

## An analysis of international accounting research in *Journal of International Accounting Auditing & Taxation*: 1992–2001

Ajay Adhikari <sup>a,1</sup>, Rasoul H. Tondkar <sup>b,\*</sup>, Judith A. Hora <sup>c,2</sup>

<sup>a</sup>*Kogod College of Business Administration, The American University,  
Washington, DC 20016-8044, USA*

<sup>b</sup>*School of Business, Virginia Commonwealth University,  
Richmond, VA 23284-4000, USA*

<sup>c</sup>*School of Business Administration, 5998 Alcala Park, University of San Diego,  
San Diego, CA 92110-2492, USA*

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### Abstract

This study analyzes the research published in *Journal of International Accounting Auditing & Taxation (JIAAT)* between 1992 and 2001 in terms of topical focus, methodology, and international dimensionality. The results suggest that the research published in the journal spans a broad spectrum of topical areas, uses several methodological approaches, and covers a wide area of international dimensionality. Additionally, this study analyzes the published research by author attributes. While the majority of the authors contributing to the journal have been from the U.S., there has been an increase in co-authorship between U.S. and non-U.S. authors over time. The results of the study indicate that the journal has served as an important forum to promote and disseminate international accounting research. © 2002 Elsevier Science Inc. All rights reserved.

*Keywords:* Content analysis; Author analysis

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\* Corresponding author. Tel.: +1-804-828-7156.

*E-mail addresses:* aadhika@american.edu (A. Adhikari), rhtondka@vcu.edu (R.H. Tondkar), jhora@sandiego.edu (J.A. Hora).

<sup>1</sup> Tel.: +1-202-885-1993.

<sup>2</sup> Tel.: +1-619-260-4220.

## 1. Introduction

Due to increase in international trade and the globalization of capital markets in the last two decades, both academics and practitioners have faced many new challenges and problems. Differences in the areas of financial accounting and reporting, auditing, and taxation around the world have, among other things, presented problems in the interpretation, analysis, and comparison of the performance and financial condition of companies from different countries. These problems have provided new research opportunities for academics who are trained to conduct research in the area of international accounting. In order to make the type of research undertaken by academics most relevant to the challenges faced by practitioners, there was a need for a forum that would bridge the gap between academic research and practitioners' needs. As a result, the *Journal of International Accounting Auditing & Taxation (JIAAT)*, was established as such a forum in 1992. The stated mission of this journal is "to bridge the gap between academic researchers and practitioners by publishing articles that are relevant to both audiences."

*JIAAT* is a refereed, scholarly journal published semiannually by Pergamon Press. Since its establishment, 10 volumes of the journal have been published containing 135 articles, by 239 authors from 22 different countries. The published articles have discussed topics such as: accounting practices in different countries; measurement and reporting effects of these practices on business decisions; essays on world affairs which affect accounting practices; and, applied and empirical research findings that are of interest to both academics and practitioners. The founding editor of *JIAAT* was Dr. James A. Schweikart, then at University of Richmond. *JIAAT* is currently co-edited by Drs. Kathleen E. Sinning and Hans J. Dykxhoorn at Western Michigan University. The current editorial review board consists of 38 individuals representing 37 universities from five countries.

The purpose of this article is to analyze the type of international accounting articles published in *JIAAT* since its establishment in 1992 in terms of topical focus (e.g., financial accounting and reporting, tax, audit, managerial, etc.) dimensionality (e.g., country studies, comparative studies, capital markets studies, studies dealing with specific issues such as segment reporting, transfer pricing, etc.), and methodology utilized (e.g., descriptive, empirical, survey studies, etc.). Additionally, the article analyzes the attributes of authors of the published articles in terms of institutional affiliation (doctoral granting versus non-doctoral granting), single versus co-authorship, U.S. versus non-U.S. authors, co-authorship between U.S. and non-U.S. authors, and rank of the authors at the time of publication. Furthermore, for purposes of analyses, each issue of the journal is categorized into one of two periods. The first 5 years of the journal (1992–1996, containing Vols. 1–5) represents the first period and the second 5 years (1997–2001, containing Vols. 6–10) represents the second period. The types of published articles as well as the attributes of the authors are analyzed for each period in order to discern any shift in research focus of the published articles and change in the attributes of authors.

This article is organized as follows. The first section analyzes and discusses the published articles in *JIAAT* since its establishment in terms of topics, dimension, and the methodology utilized. The second section analyzes and discusses the attributes of published articles in terms of authorship, geographical location, and rank. A summary is provided in the last section of the paper.

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