR and EAR exhibit similar profiles, characterised by a level of thematic diversification comparable to EAA congresses, a moderate dominance of financial accounting and high percentages of papers in management accounting (MAN) and auditing (AUD).

US top journals differ significantly from papers presented at EAA congresses. Financial accounting is largely dominant in these periodicals with the consequence that the concentration index reaches extreme values, especially for JAE and JAR. The most diversified US top journal is TAR which exhibits a relatively moderate concentration index (0.401). This journal offers a significant place to auditing (19.3% of articles) and taxation (12.1%), which is not the case for the two other US journals that are much more focused in financial accounting (79.6% and 77.0% for JAE and JAR respectively). These results confirm those of prior studies that have emphasised the monolithic thematic content of US top journals (Williams and Rodgers, 1995).

(Insert Table 8 and 9 about here)

Overall, our results show that European accounting research is more diversified than the content of top US periodicals. Differences with European journals are much less significant, especially for EAR and AOS. These results are consistent with the assumption that some European researchers may encounter difficulties in their attempts to publish in US top

journals because their fields of interest (especially management accounting, public sector accounting, social and environmental accounting, and accounting history) seem unwelcome in these periodicals. But this assumption does not hold for European accounting journals which, globally, are almost as thematically diversified as papers presented at EAA congresses. The latter observation strengthens the contention that the under-representation of scholars from non-English-speaking countries in accounting journals is for a large part due to a linguistic handicap.

5. DISCUSSION AND IMPLICATIONS FOR THE EUROPEAN ACADEMIC COMMUNITY

Our results show evidence that the content of generalist or top-tier accounting journals differs significantly from European accounting research, as reflected by communications to EAA congresses. Differences are particularly significant for the top US journals, which are dominated by articles in financial accounting almost exclusively supplied by US authors. This observation is consistent with the findings of several prior studies (Carmona *et al.*, 1999; Jones and Roberts, 2005).

A study by Brown (2005) provides a possible explanation for the monopoly of US scholars in top US accounting journals. Brown examined 305 submissions to TAR during a 12-month period. He found that manuscripts presented at numerous US workshops before submission have a higher likelihood of receiving a "revise and submit" decision than those which circulate less. As it is more costly for non-US than for US scholars to participate in such workshops, non-US researchers are probably penalized in the reviewing process of top US journals.

This situation is worrying for the European academic community because US journals, in particular those examined in this study, are generally the most prestigious, even outside the US (Brinn *et al.*, 1996). Institutions with limited financial resources, for example universities in developing countries, may have a tendency to favour them in their subscription choices, with the result that European accounting research will be less visible. Furthermore, management education has become a highly competitive industry (Alexander *et al.* 2007). Business schools and universities are in competition to hire academics with strong publication records. Because European scholars are absent in these journals, they may be penalised when they compete with US academics for positions in universities, or for research grants.

In recent years, the evaluation of the research output of academics and institutions has progressively emerged as a necessity. At the end of the 80's, Spain and the UK implemented "research assessment exercises" (RAE) with the aim of evaluating the research productivity of their universities. Since then, their example has been imitated by several other countries such as the Netherlands and Italy. In private institutions, academics' compensation is more and more a function of research output (Bonner *et al.*, 2006; Chan *et al.*, 2006, Alexander *et al.*, 2007). The same evolution is taking place in public universities, particularly in Spain, where scholars receive compensation based on the number and quality of their publications. This raises the question of the assessment of research quality.

As noted by Loft *et al.* (2002), research quality is generally determined by reference to the journal that published the article. Since US journals, traditionally considered as the most prestigious, are dominated by financial accounting research, ambitious young scholars may progressively take no further interest in other domains. Lee (1995) and Hopwood (2008) argued that junior faculty could be driven to pursue particular research programs on the basis of what is publishable in top journals rather than out of personal interest, competence or social need. Senior academics may have a similar incentive. A survey study by Harley and Lee

(1997) for example shows that, as a result of the research assessment exercise, several British economists admit they have modified their research agenda, neglecting projects with no immediate payoff in terms of publication. If this scenario persists, there is a risk that the diversity of European accounting research will decrease over time. Furthermore, given that practically all articles published in US journals have at least one American co-author, scholars who are willing to publish in these journals are motivated to enter into partnership with a US researcher rather than working with European colleagues. Cooperation between European scholars may therefore diminish over time. Another implication may arise in countries where research institutions are evaluated on the basis of articles published in the most prestigious journals. In these countries, universities may seek to hire American scholars simply to improve their ranking, as has been seen in British universities that already tend to hire economists who are likely to publish in journals that count most in the RAE (Harley and Lee, 1997),

European generalist journals are closer to EAA congresses with respect to thematic and geographical diversity. This finding is nevertheless tempered by significant differences within the category. In fact, of the three European journals considered, only EAR is as diversified as papers presented at EAA congresses with regard to research domains and the geographical origin of authors. EAR can thus be seen as the journal which best reflects the richness and variety of European accounting research. In 1999, Carmona *et al.* already made the assertion that during its first six years (1992-1997), EAR "*has played a significant role in the diffusion of Europe-based accounting research*". Eight years later, this statement can be repeated. In the EAR special issue celebrating the 25th anniversary of the EAA, the first editors of EAR claim that this journal "*has consciously tried to avoid being constrained by the mould of the Anglophone model of what constitutes a 'proper' academic journal and has rather tried to meet the needs of the multicultural European research community from which it sprang*" (Loft

et al., 2002: 73). Our results confirm that this statement has validity. The highly diversified content of EAR is probably a consequence of its particular status. Because it is the main journal of the European Accounting Association¹², EAR must be open to any high quality research manuscript. This mission is emphasised in each issue of the journal:

"The journal acknowledges its European origins and the distinctive variety of the European accounting research community. Conscious of these origins, European Accounting Review emphasises openness and flexibility, not only regarding the substantive issues of accounting research, but also with respect to paradigms, methodologies and styles of conducting that research" (European Accounting Review, "Notes for contributors", each issue).

This is not specific to EAR. Swanson *et al.* (2007) note that association-sponsored journals in general must serve a broad constituency with an interest in a wide range of research questions and methods. Bonner *et al.* (2006) for example show that the distribution of articles in TAR is more representative of the interests of the membership of the American Accounting Association than the content of other highly ranked accounting journals such as AOS, JAR or JAE. By contrast, private journals such as AOS or ABR have no similar commitment to follow. They can freely specialise in particular research areas or methodologies.

Whatever the efforts made to diffuse the results of European research, scholars from English-speaking countries seem to enjoy a considerable advantage in the race for publications since their share in European journals is twice their contribution to EAA congresses. Previous studies have already noted that non-English-speaking countries are under-represented in major accounting journals (Carmona *et al.*, 1999; Jones and Roberts, 2005). However, because they did not use comparative data on the research activity in each European country, previous studies could not estimate the extent of this under-valuation. This is, therefore, the first time that the influence of the linguistic factor is quantified, through the examination of unpublished research (papers presented at EAA congresses).

The first argument that can explain differences reported in this paper is that all journals that were examined publish only articles in English. There is no doubt that writing a paper in this language is easier for someone living in an English-speaking country than for individuals who have only a basic knowledge of English, although this barrier may differ from one country to another, as suggested by Lukka and Kasanen (1996). The fact that papers presented at EAA congresses must also be written in English does not invalidate the argument in as much as journal editors probably require a higher linguistic quality than members of the scientific committee of congresses. We thus interpret the dominance of British scholars in European journals as evidence of a linguistic advantage. However, several alternative explanations can be advanced.

First, the over-representation of the UK may be a consequence of the larger size of the British accounting community. According to Brinn *et al.* (2001), there are about 1,400 accounting scholars in the UK, a number probably higher than in any other European country. However, if the dominance of the British community was simply a consequence of its size, the effect should be the same for published articles and papers presented at EAA congresses. Since the proportion of UK contributions are 31.5% and 13.3% respectively, size alone cannot explain the over-representation of British scholars in accounting journals.

The assertion can also be made that journals labelled as "European" in this study favour British research because they all are based in Great-Britain. The fact that the United Kingdom provides 60% of articles published in ABR gives some support to this argument. Nevertheless the idea of a preference for local scholars cannot be accepted for AOS and EAR since, in these journals, the share of British authors does not exceed 22% and 25% respectively. Furthermore not all referees who evaluate submitted papers are British. Accordingly, the argument that European journals domiciled in the UK deliberately favour British research does not hold, at least for these two journals.

It has also been argued that British academics have greater incentives to publish than their colleagues in other countries. In many areas of Continental Europe, academics are civil servants whose promotion is not based on research output solely, but on a variety of factors such as seniority, or involvement in the functioning of the institution. In many cases, scholars are also protected by their civil servant status which makes dismissals very difficult, or even impossible. Chan *et al.* (2006) also conjecture that, due to differences in business culture, regulatory regimes and economic maturity of countries, the emphasis on accounting research may vary among European countries. More precisely, Lukka and Kasanen (1996) classify accounting scholars into two groups: globally-oriented researchers for whom publishing in international high quality journals is a necessity, and scholars who operate more domestically, write in their mother tongue and publish only in their home country. They make the assumption that, due to differences in national characteristics, the proportion of each category may vary among countries. Based on the results obtained by Charreaux and Schatt (2005) and on our knowledge of the French-speaking academic system, these arguments are not without merit. However, things are changing and the promotion criteria used in Anglo-Saxon countries are increasingly prevalent elsewhere in Continental Europe. As already mentioned, in the mid-1980s Spain implemented a system of promotion inspired by the Anglo-American model. In France, research output has long been the main criteria for the hiring, promotion and tenure decisions of the most prestigious business schools such as HEC Paris, or ESSEC, and in the 90's the government initiated an assessment of universities based on various dimensions including research productivity. Similar changes are happening in many European countries, even those recently converted to a market economy (e.g. Romania), which are replacing bureaucratic evaluation processes with those in use in the Anglo-Saxon world. It can thus be expected that in the near future, academics from non-English-speaking countries will be more present in European journals, especially since the Spanish example has shown

that language is not an insurmountable handicap when academics have strong incentives to publish in highly respected journals.

The emergence of research as the main criteria for promotion and tenure decisions throughout Europe does not *per se* imply that all European scholars should be willing to publish in English language journals. Because of its strong links with national regulation and business culture, accounting has been presented as a local discipline (Lukka and Kasanen, 96; Chan *et al.*, 2006). As a consequence, researchers in non-English-speaking countries may find it inappropriate to publish their work in foreign journals. By submitting their work to periodicals written in their own language, they also avoid the language barrier. Nevertheless, even in countries where such journals exist, academics have incentives to publish in Anglo-Saxon periodicals. Because English is considered a universal language, these journals are read in all parts of the world, and this gives their articles an unrivalled audience. For any scholar who wants to give his/her work the largest possible diffusion, publishing in an Anglo-Saxon journal is thus a necessity. Another reason of the preference for English-written periodicals is that, even outside the Anglo-Saxon world, these journals are viewed as the most prestigious. They are thus given the highest importance in assessment exercises (Carmona, 2006). In France for example, the CNRS (the national research funding organisation) publishes rankings of journals in economics and management sciences. These rankings, which are used in the assessment of laboratories and individuals, classify journals into 4 categories. Among the 31 accounting journals considered, 30 are in English. Furthermore, the only French periodical (*Comptabilité Contrôle Audit*, the journal of the Francophone Association) is classified only into the second category¹³. A similar ranking was published by the Association of professors of management in German-speaking countries (VHB). It includes only a small number of journals in German, none of them classified in the first category¹⁴. Due to the unanimously recognised superiority of English-written academic journals, scholars who

regularly publish in these periodicals can expect higher rewards than those who publish only in domestic journals. Therefore all academics have an incentive to publish in English-language journals; even those who do not belong to the "elite" of the discipline.

Many British scholars are convinced that "*being outside the US academic network is a severe impediment to publication*" in a US journal (Brinn *et al.*, 2001: 227). Similarly, many European scholars probably refuse to submit their work to Anglo-American journals because they perceive that the likelihood of having their paper accepted is too low. They probably overestimate the rejection rate of European journals which, because of their larger scope, are more likely than US journals to accept papers from non-Anglophone scholars, provided that a minimum level a linguistic quality is reached¹⁵. One way to convince them that European journals are open to their contributions would be to improve the geographical diversity of editorial boards which, with the exception of EAR, are still largely composed of members from English-speaking countries¹⁶.

A limitation of this study is that it only takes into account contributions that are in article form despite the weight that other types of publications (books, dissertations, research monographs, etc.) may have in the production of accounting knowledge. Carmona (2006) for example shows that 79% of citations included in accounting history articles refer to non-periodical sources. Thus It can be argued that the papers considered in this study do not give a complete picture of European accounting research. Nevertheless, the omission of alternative forms of publications should not greatly alter the significance of our results for two reasons. First, we compare articles to papers, i.e. works whose characteristics (length, purpose, structure...) are similar. Apart from quality considerations, most papers could be published in journals without transformation. This is not the case with dissertations and research monographs, which would first need to be restructured and shortened. Secondly, in some domains, particularly in accounting history, books and research monographs are given a weight comparable, if not

superior, to journal articles, but in many research areas, especially financial accounting, articles are by far the main instrument for research dissemination. Consequently, they are more highly valued than any other form of publication.

Another limitation of this study is the shortness of the period under examination (3 years for congresses, 5 years for journals). A longer time period would probably increase the validity of the results, but it could also hide possible short-term trends. Important changes are occurring in the European academic community, in particular with the implementation of new promotion criteria, which may substantially modify the characteristics of European accounting research. Accordingly, rather than increasing the length of the period, it would probably be more useful to reiterate the analysis periodically.

Another valuable development would be to follow the progress of a sample of papers presented at EAA congresses in order to identify those that are finally converted in journal articles. This would permit us to identify the characteristics that are necessary for publication in an academic periodical. The main difficulty would be to control for the intrinsic quality (Ellison's q-quality) of papers that have not been submitted to the review process of journals.

6. CONCLUSION

The main objective of this research was to examine whether articles published in academic journals are representative of the variety of European accounting research, as reflected by communications presented at congresses of the European Accounting Association. Globally, the answer is negative, since the results show that papers presented at EAA congresses are significantly more diversified than the content of journals, both in terms of research domains and the geographical origin of authors.

Nevertheless, important differences were found between journal categories. US top periodicals are by far the most monolithic, with a high concentration of articles in financial accounting and a quasi monopoly of Anglo-Saxon authors. European generalist or top journals are significantly more diversified, both geographically and thematically. However, this latter category is not homogeneous. Important differences exist between AOS and ABR on the one hand, and EAR on the other hand.

Specialised journals do not significantly differ from generalist or top periodicals with regard to the dominance of authors from English-speaking countries, the UK in particular. Although journals whose focus is in accounting history, management accounting and interpretive/critical approaches exhibit a higher proportion of European authors than US top journals, the greater part of the European contribution is provided by the UK. Accordingly, the conjecture that these periodicals are more open to scholars from Continental Europe is not supported by the evidence.

Finally, our results are largely consistent with the notion that there is a language barrier preventing scholars from non English-speaking countries publishing in Anglophone journals. The only exception is EAR. Because it is the only journal exhibiting no significant difference from EAA congresses in terms of geographical origin of authors and research domains, EAR appears as the periodical which most fairly reflects the variety of European accounting research.

Such performance cannot be expected from specialised journals or other generalist periodicals for which mirroring European accounting research is not a primary objective. Nevertheless, it is to be hoped that initiatives will be undertaken to stop the increasing marginalisation of non-mainstream research, particularly in the US, and mitigate the consequences of the language barrier which, even in Europe, considerably restricts the accession of non-Anglophone

scholars to academic journals. Such changes will take time since they need to overcome tradition and challenge established academic reputations.

ACKNOWLEDGEMENTS

We gratefully acknowledge the helpful comments and suggestions provided by Salvador Carmona and two anonymous reviewers. We also thank Melissa May and William Jackson whose editing assistance helped us overcome the "language barrier".

NOTES

¹ However the analogy should not be carried too far since Cole also defines the knowledge core as the "*fully evaluated and universally accepted ideas which serve as the starting points for graduate education*" (Cole, 1983, p. 111). Only a limited part of the content of academic journals fits this definition.

² Among the exceptions are Reeve and Hutchinson (1988) who examined the contribution of non-US institutions to accounting and finance journals in the period 1977-1986.

³ Another analysis of published articles and congress papers was made by Carmona (2004) but it is limited to accounting history.

⁴ A comparison between these numbers and those reported by Carmona (2002) for the 1978-2001 period (23 papers in 1978, 408 in 2000) provides evidence of the increasing size of the EAA annual congress.

⁵ This assumption does not hold for visiting scholars or foreign students who do not intend to stay in the host country at the end of their visit or studies. Nevertheless, it would be extremely difficult to identify individuals whose presence in a particular country is temporary.

⁶ The number of categories used by the organizers of EAA congresses for their classification of abstracts was 19 (in 2003 and 2004) and 16 (in 2005).

⁷ Other highly reputable European periodicals were not selected because they are not specifically devoted to accounting (e.g. the *Journal of Business Finance and Accounting*). Journals of national academic associations, such as *The British Accounting Review* or *The Irish Accounting Review*, were not considered in order to avoid favouring academics from individual countries.

⁸ Based on our selection criteria, journals not specifically devoted to accounting such as JIAAT, JIFMA and ABFH should be excluded from the analysis, with the result that the number of journals in the international and history categories would be 1 and 2 respectively. To avoid such a decline in the sample size, these journals were included despite their double (accounting and finance or accounting and taxation) orientation. Of course, only articles dealing with accounting issues were analysed.

⁹ This directory is available on line on the EAR website: www.eaa-online.org (access restricted to EAA members).

¹⁰ In the 1978-2001, Spain was only the 3rd contributor to EAA congresses with 7.7% of papers presented (Carmona, 2002, p. 22).

¹¹ In this study, 18 countries meet this condition: Australia, Bahrain, Canada, Fiji Islands, Hong-Kong, India, Ireland, Kenya, Malta, Nigeria, New Zealand, Pakistan, Singapore, South Africa, Trinidad and Tobago, United Kingdom, USA and Zimbabwe.

¹² In 2004, the EAA launched another journal *Accounting in Europe*, whose aim is "to occupy a position between the pure research journal and the practitioner journal" (*Accounting in Europe*, "Notes for Contributors", each issue). Because of this particular orientation, *Accounting in Europe* cannot be compared to EAR.

¹³ The CNRS ranking is available on <http://www.gredeg.cnrs.fr/Section37/Liste-2007-final.pdf>

¹⁴ The VHB classification of management journals is available on the website of the Vienna University of Economics and Business Administration: http://bach.wu-wien.ac.at/fides/res/JournalRatingListe_Endversion.pdf

¹⁵ We thank an anonymous referee for emphasising this point.

¹⁶ At the end of 2004, the editorial board of EAR was composed of individuals from 20 countries, of which 36% were Anglophone. At the same time, the percentage of members from English-speaking countries was 96% for AOS and ABR.

REFERENCES

- Alexander, J., Lecoutre, M. and Scherer, R. (2007) A global comparison of business journal ranking systems, *Journal of Education for Business*, July/August, pp. 321-327.
- Baker, C.R. and Bettner, M.S. (1997) Interpretive and critical research in accounting: a commentary on its absence from mainstream accounting research, *Critical Perspectives on Accounting*, 8, pp. 293-310.
- Ballas, A. and Theoharakis, V. (2003) Exploring diversity in accounting through faculty journal perceptions, *Contemporary Accounting Research*, 20(4), pp. 619-644.
- Bonner, S., Hesford, J., Van der Stede, W. and Young, S. (2006) The most influential journals in academic accounting, *Accounting, Organizations and Society*, 31, pp. 663-685.
- Brinn, T., Jones, M. and Pendlebury, M. (1996) UK accountants' perceptions of research journal quality, *Accounting and Business Research*, 26(3), pp. 265-278.
- Brinn, T., Jones, M. and Pendlebury, M. (2001) Why do UK accounting and finance academics not publish in top US journals?, *The British Accounting Review*, 33(2), pp. 223-232.
- Brown, L. (1996) Influential accounting articles, individuals, Ph.D. granting institutions and faculties: a citational analysis, *Accounting, Organizations and Society*, 21(7/8), pp. 723-754.
- Brown, L. (2005) The importance of circulating and presenting manuscripts: evidence from the accounting literature, *The Accounting Review*, 80(1), pp. 55-83.
- Brown, L. and Huefner, R. (1994) The familiarity with and perceived quality of accounting journals: views of senior accounting faculty in leading US MBA programs, *Contemporary Accounting Research*, 11(1), pp. 233-250.
- Carmona, S. (2002) History matters: lessons from twenty-five years of the European Accounting Association, *The European Accounting Review*, 11(1), pp. 9-32.
- Carmona, S. (2004) Accounting history research and its diffusion in an international context, *Accounting History*, 9(3), pp. 7-23.
- Carmona, S. (2006) Performance reviews, the impact of accounting research, and the role of publication forms, *Advances in Accounting*, 22, pp. 241-267.
- Carmona, S., Gutiérrez, I. and Cámara, M. (1999) A profile of European accounting research: evidence from leading research journals, *The European Accounting Review*, 8(3), pp. 463-480.
- Chan, K., Chen, C. and Cheng, L. (2006) A ranking of accounting research output in the European region, *Accounting and Business Research*, 36(1), pp. 3-17.
- Chan, K., Chen, C. and Steiner, T. (2004), Who is publishing? An analysis of finance research productivity in the European region, *Journal of Business Finance and Accounting*, 31(3/4), pp. 401-437.
- Charreaux, G. and Schatt, A. (2005) Les publications françaises en comptabilité et contrôle de gestion sur la période 1994-2003: un état des lieux, *Comptabilité Contrôle Audit*, 11(2), pp. 5-38.

- Cole, S. (1983) The hierarchy of the sciences?, *American Journal of Sociology*, 89(1), pp. 111-139.
- Ellison, G. (2002a) Evolving standards for academic publishing: a q-r theory, *Journal of Political Economy*, 110(5), pp. 994-1034.
- Ellison, G. (2002b) The slowdown of the economics publishing process, *Journal of Political Economy*, 110(5), pp. 947- 993.
- Everett, J., Neu, D. and Green, D. (2003) Research productivity measurement and the field of academic accounting, *Canadian Accounting Perspectives*, 2(2), pp. 153-175.
- Guthrie, J. and Parker, L. (2006) The coming out of accounting research specialisms, *Accounting, Auditing and Accountability Journal*, 19(1), pp. 5-16.
- Harley, S. and Lee, F. (1997) Research selectivity, managerialism, and the academic labor process: the future of nonmainstream economics in UK universities, *Human Relations*, 50(11), pp. 1427-1460.
- Hasselback, J. and Reinstein, A. (1995) A proposal for measuring scholarly productivity of accounting faculty, *Issues in Accounting Education*, 10, pp. 269-306.
- Hopwood, A. (2008) Changing pressures on the research process: on trying to research in an age when curiosity is not enough, *European Accounting Review*, 17(1), pp. 87-96.
- Hull, R. and Wright, G. (1990) Faculty perceptions of journal quality: an update, *Accounting Horizons*, 4(1), pp. 77-98.
- Jones, M. and Roberts, R. (2005) International publishing patterns: an investigation of leading UK and US accounting and finance journals, *Journal of Business Finance and Accounting*, 32(5/6), pp. 1107-1140.
- Lee, T. (1995) Shaping the US academic accounting research profession: the American Accounting Association and the social construction of a professional elite, *Critical Perspectives on Accounting*, 6, pp. 241-261.
- Lee, T. (1997) The editorial gatekeepers of the accounting academy, *Accounting, Auditing and Accountability Journal*, 10(1), pp. 11–30.
- Lee, T. and Williams, P. (1999) Accounting from the inside: legitimizing the accounting academic elite, *Critical Perspectives on Accounting*, 10, pp. 867-895.
- Loft, A., Jorissen, A. and Walton, P. (2002) From newsletter to academic journal: creating the European Accounting Review, *The European Accounting Review*, 11(1), pp. 43-75.
- Lowe, A. and Locke, J. (2005) Perceptions of journal quality and research paradigm: results of a web-based survey of British accounting academics, *Accounting, Organizations and Society*, 30, pp. 81-98.
- Lukka, K. and Kasanen, E. (1996) Is accounting a global or a local discipline? Evidence from major research journals, *Accounting, Organizations and Society*, 21(7/8), pp. 755-773.
- Mathieu, R. and McConomy, B. (2003) Productivity in "top-ten" academic accounting journals by researchers at Canadian universities, *Canadian Accounting Perspectives*, 2(1), pp. 43-76.
- Messner, M., Becker, A., Schäffer, U. and Binder, C. (2008), Legitimacy and identity in Germanic management accounting research, *European Accounting Review*, 17(1), pp. 129-159.

- Panozzo, F. (1997) The making of the good academic accountant, *Accounting, Organizations and Society*, 22(5), pp. 447-480.
- Prather-Kinsey, J. and Rueschhoff, N. (1999) An analysis of the authorship of international accounting research in US journals and AOS: 1980 through 1996, *The International Journal of Accounting*, 34(2), pp. 261-282.
- Reeve, R. and Hutchinson, P. (1988) The contribution of non-US institutions to academic accounting journals, *Abacus*, 24(1), pp. 90-94.
- Stone, D. (1996) Getting tenure in accounting: a personal account of learning to dance with the mountain, *Issues in Accounting Education*, 11(1), pp. 187-201.
- Swanson, E., Wolfe, C. and Zardkoohi, A. (2007) Concentration in publishing at top-tier business journals: evidence and potential explanations, *Contemporary Accounting Research*, 24(4), pp. 1255-1289.
- Wakefield, R. (2008) Networks of accounting research: a citation-based structural and network analysis, *The British Accounting Review*, 40, pp. 228-244.
- Williams, P. and Rodgers, J. (1995) The Accounting Review and the production of accounting knowledge, *Critical Perspectives on Accounting*, 6, pp. 263-287.
- Williams, F., Jenkins, J.G. and Ingraham, L. (2006) The winnowing away of behavioral accounting research in the US: the process for anointing academic elites, *Accounting, Organizations and Society*, 31, pp. 783-818.

Table 1 – Number of articles per year and journal

Journal	2000	2001	2002	2003	2004	Total
a) Generalist or top-tier journals						
ABR	19	15	13	17	18	82
AOS	37	31	31	29	33	161
EAR	23	33	25	28	29	138
European journals	79	79	69	74	80	381
JAE	29	12	15	35	22	113
JAR	25	35	49	28	24	161
TAR	19	29	46	41	46	181
US journals	73	76	110	104	92	455
Subtotal	152	155	179	178	172	836
b) Specialised journals						
AJPT	28	20	15	28	20	111
IJA	16	16	17	16	18	83
Auditing	44	36	32	44	38	194
AAAJ	28	24	26	32	26	136
CPA	31	40	39	34	51	195
Interpretive/critical	59	64	65	66	77	331
ABFH	15	18	20	14	14	81
AH	9	9	11	10	14	53
TAHJ	8	11	11	12	12	54
History	32	38	42	36	40	188
JIAAT	9	10	10	10	8	47
JIFMA*	10	12	8	10	10	50
TIJA	24	19	18	19	14	94
International	43	41	36	39	32	191
JMAR	5	6	10	11	11	43
MAR	22	22	19	20	21	104
Management	27	28	29	31	32	147
Subtotal	205	207	204	216	219	1'051
Total	357	362	383	394	391	1'887

* Only articles with an accounting dimension were included in the sample.

ABR: *Accounting and Business Research* – AOS: *Accounting, Organizations and Society* – EAR: *The European Accounting Review* – JAE: *Journal of Accounting and Economics* – JAR: *Journal of Accounting Research* – TAR: *The Accounting Review* – AJPT: *Auditing: a Journal of Practice and Theory* – IJA: *International Journal of Auditing* – AAAJ: *Accounting Auditing and Accountability Journal* – CPA: *Critical Perspectives on Accounting* – ABFH: *Accounting Business and Financial History* – AH: *Accounting History* – TAHJ: *The Accounting Historians Journal* – JIAAT: *Journal of International Accounting, Auditing and Taxation* – JIFMA: *Journal of International Financial Management and Accounting* – TIJA: *The International Journal of Accounting* – JMAR: *Journal of Management Accounting Research* – MAR: *Management Accounting Research*

Table 2 – Number of co-authors of papers/articles

	Number of co-authors (%)							Mean	Test on the difference with EAA congresses Z
	1	2	3	4	5	6	> 6		
EAA congresses	32.3	40.0	22.4	4.3	0.9	0.2	0.0	2.02	
Generalist or top-tier journals									
ABR	31.7	47.6	18.3	2.4	0.0	0.0	0.0	1.91	-0.773
AOS	41.0	40.4	16.8	1.9	0.0	0.0	0.0	1.80	-2.886***
EAR	34.8	40.6	18.8	4.3	0.7	0.7	0.0	1.98	-0.741
JAE	17.7	37.2	39.8	5.3	0.0	0.0	0.0	2.33	-4.032***
JAR	17.4	36.0	40.4	6.2	0.0	0.0	0.0	2.35	-5.056***
TAR	23.8	40.9	30.9	4.4	0.0	0.0	0.0	2.16	-2.501**
Specialised journals									
AJPT	14.4	41.4	35.2	9.0	0.0	0.0	0.0	2.39	-4.513***
IJA	22.9	51.8	19.3	6.0	0.0	0.0	0.0	2.08	-0.886
AAAJ	44.1	33.8	18.4	2.2	1.5	0.0	0.0	1.83	-2.577***
CPA	60.0	27.2	11.3	1.0	0.0	0.0	0.5	1.57	-7.391***
ABFH	60.5	32.1	7.4	0.0	0.0	0.0	0.0	1.47	-5.578***
AH	50.9	30.2	18.9	0.0	0.0	0.0	0.0	1.68	-2.694***
TAHJ	63.0	31.5	5.5	0.0	0.0	0.0	0.0	1.43	-4.971***
JIAAT	19.1	48.9	27.7	2.1	2.1	0.0	0.0	2.19	-1.476
JIFMA	24.0	36.0	36.0	2.0	0.0	2.0	0.0	2.24	-1.709*
TIJA	20.2	53.2	20.2	6.4	0.0	0.0	0.0	2.13	-1.432
JMAR	30.2	30.2	34.9	4.7	0.0	0.0	0.0	2.14	-1.024
MAR	35.5	45.2	17.3	1.0	1.0	0.0	0.0	1.87	-1.561

*, **, ***: significant at the 0.05, 0.01, 0.001 level respectively.

ABR: *Accounting and Business Research* – AOS: *Accounting, Organizations and Society* – EAR: *The European Accounting Review* – JAE: *Journal of Accounting and Economics* – JAR: *Journal of Accounting Research* – TAR: *The Accounting Review* – AJPT: *Auditing: a Journal of Practice and Theory* – IJA: *International Journal of Auditing* – AAAJ: *Accounting Auditing and Accountability Journal* – CPA: *Critical Perspectives on Accounting* – ABFH: *Accounting Business and Financial History* – AH: *Accounting History* – TAHJ: *The Accounting Historians Journal* – JIAAT: *Journal of International Accounting, Auditing and Taxation* – JIFMA: *Journal of International Financial Management and Accounting* – TIJA: *The International Journal of Accounting* – JMAR: *Journal of Management Accounting Research* – MAR: *Management Accounting Research*

Table 3 – Geographical origin of authors of papers presented at EAA congresses

Countries	Papers EAA congresses		Productivity indexes		
	Number	%	Index 1	Index 2	Index 3
Spain	231.75	17.99	1.36	2.14	2.38
United Kingdom	227.50	17.66	1.15	1.52	1.23
Italy	101.60	7.89	0.98	0.70	0.61
Germany	99.00	7.69	0.88	0.48	0.40
France	95.83	7.44	1.40	0.63	0.53
Netherlands	77.75	6.04	0.97	1.90	1.56
Sweden	74.98	5.82	0.83	3.30	2.83
Portugal	64.33	4.99	1.24	2.44	3.29
Finland	54.50	4.23	0.84	4.14	3.48
Belgium	46.42	3.60	0.91	1.77	1.42
Greece	31.92	2.48	0.93	1.14	1.36
Ireland	29.33	2.28	1.64	2.82	2.24
Poland	27.33	2.12	0.57	0.28	0.57
Denmark	25.90	2.01	0.77	1.90	1.43
Switzerland	17.67	1.37	0.87	0.97	0.68
Czech Republic	17.33	1.35	0.43	0.68	0.97
Norway	15.95	1.24	0.50	1.38	0.84
Austria	14.83	1.15	0.74	0.72	0.56
Cyprus	7.33	0.57	3.01	3.50	4.50
Estonia	4.67	0.36	0.73	1.40	2.34
Slovenia	3.67	0.28	0.54	0.27	0.90
Croatia	3.50	0.27	0.74	0.31	0.67
Romania	2.00	0.16	5.20	0.04	0.11
Serbia & Montenegro	2.00	0.16	0.98	0.08	0.73
Macedonia	1.50	0.12	0.62	0.29	1.00
Hungary	1.00	0.08	0.13	0.04	0.06
Latvia	1.00	0.08	0.87	0.17	0.36
Luxembourg	0.50	0.04	0.33	0.43	0.18
Total Europe	1'281.10	100.00			
USA	155.40				
Australia	104.23				
Canada	60.00				
Japan	25.93				
Hong-Kong	15.33				
Others	165.01				
Total	1'807.00				

Index 1 = % of papers / % of EAA members (source: EAA)

Index 2 = % of papers / % of population of European countries (source: United Nations)

Index 3 = % of papers / % of Gross Domestic Product of European countries (Source: CIA Factbook)

Table 4 – Geographical origin of authors of papers/articles

Countries	EAA congresses (%)	Generalist or top-tier journals							
		European journals (%)	US journals (%)	ABR (%)	AOS (%)	EAR (%)	JAE (%)	JAR (%)	TAR (%)
Spain	13.5	7.7	0.0	1.8	2.6	17.2	0.0	0.0	0.0
UK	13.3	31.5	0.9	60.4	24.8	22.1	2.7	0.5	0.2
USA	9.1	19.3	90.0	6.9	34.7	8.7	88.1	91.3	90.1
Australia	6.1	6.4	0.9	5.5	9.8	3.0	1.2	0.2	1.3
Italy	5.9	2.0	0.0	1.2	1.6	2.9	0.0	0.0	0.0
Germany	5.8	2.2	0.1	0.0	1.8	3.9	0.4	0.0	0.0
France	5.6	2.5	0.2	0.0	0.3	6.4	0.0	0.6	0.0
Netherlands	4.5	4.6	0.1	2.4	5.3	5.0	0.0	0.0	0.2
Sweden	4.4	3.5	0.0	1.2	2.8	5.7	0.0	0.0	0.0
Portugal	3.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canada	3.5	3.9	2.7	3.1	7.3	0.5	2.7	3.1	2.4
Finland	3.2	2.3	0.0	0.0	0.6	5.7	0.0	0.0	0.0
Belgium	2.7	1.9	0.0	1.2	0.6	3.9	0.0	0.0	0.0
Greece	1.9	1.2	0.0	0.0	0.6	2.5	0.0	0.0	0.0
Ireland	1.7	1.5	0.0	3.1	0.6	1.5	0.0	0.0	0.0
Poland	1.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Denmark	1.5	0.9	0.4	0.0	1.2	1.1	0.3	0.6	0.2
Japan	1.5	0.4	0.1	0.0	0.8	0.0	0.0	0.2	0.0
Switzerland	1.0	0.7	0.0	0.0	0.6	1.3	0.0	0.0	0.0
Czech Rep.	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	0.9	1.2	0.0	0.0	0.3	2.9	0.0	0.0	0.0
Hong-Kong	0.9	1.5	3.1	4.9	1.0	0.0	4.1	2.6	2.8
New Zealand	0.5	0.9	0.0	0.4	0.6	1.5	0.0	0.0	0.0
Singapore	0.5	1.0	1.0	2.6	0.9	0.0	0.0	0.5	2.1
Bahrain	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea	0.2	0.0	0.1	0.0	0.0	0.0	0.2	0.2	0.2
Others*	5.2	2.9	0.4	5.3	1.1	4.4	0.3	0.2	0.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Europe	75.2	65.3	1.7	73.8	43.8	85.1	3.4	1.8	0.6

* Countries with no percentage higher than 1.00

ABR: *Accounting and Business Research* – AOS: *Accounting, Organizations and Society* – EAR: *The European Accounting Review* – JAE: *Journal of Accounting and Economics* – JAR: *Journal of Accounting Research* – TAR: *The Accounting Review*

Table 5 – Geographical origin of authors of papers/articles

Countries	EAA congress (%)	Specialised journals				
		Auditing (%)	Interpretive/critical (%)	Accounting history (%)	International accounting (%)	Management accounting (%)
Spain	13.5	1.0	2.1	8.7	2.0	0.7
UK	13.3	11.8	36.1	27.8	7.5	21.3
USA	9.1	55.8	19.3	25.3	41.9	31.1
Australia	6.1	7.7	20.2	14.7	6.3	12.5
Italy	5.9	0.7	0.6	2.7	0.5	0.2
Germany	5.8	0.3	0.8	0.0	1.5	1.6
France	5.6	0.7	0.3	4.8	1.5	0.5
Netherlands	4.5	3.4	0.6	0.5	2.4	7.1
Sweden	4.4	0.0	0.4	0.0	0.5	4.4
Portugal	3.8	0.0	0.0	0.7	0.0	0.0
Canada	3.5	5.6	7.0	3.5	3.7	1.7
Finland	3.2	1.0	0.6	0.0	0.5	4.4
Belgium	2.7	0.5	0.0	1.1	1.8	0.5
Greece	1.9	0.5	0.0	0.0	0.9	0.7
Ireland	1.7	0.0	3.9	1.8	0.0	0.0
Poland	1.6	0.0	0.0	0.0	0.1	0.7
Denmark	1.5	0.3	1.5	0.3	0.3	0.3
Japan	1.5	0.0	1.2	3.5	1.3	0.0
Switzerland	1.0	0.0	0.0	0.5	0.5	0.7
Czech Rep.	1.0	0.0	0.0	0.0	0.1	0.0
Norway	0.9	0.2	0.0	0.0	1.4	1.4
Hong-Kong	0.9	3.8	0.3	0.0	13.6	1.0
New Zealand	0.5	0.8	5.1	3.0	2.5	3.3
Singapore	0.5	2.4	0.3	0.0	1.9	1.0
Bahrain	0.2	0.1	0.0	1.1	1.6	0.0
Korea	0.2	0.3	0.0	0.0	2.5	0.3
Others*	5.2	3.1	0.0	0.0	3.2	4.6
Total	100.0	100.0	100.0	100.0	100.0	100.0
Europe	75.2	21.0	44.9	48.0	21.8	48.4

* Countries with no percentage higher than 1.00

Auditing: *Auditing: A Journal of Practice and Theory – International Journal of Auditing*

Interpretive/critical: *Accounting Auditing and Accountability Journal – Critical Perspectives on Accounting*

Accounting history: *Accounting Business and Financial History – Accounting History – The Accounting Historians Journal*

International accounting: *Journal of International Accounting Auditing and Taxation – Journal of International Financial Management and Accounting – The International Journal of Accounting*

Management accounting: *Journal of Management Accounting Research – Management Accounting Research*

Table 6 – Geographical origin: Tests on the difference between EAA congresses and journals

	Wilcoxon test	Sign test
EAA congresses (n = 1'807) vs.		
European generalist journals (n = 381)	Z = 2.828**	Z = 3.104**
ABR (n = 82)	Z = 3.254***	Z = 3.714***
AOS (n = 161)	Z = 2.865**	Z = 3.343***
EAR (n = 138)	Z = 0.339	Z = 0.548
US generalist journals (n = 455)	Z = 2.952**	Z = 4.085***
JAE (n = 113)	Z = 3.060**	Z = 4.085***
JAR (n = 161)	Z = 2.908**	Z = 4.085***
TAR (n = 181)	Z = 2.908**	Z = 4.085***
Auditing journals (n = 194)	Z = 2.757**	Z = 3.714***
AJPT (n = 111)	Z = 3.492***	Z = 4.457***
IJA (n = 83)	Z = 2.627**	Z = 3.343***
Interpretive/critical journals (n = 331)	Z = 3.384***	Z = 4.085***
AAAJ (n = 136)	Z = 3.190***	Z = 4.085***
CPA (n = 195)	Z = 4.076***	Z = 4.828***
Accounting history journals (n = 188)	Z = 3.471***	Z = 4.085***
ABFH (n = 81)	Z = 3.233***	Z = 4.085***
AH (n = 53)	Z = 2.368*	Z = 3.343***
TAHJ (n = 54)	Z = 3.060**	Z = 3.714***
International accounting journals (n = 191)	Z = 1.416	Z = 2.600**
JIAAT (n = 47)	Z = 2.995**	Z = 4.085***
JIFMA (n = 50)	Z = 1.243	Z = 2.600**
TIJA (n = 94)	Z = 1.525	Z = 2.971**
Management accounting journals (n = 147)	Z = 1.135	Z = 1.857
JMAR (n = 43)	Z = 2.044*	Z = 3.343***
MAR (n = 104)	Z = 1.157	Z = 2.228*

Variable: % of European papers/articles

*, **, ***: Difference with EAA congresses significant at the 0.05, 0.01, 0.001 level respectively

ABR: *Accounting and Business Research* – AOS: *Accounting, Organizations and Society* – EAR: *The European Accounting Review* – JAE: *Journal of Accounting and Economics* – JAR: *Journal of Accounting Research* – TAR: *The Accounting Review* – AJPT: *Auditing: a Journal of Practice and Theory* – IJA: *International Journal of Auditing* – AAAJ: *Accounting Auditing and Accountability Journal* – CPA: *Critical Perspectives on Accounting* – ABFH: *Accounting Business and Financial History* – AH: *Accounting History* – TAHJ: *The Accounting Historians Journal* – JIAAT: *Journal of International Accounting, Auditing and Taxation* – JIFMA: *Journal of International Financial Management and Accounting* – TIJA: *The International Journal of Accounting* – JMAR: *Journal of Management Accounting Research* – MAR : *Management Accounting Research*

Table 7 – The influence of language

	Papers/articles from English-speaking countries		Papers/articles with at least 1 English-speaking co-author	
	%	Test on the difference with EAA congresses (Mann-Whitney test) Z	%	Test on the difference with EAA congresses (Chi-square test) χ^2
EAA congresses (n = 1'807)	34.13		40.6	
European generalist or top-tier journals (n = 381)	66.23	-12.276***	70.9	144,51***
ABR (n = 82)	86.79	-10.094***	87.8	75.69***
AOS (n = 161)	80.43	-12.182***	83.2	121.19***
EAR (n = 138)	37.20	-0.978	46.4	1.90
US generalist or top-tier journals (n = 455)	98.66	-26.138***	100.0	536.33***
JAE (n = 113)	98.75	-14.405***	100.0	161.58***
JAR (n = 161)	98.19	-16.798***	100.0	219.08***
TAR (n = 181)	99.03	-17.869***	100.0	254.59***
Auditing (n = 194)	89.30	-15.715***	91.8	210.29***
AJPT (n = 111)	95.04	-13.481***	96.4	143.17***
IJA (n = 83)	81.63	-9.219***	85.5	69.44***
Interpretive/critical (n = 331)	90.79	-20.161***	91.8	360.06***
AAAJ (n = 136)	91.05	-13.765***	91.9	148.34***
CPA (n = 195)	90.60	-16.069***	91.8	211.72***
Accounting history (n = 188)	76.77	-12.070***	79.8	119.57***
ABFH (n = 81)	66.46	-6.177***	69.1	27.31***
AH (n = 53)	79.56	-7.184***	83.0	39.50***
TAHJ (n = 54)	89.51	-8.808***	92.6	60.47***
International accounting (n = 191)	79.97	-13.120***	85.9	162.10***
JIAAT (n = 47)	94.68	-8.968***	95.7	59.21***
JIFMA (n = 50)	75.00	-6.502***	84.0	39.01***
TIJA (n = 94)	74.73	-8.532***	81.9	66.46***
Management accounting (n = 147)	71.88	-9.592***	75.5	74.19***
JMAR (n = 43)	94.19	-8.483***	95.3	53.40***
MAR (n = 104)	62.66	-6.228***	67.3	30.71***

***: Difference with EAA congresses significant at the 0.001 level

ABR: *Accounting and Business Research* – AOS: *Accounting, Organizations and Society* – EAR: *The European Accounting Review* – JAE: *Journal of Accounting and Economics* – JAR: *Journal of Accounting Research* – TAR: *The Accounting Review* – AJPT: *Auditing: a Journal of Practice and Theory* – IJA: *International Journal of Auditing* – AAAJ: *Accounting Auditing and Accountability Journal* – CPA: *Critical Perspectives on Accounting* – ABFH: *Accounting Business and Financial History* – AH: *Accounting History* – TAHJ: *The Accounting Historians Journal* – JIAAT: *Journal of International Accounting, Auditing and Taxation* – JIFMA: *Journal of International Financial Management and Accounting* – TIJA: *The International Journal of Accounting* – JMAR: *Journal of Management Accounting Research* – MAR : *Management Accounting Research*

Table 8 – Research domain by journal category (generalist or top-tier journals only)

Domain	EAA congresses (%)	European generalist or top-tier journals (%)	US generalist or top-tier journals (%)
Auditing	9.7	12.1	15.2**
Education	3.4	1.1*	0.2***
Financial accounting	44.3	45.4	70.3***
Accounting history	3.1	8.1***	0.0***
Accounting information systems	2.0	1.6	0.2**
Management accounting	22.0	21.5	4.8***
Public sector accounting	7.5	4.5*	0.0***
Social and environmental accounting	5.9	6.0	0.7***
Taxation	2.0	1.6	8.6***
Total	100.0	100.0	100.0
Herfindhal index	0.266	0.264	0.527

*, **, ***: difference with EAA congresses significant at the 0.05, 0.01, 0.001 level respectively (Chi-square test)

European journals: ABR – AOS – EAR

US journals: JAE – JAR – TAR

ABR: *Accounting and Business Research* – AOS: *Accounting, Organizations and Society* – EAR: *The European Accounting Review* – JAE: *Journal of Accounting and Economics* – JAR: *Journal of Accounting Research* – TAR: *The Accounting Review*

Table 9 – Research domain by journal (generalist or top-tier journals only)

Domain	EAA congresses (%) (n = 1'807)	ABR (%) (n = 82)	AOS (%) (n = 161)	EAR (%) (n = 138)	JAE (%) (n = 113)	JAR (%) (n = 161)	TAR (%) (n = 181)
AUD	9.7	14.6	7.5	15.9*	8.0	15.5*	19.3***
EDU	3.4	0.0	0.6	2.2	0.0*	0.0*	0.6*
FIN	44.3	62.2**	37.3	39.9	79.6***	77.0***	58.6***
HIS	3.1	12.2***	6.8*	7.2**	0.0	0.0*	0.0*
IS	2.0	0.0	0.6	3.6	0.0	0.0	0.6
MAN	22.0	4.9***	33.5**	17.4	2.7***	3.7***	7.2***
PSA	7.5	2.4	3.1*	7.2	0.0**	0.0***	0.0***
SEA	5.9	0.0*	9.3	5.8	0.0**	0.0**	1.7*
TAX	2.0	3.7	1.2	0.7	9.7***	3.7	12.1***
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Herfindhal index	0.266	0.427	0.272	0.230	0.651	0.620	0.401

*, **, ***: difference with EAA congresses significant at the 0.05, 0.01, 0.001 level respectively (Chi-square test)

AUD: Auditing – EDU: Education – FIN: Financial accounting – HIS: Accounting history – IS: Accounting information systems – MAN: Management accounting – PSA: Public sector accounting – SEA: Social and environmental accounting – TAX: Taxation

ABR: *Accounting and Business Research* – AOS: *Accounting, Organizations and Society* – EAR: *The European Accounting Review* – JAE: *Journal of Accounting and Economics* – JAR: *Journal of Accounting Research* – TAR: *The Accounting Review*