

International Accounting Research: An Analysis of Thirty-Two Years from the International Journal of Accounting

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Abstract: *This study provides a thirty-two year historical perspective of international accounting research by presenting an analysis of the articles that have appeared in the International Journal of Accounting (formerly, the International Journal of Accounting, Education, and Research) and related monographs during the time period 1965 through 1996. The International Journal of Accounting was chosen for this study because it has the longest continuous history of published research in international accounting. It consists of six sections following the introduction. The second section analyzes all 768 articles that have been published in the journal and related monographs. The next three sections analyze the 263 articles devoted to the European region, the 183 articles devoted to the Pacific region, and the 126 articles devoted to countries classified by the World Bank (1990) as economically developing, respectively. The analyses in each section classify the articles by research methodology, country, subject, time periods, and authors. The last section contains the conclusion. A completed annotated bibliography of all 768 articles with indexes by author, topic, country, and methodology is available on disk from the author.*

INTRODUCTION

Thirty years ago research interest in international accounting was modest, but this domain has in the last decade become a major area of study. The objective of this paper is to establish a historical perspective by giving a profile of the research about international accounting published from 1965 to 1996 in a single international journal published in the United States — the *International Journal of Accounting* (formerly the *International Journal of Accounting, Education, and Research*). This research is classified by country, research methodology, subject, and five- or six-year time periods. This paper provides an update of prior research of the first twenty-five years of the journal's history.¹

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SOURCE OF DATA

The *International Journal of Accounting* was chosen for this study because it has the longest continuous history of published research in international accounting. Although other journals have covered this field, especially in Europe, the *International Journal of Accounting* has been the only outlet for such research in the United States for most of the thirty-two years surveyed here. In his "Note from the Editor" in the first issue (Vol. 1, No. 1, Fall 1965), V. K. Zimmerman described the mission of the journal as being "To explore and identify the international dimension of accounting as it exists today." Assuming this statement to be true, the research published in this major source of international accounting research should reflect developments and changes in the attention given by researchers to various international subjects, countries, and methodologies. For most of the history of the journal, one issue per year has been devoted to the proceedings of the Seminar in International Accounting conducted annually at the University of Illinois. More recently, the proceedings have been published as separate monographs. Since the research represented in these proceedings represents, in effect, an extension of the journal, the articles in these monographs are covered by this study. Through 1996, 768 articles have been published in this journal and related monographs, including 263 devoted to the European region, 183 to the Asian Pacific region and 126 to countries classified by the World Bank (1990) as economically developing.²

CLASSIFICATION

The articles are classified according to research methodology and subject. Articles which use more than one methodology are classified according to the predominant approach followed. The research methods used to classify the articles are the following:

1. *Capital Markets*: Articles which utilize the stock market in some way to determine the effects of other factors
2. *Deductive Descriptive*: Articles primarily written as essays that are descriptive of current practice
3. *Empirical Descriptive*: Articles which make use of a survey or questionnaire
4. *Empirical Statistical*: Articles which involve the statistical analysis of empirically obtained data
5. *Historical*: Articles which focus on an area of current interest, but use an archival method, or trace the history of a subject
6. *Modeling*: Articles in which a model is developed
7. *Theoretical*: Articles which consist of a theoretical discussion of the topic

The classification of subjects is as follows:

Accounting Education
 Accounting History
 Accounting Theory
 Auditing
 Economics & Development

Information Systems
 Managerial Accounting
 Miscellaneous
 Professional Development
 Public Accounting

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