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A review and analysis of international accounting research in *JIAAT*: 2002–2010

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ABSTRACT

During the period 2002–2010, authors whose research was published in the *Journal of International Accounting, Auditing and Taxation* extended the international accounting literature by 82 articles and six special studies. The purpose of this paper is to summarize these additions and analyze the types of topics and methodologies the authors used to enhance our understanding of the international accounting issues facing the accountancy profession. The analysis also will help international accounting researchers identify areas for future investigation.

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1. Introduction

The *Journal of International Accounting, Auditing and Taxation (JIAAT)* was founded in 1992 to disseminate research that is relevant to the development of the field of international accounting. The journal's goal is to publish manuscripts in the areas of financial accounting, auditing, taxation, management advisory services, and accounting information systems, among others, that are of interest to academics and practitioners.¹ A study published by Adhikari, Tondkar, and Hora (2002) analyzed the research published in the journal during the period of 1992 and 2001 and determined that over half of the articles dealt with the topic of financial accounting and reporting and about a third with auditing and taxation. It also revealed that papers focusing on multinational operations appeared most frequently, reflecting the increasing importance of international business and the internationalization of capital markets.

Since 2001, a number of important events have taken place that affected international accounting. In 2002, the United States (U.S.) Securities and Exchange Commission (SEC) announced its support of the Norwalk Agreement between the International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB) to develop high quality accounting standards for domestic and cross-border financial reporting. In the same year, the European Commission adopted the use of International Financial Reporting Standards (IFRS) for all listed companies in member states for years beginning on or after January 1, 2005. In July 2002, the U.S. enacted the Sarbanes-Oxley Act, which expanded the disclosures of financial and non-financial control measures of firms and increased the responsibilities of audit committees and auditors as well. Sections of the act apply to international as well as domestic controls. In November 2007, the SEC voted to permit foreign filers to present financial statements prepared in accordance with IFRS without reconciliation to U.S. Generally Accepted Accounting Principles (GAAP). A roadmap was proposed by the SEC in November 2008 to allow U.S. issuers to prepare their financial statements in accordance with IFRS. The SEC announced in February 2010, however, that it would commit to a new plan that would delay a move to IFRS until at least 2015 or 2016 for first time users (Securities and Exchange

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¹ Editorial policy of the *Journal of International Accounting, Auditing and Taxation* published by Elsevier.

Table 1
Frequency of topics published by *JIAAT*, Volumes 11–19 (2002–2010).

Topic	Frequency	Relative frequency
Financial accounting and reporting	51	0.58
Taxation	14	0.16
Auditing	12	0.14
Managerial	4	0.04
Accounting information systems	1	0.01
Special studies	6	0.07
Total published	88	

Commission, 2010). On March 16, 2010, in a prepared statement at the meeting of the Economic and Financial Affairs Council (ECOFIN), Sir David Tweedie announced that the IASB was still on track to meet its June 2011 goal of finishing a common set of financial rules and completing the convergence process. More than 115 countries had adopted IFRS at the time of the announcement.

Despite and because of these events, there are still many differences among countries in the areas of financial accounting, auditing, taxation, and managerial accounting, differences that continue to make comparisons of results of operations and financial conditions among companies difficult. The objective of this study is to determine how, if at all, the focus of research published in *JIAAT* changed during the past nine years. The study also will organize and summarize these additions to the literature to help authors identify areas for future research.

This article is organized as follows: Section 2 analyzes the publications in *JIAAT* by topic, methodology, and international perspective; Section 3 presents a review of each of the publications from the period 2002–2010; and Section 4 provides a summary and discussion of possible directions for future research.

2. Analysis of publications

During the period 2002–2010, 18 issues of *JIAAT* were published that included 82 articles and 6 special studies. An analysis of the research topics, the methodologies used to conduct the studies, the international perspectives presented in the research, and the authorship of the articles is presented below.

2.1. Analysis of topics

According to Adhikari et al. (2002), over half (58%) of the articles appearing in *JIAAT* during its first 10 years of publication dealt with issues in financial accounting and reporting. As shown in Table 1, the relative frequency of articles dealing with financial accounting remained the same for the 2002–2010 period. Adhikari et al. (2002) also found that auditing articles comprised 20% and taxation articles 12%, respectively, of the publications in *JIAAT*'s first 10 years. Table 1 reveals that articles dealing with taxation comprised 16% of the total published while auditing articles made up 14%. Managerial accounting articles made up 4% of the articles published in the 2002–2010 period, which was half the relative frequency during the period 1992–2001. It should be noted that no education or government and not for profit articles were published during 2002–2010, but an article dealing with accounting information systems appeared. Adhikari et al. (2002) reported that coverage of education and government and not for profit topics was low and declining over the first 10 years of publication.

2.2. Analysis of methodologies

The types of methodologies used in the papers published in *JIAAT* were empirical, survey, and descriptive methods. Empirical research included studies that tested hypotheses through observations. Survey research used a questionnaire or interviews to determine respondents' perceptions or opinions while descriptive studies included reviews, historical analysis, and discussions. Table 2 shows that empirical methods were used in approximately 76% of the studies and surveys or interviews were used in about 21% of the research. Adhikari et al. (2002) noted that there was a trend toward greater use of

Table 2
Frequency of methodologies used in articles published in *JIAAT* (excluding special studies) Volumes 11–19 (2002–2010).

Topic	Methodology			Total
	Empirical	Survey	Descriptive	
Financial	44	5	2	51
Tax	10	4	0	14
Auditing	7	4	1	12
Managerial	1	3	0	4
AIS	0	1	0	1
Total	62	17	3	82
Relative frequency	0.756	0.207	0.037	1.000

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