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The intellectual structure of international accounting in the early 1990s

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Abstract

This paper derives an intellectual structure of the international accounting literature using co-citation analysis. The structure is found to be fragmented, with a number of areas needing further research to integrate them. The paper identifies the 10 most frequently cited documents. These are predominantly books and standards. It appears that books written by key researchers provide a foundation for the development of related research. The paper also identifies a core literature in international accounting, which focuses on the areas of comparative systems, classification studies, foreign currency, and inflation. By examining the structure and nature of international accounting research in the early 1990s, this study provides insights into the antecedents to contemporary international research. This is useful in assessing how this area of research has developed since then as it creates a benchmark for comparison. The study also contributes to defining the boundaries of the area. Finally, the paper provides a measure of the degree of fragmentation of the international accounting literature and identifies areas that may be integrated through further research. © 2001 University of Illinois. All rights reserved.

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1. Introduction

An overall view of the intellectual structure of a field is useful for researchers, teachers, and students (Borokhovich, Bricker, & Simkins, 1994). It provides a means for researchers to “locate” their research within the field and identify potential new directions. Teachers may use the intellectual structure to inform the way they address the international accounting literature

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and to check that key literature is covered. Students benefit from the broad view of the literature as a starting point for more detailed study. In the case of international accounting, these benefits are particularly important given the eclectic nature of the area and the lack of a clear definition or guiding methodology (American Accounting Association, 1993; Locke, 1992).

International accounting has emerged as a specialty area for teaching and research (Bindon & Gernon, 1987; Evans, Taylor, & Holzmann, 1985; Samuels & Piper, 1985; Wallace, 1987), although there is still uncertainty about its boundaries and what role it should have in the accounting curriculum (e.g., Agami, 1991; Cohen, Pant, & Sharp, 1991; Fleming, Shoostari, & Wallwork, 1993; Gray & Roberts, 1984; McClure, 1988; Mintz, 1980; Mueller & Zimmerman, 1968; Seidler, 1967; Sherman, 1987; Stout & Schweikart, 1989; Stout, Wygal, & Volpi, 1988). As an area emerges and develops, it is important that researchers and teachers have an overview of the specialty and its direction. These understandings are fostered by traditional review articles and bibliographies of international accounting that have provided classifications and descriptions of international accounting research (Agami & Kollaritsch, 1983; American Accounting Association, 1993; Berry, 1990; Bindon & Gernon, 1987; Gernon & Wallace, 1995; Kubin & Mueller, 1973; Needles, 1997; Prather & Rueschhoff, 1996; Prather-Kinsey & Rueschhoff, 1999; Wallace, 1987).

The purpose of this study is to derive empirically an intellectual structure for international accounting for the period 1977–1993 using co-citation analysis. An understanding of the antecedent literature informs research directions today and may be a basis for understanding developments since the 1990s. Co-citation analysis is a technique that uses citations to map communication networks providing information about the patterns of communication among researchers and the level of integration of the literature (that is, the effectiveness of the communication).

A view of the intellectual structure of a disciplinary area using co-citation analysis provides additional perspectives to traditional reviews because: (1) it allows a large portion of the researchers active in the area to “unselfconsciously” provide the data for the analysis, (2) it does not depend on the reviewers’ knowledge of the literature, and (3) it allows a more extensive overview of the literature than is possible otherwise (Bricker, 1987, 1989).

This paper is structured as follows. Section 2 briefly describes the co-citation technique. Section 3 describes the data and includes a description of the most highly cited documents. The nature of fragmentation and its impact on the development of literature in a specialty is described and evidence about fragmentation in international accounting is provided in Section 4. Section 5 describes the intellectual structure of international accounting based on the co-citation analysis. Section 6 provides a summary and conclusions regarding areas of fragmentation in international accounting, international accounting curriculum design, and the state of development of the literature.

2. Co-citation analysis

The specific co-citation technique used in this paper was developed by Bricker (1987) to derive an intellectual structure for the accounting discipline and to identify the level of

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