

2000

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Recommended Citation

Carnegie, Garry D. and Potter, Brad N. (2000) "Publishing patterns in specialist accounting history journals in the English language, 1996-1999," *Accounting Historians Journal*: Vol. 27 : Iss. 2 , Article 10.
Available at: https://egrove.olemiss.edu/aah_journal/vol27/iss2/10

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PUBLISHING PATTERNS IN SPECIALIST ACCOUNTING HISTORY JOURNALS IN THE ENGLISH LANGUAGE, 1996-1999

Abstract: While accounting researchers have explored international publishing patterns in the accounting literature generally, little is known about recent contributions to the specialist international accounting history journals. Specifically, this study surveys publishing patterns in the three specialist, internationally refereed, accounting history journals in the English language during the period 1996 to 1999. The survey covers 149 contributions in total and provides empirical evidence on the location of their authors, the subject country or region in each investigation, and the time span of each study. It also classifies the literature examined based on the literature classification framework provided by Carnegie and Napier [1996].

INTRODUCTION

Academic interest in the publishing patterns of leading international journals in accounting and finance has been strong for many years. The focus has understandably been on journals published in the English language, which inevitably injects cultural bias into such investigations [see, for example, Carmona et al., 1999]. Nevertheless, the empirical evidence generated by such studies provides bases for assessments of scholars' research track records and career advancement prospects. It also influences decisions made on competitively sought research funding. At the time of writing, the authors are unaware of any empirical study that has specifically examined publishing patterns of internation-

Acknowledgments: The authors are grateful to the members of the Accounting History Research Interest Group, Deakin University, and to participants at a research seminar held at the Cardiff Business School for their helpful comments on earlier drafts of this paper.

ally refereed journals that specialize in accounting history. Such specialist journals in the English language are small in number and, thus, pose a sample suitable for a longitudinal study.

Accounting history is a growing and influential field of study. The three dedicated journals in the field published in English are the *Accounting Historians Journal (AHJ)* (U.S.); *Accounting, Business and Financial History (ABFH)* (U.K.); and *Accounting History (AH)* (Australia/New Zealand). As the New Series (NS) of *AH* appeared in its current form for the first time in 1996, the current study will span the four years from 1996 to 1999. *AHJ* was initially published in 1974, while *ABFH* initially appeared in 1990. *ABFH* was published twice yearly to 1993, from which time its publication rate increased to three issues per annum. *AHJ* and the NS of *AH* have appeared twice yearly since their inceptions.

Of course, not all contributions to the accounting history literature appear in specialist, international history journals. Many key articles on accounting's past appear in general journals on accounting, such as *Abacus*, *Accounting and Business Research*, and *British Accounting Review*. In addition, accounting history is prominent in journals in the sociological, interpretative, and critical traditions, particularly *Accounting, Organizations and Society*, *Accounting, Auditing and Accountability Journal*, and *Critical Perspectives on Accounting*. Key works in accounting history also appear in other outlets, such as *New Works in Accounting History*, published by Garland. As a result, this study of publishing patterns in specialist, international accounting history journals profiles a section, albeit an influential one, of the accounting history literature during the designated period. Further research, that examines the international publishing patterns of all journals that feature accounting history, is a topic ripe for future investigation.

The remainder of this paper is structured as follows. The next section reviews recent contributions to the literature on international publishing patterns generally rather than in accounting history specifically. There follows the presentation of the empirical results of the study and, in the following section, a discussion of these results. The final section offers concluding comments and outlines suggestions for further research.

REVIEW OF THE LITERATURE

Jones and Roberts [2000], in their study on international publishing patterns by means of an investigation of leading U.K. and U.S. journals, identified a number of themes in forerunner studies

on leading journals. These authors outlined the key themes or interests they discerned as follows: interest in the prestige of individual journals; interest in evaluating both individual and institutional productivity; interest in aspects of publication and productivity, such as the quality of doctoral programs; factors contributing to published outputs; measures of research productivity; time delay in doctoral productivity; bibliometric distributions; and promotion, among other themes. As they pointed out, the vast majority of data are concerned with U.S. and U.K. journals with very little direct attention being paid to non-U.S. and non-U.K. journals [Jones and Roberts, 2000, pp. 1-2].

The overwhelming conclusion of the prior studies is that U.S. and U.K. institutions dominate the leading journals [see, for example, Heck and Bremser, 1986; Heck et al., 1986; Heck et al., 1990; Jones and Roberts, 2000]. In a study of the international content of U.S. academic accounting journals published between 1980 and 1993, Prather and Rueschhoff [1996] found that the percentage of total articles in selected U.S. journals that reflected non-U.S. or international content was generally low but had increased during the study period. However, a notable exception was *AHJ* as for the study period, international content was found in 42.44 per cent of the total articles in *AHJ*, constituting 40.68 per cent of total pages [Prather and Rueschhoff, 1996, p. 7].

Jones and Roberts [2000] studied the contents of five leading U.S. journals and five leading U.K. journals for the calendar years 1996 and 1997. In particular, the study investigated the nationalities, as discerned by institutional affiliation, of the authors who had published the 702 articles in these ten journals. The U.S. journals selected were: *The Accounting Review*, the *Journal of Accounting and Economics*, the *Journal of Accounting Research*, *The Journal of Finance*, and the *Journal of Financial and Quantitative Analysis*. The U.K. journals chosen were *Accounting and Business Research*; *Accounting, Organizations and Society*; *Financial Accountability and Management*; the *Journal of Business Finance and Accounting*; and *Management Accounting Research*. It was found that authors publishing in the U.K. journals were mainly from U.S. and U.K. institutions, with just over one-third of them coming from other countries. However, for the top U.S. journals, only ten per cent of the authors hailed from outside the U.S. These findings led the authors to conclude, "accounting academia is very parochial" (p. 15).

In their study on articles published in 13 "well-respected"

accounting journals during the period 1992 to 1997, Carmona et al. [1999] found that an overwhelming majority of European contributions to these journals were written by scholars affiliated with British institutions of higher learning. In attempting to explain this finding, Carmona et al. [1999, p. 479] pointed out that "the European setting is composed of a complex web of cultures, languages and research traditions whose characteristic traits are not always tracked by publications in well-regarded, English-written accounting research journals." The authors also suggested that this finding also "posits considerable doubts on the extent to which it is correct to form the notion of European accounting research" (p. 463) [see also Zambon, 1996, p. 409].

Rodgers and Williams [1996] rendered an example of a study analyzing contributions to a single journal, *The Accounting Review*, over the extended period 1967-1993. By examining patterns of research productivity in *The Accounting Review*, the authors set out to provide a partial history of the stratification process in U.S. academic accounting. Rodgers and Williams [1996] found that articles in *The Accounting Review* were dominated by authors from a relatively small number of "elite" U.S. institutions.

Lee [1997] subsequently extended the work of Rodgers and Williams [1996] to determine whether the existence of an U.S. "elite" was a phenomenon confined to *The Accounting Review*. Lee [1997] examined the composition of the editorial boards of six major accounting research journals from 1963 to 1994. Three of these journals were U.S.-based; namely, *Journal of Accounting Research*, *The Accounting Review*, and the *Journal of Accounting and Economics*, while the other three emanated from elsewhere, *Abacus* (Australia); *Accounting and Business Research* (U.K.); and *Accounting, Organizations and Society* (U.K.). The major finding of Lee's study was that a perceived U.S. "elite" was not restricted to *The Accounting Review*, but was a prominent feature of all the journals examined, "irrespective of journal age, geographical location, or scholarly focus" [Lee, 1997, p. 12]. According to Lee [1997, p. 27], such dominance has implications for the manner in which accounting knowledge is produced and tends to restrict somewhat the extent of academic contributions in accounting to resolving practical problems facing the accounting profession [Lee, 1997, p. 27].

METHOD

Publication data were derived from the three specialist accounting history journals published in the English language from 1996 to 1999. It is recognized that the inclusion of journal articles written in English overlooks contributions to specialist journals not published in English. Nevertheless, this approach is consistent with that adopted in recent studies of accounting literature and thereby provides a basis for the comparison of results.

The unit of analysis is the individual article. This study includes research articles, replies, and notes/comments, but excludes editorials, tributes, book reviews, and reports on conferences held. This approach is broadly consistent with that adopted in similar studies [e.g., Zivney et al., 1995; Carmona et al., 1999] except for the inclusion in the current study of commentaries on research. Two such "comments" by Goldberg [1997] and Burrows [1999]¹ both appeared in *AH* and have been recognized as contributions in this study for two reasons. First, the comments related primarily to the accuracy of assertions made in two books on the history of aspects of accounting in Australia authored by Burrows [1996] and Linn [1996] respectively. Second, the two comments concentrated on the nature and limits of oral evidence in historical research. Consequently, the comments were deemed to be key contributions to the literature with wide interest to accounting history scholars.

A total of 149 contributions were identified for examination and constituted the sample for this study. These contributions were analyzed on the following grounds:

- (i) location of authors (country or region/institution)
- (ii) country or region studied
- (iii) time period studied.

The literature was then categorized according to the literature classification framework provided by Carnegie and Napier [1996].

The location of the author(s) was taken to be the nation-

¹These two comments comprised the total number of articles published in these specialist journals during the survey period that were written by authors affiliated with the University of Melbourne.

ality of the institution or organization with which the author(s) was affiliated on publication. Consistent with prior research, the data are presented and analyzed based on the number of publications, adjusted for the number of authors involved rather than on the basis of numbers of pages or other factors [see, for example, Heck et al., 1990; Borokhovich et al., 1995; Carmona et al., 1999]. For example, where three authors were involved from institutions located in three different countries or regions, each author was allocated a 0.33 weighting to represent his/her respective contribution at face value.

Nine country or region classifications were used to represent both the location of the author and the host country of the study. These are detailed as follows: U.K., U.S., Australia, France, Canada, Asia, New Zealand, Spain, and "Other." The "Other" classification was used to capture those countries that were less frequently represented. This categorization provided a clear basis by which articles published in each journal could be analyzed and insights on the propensity of scholars to conduct accounting history research beyond their country of origin and/or to collaborate with scholars in other countries.

The host country for each study was identified on examining further each article making up the research sample. Contributions were considered to relate to a particular country or region where that subject country or region could be specifically identified. On occasions, studies were concerned with more than one country and were weighted accordingly (e.g., studies focusing on three different locations were weighted on the basis of a 0.33 allocation for each). Where studies were not clearly set in any specific country, most often in the instance of a contribution on historiography, a classification code of "N/A" was applied. Analyzing the subject country or region has implications for highlighting the "international" nature of the field of accounting history, particularly when considered in light of the location(s) of the author(s) concerned.

Contributions were also analyzed according to the historical time span of the respective studies. Specifically, an article concerned with accounting thought, practice, or regulation in both the 19th and 20th centuries was weighted on the basis of an allocation of 0.5 for each period, unless it was clear that the prime focus was on only one of these centuries. Most often, the time period was conveniently identified by authors in the abstract, keywords, and/or introduction. Where this was not the case, such contributions were examined further to deduce the necessary

information. Where pieces could not be assigned to a specific time period, a classification code of "N/A" was adopted.

In order to gain insights into the themes and approaches adopted by researchers in the contributions comprising the sample, the literature classification framework provided by Carnegie and Napier [1996] was applied. In order to explore and evaluate accounting history literature as the new century approached, Carnegie and Napier [1996] identified broad themes and approaches by which the literature could be classified.² These themes and approaches are outlined below:

- studies of surviving business records of firms
- utilization of accounting records in business history
- biography
- prosopography
- institutional history
- public sector accounting
- comparative international accounting history

While this classification framework was found to encompass most of the contributions comprising the sample, a further category, "historiography," was adopted in this study. Contributions were classified as historiography to the extent that their main focus was to discuss, debate, or comment on the "body of techniques, theories and principles associated with historical research" [Parker, 1997, p. 114]. For the purpose of this study, historiography articles were not specifically assigned a particular time span and were, accordingly, accorded the N/A classification code.

RESULTS

Of the 149 components of the sample, 66 were published in *ABFH*, 47 in *AHJ*, and 36 in *AH*. Particulars on the locations of their authors are presented in Table 1. This table provides information on both the number and percentage of total contributions by authors correlated to their country or region.

²The literature classification framework provided by Carnegie and Napier has also been applied by Carnegie and Potter [2000] in a survey of the Australian historical accounting literature that was published between 1976 and 1999.

TABLE 1
Locations of Authors

		U.K.	U.S.	Australia	France	Canada	Asia	N.Z.	Spain	Other*	Total
ABFH	No.	33.5	5	5.5	12	1	1	1	1	5.5	66
	%	51.15	7.63	8.40	18.32	1.53	1.53	1.53	1.53	8.40	100
AHJ	No.	3.33	33	2	0	5	2	1	0.67	0	47
	%	7.09	70.21	4.26	0.00	10.64	4.26	2.13	1.43	0.00	100
AH	No.	14.5	3.5	14.5	0	2.5	0	1	0	0	36
	%	40.28	9.72	40.28	0.00	6.94	0.00	2.78	0.00	0.00	100
Total	No.	51.33	41.50	22.00	12.00	8.50	3.00	3.00	1.67	5.50	149
	% [^]	34.45	27.85	14.77	8.05	5.70	2.01	2.01	1.12	3.69	100

*Includes contributions from authors located in Africa (1), Greece (1), Netherlands (1), Germany (1), West Indies (1), and South Africa (5).

[^]Percentage is calculated based on the 149 total contributions identified for the study.

Particular patterns are discerned from the results in Table 1. First, U.K. and U.S. authors appear to be prominent in number across the three specialist journals. U.K. authors provided a total of 51.33 (34.45%) of the 149 contributions in the sample. Americans authored 41.5 (27.85%) of the contributions, while Australians supplied a total of 22 (14.77%). When the results are analyzed by individual journal, the prominence of authors within each, by country or region, becomes more easily seen. U.S. authors were responsible for 33 (70.21%) contributions to *AHJ*, not surprisingly since *AHJ* is a U.S.-based journal, published by the Academy of Accounting Historians (AAH) [Coffman et al., 1989]. *AHJ*'s author constituency broadly reflects the extent of U.S. membership in the AAH (67.9%), even though total membership of the Academy, comprising both individuals and institutions, is spread across 29 countries.³ For the U.K.-based *ABFH*, British authors were most prominent, contributing 33.5 items (51.15%), while French authors were responsible for 12 contributions (18.32%).⁴ Of the three journals it is apparent that *AH*, the journal of the Accounting History Special Interest Group of the Accounting Association of Australia and New Zealand, is generally less "parochial," although *ABFH*, as discussed subsequently, was found to publish works from more countries or regions than both *AHJ* and *AH*. Both Australian and U.K. authors were prominent in *AH*, with scholars from these locations making equal contributions (40.28%) for a combined total of 29.

Contributions were, of course, made either by single authors or by authors working collaboratively. The total number of contributors to each journal were *ABFH* (86), *AHJ* (70), and *AH* (50).⁵ This translates to an average number of authors per contribution as follows: *ABFH* (1.30), *AHJ* (1.49), and *AH* (1.39). Since accounting history is increasingly recognized as a maturing field of inquiry [Fleischman et al., 1996; Parker, 1999], with many cross-

³Information on the geographical dispersion of the AAH membership was obtained from the Academy's website, accessed on May 26, 2000. Coffman et al. [1998] provided information on the membership trends for the AAH during the period 1989 to 1998.

⁴It is to be recognized that Vol. 7, No. 3 of *ABFH* was a special issue, focusing on French accounting history. It is comprised of six articles written by French scholars. This single issue constituted 50% of total contributions by French authors in the research sample across these three specialist journals.

⁵These figures are provided to indicate the extent of collaboration in contributions identified in each journal and have not been adjusted for authors involved with more than one contribution during the period under examination.

border research opportunities awaiting researchers [Carnegie and Napier, 1996, 2000; Carnegie and Potter, 2000], further analysis was conducted to establish the propensity of accounting historians to collaborate with authors located in other countries or regions. Specifically, an analysis of contributions was undertaken to establish the total number that were published by sole authors and the total number co-authored. These patterns of authorship were then analyzed by journal and on a per-country basis. The results are outlined in Table 2.

TABLE 2
Patterns of Authorship

		Single author	Multiple authors	Total
<i>ABFH</i>	No.	49	17	66
	%	74.2	25.8	100
<i>AHJ</i>	No.	27	20	47
	%	57.4	42.6	100
<i>AH</i>	No.	23	13	36
	%	63.9	36.1	100

Exploration of the "international" nature of accounting history was undertaken through further analysis of the contributions written by multiple authors. Table 3 outlines the results of this analysis.

TABLE 3
**Analysis of Jointly
Written Contributions**

		U.S.	U.K.	Aust.	Can.	N.Z.	U.S./Aust.	U.K./Aust.	U.K./Other	Aust./Other	Total
<i>ABFH</i>	No.	2	7	2	0	0	0	3	2	1	17
	%	11.8	41.2	11.8	0.0	0.0	0.0	17.6	11.8	5.9	100
<i>AHJ</i>	No.	17	1	0	1	0	0	0	1	0	20
	%	85.0	5.0	0.0	5.0	0.0	0.0	0.0	5.0	0.0	100
<i>AH</i>	No.	2	2	4	1	1	1	0	2	0	1
	%	15.4	15.4	30.8	7.7	7.7	7.7	0.0	15.4	0.0	100

The table demonstrates a marked reluctance by researchers to collaborate with authors located outside their country of origin. Only ten contributions (6.6%) featured authors collaborating from different countries or regions (U.S./Aust. 1; U.K./Aust. 3; U.K./Other 5; Aust./Other 1). As outlined in Table 3, only one contribution was identified where an American author collaborated with a colleague from another country or region. *ABFH* and *AH* demonstrated a stronger propensity to publish cross-border contributions during the study period.

The vast majority of contributions were written by individuals employed in academic positions or by individuals with close and ongoing affiliations with academic institutions such as emeritus appointments. *ABFH* generated the most nonacademic authors with six in total; for *AHJ* and *AH* only one nonacademic author contributed to each journal. Of the authors connected with academe, data were collected to establish "dominant institutions" in accounting history based on the contributions comprising the sample. Table 4 provides information on those institutions most frequently featured. As indicated in Table 4, a total of 46.5 of the 149 contributions (31.2%) were written by individuals connected with one of only nine institutions of higher learning.

TABLE 4
Institutions Offering Most Contributions

Institution	Location	No. Contributions
Cardiff	(U.K.)	6
Newcastle	(U.K.)	6
Deakin	(Aust.)	5.5
Exeter	(U.K.)	5.5
LSE	(U.K.)	5.5
La Trobe	(Aust.)	5
Sheffield	(U.K.)	5
Edinburgh	(U.K.)	4
Wollongong	(Aust.)	4
TOTAL	No.	46.5
	% of total	31.2

Table 5 provides particulars of these dominant institutions based on placements in each journal. For each of the journals examined, a relatively small number of institutions contributed a sizeable percentage of the total contributions published. Based on the results in Tables 1 and 5, the dominant institutions for *ABFH* are largely U.K.-based, with the journal proving an attractive publication outlet also for researchers from France and Australia. Dominant institutions for *AHJ* are generally in the U.S., although Newcastle, an U.K. university, was the most dominant supplier of contributions for the period of study. These tables also show that authors from institutions in Australia and U.K. were key contributors to *AH*.

What is not evident from Tables 1 and 5 is the number of academic institutions represented by contributions identified in each journal for the period. Although more contributions were published in *ABFH* (66) than in *AHJ* (47) and *AH* (36), articles in *AHJ* represented a greater diffusion of institutions of higher learning, amounting to 45 in total, than was the case for *ABFH* and *AH* with 34 and 24 respectively. While Table 3 indicates a general reluctance on the part of U.S. authors to collaborate with scholars from other countries, there is a strong propensity for American authors to collaborate with colleagues from other U.S. academic institutions. The geographical concentration of authors is also reflected in the subject country/region results outlined in Table 6.

Of these three journals, the extent of subject countries or regions under examination was found to be the largest for *ABFH* with contributions on 16 countries or regions. This result compares with *AHJ* and *AH* with eight and five respectively. Of the total contributions, a total of 56.08 (37.64%) dealt with U.K. accounting history, while U.S. accounting history was the subject matter in 32.33 (21.7%) studies. These results may be compared with the location of authors presented in Table 1, wherein it was revealed that British authors contributed 51.33 (34.45%) and American authors 41.5 (27.85%) of total publications. The data presented in Tables 1 and 6 were then analyzed together in order to assess, where possible, the frequency with which authors studied accounting history in venues other than the country or region of their origin. While the number of contributions from British authors equates to articles on British topics, the key points to note pertain to authors located in both the U.S. and Australia. Table 1 indicates that while 41.5 contributions (27.85%) came from U.S. authors, only 32.33 (21.70%) contributions concerned U.S. accounting history. This disparity can be explained by two factors.

TABLE 5
Dominant Institutions per
Journal

Institution	ABFH			AHJ			AH		
	Location	Number	Institution	Location	Number	Institution	Location	Number	Institution
LSE	(U.K.)	4.50	Newcastle	(U.K.)	3.00	Deakin	(Aust.)	3.50	Public
Cardiff	(U.K.)	4.00	Case Western	(U.S.)	2.83	Edinburgh	(U.K.)	3.00	
Exeter	(U.K.)	4.00	Georgia State	(U.S.)	2.83	La Trobe	(Aust.)	3.00	
Sheffield	(U.K.)	3.00	Maine	(U.S.)	2.50	Wollongong	(Aust.)	3.00	
Université de Paris	(France)	3.00	New Mexico	(U.S.)	2.33	Cardiff	(U.K.)	2.00	
Deakin	(Aust.)	2.00	British Columbia	(Can.)	2.00	Melbourne	(Aust.)	2.00	
Kent	(U.K.)	2.00	Michigan	(U.S.)	2.00	Sheffield	(U.K.)	2.00	
La Trobe	(Aust.)	2.00				Warwick	(U.K.)	2.00	
Newcastle	(U.K.)	2.00							
TOTAL		26.50						17.49	20.50
% of total per jnl.		40.15						37.21	56.94

TABLE 6
Country or Region Studied

	U.K.	U.S.	France	Australia	Canada	Asia	N.Z.	Spain	Other*	N/A	Total
ABFH	No.	33.25	6.00	10.33	2.75	0.00	1.25	1.00	7.41	2.00	66
	%	50.39	9.09	15.65	4.17	0.00	1.89	1.52	11.23	3.03	100
AHJ	No.	4.00	25.00	0.00	0.00	3.00	1.00	1.00	4.00	7.00	47
	%	8.51	53.19	0.00	0.00	6.98	2.13	2.13	8.51	14.89	100
AH	No.	18.83	1.33	0.00	4.33	3.00	1.50	0.00	0.00	6.00	36
	%	52.32	3.70	0.00	12.03	8.34	4.17	0.00	0.00	16.67	100
Total	No.	56.08	32.33	10.33	7.08	6.00	3.75	2.00	11.41	15.00	149
	% [^]	37.64	21.70	6.93	4.75	4.03	2.52	1.34	7.66	10.07	100

* Includes studies with an emphasis on: India (1), South Africa (.25), Croatia (.33), Africa (1.5), Greece (1), Netherlands (1), Germany (1), West Indies (1), and Italy (.33) for ABFH; and Mexico (1), India (1), and the Middle East (2) for AHJ.

[^] Calculation represents percentage of 149 total contributions identified for this study.

First, several articles by U.S. authors examined accounting history in other areas, including Asia, the Middle East, and the U.K. Second, several contributions were given the classification code of "historiography" and were thus deemed not to be country or region-specific. Table 1 also shows that Australian authors were responsible for 22 contributions (14.77%), yet only 7.08 of them (4.75%) related to Australian accounting history. Further analysis reveals that several contributions from Australian authors, particularly those published in *AH*, were classified as "historiography," while several pieces by Australian authors concerned accounting history in other countries or regions. Of particular note from Table 6 is the relatively few number of efforts that center on Asia (5), Spain (2), and Italy (0.33), which can possibly be explained, at least in part, by language constraints facing authors in these locations.

In order to discern any trends in the time horizons of accounting historians contributing to particular journals, data were collected pertaining to the time periods examined in the 149 contributions. The results are presented in Table 7.

While the time period selected for examination by accounting historians is often determined by the availability of surviving records, certain patterns are evident in the Table 7 information. Most studies (108.65 contributions, 72.92%) were concentrated in the 19th (38.4 contributions, 25.77%) and 20th (70.25 contributions, 47.15%) centuries. The 18th century seemed to hold considerably less interest for accounting historians, but this may be explained by a lack of primary evidence during an era marked by revolutions across the globe, with implications for the contents of archives, then and now. As outlined in Table 7, studies pertaining to the 20th century were most frequently found in *ABFH* and *AHJ* with 34 and 26.25 respectively. Contributions relating to the 19th century were most common for *AH*, with 13.5 contributions (37.5%).

Table 8 presents the results of classifying the articles using the framework provided by Carnegie and Napier [1996]. The table reveals a concentration on institutional history, with business history and studies of surviving records of firms also frequently published. While factors influencing the selection of research activities can be complex,⁶ part of the interest in institutional history is

⁶ For example, Sikka et al. [1995, p. 114], writing in the context of accounting research in general, argued that research activities are "political" to the extent that they support or challenge traditional frameworks or ideas and prioritize certain

TABLE 7
Time Period under Examination

		Pre-16th cent.	16th cent.	17th cent.	18th cent.	19th cent.	20th cent.	N/A	Total
ABFH	No.	4.50	1.50	0.83	7.16	17.65	34.00	0	66
	%	6.85	2.28	1.26	10.91	26.90	51.80	0.00	100
AHJ	No.	3.00	2.00	0.25	3.25	7.25	26.25	5	47
	%	6.38	4.26	0.53	6.91	15.43	55.85	10.64	100
AH	No.	2	0	1	4.5	13.5	10	5	36
	%	5.56	0.00	2.78	12.50	37.50	27.78	13.89	100
TOTAL % of total	No.	9.50	3.50	2.08	14.91	38.40	70.25	10.00	149
	%	6.37	2.35	1.39	10.01	25.77	47.15	6.71	100

TABLE 8
Classification of the
Study

	Institutional	Bus. History	Surviving business records	Bio. #	Historiog.	CIAH#	Public Sector	Proposp.	Total
ABFH	No. 15	22	16	7.5	0	3.5	2	0	66
	% 22.73	33.33	24.24	11.36	0.00	5.30	3.03	0.00	100
AHJ	No. 18	8	8	6	5	2	0	0	47
	% 38.30	17.02	17.02	12.77	10.64	4.26	0.00	0.00	100
AH	No. 12	7	6	1	5	3	2	0	36
	% 33.33	19.44	16.67	2.78	13.89	8.33	5.56	0.00	100
Total % of total	No. 45	37	30	14.5	10	8.5	4	0	149
	% 30.20	24.83	20.13	9.73	6.71	5.70	2.68	0.00	100

#It is to be noted that one contribution, by Carnegie and Parker [1996], examined both the life, career, and works of William Butler Yaldwyn and his role in the transfer of accounting technology to and within the southern hemisphere. Accordingly, this study was classified as both biography (0.5) and comparative international accounting history (CIAH).

explained by the relatively recent emergence of historical studies concerned with various aspects of professionalizing activities in accounting.⁷ In addition, several studies related to developments in accounting regulations and regulatory processes were also placed in the "institutional" classification. Perhaps not surprisingly, many of the contributions classified as "institutional history" pertained to countries where the accounting profession, the capital market, and associated regulatory systems and processes are generally well developed. Several biographical and historiographical studies were also published, particularly in the later years of the study period. Also of note in Table 8 are the 8.5 contributions that focused on accounting history in more than one country or region. Of these, seven are examples of "diffusion" studies, which, according to Carnegie and Napier [2000, p. 5], are directed at examining "how accounting techniques, institutions and concepts are transferred through a range of different mechanisms." As Table 8 indicates, wide scope seems to exist for accounting history scholars to develop the field, especially in biography, prosopography, public-sector accounting history, and CIAH studies.

DISCUSSION

The results outlined in the preceding section appear to indicate the existence of a relatively insular international accounting history research community dominated by a small number of institutions and authors. Authors from the U.K. were more likely to publish in the U.K.-based *ABFH*; U.S. authors generally published in *AHJ*; while U.K. and Australian authors were prevalent, in equal portions, in the Australian/New Zealand-based *AH*. Where accounting history contributions were undertaken by more than one author, collaboration was more likely to occur with colleagues located within the same country or region. While this outcome, of course, is determined to some extent by practical considerations such as time, the selection of appropriate research topics, and the accessibility of archival material, there appears to be a general reluctance on the part of accounting history researchers to collaborate with colleagues in other countries or regions.

The geographical patterns of authorship were also reflected

⁷ For example, Vol. 9, No. 1 of *ABFH*, guest edited by Stephen Walker, was dedicated to the professionalism of accounting. This special issue of six articles yielded five studies on institutional history, while the other contribution was considered to fall within the domain of CIAH.

in the subject countries or regions in the case of each journal. The subject countries or regions chosen for studies on accounting's past were relatively few in number. U.K. accounting history studies were the most frequent, followed by contributions pertaining to accounting's past in the U.S. In comparison to the U.K. and the U.S., relatively few contributions were concerned with accounting history in Australia and even less so with New Zealand, Asia, and Spain. Such low numbers may not reflect the general state of accounting history research in these locations, particularly Australia [see, for example, Carnegie and Potter, 2000]. There was a paucity of research examining accounting history in more than one country, which is also reflected in the relatively low number of studies assigned the CIAH classification.

In general, authors seemed more likely to concentrate their research on the 19th and 20th centuries. When the studies were classified using the Carnegie and Napier [1996] framework, it became evident that the majority, that is 112 in number or 75.16%, were captured by three of their thematic classifications—institutional history, business history, and studies of surviving business records. The emerging number of contributions on historiography is reflected in Tables 7 and 8 and explains, to a large extent, why 6.71% of total contributions were classified “N/A” for the study period. Interestingly, there were no historiography articles in *ABFH* during this period. Analysis of the information contained in Table 8 indicates that several avenues exist for further research in areas such as biography, prosopography, public-sector accounting history, and CIAH [see Carnegie and Napier, 1996, 2000; Carnegie and Potter, 2000].

CONCLUSIONS AND FUTURE DIRECTIONS

This study has investigated publishing patterns in three dedicated, internationally refereed, accounting history journals in the English language based on a total of 149 contributions published between 1996 and 1999. These contributions were analyzed according to the location of authors, subject country or region, and the investigation time period. These contributions were then arranged according to the literature classification framework developed by Carnegie and Napier [1996].

While accounting historians lay claim to belonging to an international scholarly community, this does not appear to be reflected by the contributions published in three specialist accounting journals during the period of this study. *ABFH*, *AHJ*, and *AH* each

boast editorial boards comprising leading accounting historians located in a variety of different countries. There are also several "international" accounting history research conferences each year. For instance, each of these journals is associated with a particular accounting history conference.⁸ Further, the World Congress of Accounting Historians has been held every four years at different locations around the globe.⁹ Notwithstanding these events, contributing authors represent relatively few countries or regions, and even collaborative efforts most often involve authors from the same country or region. Of the 149 contributions identified in this sample, only nine examined aspects of accounting history in multiple countries.

Several worthwhile avenues for further research arise from this study. First, as noted in earlier sections, the sample selected is limited to specialist accounting history journals in the English language during a four-year period. Opportunity exists to perform a similar analysis on a larger sample that would also capture the discipline in general accounting journals, as well as in sociological, interpretative, and critical journals. This extension would enhance claims as to the breadth of international publishing patterns in accounting history and would allow for more in-depth comparisons to be made with the results of similar studies conducted on accounting literature in general.

Research could also be undertaken to explore and elucidate various specific patterns identified in this study. While this article has articulated certain publishing patterns in contributions to three accounting history journals, future research is encouraged to explore *why* these patterns arise.¹⁰ Such research might elucidate why historical researchers located in different countries are prone to publish their outputs in locally based journals and whether this inclination is, in any way, linked to perceptions of journal quality. Researchers might also delve further into the reasons for a broad focus in accounting history on the 19th and 20th centuries, and why certain categories of research remain totally or

⁸For example, the second *Accounting History* international conference will be held in Osaka, August 8-10, 2001. The Cardiff Business School hosts the annual *ABFH* conference, while the Academy of Accounting Historians also holds an annual research conference in North America.

⁹A World Congress will be held every two years, on a trial basis, from 2000 forward.

¹⁰Similar calls were made by Carmona et al. [1999] on examining publishing patterns in the *European Accounting Review*.

virtually ignored.

The results of this study provide insights into recent international publishing patterns in a section of accounting history literature in recent years. We are yet to discern whether these patterns are typical of the larger body of accounting history literature or to grasp with confidence why such patterns arise. Further research is likely to assist in elucidating these matters.

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