
ARTÍCULOS DOCTRINALES / ARTICLES

**THE IMPACT OF THE *EUROPEAN ACCOUNTING REVIEW* ON
ACCOUNTING RESEARCH (1992-2019)****Aitor Martínez-García**

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Abstract: This paper analyzes the contribution that the *European Accounting Review* has made to accounting research since it was launched in 1992. Among the many motives for writing this paper, we believe that the most important ones are to identify the evolution of the main areas of research and to predict future trends in the field of accounting. Via a bibliometric approach, we have analyzed a total of 952 *European Accounting Review* publications indexed in the Scopus database since its inception, as well as 22,605 publications from 18 other journals indexed in the first quartile in the subject category 'accounting' of the Scopus database. We have identified the most influential documents and authors based on their publications and citations, the most productive institutions and their co-citation patterns, and the most prolific countries over three sub periods: 1992-2000, 2001-2010 and 2011-2019. We have also examined past and current research topics giving special attention to 'accounting history' to study the significance of this field of research in the journal. Some of our findings show that the most productive authors in EAR are Christopher Humphrey, David Alexander, Christopher W. Nobes, Pat Sucher and Begoña Giner. Regarding institutions and countries, the British, Spanish, and Dutch excelled in productivity. The topic 'disclosure' was the most addressed from 1992 to 2010, whereas 'audit' and 'IFRS' took the lead in the last decade. We have also studied the journal's patterns of publication on 'accounting history'. Our findings reveal that, although the publications in that field have been decreasing over the years, 9% of all documents published in the EAR are in that field of research.

Keywords: *Bibliometrics; Scopus database; VOSviewer; Citation.*



EL IMPACTO DE LA *EUROPEAN ACCOUNTING REVIEW* EN LA INVESTIGACIÓN CONTABLE (1992-2019)

Resumen: Este artículo analiza la contribución que la *European Accounting Review* ha hecho a la investigación contable desde su lanzamiento en 1992. Entre los muchos motivos para escribir este artículo, creemos que los más importantes son identificar la evolución de las principales áreas de investigación y predecir tendencias futuras en el campo de la contabilidad. Mediante un enfoque bibliométrico, hemos analizado un total de 952 publicaciones de la *European Accounting Review* indexadas en la base de datos Scopus desde su inicio, así como 22,605 publicaciones de otras 18 revistas indexadas en el primer cuartil en la categoría temática 'contabilidad' de la base de datos Scopus. Hemos identificado los documentos y autores más influyentes en base a sus publicaciones y citas, las instituciones más productivas y sus patrones de co-citación, y los países más prolíficos en tres subperíodos: 1992-2000, 2001-2010 y 2011-2019. También hemos examinado temas de investigación pasados y actuales prestando especial atención a la "historia de la contabilidad" para estudiar la importancia de este campo de investigación en la revista. Algunos de nuestros hallazgos muestran que los autores más productivos en EAR son Christopher Humphrey, David Alexander, Christopher W. Nobes, Pat Sucher y Begoña Giner. En cuanto a instituciones y países, los británicos, españoles y holandeses destacaron en productividad. El tema "divulgación" fue el que más se abordó entre 1992 y 2010, mientras que "auditoría" y "NIIF" tomaron la iniciativa en la última década. También hemos estudiado los patrones de publicación de la revista sobre "historia contable". Nuestros hallazgos revelan que, si bien las publicaciones en ese campo han ido disminuyendo a lo largo de los años, el 9% de todos los documentos publicados en la EAR se encuentran en ese campo de investigación.

Palabras clave: *Bibliometría; Base de datos Scopus; VOSviewer; Citación.*

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1. Introduction

In the mid-twentieth century, accounting ceased to be a purely professional field and since then has become a discipline influenced by research conducted by many authors and institutions from around the world. Although there are numerous academic journals that have contributed to the development of accounting research, this paper analyzes the role the *European Accounting Review* (EAR) has played in its development. There are many ways to assess this, one of which is bibliometrics; software and Internet improvements have allowed bibliometrics to be considered a broad and highly versatile discipline which also encompasses Scientometrics and Reporting (Bar-Ilan, 2008). According to Previts (1990), a wide array of methods can help historical aspects of a field to be analyzed. Historical research in accounting may include bibliographic databases whose source is primary information. In terms of Previts (1990: 144), bibliographic data do not provide backgrounds, nor interpret key influences, causes, models and frameworks, just tend to offer descriptive information.

Among other aspects, bibliometrics, as a bibliographical method, analyzes the dynamic evolution in a scientific field, which allows its structure to be studied (Ronda-Pupo, 2017). In addition, when the method is combined with network analysis, it is easier to understand how it is structured and what main topics are addressed in a scientific area (Tunger & Eulerich, 2018). However, it should be noted that one of the main problems with bibliometric analysis is that it takes a long time for publications to receive enough citations, which can delay the detection of

new research topics. Thus, our analysis is based on the bibliometric structure of a specific journal for a duration of 25 years.

The EAR was launched in 1992 by the European Accounting Association (EAA), seven years after it held its first annual PhD Colloquium, with the aim of encouraging accounting research. The EAR's principles are promoting accounting knowledge and providing a forum for high-quality manuscripts. The idea of creating an association came about in November 1976 in a workshop run by the European Institute for Advanced Studies in Management (EIASM) on Accounting in Europe (Carmona, 2002). Led by Anthony G. Hopwood, the main objective of the EAA was to identify and build a European academic accounting community. Founded in 1977, in its early years, its main purpose was to bring members together in congresses. It had firstly published a typescript newsletter which was replaced in 1988 by the printed *European Accounting News*; this journal started publishing research articles and in 2004, their second journal, *Accounting in Europe*, was created to expand upon the published research by focusing on a practical approach. Throughout all this time, the EAA has invested in education and developed research in the accounting field, and has also held annual congresses and doctoral colloquiums. By doing this, they have helped PhD students, professionals, researchers, and their stakeholders. The EAR's first joint editors-in-chief were Anne Loft (Denmark), Ann Jorissen (Belgium) and Peter Walton (France [1992-1997]). Afterwards, Loft and Walton remained in charge (1997-2000), followed by Kari Lukka (Finland [2000-2005]), Salvador Carmona (Spain [2006-2011]), and Laurence van Lent (Germany [2012-2015]). In 2016, Hervé Stolowy (France) was appointed editor-in-chief and would remain in that post until 2019. Currently, Beatriz García from Spain chairs the journal. Most recently, the 'Stakeholder Reporting Committee' has been set up, with the aim of collaborating with policy makers to issue standards on non-financial information; this has been heralded a milestone bearing in mind that it has been an important topic of research over the past 25 years in the EAR, as we will discuss in our conclusion.

According to Carmona et al. (1999), the EAR reflects the richness and variety of European research in this field and the journal's role in its dissemination has been significant. Raffournier and Schatt (2010) have noted that 'financial economics' is the research paradigm in US journals, while documents on accounting history or social accounting are insignificant, whereas European journals display more diverse content. We have, therefore, chosen this journal in order to gain a clearer understanding of its contribution to accounting research.

Thus, the aim of this paper is to carry out a bibliometric analysis of the EAR to identify its main current and future publication trends. In addition, we will study its relationship with other academic journals and the presence of publications on 'accounting history' in the journal.

We will examine whether publications in the EAR have influenced the research trends set by the most prestigious journals in the field of accounting or whether it is those indexed in the first quartile which have influenced the research of the EAR the most. Thus, by doing an analysis of the EAR and also by using a bibliometric mapping method, we will identify the publication structure of the journal, determine its most influential authors and papers, its core research topics, and the evolution of the most productive institutions and countries.

Our research aims to answer the following Research Questions (RQs):

RQ1: What are the most influential articles in the EAR and what topics have these articles addressed over time?

RQ2: Who are the most influential authors in the EAR?

RQ3: What is the current publication trend in the EAR?

RQ4: Is there a relationship between publication trends in the EAR and those in the most prestigious accounting journals?

RQ5: What are the most influential countries that have publications in the EAR and how has this influence evolved?

RQ6: What are the most influential institutions in the EAR and how has this influence evolved?

RQ7: What are the co-citation patterns among the institutions that have their articles published in the EAR?

RQ8: What are the patterns of publication on 'accounting history' in the EAR?

The structure of this paper is the following: Section 2 introduces the bibliometric methodology applied; section 3 analyzes the most cited documents, the leading topics in the EAR and in the accounting field, the most productive authors, their countries of origin, and the institutions involved and the bibliographic coupling among each of them; in addition, we have studied the research trends on accounting history in the EAR. Finally, the last section draws conclusions and covers the main findings and limitations of the paper.

2. Methodology

This work is fundamentally a bibliometric study. Bibliometrics is an area of research that studies bibliographic material using quantitative methods (Pritchard, 1969; Broadus, 1987). Pritchard (1969) has defined this term as 'the application of mathematical and statistical methods to books and other means of communication'. Currently, we can find many other definitions (see, for example, Yuan, Gretzel & Tseng, 2015; Köseoglu, Rahimi, Okumus & Liu, 2016). Zupic and Cater (2015) have described it as an instrument for analysing the evolution of disciplines based on intellectual, social and conceptual structures. Merigó et al. (2017) have stated that it is a research field that quantitatively studies bibliographic material by analyzing a research area and identifying its leading trends.

In accounting research, many authors have published bibliometric overviews over the years; for instance, Brown and Gardner (1985) have analyzed the most influential articles, authors and institutions using citation analysis while Coyne, Summers, Williams and Wood (2010), Chakraborty, Chiu and Vasarhelyi (2014) and Pickerd, Stephens, Summers, and Wood (2011) have built various rankings arranging accounting by topic and methodology. Other studies have studied the structure of publications, such as Heck and Bremser (1986) using *The Accounting Review* and Watts (1998) doing the same but with the *Journal of Accounting and Economics*. Lohmann and Eulerich (2016) have studied the evolution of topics, methods, publishing institutions, and editors' and networking influence for *The Accounting Review* (1926-2014). Other papers have focused on quality in accounting, allowing for the classifying of different journals from high to low quality (Bonner, Hesford, Vander Stede & Young, 2006, 2012). In a regional analysis, Chan, Lai and Liano (2012) have presented an overview of research in accounting and finance in Australia and New Zealand for the period 1991 to 2010. Other researchers have been more specific by analysing aspects such as author analysis (Danielson & Heck, 2010), institutions (Reinstein & Calderon, 2006) and journals (Jones & Roberts 2005). Bisman (2011) has explored three journals on accounting history from a bibliometric perspective for the period 1996-2008.

For this bibliometric study, all the data until 31st December 2019 was collated in April 2020 from the Scopus database, which is larger and more comprehensive than the Web of Science database, which only includes information from 2006 onwards; the former covers every volume and paper published in the *European Accounting Review*. The data collection process has consisted of using the keyword “European Accounting Review” in the “Search documents” option, and then choosing “Source title” in “Search within”. All 1,015 of the papers (which would fall to 952 if only peer-reviewed ones were considered) published in the journal until December 2019 have been included in the study. This paper also uses VOSviewer software (Van Eck &Walkman, 2010) to graphically map the analyzed results and takes bibliometric techniques such as bibliographic coupling and co-citation into account.

Before performing the graphical analysis via the VOSViewer Software, we have had to clean the data collected from the Scopus database. In order to carry out the co-citation analysis of journals, those with different designations have been unified. To illustrate this, we will indicate some of the modifications made in order for this analysis to be applied: firstly, the data appearing under the names ‘academy of management learning & education’ and ‘academy of management learning and education’, secondly, ‘accounting, organizations and society’ and ‘accounting, organizations, and society’, and thirdly ‘economic journal’ and ‘the economic journal’ have all had to be put under the same names.

The same process has been carried out for the co-occurrence of author keyword analysis. In this case, keywords have appeared simultaneously in singular and plural, such as ‘top management team’ and ‘top management teams’ or ‘team’ and ‘teams’, with and without hyphens, such as ‘particle size distribution’ and ‘particle-size distribution’ or ‘strategic decision making’ and ‘strategic decision-making’ and some keywords have been spelled differently such as is the case for American and British English (i.e., ‘behavior’ and ‘behaviour’).

These cleaning techniques have also been applied to institutions and authors, joining those that appear in different denominations such as ‘No Illinois Univ’ and ‘North Illinois U’ or ‘Univ N Carolina’ and ‘U North Carolina’, ‘Wright, P.M.’ and ‘Wright, P.’ or ‘Williamson, O.E.’ and ‘Williamson, O’.

Moreover, we have selected an appropriate journal panel to compare trends with specific EAR ones considering that the journals in the first quartile of the subject category ‘accounting’ of the Scopus database are representative of the accounting research, as stated in other fields, such as that of ‘tourism’ in Merigó et al. (2019) and Mulet et al. (2019).

Table 1 presents the 18 journals included in this analysis. Over 55% of them are from European countries, the vast majority from the UK, and 45 % are from the USA. The journal panel was also selected on 31st December 2019, according to the 2019 ranking. The data related to the indicators of the journals was compiled in April 2020. To rank the journals, several variables have been taken into consideration as Table 1 reflects:

Table 1 about here

We have applied various bibliometric methods to assess the impact of the journals included in Table 1. The first variable is the impact factor, which is a commonly accepted indicator in

bibliometrics, provided by the 2-year Scopus database. Secondly, is the total number of papers published and citations received, which, according to Ding, Rousseau and Wolfram (2014), is the most popular bibliometric method for representing bibliometric results. The number of documents measures the productivity of authors, institutions, and countries while that of citations generally measures influence (Svensson, 2010). Thirdly are the h-index (Alonso, Cabrerizo, Herrera-Viedma & Herrera, 2009, Hirsch, 2005), the index of citations per article and the rate of citations per year. The first of the three indicators measures the h number of articles published in a journal that have at least h citations (Merigó et al., 2019), while the second and third measure the impact of each article and how journals have managed to receive so many citations per year since their inclusion in Scopus. Finally, are several citation thresholds in order to identify the number of documents that reach their specified minimum level (Merigó, Mas-Tur, Roig-Tierno & Ribeiro-Soriano, 2015).

The *Journal of Accounting Research* (US) and the *Journal of Accounting and Economics* (US) are the most important journals according to the impact factor. The latter, alongside *Accounting, Organizations and Society* (UK), have obtained the greatest number of citations, while the *Journal of Business Finance and Accounting* (UK) has had the highest number of papers published. The *Journal of Accounting and Economics* and the *Accounting Review* (US) have obtained the best results regarding the number of citations per document and the rate of citations per year, respectively. *Accounting, Organizations and Society* is the journal with the highest percentage of papers cited. *Accounting and Business Research* (UK), *the Journal of Business Finance and Accounting*, and *Accounting, Organizations and Society* are the first journals that were included in the Scopus database. The *Journal of Accounting and Economics* leads in the number of documents that have obtained at least 1000, 500 and 50 citations, while *Accounting, Organizations and Society* and the *Journal of Business Finance and Accounting* have obtained more 10s and 1s for citations, respectively, than any other journal. The *European Accounting Review* ranks ninth in terms of impact factor, seventh in regard to the number of published papers, and thirteenth for received citations. According to the relationship between the received citations per document and the citations received per year, it is in twelfth place. Finally, the journal's influence fluctuates between ninth and eleventh position for articles which reach the thresholds of 100, 50, 10 and 1 citation(s).

In addition to the bibliometric methods described above, we have also graphically mapped the main results obtained from the VOSviewer software, which examines the co-occurrence of author keywords, bibliographic coupling and co-citations (Kessler, 1963; Sinkovics, 2016). Bibliographic coupling occurs when two documents cite the same third one (Mulet-Forteza, Genovart-Balaguer, Mauleon-Mendez & Merigó, 2019). Co-citation occurs when two documents receive a citation from the same third document, and the co-occurrence of the author's keywords measures the most cited keywords in scientific papers.

The two types of analysis carried out combine the full counting and the fractional counting methods; these allow for an evaluation of how effective co-authorship is in the analysis made in our study.

In general, a considerable amount of literature reveals that co-authorship is positively related with the citation rate of a paper, meaning that the more authors there are, the greater the number of citations a document will obtain (Onodera & Yorkshikane, 2015; Perneger, 2015; Fox, Paine & Sauterey, 2016) and the more powerful it will be when it comes to influencing the research patterns of a discipline or a scientific field. As for the Scopus database, it collects information under a full counting system, so it provides an authorship to each author who participates in an

article instead of dividing the authorship by the number of authors included in the article, as the fractional counting system does, and which is used by the VOSviewer software. The results obtained indicate that there are no substantial differences when the information is compared between both counting methods, which, in a certain way, seems logical from a statistical point of view since the inclusion of a high number of observations compensates for the deviations which can occur between both methods of information processing.

We have combined bibliometrics with the systematic review to study the role of ‘accounting history’ in the publication patterns of the EAR. According to Baños & Gutiérrez (2011), some generalist journals, such as *Abacus*, *Accounting Organizations and Society*, *The CPA Journal*, *Accounting, Auditing and Accountability Journal*, *the EAR* and *Accounting and Business Research*, have had interest on accounting history, publishing between 5% and 11% of their articles on that topic.

The systematic review applied in our work is descriptive, which implies examining the state of the literature as it concerns a specific topical area (Xiao and Watson, 2015).

First, we considered the 952 peer-reviewed documents included in our work. The second step was identifying the records that fall into the search of ‘accounting history’ in their keywords, title or abstract. In that respect 466 documents out of 952 complied with that requirement. The third criterion was to read and screen the papers studying the evolution of accounting normalization, practices, research, and organizations before the twentieth century and over a period of more than 20 years for the twentieth century. Two authors performed independent assessments of the documents. Discrepancies between the reviewers’ findings were discussed and resolved.

Thus, a total of 83 studies were deemed pertinent, that is, they comply with the criteria. The following step was to assess the most cited documents, the evolution of the number of papers published on accounting history over the years, the most productive authors, institutions, and countries.

3. Analysis and results

3.1. The most cited papers and the main topics addressed in the European Accounting Review in comparison with other journals.

To answer RQ1, we have analyzed the most cited documents published by the EAR, according to the Scopus database, for three different time periods: 1992-2000, 2001-2010 and 2011-2019. In addition, we have identified the core topics of the most cited articles for each period.

Tables 2, 3 and 4 show the rankings of the 20 most cited articles in the EAR in the three periods analyzed. In addition to the number of citations, these tables also show when they were published and the number of citations gained per year (C/Y).

Table 2 about here

As shown in Table 2, the most cited paper was ‘The influence of company characteristics and accounting regulation on information disclosed by Spanish firms’, by Begoña Giner Inchausti, with 337 citations. The paper assessed the influence of market pressure and that of regulatory bodies on accounting information. Inchausti’s paper obtained the highest number of citations per year while another entitled ‘The new social audits: accountability, managerial capture or the agenda of social champions?’ and a third one called ‘The determinants of voluntary financial disclosure by Swiss listed companies’ were the only ones exceeding the threshold of 10 citations per year.

In this first period, the main research topics of the most cited articles were, in order of importance: ‘disclosure’, ‘regulation’, ‘harmonization’ and ‘management accounting’. These topics are based on the keywords of the papers which have been analyzed one by one.

The topic ‘disclosure’ led the group in terms of citations received for the 50 most cited papers, the majority of which, in this period (1992-2000) and in the next (2001-2010), especially focused on aspects of voluntary information disclosure, sustainability, and corporate social responsibility (CSR). According to Gray et al. (1996), the interest for social and environmental accounting dates from the eighties and nineties, and from that moment on, research on CSR increased exponentially. In the management field, studies on the adoption of management theories explaining the organizational behavior of companies in using CSR strategies were prolific. As the research on CSR evolved, scholars, particularly in Europe, paid more and more attention toward the topic of environmental disclosure. At the same time, from a legislative perspective, the first environmental standard was formed in the nineties following a recommendation made by the Securities and Exchange Commission (SEC) as a response to the American ‘Superfund’ environmental legislation of 1980 (AECA, 2002). This had considerable influence on the Financial Accounting Standards Board (FASB), which in turn led to recommendations for disclosing environmental aspects in annual accounts. Also in the 1990s, the Canadian Institute of Chartered Accountants (CICA), the International Standards of Accounting and Reporting (ISAR-UN), the Fédération des Experts Comptables Européens (FEE) and the International Accounting Standards Committee (IASC) sided with these recommendations. In Europe, the major turning point in this field was the European Commission’s ‘White Paper on Environmental Liability’ (2000/66/EC), which, one year later, developed into the ‘Recommendation on recognition, measurement and disclosure of environmental issues in the annual accounts and annual reports of EU companies’ (2001/453/EC).

In terms of importance, secondly was the topic of ‘regulation’ and thirdly ‘management accounting’, subjects which were addressed in the most cited articles published, not only in this first period, but in all three periods considered. The topics which landed in fourth place that were published in the EAR related to ‘harmonization’ also received a significant number of citations due to the European accounting harmonization process that took place at the end of the first period. This keyword hardly appears in the following period in terms of citations received, nor does the analysis of the ‘IFRS’.

When the international standardization of the European Accounting Directives started in 1995, and particularly in 1997, there were discrepancies between the directives and the International Accounting Standards (IAS) from the International Accounting Standards Board (IASB). It was the USA’s Generally Accepted Accounting Principles (GAAP) which were the focus of attention until 2002 when the EU adopted the IAS (later renamed the International Financial Reporting Standards [IFRS]), amending the IV and VII directives. From that moment on, all

the EU member countries put an adjustment process into place with the accounting regulation, which lasted until almost the end of the decade. This historical moment was reflected in the topics addressed in accounting research. As regulation is evolving continually, this topic, along with IFRS, is a prominent subject for all the periods analyzed, particularly in Europe. As we will observe later, international research will overlook it until the second decade of the 21st century.

As for ‘management accounting’, as will be seen, it has been a relevant topic in the EAR since its inception and has maintained its significance over time. A similar conclusion has been reached in Lohmann and Eulerich (2016) as this topic is one of the major areas in another important US journal, namely *The Accounting Review*. In the EAR’s first period, the research from the most cited papers focused on management accounting and control techniques applied by business sectors in various countries. At the same time, traditional methods like budgeting and costing were rejected in favor of new ones, such as the Balance Scorecard, the Strategic Scorecard, the ABC method and Benchmarking, all of which appeared in response to the ongoing need to adapt procedures under pressure and to adapt to changes in management structures (Chapman, Hopwood & Shields, 2009).

Table about 3 here

The most cited paper for the period 2001-2010, ‘Environmental disclosure quality in large German companies: Economic incentives, public pressures or institutional conditions’ by Denis Cormier, Michel L. Magnan and Barbara van Velthoven, was also the most cited in all three periods. This work evaluated the determinants for large companies in Germany to disclose corporate environmental policies. The paper with the most citations per year was entitled ‘Corporate responses in an emerging climate regime: The institutionalization and commensuration of carbon disclosure’, which analyzed the information that companies offered regarding their carbon dioxide gas emissions and the mechanisms that they used to reduce their environmental impacts. The two abovementioned documents, alongside one entitled ‘IFRS adoption and accounting quality: A review’ were the only ones from this period that exceeded 20 citations per year. The papers in table 3 show better indicators than those of tables 2 and 4 for total citations and citations per year.

In this second period, from 2001 to 2010, articles on ‘disclosure’ in the EAR became more significant in terms of the number of citations received. Researchers’ interest in financial, environmental, and social disclosure was even more noteworthy in this period than in the previous one, particularly due to the ‘European Commission Recommendation on recognition, measurement and disclosure of environmental issues in the annual accounts and annual reports of EU companies’ (2001/453/EC). At the same time, the founding of the Global Reporting Initiative (GRI) in 1997 was considered a milestone in the history of voluntary disclosure. The first version of GRI guidelines for sustainability reporting was the main reference for companies when preparing CSR reports. It was noticeable how much researchers were keen to analyze the variables that influenced the adoption of CSR strategies and their disclosure in this period, attributed to the regulatory progress of non-financial reporting standards.

The documents published in the EAR on ‘management accounting’ and ‘regulation’ at this time, including adopting IFRS, remained as relevant as in the previous period in terms of citations received, occupying second place and third place respectively, after ‘disclosure’. Regarding ‘management accounting,’ the most cited papers focused on theoretical perspectives of new trends in management, just like in the period 1992-2000.

Table 4 about here

The most cited paper during the period 2011-2019, 'Intended and Unintended Consequences of Mandatory IFRS Adoption: A Review of Extant Evidence and Suggestions for Future Research' by Ulf Brüggemann, Jörg-Markus Hitz and Thorsten Sellhorn analyzed the economic consequences of applying the IFRS in companies in the European Union. Regarding the number of citations per year, the top-ranked paper was ‘Are CSR Disclosures Value Relevant? Cross-Country Evidence’, which talked about whether the strength of a company influenced the disclosure of corporate social responsibility initiatives. These two documents, in addition to ‘Integrated Reporting and Assurance of Sustainability Information: An Experimental Study on Professional Investors’ Information Processing’ were the only cases from the period that exceeded 20 citations per year. Those in table 4 have the least number of citations since they have been published recently and consequently need more time to gather citations.

In the third period, which spans from 2011 to 2019, for citations, the main topics were ‘Audit’ and ‘IFRS’. This implies that interest in these subjects increased in the last decade, and currently appear in the EAR’s most cited articles. The third place was still occupied by ‘management accounting’ and ‘regulation’, whose interest remained steady throughout the three periods. It was followed by ‘disclosure’, which significantly dropped in importance from first place (1992-2001) to fourth place in the last decade.

Next, we will study the most influential topics in terms of citations received in the journal panel in comparison with the EAR. The data in table 5 has been prepared for three time periods: 1970-2000, 2001-2010 and 2011-2019. They have been chosen because each of them comprises a similar number of publications which appear in the journal panel that has been selected in table 1, the first with a total of 6,906 documents, the second 6,486, and the third, slightly higher, at 9,213.

Table 5 about here

In the case of the journal panel, we can highlight the following findings on the most influential keywords of the analyzed periods:

From 1970 to 2000, ‘Capital markets’, ‘Earnings management’ and ‘Management accounting’ were in the top three; ‘Disclosure’ ranked sixth, and in a much lower position was ‘Voluntary disclosure’. This shows that the research in the EAR paid much more attention to this topic than

other accounting journals did, while any related to 'Capital markets' and 'Earnings management' were not as significant in the EAR as in other journals. 'Management accounting' has been equally significant in all journals, including the EAR.

From 2001 to 2019, in the journal panel, 'Corporate governance' and 'Earnings management' were the most influential keywords. Interest in 'disclosure' increased in this period, reaching third place.

Although 'Management accounting' maintained a prominent place among the top keywords in the EAR, its significance in the journal panel had fallen since 2001 and even more so between 2011 and 2019. In the latter period, 'IFRS' appeared in the journal panel, although in a less prominent position than that of the EAR.

Table 5 shows the most cited main topics in the field of accounting, both in each of the periods analyzed and overall. Figure 1 shows the co-occurrence of keywords of the journal panel.

Figure 1 about here

The lines connect the words that were most likely to appear in the same paper. The color of the icons shows the main year of publication of the articles in which the keywords appeared. The most frequent keyword in Figure 1 was 'Corporate governance', followed, in turn, by 'Earnings management', 'Accounting' and 'Disclosure'. Other important keywords were 'Voluntary disclosure', 'Corporate social responsibility', 'Audit quality', 'Regulation' and 'Auditing', among others, which were closely related to certain papers published in the panel of journals that had received a considerable number of citations.

Figure 1 also shows important connections between keywords. Thus, 'Disclosure' was strongly related to 'Corporate governance', 'Corporate social responsibility', and 'Financial reporting'. It also displays many keywords related to auditing, the impact of accounting facts on financial statements, management accounting and public accounting. Finally, the figure also reveals that the two keywords with the most co-occurrences, 'Corporate governance' and 'Earnings management', were the ones that consisted of the highest number of connections with others.

Most of the important keywords in Figure 1 originated after 2008. The most recent entries that appear in the figure include 'Corporate social responsibility', 'IFRS' and 'Firm performance'.

Regarding topics, we would like to highlight the results of other bibliometric studies. Kumar, Marrone and Pandey (2020) have studied the *International Journal of Accounting Information Systems* from a bibliometric approach. Among others, 'Corporate disclosure' and 'Auditing' were core topics addressed in that journal; Pattnaik, Kumar and Burton (2021) have analyzed the *Australian Accounting Review* and found that 'Corporate disclosure', 'Management' and 'International standards' were the most relevant topics featured in it; Barrik, Mecham, Summers and Wood (2019) have studied the top accounting journals. Among others, the core topics from them were 'auditing' and 'management'. Thus, we can conclude that the main topics in the EAR are in line with those of other international journals either in comparison with the journal panel selected or in other bibliometric studies carried out.

Figure 1 shows topics studied in the field of accounting so far, but it does not indicate the future lines of research in that area. That is the reason why we have thoroughly studied the main topics and keywords in all the papers published in the last three years (2017, 2018 and 2019 [until December 31st]) in the EAR (RQ3) in comparison with those of the selected journal panel (RQ4). As the EAR has only been indexing its keywords since 2017, the keyword analysis has been limited to those three years, both for the journals panel and for the EAR.

Figure 2 shows a graphic analysis of the co-occurrence of author keywords in the panel of journals for the period 2017 –December 31st 2019.

Insert Figure 2 here

Figure 2 shows five main clusters and two secondary clusters. The first, the largest with 12 keywords, was led by the keywords ‘Accounting’, ‘Accountability’, ‘Management control’ and ‘Tax avoidance’. The second cluster, consisting of 10 keywords, was made up of topics mostly related to auditing, such as ‘Audit quality’, ‘Audit committee’, ‘Internal control’ and ‘Audit fee’. The third cluster, made up of 8 keywords, had topics mainly linked to banking, such as ‘Bank’, ‘Banking’ and ‘Regulation.’ The fourth cluster, with 7 keywords, had links to the keyword ‘Corporate social responsibility’. The last main node, with 6 keywords, had ‘Corporate governance’ at its core, an issue that became more analyzed than any other in the field of accounting between 2017 and 2019. Other keywords highlighted in this node are ‘Voluntary disclosure’ and ‘Accounting conservatism’. Finally, the two secondary nodes, with 3 or 4 keywords, had ‘Financial reporting’ and ‘Disclosure’ as the foci, respectively. The research topics included in the main keywords, in turn, are found in many of the 100 most cited documents in the field of accounting. Therefore, the results of Figure 2 show what the future lines of research in the field of accounting may be, which have recently been focusing on ‘Management accounting’ and ‘Control and reporting of financial information’. The figure also indicates how accounting regulation is an issue that has gained interest in recent years, as well as the importance of performance management and its measurement. Finally, it demonstrates how topics related to auditing, fraud and scandals were of interest throughout the period in question.

Next, as a response to RQ3, we have created a graphical analysis for the period 2017 – 31st December 2019 to assess the current publication trends in the EAR.

Figure 3 about here

Figure 3 shows that the main keywords analyzed in the EAR in the last three years were ‘Voluntary disclosure’, ‘Audit fee’, ‘Fair value’, ‘Management control’, ‘Accounting conservatism’, ‘Debt contracting’, ‘Event study’, ‘Regulation’, ‘Tax avoidance’ and ‘Fraud’. This figure also shows the main connections between these keywords. Although these keywords

have not yet had time to attain a high number of citations, they mark the publication trend of the EAR.

Next, we have analyzed the relationship between the main keywords in the EAR and the journal panel selected in table 1. As we have already mentioned, this analysis has been carried out only for the years 2017, 2018 and 2019. In Table 6, we compare their positioning in all of the journals to look for similar research patterns.

Table 6 about here

Table 6 indicates that the main topics addressed in the EAR also occupied a significant position among the main topics analyzed in the field of accounting, which shows that there has been some common research pattern in recent years in all the studied journals. The results reveal a certain globalization process in accounting research, some of the topics being used by authors affiliated with institutions located in countries where English is a co-official language, as is the case in South Africa (whose most representative author in this field is Warren Maroun) and Hong Kong (represented by Jeong Bon Kim). Other relevant nations are Australia, Canada and New Zealand, implying that, in spite of these international openings within the accounting research, English-speaking countries are still leading the investigation in this field.

Figure 4 shows the co-citation relationships that occur among the EAR and other journals included in the panel.

Figure 4 about here

The figure shows three main clusters and a secondary one. The first group, led by *Accounting, Organizations and Society*, consists of 22 journals, seven of which solely focus on the field of accounting, although most of the journals in this cluster (11) are directly related to management. The second cluster, led by *The Accounting Review*, is made up of sixteen journals, four of which specialize in accounting, while another six do so in finance. The third main cluster, led by the EAR, consists of fourteen journals, twelve of whose area of expertise is accounting. Finally, the secondary cluster, led by *Contemporary Accounting Research*, is made up of six journals, most of which concentrate on the audit subfield. Therefore, figure 4 shows that, even though the EAR focuses about accounting, it connects relationships to other closely connected fields, such as finance and management. It is also interesting to note how most journals that cite EAR articles are in the first quartile of the fields in which they are indexed.

3.2. Publishing activity of authors, countries and institutions in the European Accounting Review.

3.2.1. The most productive authors in the EAR.

This section presents a general overview of the leading authors publishing in the abovementioned journal (RQ2). The aim is to examine the most successful publications and citations according to the Scopus database.

Table 7 shows the twenty most influential authors in the EAR. Note that the ranking is based on the number of total publications. In the event of a draw, the number of citations takes priority. More indicators are included to provide a more comprehensive overview, such as the *h*-index and the ratio of citations to papers. The ranking also lists the authors' studies in all journals so as to attain a higher profile and assess the influence of authors publishing in the EAR.

 Table 7 about here

Although Begoña Giner Inchausti is the most productive author when considering her output, in terms of the number of citations and the *h*-index, Christopher Humphrey has the edge. We have also detected six other authors obtaining a greater number of citations per document than Giner Inchausti: Annalisa Prencipe, Ann Vanstraelen, Anthony G. Hopwood, Jörg Markus Hitz, Markus Granlum and Irvine Lapsely. Some of the main authors shown in Table 7 have either been or are currently part of the editorial board of the journal, such as Markus Granlund, Christian Humphrey, Annalisa Prencipe and Ann Vanstraelen. Most of the authors are affiliated with UK based institutions. We can affirm that the nationalities of the editors who have chaired the EAR over the years have influenced the total number of publications in the journal in accordance with their countries of affiliation. For instance, under the Spanish chairmanship, between 2006 and 2011, Spain had a significant presence among the top three countries that published in the EAR as did Germany (2012-2015) and Belgium (1992-1997) when they presided on the board. Therefore, the EAR has backed up what Lohmann and Eulerich (2016) have indicated, namely that the most influential authors and institutions are those who publish the most in the accounting field and/or who take decisions regarding which of the main lines of research should be followed in PhD studies.

Another interesting fact is that some authors in table 7 are also considered the most productive in other bibliometric studies. Begoña Giner for instance, is one example according to the *Revista Española de Financiación y Contabilidad* (Martínez, Argilés, García & Martínez, 2016) while Christopher Nobes is another in Merigó and Yang (2017), a bibliometric study analysing the top accounting journals.

In addition to the most prolific authors, we have also analyzed which countries have the highest number of authors publishing in the EAR. It is the United Kingdom which leads the ranking with 28, followed by Spain, with a total of 14, then Germany and the United States, with 12 and 11 authors respectively. English-speaking countries lead the ranking with 50 authors, which Baños and Gutiérrez (2011) and other studies concur for accounting journals. The second most important region, in terms of the number of authors, is Southern Europe, with a total of 26. These two geographical areas represent 50% of all the publications in the EAR and their

respective institutions are also the most represented. The university that is the largest contributor is the Bocconi University (Italy), with a total of 5 authors, followed by the University of Birmingham (United Kingdom), the University of Valencia (Spain) and the KU Leuven (Belgium), with 4 authors each. In total, there are 50 institutions in English-speaking countries, 26 from Southern European countries, and 80 from other geographical regions.

Table 7 also shows how productive the authors who have published in the EAR are and gives an indication of how influential they are as well. Irvine Lapsley tops the chart in terms of the number of articles, while Anthony G. Hopwood is the most influential in terms of number of citations achieved. Other EAR authors who occupy a prominent place in one of these categories are Christopher Humphrey, Christopher W. Nobes, Ann Vanstraelen, Alfred Wagenhofer, Markus Granlund, Pauline Weetman, Anne Loft, Eli Amir and Kari Lukka, all of whom have obtained more than 1,000 citations for their documents.

Finally, the table demonstrates how important the EAR is, based on the percentage of total publications made by an author. According to this measurement, the authors who highly concentrate their work in the EAR are Pat Sucher, Jörg Markus Hitz, Annalisa Prencipe, Anne Loft, Derek Baily and Markus Granlund, all of whom have values above 50%. However, in general, most authors who have articles published in the journal also have them appear in many others.

3.2.2. The most productive countries for publishing in the EAR.

This section presents a general overview of the leading countries appearing in the journal (RQ5). The aim is to examine the most successful publications and citations according to the Scopus database.

As for the most productive countries in the EAR, we would like to emphasize that the country refers to where the author is based at the time of publication.

We have compiled the data with a temporal analysis of publications per country that has had work published in the EAR, for three time periods: 1992-2000, 2001-2010 and 2011-2019.

 Table 8 about here

During the first period, 1992-2000, the United Kingdom led for the number of publications in the EAR with a total of 116, followed far below by the USA with 38, the Netherlands with 37 and Spain with 36. The United Kingdom, the Netherlands and Spain were more prolific in the last five years of this period, having 65%, 54% and 56% of all documents published, respectively. By contrast, the United States had 58% of its papers published during the first few years of the period.

Regarding the second period, 2001-2010, the United Kingdom once again led the ranking of countries with a total of 73 publications, followed by Spain, with 44, the United States, with 41, and Finland, with 24. These four countries owned 50% of all the documents published by the EAR. The publications from the Netherlands, France and Sweden made up another 13% in total. Contributions from the remaining countries were limited.

Regarding the last period, 2011-2019, Germany overtook as the leader, with 58 publications, followed by the United States, with 55, the United Kingdom, with 42 and Australia, with 26. As with the previous period mentioned, the publications in the EAR came from few countries, which represented 45% of the total. Another 20% corresponded with the Netherlands, Canada, France, and China. We must highlight that Germany, the United States and Australia were more prolific between 2015 and 2019, forming 71%, 73% and 81% of the total, respectively. By contrast, the United Kingdom comprised 52% of its publications between 2011 and 2014. China has published a total of 20 papers for the EAR, 18 of which were published in this period.

Only authors from Germany, the United States and the United Kingdom have published every year in the EAR since its inception.

The data in table 8 shows the publication patterns of some regions. With regard to the number of publications coming out of English-speaking countries, it has remained steady over time, comprising around 37% of publications for each period. By contrast, those from Southern European countries, except for Spain, have decreased, possessing 13 % of the publications in the first period, 18% in the second and only 10% in the last one. Asian countries have gradually increased their significance, from 0.2% in the first period to 10.6% in the third one, due to publications from China, Singapore and Taiwan.

Overall, the UK, the USA, Germany, Spain and the Netherlands are the leaders in the EAR. Merigó and Yang (2017) have noted that in top international journals, the five most productive countries are, in descending order: the USA, the UK, Canada, Australia and the Netherlands. Canada and Australia also appear among the most productive countries in Kumar, Marrone and Pandey (2020) and in Pattnaik, Kumar and Burton (2021). Nevertheless, in the EAR, the two nations only occupy middle positions.

Figure 5 presents the bibliographic coupling of countries in the EAR with a threshold of two documents and the one hundred most important connections. It shows four major nodes and two smaller ones. In three of the major ones, European countries prevail, while in the fourth, more Asian countries do. Moreover, seventeen of the leading countries in the journal are from Europe; therefore, the publication level is higher from other regions, such as American and Asian countries.

Figure 5 about here

3.2.3. The most productive institutions publishing in the EAR

The following analysis refers to the institutions represented in the EAR's publications since its inception (RQ6). In addition, a network analysis shows the structure of the research community and the co-citation patterns between institutions regarding the publishing activity in the EAR (RQ7). As stated by Lohmann and Eulerich (2016), an accounting network consists of a pool of institutions with a high amount of publishing activity surrounded by other institutions with some type of relationship.

The analysis has been carried out longitudinally, distinguishing three sub-periods, from 1992 to 2000, from 2001 to 2010 and from 2011 onwards. We have considered a threshold of at least three publications to determine the institutions with the most presence in the EAR.

In the first period, a total of 275 institutions had their articles published. Table 9 shows the top 44 institutions that had three or more studies reproduced in the EAR between 1992 and 2000.

Table 9 about here

The institution that had the most papers published in the first period was the University of Valencia (Spain) with a total of 16. In second place was the London School of Economics (United Kingdom) with 15, followed by the University of Glasgow (United Kingdom) with 11 then the Copenhagen Business School (Denmark) with 10. All the other institutions saw less than 10 articles published during that period. Although the London School of Economics ranked second in terms of the number of papers published, it should be noted that in the first period it was the one that received the most citations, gaining a total of 657, followed by the University of Valencia, which received 541, a figure far higher than that of the rest of the universities. These two are the most dominant universities in the EAR in the first period.

Considering the top 44 universities with three or more articles in the EAR, an analysis per country reveals that the United Kingdom was in first place, followed by Spain and then the Netherlands. These countries accounted for 56% of the publications out of all the top 44 institutions that published the most in the EAR. It should also be noted that in this ranking there are no American or German universities as they published only one or two articles per institution, although in general terms the countries have a prolific output, as stated in section 3.2.2.

Figure 6 graphically shows the most important co-citation relationships for the first period. These are split into 7 clusters of different colors. Therefore, the cluster with the largest number of institutions is red, with a total of 12, with the London School of Economics at its hub. The second node in green, includes 10 institutions with the University of Valencia, Spain at its center.

Figure 6 about here

The London School of Economics maintained significant relationships with other British centers in its red cluster, such as the University of Cambridge, but there were also co-citation relationships with Belgian, Norwegian, Swedish, and Dutch universities.

Nevertheless, it was the green cluster where the most important bibliographic coupling was to be found. The University of Valencia is at its core and was linked with a few other Spanish universities, such as the Pompeu Fabra University, but more so with UK institutions, especially with Sheffield Hallam University and the University of Glasgow.

In the third cluster we observe a strong link between the University of Glasgow and the University of Exeter, both in the United Kingdom, but also with the University of Zaragoza, Spain.

Table 10 shows the institutions that published the most in the EAR in the second period analyzed (2001-2010), the total number of which was 271. The table shows that all of the 47 that are listed had at least three documents published.

Table 10 about here

The institutions that had the most documents reproduced in the second period were the Copenhagen Business School, the Helsinki School of Economics, the University of Antwerp, and The University of Edinburgh, all of which had a total of eight in print.

Compared to the first period, there were fewer dominant universities. The strength of the University of Valencia and the London School of Economics, for example, drastically declined, giving way to the universities mentioned in the previous paragraph, which were much more productive.

The visibility of countries in the second period such as the United Kingdom, Spain, the Netherlands, Belgium, and Finland was significant as they shared 50% of the total number of publications in the EAR. Nonetheless, the first three nations accounted for 56% in the first period, so their productivity dropped in the abovementioned years.

European countries continued to head the leaderboard, despite an increase in productivity from North American universities, such as New York, Ohio State and Stanford Universities in the USA and Alberta University in Canada. These began to have more than three articles published per year along with Australian ones such as the University of Technology in Sydney and The University of Western Australia. American, Australian and Canadian universities were leaders in other bibliometric studies such as Merigó and Yang (2017) and Kumar, Marrone and Pandey (2020).

Figure 7 graphically represents the most important links between higher education centers for the second period in the EAR, which are divided into nine different colored clusters. The red one has the greatest number of institutions, totalling 12, the most noteworthy co-citation relationship having been found between The University of Edinburgh (United Kingdom), and Finland's University of Tampere and University of Oulu. We also discovered an important link in blue between authors at the University of Antwerp (Belgium) and the Dutch Maastricht University and Tilburg University. In green, Spanish universities such as the University of Valencia, the Carlos III University of Madrid and the Universitat Jaume I intensively collaborated with the Lancaster University in the UK, which in turn worked closely with the University of Navarre, Spain and the Stanford University, USA, as represented by the reddish-green clusters.

Figure 7 about here

In the third period, between 2011 and 2019, the total number of universities that had work published in the EAR shot up, equalling 348. Table 11 shows us the 41 institutions that had three or more papers published during the aforementioned years.

Table 11 about here

Most prolific was the Bocconi University, Italy, having nine papers published. In second place, the University of Graz, Austria managed to reach eight then in third place was the École des hautes études commerciales de Paris, or the HEC Paris Business School, France attaining seven, followed by two non-EU institutions which had six each, namely, the Singapore Management University and the Concordia University, Canada. Based on the above, the level of internationalization and the worldwide impact of the magazine have grown in recent years.

An analysis per country reveals that the United Kingdom and the Netherlands continued topping the ranking for having at least three papers published in the EAR. They were followed by Germany, Australia, Canada, and France, respectively, indicating an increase in productivity in non-European institutions for the third period, and thus confirming the trend that we mentioned in the previous paragraph.

Figure 8 graphically represents the bibliographic coupling between institutions for the third period. This figure comprises eight clusters with many connections between them. The main cluster in red is led by the University of Graz, Austria, which maintained relevant co-citation patterns with European universities, especially in Germany, the Netherlands, and the United Kingdom, but also with non-EU universities in China, Singapore and Israel. Secondly, the green node is dominated by Bocconi University, Italy, which was linked in terms of co-citations to universities in the Netherlands, Spain, Australia and Canada. The third, blue, hub has the London School of Economics at its center and includes other British third stage colleges, such as The University of Manchester, and international ones such as the University of Amsterdam, Holland and Monash University, Australia.

Figure 8 about here

To conclude, we should point out that the number of universities that appear in the EAR has increased throughout the three sub-periods. The internationalization of the journal is evident, as over time, non-European universities have been publishing more and more articles while co-citation patterns between European and non-European universities have increased notably, particularly with the USA, Canada and Australia. Third-stage institutions in the United Kingdom, Spain and the Netherlands excelled in productivity throughout the three periods, although in the first, the number of publications per university was highly significant, whereas throughout the second and third ones, they were spread among more universities with the total output from these countries falling. It is worth mentioning that centers in the United States and Germany went from strength to strength in the EAR on the whole, albeit with publications being scattered among various institutions having less than three reproduced in each, which was a very low figure.

3.3. Publication trends on accounting history in the EAR.

To answer RQ8, we have also studied the papers addressing aspects related to accounting history published in the EAR since 1992. For that purpose, we have carried out a systematic review of the papers included in our work that fall into the search of ‘accounting history’ in their keywords, title or abstract. In that respect 466 documents out of 952 complied with that requirement. In addition, with a systematic review, we have reviewed those documents and considered the papers studying the evolution of accounting normalization, practices, research,

and organizations before the twentieth century and over a period of more than 20 years for the twentieth century.

3.3.1. The most cited documents on ‘accounting history’ published in the EAR.

Table 12 shows the top-20 most cited papers on accounting history published by the EAR from 1992 to 2019.

 Table 12 about here

The accounting traditions and practices before the twentieth century are addressed by 35% of the most cited articles, while the remaining focus on the last century, mostly since the first half. Some 60 % of the documents belong to the first period 1992-2000 and hold 56% of the total citations.

The most cited paper in this ranking is ‘Toward a history of accounting histories: Perspectives from the Italian tradition’ (Zan, 1994) which shows how accounting historiography had evolved, using Italy as a case study, and how it had influenced the authors and various accounting schools of thought. This paper is also included in the ranking of all the most cited documents published in the EAR for this first period (Table 2).

The second in the ranking of most cited on ‘accounting history’ is ‘On interdisciplinary movements: The development of a network of support around Foucaultian perspectives in accounting research’ by Gendron and Baker (2005) that analyze how the Foucault’s ideas emerged within a group of researchers within the Accounting, Organizations and Society Journal.

The third place is occupied by ‘Accounting and the ‘Art of Government’: Margaret of Austria in Abruzzo, 1539-86’ by Sargiacomo in 2008, which presents how accounting practices served as a mechanism of discipline among state workers in Abruzzo in the sixteenth century.

Other significant work in terms of the number of citations per year is ‘Information Consequences of Accounting Conservatism’ (García-Lara, García-Osma and Penalva, 2014), that analyzes the consequences of conservatism practices in US companies over 30 years since 1977.

As in previous sections, we have also considered analyzing for each of the three sub periods, 1992-2000, 2001-2010 and 2011-2019, the patterns of publication, the most productive authors, institutions, and countries.

3.3.2. Number of papers published and most productive authors, institutions and countries publishing on ‘accounting history’ in the EAR.

As for the period 1992-2000, 49 works published in the EAR address accounting history topics, which accounts for 12% of the total. 27 % of the documents are co authored, 77% of which were published by authors of the same institution. The development of accounting practices and to a lesser extent, the accounting research, before the twentieth century, especially in European countries, are the areas of study in 20 papers. The process of normalization between taxation and accounting in Europe over the twentieth century is one of the main subjects,

addressed by 10 papers. Also, regarding the last century, other 8 papers focus on accounting as a science or field of research and 11 on accounting and auditing practices, especially for the first half of the twentieth century.

In this period, a total of 57 authors published documents on accounting history in the EAR. The most prolific authors with 3 papers each are Merete Christiansen (Copenhagen Business School) and Salme Näsi (Finland) who analyzed the accounting traditions and regulation in their country of origin.

Regarding institutions, the most prolific are The London School of Economics and Hec France with 4 papers each, being also the UK and France the most productive countries.

Over the period 2001-2010, we have found 27 documents in the EAR that analyze aspects related to accounting history, 9% of the total. None of them are included in the general ranking as the most cited in Table 3. The development of accounting before the twentieth century is addressed by 10 papers while 9 focus on the last century. In that respect, 3 papers analyze the European process of harmonization in various countries, their past and present. Other 8 documents were included in the special issue published in 2002 (volume 11) on accounting history, commemorating the 25th anniversary of the EAA. This is the only special issue devoted to history since the inception of the journal.

Some 37% of the papers are co authored by authors from different institutions and 15% by authors affiliated to the same university. The most productive author is Salvador Carmona (Universidad Carlos III) with 3 papers, two of which were published in the EAR special issue on accounting history, being his main field of research. He was editor-in-chief of the journal from 2006 to 2011, which had an important effect on the number of articles published by Spanish authors, even on accounting history.

Another productive author is Trevor Boyns (Cardiff University), who published 2 documents on management and cost accounting during that period. Anne Loft (Lund University, Sweden) also published 2 papers about the EAA and the creation of the EAR in the special issue on accounting history, as she was former editor-in-chief. She is one of the most productive authors in the EAR (Table 7). Other prolific authors, such as Anthony Hopwood, one of the founders of the EAA, and Kari Lukka, editor in chief of the journal at that moment, participated in the 2002 special issue on accounting history devoted particularly to the history of the EAA and the EAR.

The most productive countries for this period are Spain holding 7 papers, coinciding with the chairmanship of Salvador Carmona. The UK holds 7 documents as well. Thus, the Universidad Carlos III (Madrid), the Universidad Pablo de Olavide (Seville) and Cardiff University are the most prolific.

Regarding documents published on accounting history in 2011-2019, we found 7 papers (3% of the total). 3 of them are devoted to accounting in the eighteenth and nineteenth century, 2 analyze the harmonization process in countries and other 2 focus on accounting practices over the twentieth century. Those papers involve 18 authors and 86% of the documents are co authored, all of them by authors from different universities. Each author has published one single article. The most productive countries are Italy and the UK.

As observed, there has been a decrease of documents published in the EAR on accounting history over the three periods analyzed, from 12% in 1992-2000 to 3% in 2011-2019. However, an overall 9% of all documents analyzed published by the EAR, were in the field of accounting history. Similar findings are revealed in Baños and Gutiérrez (2011) and Raffournier and Schatt

(2010). In general terms, the UK, France and Spain have been the most prolific countries publishing on accounting history in the EAR. The co-authorship patterns have increased substantially, particularly among authors from different institutions in different countries, showing the progress of international collaboration among researchers.

4. Conclusions

In this paper we have analyzed, from a bibliometric approach, the role that the European Accounting Review has played in the field of accounting. We have answered seven research questions related to the most influential articles and the evolution of the topics addressed over three periods from 1992 to 2019, the current trends, the most influential authors, countries and institutions, and the co-citation patterns among the institutions. Firstly, we analyzed the 50 articles published in the EAR that had received the greatest number of citations and the topics that they had addressed, and it was 'disclosure' which led the group from 1992 to 2010 in terms of citations received. Most papers that were published focused especially on aspects of voluntary information disclosure, sustainability, and corporate social responsibility. We should point out that from 2011, 'disclosure' fell in relevance in terms of citations received. 'Audit' and 'IFRS' joined the top positions in the last decade and 'Management accounting' and 'Regulation' were still significant and of interest to researchers.

We also studied the main publication trends in the EAR and in the panel of journals selected. We carried out a graphic analysis of author keyword co-occurrence in both the EAR and the panel of selected journals, which shows that there are several common research topics. In fact, the most popular trending topics studied in the EAR occupy a prominent position among the main topics analyzed in the field of accounting. Among these issues we should highlight 'Voluntary disclosure', 'Audit fee', 'Fair value', 'Management control' and 'Accounting conservatism', although 'Corporate governance', 'Earnings management', 'Corporate social responsibility' and 'Disclosure' are also common topics in the field of accounting. Likewise, various issues that may mark future lines of research in the field of accounting have also been mentioned: 'Management accounting', 'Control and reporting of financial information' and 'Accounting regulation', as well as the importance of 'Performance management'.

In addition, we have analyzed the most productive and influential authors with publications both in the EAR and the selected journal panel. The results show how Christopher Humphrey, David Alexander, Christopher W. Nobes, Pat Sucher and Begoña Giner Inchausti are the most productive authors in EAR, while Jennifer Francis, Eugene Fama, Ross Watts, Richard G. Sloan and Michael C. Jensen are the most influential in the field of accounting, according to the journal panel analyzed. Furthermore, we can affirm that the contribution of authors from English-speaking countries in the EAR has remained stable, whereas that of Southern European countries has fallen. Meanwhile, the increasing significance of authors from Asian countries in the EAR has caught our attention, especially since the last period analyzed (2011-2019). We can affirm that the nationalities of the editors who have chaired the EAR over the years have influenced the total number of publications in the journal because of their countries of affiliation. For instance, under the Spanish chairmanship, between 2006 and 2011, Spain was among the top three countries that published in the EAR. The same happened to German academics during Germany's chairmanship, between 2012 and 2015 and to Belgian ones when Belgium did the same in the period 1992-1997.

Regarding the most productive countries and institutions, the British, the Spanish and the Dutch excelled in productivity throughout the three sub-periods. Although in the first (1992-2000) the

number of articles from some universities, such as the London School of Economics and the University of Valencia was very significant, throughout the second (2001-2010) and third periods (2011-2019), the publications were disseminated among many universities. Institutions from the United States and Germany, with a growing presence in the EAR, published a few papers, less than three each.

The number of universities appearing in the EAR increased throughout the three sub-periods. The internationalization of the journal is evident, as over time, European universities had more and more papers published and the co-citation patterns between European and non-European universities increased notably, particularly with America, Canada, and Australia.

Regarding the publication patterns on accounting history, the EAR has shown interest on the topic, publishing some 9% of articles devoted to the history and evolution of accounting practices, research, regulation, and organizations. The most prolific countries have been the UK, France and Spain and the collaboration among authors from different countries has broadened over time.

However, it should be noted that the number of articles on accounting history in the EAR has experienced a decline over the years. Although it is a generalist journal, it revealed great interest in 'accounting history', especially in the nineties, when this topic experienced a significant boost among researchers (Baños y Gutiérrez, 2011). During the first decade of the twenty-first century the percentage of history papers dropped slightly, although it still was significant, holding 9% of the total, particularly due to the 2002 special issue and to the chairmanship of Salvador Carmona, whose field of research was precisely accounting history. In the last decade, the presence of this area in the EAR has been more moderate, plummeting from 9% to 3% of the total publications in the journal.

The study presents some limitations. It is worth noting that the data was collected from the Scopus database. Therefore, the limitations of this database might also apply to this study. For example, the Scopus database compiles information under a full counting system. Therefore, papers with many co-authors normally take preference in the analysis over those with only one author. To be able to overcome this limitation, the paper uses fractional counting in the mapping analysis using VOSviewer software. Since the results are very similar to those with full or fractional counting, the conclusion is that there is no significant deviation between the two counting methods. Another limitation is that the area in which the journal is indexed, 'Business management and accounting', is interdisciplinary, which can cause some topics to receive more attention than others do, regardless of their importance. Finally, the paper once again does not contemplate the totality of the contributions made to the EAR because it only analyzes articles, reviews, and notes.

Despite these limitations, the paper provides a general analysis of the most significant trends in the journal, according to specific bibliometric indicators. However, it should be noted that these results are dynamic and will inevitably change over time.

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Table 1. The most influential accounting research journals (April 2020)

R	Journal Name	IF	TD	TC	H	≥ 1000	≥ 500	≥ 100	≥ 50	≥ 10	≥ 1	Y	TC/TD	TC/Y
1	J. of Accounting Research	10.151	837	58,420	128	1	13	164	298	610	794	1996	69.80	2,540.00
2	J. of Accounting and Economics	6.606	1,139	119,538	175	14	49	300	497	858	1,040	1979	104.95	2,988.45
3	Accounting Review	5.240	1,283	84,190	140	6	16	212	427	955	1,210	1996	65.62	3,660.43
4	Review of Accounting Studies	3.379	676	18,847	66	0	1	46	94	341	583	1996	27.88	819.43
5	Contemporary Accounting Research	2.895	1,422	42,973	95	3	6	90	214	695	1,217	1984	30.22	1,227.80
6	Management Accounting Research	2.166	610	27,456	86	0	3	64	164	464	565	1990	45.01	946.76
7	Accounting, Organizations and Society	2.036	1,575	107,831	163	2	18	304	634	1,215	1,497	1976	68.46	2,507.70
8	Critical Perspectives on Accounting	1.853	1,332	26,180	69	0	0	24	128	742	1,161	1990	19.65	902.76
9	European Accounting Review	1.505	1,026	21,590	71	0	0	39	122	492	837	1992	21.04	799.63
10	J. of Accounting and Public Policy	1.481	813	23,992	74	0	2	53	120	447	739	1982	29.51	648.43
	Accounting, Auditing and Accountability J.	1.456	1,352	46,544	100	2	6	102	252	790	1,107	1988	34.43	1,501.42
11	J.													
12	Meditari Accountancy Research	1.195	169	1,218	18	0	0	0	3	36	119	2012	7.21	174.00
13	Foundations and Trends in Accounting	1.148	50	559	13	0	0	0	1	19	40	2006	11.18	43.00
14	Accounting Horizons	1.131	780	22,504	67	1	4	33	111	418	713	1996	28.85	978.43
15	J. of Accounting Literature	1.121	55	397	11	0	0	0	2	13	37	2013	7.22	66.17
16	British Accounting Review	1.118	736	17,159	64	0	0	34	86	351	632	1988	23.31	553.52
17	Accounting and Business Research	1.113	1,552	23,975	67	0	2	27	105	573	1,204	1970	15.45	489.29
18	J. of Business Finance and Accounting	0.956	2,434	38,649	77	0	0	54	179	977	2,118	1974	15.88	858.87

Source: Authors, compiled from Scopus database.

Abbreviations: R = Rank; J. = Journal; IF = Journal Impact Factor 2018; TD = Total documents; TC = Total citations; H = h-index; ≥1000, ≥500, ≥100, ≥10, ≥1 = Number of documents with at least 1000, 500, 100, 50, 10 and 1 citation(s); Y = Year when the journal was incorporated into Scopus; TC/TD = Citations per document; TC/Y = Citations per year.

Table 2. The 20 most cited documents in the EAR: Period 1992-2000

R	TC	Title	Authors	Year	C/Y
1	373	The influence of company characteristics and accounting regulation on information disclosed by Spanish firms	Inchausti B.G.	1997	16.2
2	310	The determinants of voluntary financial disclosure by Swiss listed companies	Raffournier B.	1995	12.4
3	255	The new social audits: accountability, managerial capture or the agenda of social champions?	Owen D.L., Swift T.A., Humphrey C., Bowerman M.	2000	12.8
4	189	Financial reporting on the Internet by leading UK companies	Craven B.M., Marston C.L.	1999	9.0
5	185	A cost benefit study of voluntary disclosure: some empirical evidence from French listed companies	Depoers F.	2000	9.3
6	134	Financial information on the Internet: a survey of the homepages of Austrian companies	Pirchegger B., Wagenhofer A. Bartolomeo M., Bennett M., James P., Wolters T.	1999	6.4
7	130	Environmental management accounting in Europe: current practice and future potential	Bouma J.J., Heydkamp P., James P., Wolters T.	2000	6.5
8	123	The margins of accounting	Miller P.	1998	5.6
9	120	Accounting calculation and the shifting sphere of the economic	Hopwood A.G.	1992	4.3
10	112	A survey on the use of the Internet for investor relations in the USA, the UK and Germany	Deller D., Stubenrath M., Weber C.	1999	5.3
11	111	Environmental disclosures in the annual reports of large companies in Spain	Moneva J.M., Llena F.	2000	5.6
12	101	A comparative analysis of corporate reporting on ethical issues by UK and German chemical and pharmaceutical companies	Adams C.A., Kuasirikun N.	2000	5.1
13	98	The Internet as a vehicle for investor relations: the Swedish case	Hedlin P.	1999	4.7
14	95	Some reflections on 'The harmonization of accounting within the EU'	Hopwood A.G.	1994	3.7
15	81	Occupational identity of management accountants in Britain and Germany	Ahrens T., Chapman C.S.	2000	4.1
16	80	External reporting of accounting and financial information via the Internet in Spain	Gowthorpe C., Amat O.	1999	3.8
17	80	Comparative analysis of failure prediction methods: the Finnish case	Laitinen T., Kankaanpaa M.	1999	3.8
18	79	Toward a history of accounting histories: Perspectives from the Italian tradition	Zan L.	1994	3.0
19	75	The role of dividends in valuation models used by analysts and fund managers	Barker R.G.	1999	3.6
20	72	Audit committee effectiveness and the audit fee	Collier P., Gregory A.	1996	3.0

Source: Authors, compiled from Scopus database.

Abbreviations available in Tables 1 and 2.

Table 3. The 20 most cited documents in the EAR: Period 2001-2010

R	TC	Title	Authors	Year	C/Y
1	404	Environmental disclosure quality in large German companies: Economic incentives, public pressures or institutional conditions?	Cormier D., Magnan M., Van Velthoven B.	2005	26.9
2	346	Corporate responses in an emerging climate regime: The institutionalization and commensuration of carbon disclosure	Kolk A., Levy D., Pinkse J.	2008	28.8
3	292	IFRS adoption and accounting quality: A review	Soderstrom N.S., Sun K.J.	2007	22.5
4	251	ERP systems and management accounting change: opportunities or impacts? A research note	Scapens R.W., Jazayeri M.	2003	14.8
5	231	Earnings management under German GAAP versus IFRS	van Tendeloo B., Vanstraelen A.	2005	15.4
6	216	The association between board composition and different types of voluntary disclosure	Lim S., Matolcsy Z., Chow D.	2007	16.6
7	195	Exploring the effects of corporate governance on intellectual capital disclosure: An analysis of European biotechnology companies	Cerbioni F., Parbonetti A.	2007	15.0
8	188	The value relevance of environmental performance	Hassel L., Nilsson H., Nyquist S.	2005	12.5
9	176	An institutional perspective of accountants' new roles—the interplay of contradictions and praxis	Burns J., Baldvinsdottir G.	2005	11.7
10	176	The impact of voluntary corporate disclosures on the ex-ante cost of capital for Swiss firms	Hail L.	2002	9.8
11	175	How did financial reporting contribute to the financial crisis?	Barth M.E., Landsman W.R.	2010	17.5
12	172	Proprietary costs and determinants of voluntary segment disclosure: evidence from Italian listed companies	Prencipe A.	2004	10.8
13	171	Predicting corporate failure: empirical evidence for the UK	Charitou A., Neophytou E., Charalambous C.	2004	10.7
14	162	Carbon trading: Accounting and reporting issues	Bebbington J., Larrinaga-González C.	2008	13.5
15	153	Voluntary adoption of non-local GAAP in the European Union: A study of determinants and consequences	Cuijpers R., Buijink W.	2005	10.2
16	153	Enterprise Resource Planning systems and accountants: towards hybridization?	Caglio A.	2003	9.0
17	152	The relationship between voluntary disclosure and independent directors in the presence of a dominant shareholder	Patelli L., Prencipe A.	2007	11.7
18	144	The introduction of International Accounting Standards in Europe: Implications for international convergence	Schipper K.	2005	9.6
19	142	Earnings management and audit quality in Europe: Evidence from the private client segment market	Van Tendeloo B., Vanstraelen A.	2008	11.8
20	132	Legitimation strategies used in response to environmental disaster: A French case study of total SA's <i>Erika</i> and <i>AZF</i> incidents	Cho C.H.	2009	12.0

Source: Authors, compiled from Scopus database.

Abbreviations available in Tables 1 and 2.

Table 4. The 20 most cited documents in the EAR: Period 2011-2019

R	TC	Title	Authors	Year	C/Y
1	163	Intended and Unintended Consequences of Mandatory IFRS Adoption: A Review of Extant Evidence and Suggestions for Future Research	Brüggemann U., Hitz J.-M., Sellhorn T.	2013	23.3
2	106	Performance Management in Universities: Effects of the Transition to More Quantitative Measurement Systems	Ter Bogt H.J., Scapens R.W.	2012	13.3
3	103	Are CSR Disclosures Value Relevant? Cross-Country Evidence	Cahan S.F., De Villiers C., Jeter D.C., Naiker V., Van Staden C.J.	2016	25.8
4	98	Incentives or Standards: What Determines Accounting Quality Changes around IFRS Adoption?	Christensen H.B., Lee E., Walker M., Zeng C.	2015	19.6
5	94	The Adoption and Design of Enterprise Risk Management Practices: An Empirical Study	Paape L., Speklé R.F.	2012	11.8
6	88	IFRS Policy Changes and the Continuation of National Patterns of IFRS Practice	Kvaal E., Nobes C.	2012	11.0
7	74	The Valuation Relevance of Greenhouse Gas Emissions under the European Union Carbon Emissions Trading Scheme	Clarkson P.M., Li Y., Pinnuck M., Richardson G.D.	2015	14.8
8	74	Accounting research in family firms: Theoretical and empirical challenges	Prencipe A., Bar-Yosef S., Dekker H.C., Dekker H.C.	2014	12.3
9	74	Real earnings management and accrual-based earnings management in family firms	Achleitner A.-K., Günther N., Kaserer C., Siciliano G.	2014	12.3
10	59	The Impact of Corporate Governance on IFRS Adoption Choices	Verriest A., Gaeremynck A., Thornton D.B.	2013	8.4
11	56	Regulating Audit beyond the Crisis: A Critical Discussion of the EU Green Paper	Humphrey C., Kausar A., Loft A., Woods M.	2011	6.2
12	54	Formal Participation in the IASB's Due Process of Standard Setting: A Multi-issue/Multi-period Analysis	Jorissen A., Lybaert N., Orens R., van der Tas L.	2012	6.8
13	54	Management Accounting Research in the Wake of the Crisis: Some Reflections	Van der Stede W.A.	2011	6.0
14	50	Do Joint Audits Improve Audit Quality? Evidence from Voluntary Joint Audits	Zerni M., Haapamäki E., Järvinen T., Niemi L.	2012	6.3
15	49	Roles, Authority and Involvement of the Management Accounting Function: A Multiple Case-study Perspective	Lambert C., Sponem S.	2012	6.1
16	48	Integrated Reporting and Assurance of Sustainability Information: An Experimental Study on Professional Investors' Information Processing	Reimsbach D., Hahn R., Gürtürk A.	2018	24.0
17	48	Management control without budgets: A field study of 'Beyond Budgeting' in practice	Østergren K., Stensaker I.	2011	5.3
18	46	Do (Fe)Male Auditors Impair Audit Quality? Evidence from Going-Concern Opinions	Hardies K., Breesch D., Branson J.	2016	11.5
19	46	Financial reporting and the protection of socioemotional wealth in family-controlled firms	Gomez-Mejia L., Cruz C., Imperatore C.	2014	7.7
20	44	Internal Control and Stock Price Crash Risk: Evidence from China	Chen J., Chan K.C., Dong W., Zhang F.	2017	14.7

Source: Authors, compiled from Scopus database.

Abbreviations available in Tables 1 and 2.

Table 5. The most influential keywords in the journal panel.

R	Keyword	1970-		Keyword	2001 - 2010		keyword	2011 - 2019	
		Occ	TLS		Occ	TLS		Occ	TLS
1	Capital markets	58	55.00	Accounting	223	139.00	Corporate governance	361	349.00
2	Earnings management	29	25.00	Corporate governance	186	140.00	Earnings management	287	261.00
3	Management accounting	25	23.00	Earnings management	182	108.00	Disclosure	219	212.00
4	Valuation	25	22.00	Disclosure	164	119.00	Accounting	214	202.00
5	Contracting	22	20.00	Financial reporting	93	74.00	Financial reporting	187	184.00
6	Disclosure	21	21.00	Earnings	78	60.00	IFRS	180	173.00
7	Performance measurement	21	20.00	Auditing	76	54.00	Corporate social responsibility	157	140.00
8	Taxes	19	17.00	Management accounting	75	46.00	Voluntary disclosure	149	139.00
9	Management control	18	16.00	Regulation	67	51.00	Accountability	143	137.00
10	Market efficiency	16	14.00	Australia	66	57.00	Audit quality	136	116.00
11	Activity-based costing	15	12.00	Capital market	62	49.00	Information asymmetry	125	119.00
12	Agency theory	14	13.00	Voluntary disclosure	60	26.00	Audit fee	121	108.00
13	Accounting choice	13	12.00	Accounting standard	58	43.00	Fair value	108	100.00
14	Management compensation	13	11.00	Market efficiency	58	37.00	Critical	106	106.00
15	Performance evaluation	13	11.00	Earnings quality	57	35.00	China	102	95.00
16	Accountability	12	9.00	Analyst forecast	53	34.00	Australia	91	89.00
17	Analyst forecasts	12	10.00	Accruals	52	46.00	Management accounting	90	86.00
18	Accounting	11	10.00	New Zealand	51	35.00	Executive compensation	89	85.00
19	Accruals	11	11.00	Management control	49	24.00	Auditing	88	79.00
20	Auditing	11	11.00	UK	48	39.00	Earnings quality	88	85.00
21	Case study	11	11.00	Executive compensation	46	26.00	Regulation	85	81.00
22	Incentives	11	10.00	Information asymmetry	46	25.00	Performance measurement	83	73.00
23	Earnings	10	10.00	Valuation	46	25.00	Management control	80	77.00
24	Public sector	10	9.00	Audit fee	45	19.00	Public sector	77	76.00
25	Social accounting	10	10.00	Research	45	34.00	Sustainability	75	72.00
26	Trading volume	10	8.00	United States of America	44	40.00	Analyst forecast	73	65.00
27	Cash flow	9	8.00	Audit quality	43	28.00	Malaysia	72	64.00
28	Discretionary accruals	9	9.00	Audit committee	42	33.00	Legitimacy	71	70.00
29	Dividends	9	8.00	Sarbanes-Oxley	42	27.00	Tax avoidance	71	66.00
	Earnings response								
30	Coefficients	9	9.00	Conservatism	41	26.00	Financial crisis	68	63.00
31	Financial reporting	9	7.00	Financial analysis	41	26.00	Performance	68	63.00
32	Information asymmetry	9	9.00	Performance measurement	41	25.00	Accounting education	66	52.00
33	International accounting	9	8.00	Accounting research	40	25.00	Bank	66	62.00
34	Regulation	9	9.00	Control	40	31.00	Integrated reporting	65	64.00
35	Accounting history	8	5.00	Accounting education	39	20.00	Value relevance	65	59.00
36	Audit quality	8	7.00	Stock option	38	24.00	Initial public offering (IPO)	63	59.00
37	Capital budgeting	8	5.00	Auditor Independence	37	26.00	Accounting conservatism	60	57.00
38	Experimental economics	8	6.00	Cost of capital	37	26.00	Management control system	60	52.00
39	Risk	8	7.00	Value relevance	37	16.00	Public interest	60	59.00
40	Strategy	8	8.00	Accounting history	36	24.00	Firm performance	59	56.00
41	Transfer pricing	8	7.00	Stock return	36	20.00	Audit committee	58	56.00
42	Voluntary disclosure	8	5.00	Public sector	35	25.00	Internal control	57	52.00
43	Accounting change	7	6.00	Balanced scorecard	33	23.00	Market efficiency	57	49.00
44	Budgeting	7	6.00	China	33	20.00	Accruals	56	50.00
45	Decision making	7	7.00	Discretionary accruals	33	29.00	Content analysis	56	51.00
46	Derivatives	7	7.00	Malaysia	33	27.00	Discretionary accruals	56	54.00
47	Ethnic groups	7	7.00	Cash flow	32	22.00	Sustainability reporting	56	54.00
48	Investment	7	7.00	Ethics	32	27.00	Gender	55	54.00
49	Japan	7	7.00	Governance	32	26.00	Conservatism	54	52.00
50	Options	7	6.00	Earnings forecast	31	18.00	Governance	54	52.00

Source: Authors, compiled from Scopus database.

Abbreviations available in Table 1 except for Occ = Occurrences, TLS = Total Link Strength.

Note: Table made using a fractional counting system.

Table 6. The most influential keywords in the journal panel and in the EAR: Period 2017-2019

R*	Keyword	Occurrences*	TLS*	R in EAR	Occurrences in EAR	TLS in EAR
1	Corporate governance	126	124.00	-	-	-
2	Earnings management	100	91.00	-	-	-
3	Corporate social responsibility	90	78.00	-	-	-
4	Disclosure	72	68.00	-	-	-
5	Voluntary disclosure	63	57.00	1	4	4.00
6	Audit quality	61	49.00	-	-	-
7	Audit fee	60	53.00	2	3	3.00
8	Accounting	59	53.00	-	-	-
9	Accountability	58	51.00	-	-	-
10	IFRS	58	52.00	-	-	-
11	Sustainability	57	53.00	-	-	-
12	Integrated report	48	48.00	-	-	-
13	Management control	46	42.00	4	3	3.00
14	Financial reporting	44	43.00	-	-	-
15	Information asymmetry	42	38.00	-	-	-
16	China	39	35.00	-	-	-
17	Financial crisis	39	33.00	-	-	-
18	Fair value	38	33.00	3	3	3.00
19	Tax avoidance	36	33.00	9	2	2.00
20	Auditing	35	30.00	-	-	-
21	Performance	34	31.00	-	-	-
22	Regulation	34	31.00	8	2	2.00

Source: Authors, compiled from Scopus database.

Abbreviations available in Table 1 except R* = Ranking of keywords of the journal panel; Occurrences* = Occurrences of keywords of the journal panel; TLS* = Total Link Strength of keywords of the journal panel; R in EAR = Ranking of keywords of the EAR Journal, Occurrences in EAR = Occurrences of keywords of the EAR Journal; TLS in EAR = Total Link Strength of keywords of the EAR Journal.

Note: Table made using a fractional counting system.

Table 7. The most productive authors in the EAR.

R	Author	Institution	Country	TD	TC	H	C/P	EAR					TOTAL				
								≥10	≥2	≥1	≥	≥	TP	TC	H	C/P	
								0	≥50	5	0	5					1
1	Giner Inchausti, B.	University of Valencia	Spain	10	446	4	44.60	1	1	2	4	4	5	50	743	9	14.86
2	Humphrey, C.	The university of Manchester	UK	9	494	8	54.89	1	3	4	8	8	9	69	2349	24	34.04
3	Alexander, D.	University of Birmingham	UK	8	129	4	16.13	0	1	1	4	4	8	44	524	12	11.91
4	Nobes, C.	Royal Holloway University of London	UK	7	181	7	25.86	0	1	1	5	7	7	86	1966	21	22.86
5	Sucher, P.	Royal Holloway University of London	UK	7	126	7	18.00	0	0	2	7	7	7	14	183	10	13.07
6	Vanstraelen, A.	Maastricht University	UK	6	484	6	80.67	2	3	4	6	6	6	25	1634	18	65.36
7	Wagenhofer, A.	University of Graz	Austria	6	205	4	34.17	1	1	2	4	4	5	46	1327	15	28.85
8	Walton, P.	Open University	UK	6	88	4	14.67	0	0	1	3	4	6	37	259	9	7.00
9	Prencipe, A.	Bocconi University	Italy	5	442	5	88.40	2	3	3	4	4	5	16	840	10	52.50
10	Hopwood, A.G.	London School of Economics	UK	5	336	3	67.20	2	3	3	3	3	4	70	4542	21	64.89
11	Hitz, J.M.	University of Göttingen	Germany	5	316	4	63.20	1	2	3	4	4	5	10	366	6	36.60
12	Granlund, M.	University of Turku	Finland	5	314	5	62.80	1	4	4	5	5	5	19	1233	15	64.89
13	Lapsley, I.	The University of Edinburgh	UK	5	285	5	57.00	0	3	4	4	5	5	96	2187	24	22.78
14	Mora, A.	University of Valencia	Spain	5	160	4	32.00	0	1	3	4	4	4	30	75	10	2.50
15	Weetman, P.	The University of Edinburgh	UK	5	120	5	24.00	0	0	3	5	5	5	42	1121	20	26.69
16	Loft, A.	Lund University	Sweden	5	108	5	21.60	0	1	2	3	4	5	19	1006	9	52.95
17	Lukka, K.	University of Turku	Finland	5	107	2	21.40	0	2	2	2	2	3	43	1185	17	27.56
18	Amir, E.	Tel Aviv University	Israel	5	105	3	21.00	0	1	1	2	3	5	31	1425	16	45.97
19	Bailey, D.	University of West London	UK	5	103	5	20.60	0	0	1	3	5	5	7	116	6	16.57
20	Gietmann, M.	Bocconi University	Italy	5	44	3	8.80	0	0	0	2	2	5	31	385	9	12.42

Source: Authors, compiled from Scopus database.

Abbreviations available in Table 1 except for: C/P = Citations per paper; ≥ 50, ≥ 5 = Number of documents with at least 50 citations and with at least 5 citations, respectively.

Table 8. Temporal evolution of the most productive countries that had papers published in the EAR.

R	Countries	1992-2000	2001-2010	2011-2019	TOTAL
1	United Kingdom	116	73	42	231
2	United States	38	41	55	134
3	Germany	31	15	58	104
4	Spain	36	44	15	95
5	The Netherlands	37	22	23	82
6	France	23	22	18	63
7	Finland	23	24	10	57
8	Belgium	34	13	9	56
9	Australia	3	18	26	47
10	Italy	14	15	17	46
11	Sweden	14	20	10	44
12	Canada	4	12	23	39
13	Denmark	15	10	5	30
14	Austria	9	9	10	28
15	Norway	7	8	7	22
16	Switzerland	9	8	5	22
17	China	0	2	18	20
18	Ireland	7	4	1	12
19	Singapore	1	1	10	12
20	New Zealand	1	5	5	11
21	Greece	3	5	2	10
22	Portugal	0	5	5	10
23	Taiwan	0	1	8	9

Source: Own elaboration from the Scopus database.

Abbreviations available in Table 1.

Table 9. The top 44 institutions with publications in the EAR: Period 1992-2000

R	Institution	TD	TLS
1	University of Valencia, Spain	16	139.17
2	London School of Economics, United Kingdom	15	48.17
3	University of Glasgow, United Kingdom	11	122.83
4	Copenhagen Business School, Denmark	10	23.00
5	Erasmus University, the Netherlands	8	17.83
6	École des hautes études commerciales de Paris (the HEC Paris Business School)	7	0.00
7	Norwegian School of Economics and Business Administration, Norway	7	34.80
8	University of Zaragoza, Spain	7	32.00
9	Goethe University Frankfurt, Germany	6	5.00
10	University of Vaasa, Finland	6	16.33
11	University of Birmingham, United Kingdom	6	180.00
12	Ghent University, Belgium	6	6.00
13	Vrije Universiteit Brussels, Belgium	6	10.00
14	Thames Valley University, United Kingdom	5	48.67
15	University of Exeter, United Kingdom	5	63.67
16	University of Turku, Finland	5	9.67
17	University of Amsterdam, the Netherlands	5	7.00
18	University College, Ireland	5	0.00
19	Helsinki School of Economics, Finland	4	70.00
20	University of Tampere, Finland	4	70.00
21	The University of Manchester, United Kingdom	4	127.00
22	University of Reading, United Kingdom	4	76.92
23	University of Hull, United Kingdom	4	9.00
24	University of Limburg, the Netherlands	4	0.00
25	University of Pisa, Italy	4	0.00
26	University of Graz, Austria	3	12.00
27	Pompeu Fabra University, Spain	3	19.00
28	The University of Edinburgh, United Kingdom	3	10.00
29	Prague School of Economics, Czech Republic	3	32.50
30	University of Cambridge, United Kingdom	3	21.00
31	Carlos III University of Madrid, Spain	3	2.00
32	Sheffield Hallam University, United Kingdom	3	116.50
33	Napier University, United Kingdom	3	75.08
34	University of Jyväskylä, Finland	3	33.80
35	École Supérieure de Commerce de Paris, France	3	2.00
36	Université de Paris Dauphine, France	3	2.00
37	Tilburg University, the Netherlands	3	71.00
38	University of Groningen, the Netherlands	3	130.00
39	University of Southern Denmark, Denmark	3	2.00
40	The University of Warwick, United Kingdom	3	160.00
41	Augsburg University, Germany	3	7.33
42	Stockholm School of Economics, Sweden	3	8.00
43	Lund University, Sweden	3	0.00
44	Maastricht University, the Netherlands	3	55.00

Source: Own elaboration from the Scopus database.

Abbreviations available in Table 1, except for TLS = Total Link Strength

Table 10. The top 47 institutions with publications in the EAR: Period 2001-2010

R	Institution	TD	TLS
1	Copenhagen Business School, Denmark	8	104.00
2	Helsinki School of Economics, Finland	8	245.89
3	Maastricht University, the Netherlands	8	196.81
4	University of Antwerp, Belgium	8	230.35
5	The University of Edinburgh, United Kingdom	8	82.44
6	University of Turku, Finland	7	275.48
7	Carlos III University of Madrid, Spain	6	92.67
8	The University of Manchester, United Kingdom	6	171.22
9	University of Tampere, Finland	6	231.54
10	Bocconi University, Italy	5	244.19
	École des hautes études commerciales de Paris (the		
11	HEC Paris Business School)	5	143.00
12	Tilburg University, the Netherlands	5	180.17
13	University of Valencia, Spain	5	160.83
14	University of Oxford, United Kingdom	5	95.07
15	Cardiff University, United Kingdom	4	72.00
16	City University of London, United Kingdom	4	68.75
17	Erasmus University, the Netherlands	4	318.85
18	Universitat Jaume I, Spain	4	97.50
19	Lancaster University, United Kingdom	4	114.00
20	London School of Economics, United Kingdom	4	163.76
21	Norwegian School of Management, Norway	4	67.50
22	University of Magdeburg, Germany	4	60.00
23	Universidad Pablo de Olavide , Spain	4	264.64
24	Stockholm School of Economics, Sweden	4	146.60
25	Stockholm University, Sweden	4	83.27
26	University of Alberta, Canada	4	50.50
27	University of Amsterdam, the Netherlands	4	221.33
28	University of London, United Kingdom	4	91.33
29	University of Oulu, Finland	4	170.78
30	University of Padua, Italy	4	254.93
31	Dublin University, Ireland	3	72.19
32	ESSEC Business School, France	3	49.00
33	University of Exeter, United Kingdom	3	7.00
34	Ghent University, Belgium	3	57.00
35	New York University, United States	3	35.44
36	Ohio State University, United States	3	5.00
37	Stanford University, United States	3	166.33
38	Autonomous University of Madrid, Spain	3	176.00
39	University of Alicante, Spain	3	37.00
40	University of Navarre, Spain	3	228.68
41	University of Innsbruck, Austria	3	62.80
42	University of Jyväskylä, Finland	3	92.45
43	University of Lausanne, Switzerland	3	178.80
44	University of Technology Sydney, Australia	3	144.00
45	The University of Western Australia, Australia	3	18.00
46	University of Zaragoza, Spain	3	19.00
47	The University of Warwick, United Kingdom	3	92.33

Source: Own elaboration from the Scopus database.

Abbreviations available in Table 1, except for TLS = Total Link Strength

Table 11. Top 41 institutions with publications in the EAR: Period 2011-2019

R	Institution	TD	TLS
1	Bocconi University, Italy	9	384.38
2	University of Graz, Austria	8	46.33
3	École des hautes études commerciales de Paris (the HEC Paris Business School)	7	182.91
4	Freie Universität Berlin, Germany	6	112.76
5	London School of Economics, United Kingdom	6	137.00
6	Singapore Management University, Singapore	6	105.07
7	ESSEC Business School, France	5	120.50
8	Concordia University, Canada	5	220.74
9	KU Leuven, Belgium	5	308.81
10	The University of Manchester, United Kingdom	5	234.25
11	Tel Aviv University, Israel	5	85.39
12	Tilburg University, the Netherlands	5	324.85
13	University of Groningen, the Netherlands	5	159.91
14	Laval University, Canada	5	259.80
15	IE Business School, Spain	4	231.00
16	Leibniz University Hannover, Germany	4	55.00
17	Monash University, Australia	4	157.73
18	Telfer University of Ottawa, Canada	4	311.27
19	University of Mannheim, Germany	4	78.00
20	University of Vaasa, Finland	4	155.37
21	VU University Amsterdam, the Netherlands	4	209.00
22	Aston University, United Kingdom	3	173.00
23	BI Norwegian Business School, Norway	3	115.67
24	City, University of London, United Kingdom	3	49.00
25	Copenhagen Business School, Denmark	3	30.00
26	Deakin University, Australia	3	127.85
27	Erasmus University Rotterdam, the Netherlands	3	105.74
28	Maastricht University, the Netherlands	3	39.00
29	Murdoch University, Australia	3	113.18
30	National Taiwan University, Taiwan	3	52.00
31	RMIT University, Australia	3	71.00
32	Ruhr-Universität Bochum, Germany	3	71.17
33	Shanghai Jiao Tong University, China	3	54.60
34	Tsinghua University, China	3	76.00
35	University of Amsterdam, the Netherlands	3	166.00
36	University of Antwerp, Belgium	3	128.00
37	University of Auckland, New Zealand	3	101.33
38	University of Exeter, United Kingdom	3	55.00
39	University of Hamburg, Germany	3	84.91
40	The University of Warwick, United Kingdom	3	170.66

Source: Own elaboration from the Scopus database.

Abbreviations available in Table 1, except for TLS = Total Link Strength

Table 12. The 20 most cited documents in the EAR on accounting history: from 1992-2000

R	TC	Title	Authors	Year	C/Y
1	79	Toward a history of accounting histories: Perspectives from the Italian tradition On interdisciplinary movements: The development of a network of support around Foucaultian perspectives in accounting research	Zan L.	1994	3,0
2	53	Accounting and the 'Art of Government': Margaret of Austria in Abruzzo (1539-86)	Gendron Y., Baker C.R.	2005	3,5
3	50	Managerial accounting in France Overview of past tradition and current practice	Sargiacomo M.	2008	4,2
4	49	Special Section: Mapping variety in the history of accounting and management practices	Lebas M.	1994	1,9
5	44	Accounting and control in the founding of the New Settlements of Sierra Morena and Andalucia, 1767-72	Carmona S., Zan L.	2002	2,4
6	42	Accounting and the absence of a business economics tradition in the United Kingdom	Espejo C.Á.-D., Sánchez-Matamoros J.B., Fenech F.C.	2002	2,3
7	37	Accounting in Europe: Accounting in Greece	Napier C.J.	1996	1,5
8	32	Information Consequences of Accounting Conservatism	Ballas A.A.	1994	1,2
9	31	Cost allocation in Britain: towards an institutional analysis	García Lara J.M., García Osma B., Penalva F.	2014	5,2
10	28	Gender, the state and the audit profession: evidence from Spain (1942-1988)	Ahmed M.N., Scapens R.W.	2000	1,4
11	28	Economic Transition and Accounting System Reform in Vietnam (1986-2011)	Carrera N., Gutiérrez I., Carmona S.	2001	1,5
12	27	Accounting and the business economics tradition in Germany	Phuong N.C., Richard J.	2011	3,0
13	26	The evolution of the Romanian and Russian accounting charts after the collapse of the communist system	von Colbe W.B.	1996	1,1
14	23	'Men of small standing'? Locating accountants in English society during the mid-nineteenth century	Richard J.	1995	0,9
15	23	The development of industrial accounting in Britain and France before 1880: a comparative study of accounting literature and practice	Walker S.P.	2002	1,3
16	22	A Theory Of European Accounting Development Applied To Accounting Change In Contemporary Poland	Boyns T., Edwards J.R., Nikitin M.	1997	1,0
17	22	Accounting and business economics traditions in Finland - from a practical discipline into a scientific subject and field of research	Krzywdka D., Bailey D., Schroeder M.	1995	0,9
18	20	The evolution of accounting chart models in Europe from 1900 to 1945: Some historical elements	Nasi S., Nasi J.	1997	0,9
19	20	The evolution of auditing and the independent auditor in France	Richard J.	1995	0,8
20	20	The evolution of auditing and the independent auditor in France	Mikol A.	1993	0,7

Source: Authors, compiled from Scopus database.

Abbreviations available in Tables 1 and 2.

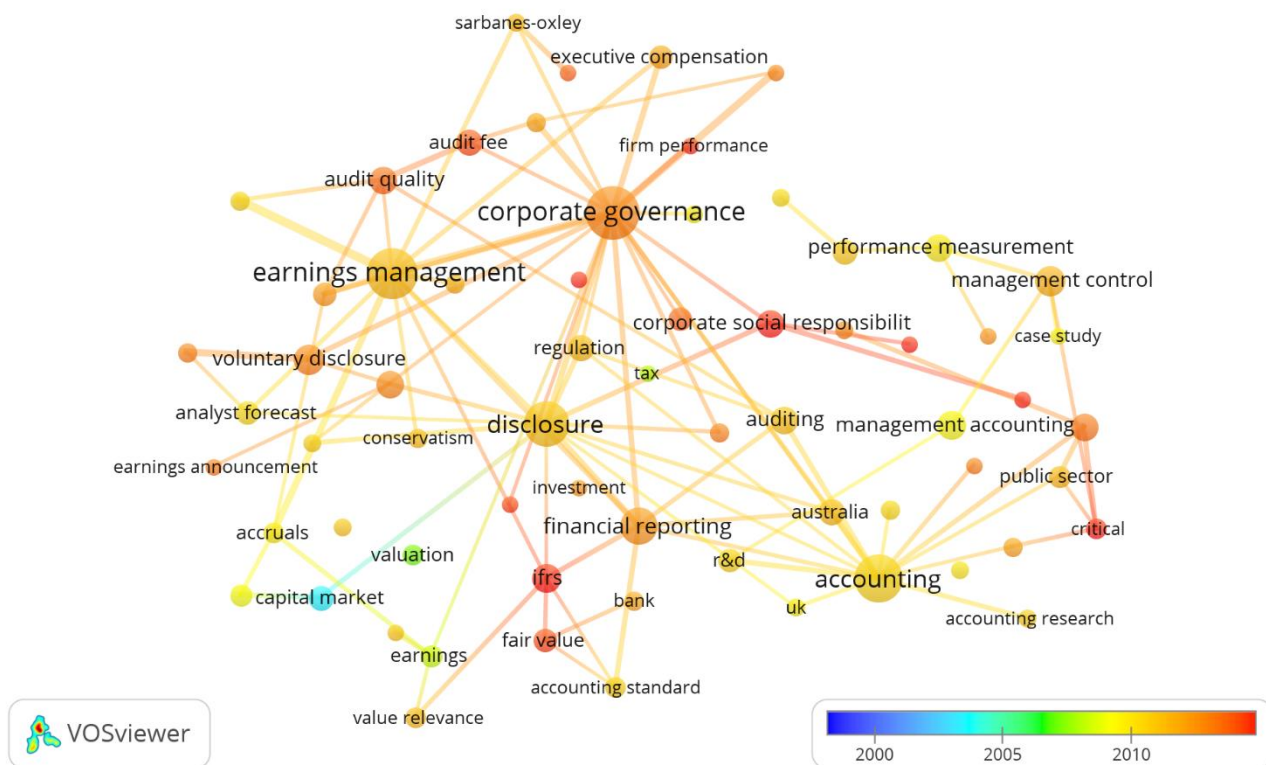


Figure 1. Co-occurrence of author keywords in the panel of journals, 1970-2019. Only includes citation with a threshold of 75 and the 100 most representative connections. Node size = the number of citations received by a keyword; thick line indicates multiple connections; line length is not significant. Source: Authors, based on Scopus database; figure created using VOSviewer Software. Colours show the main year of publication of each article in which the keywords appeared.

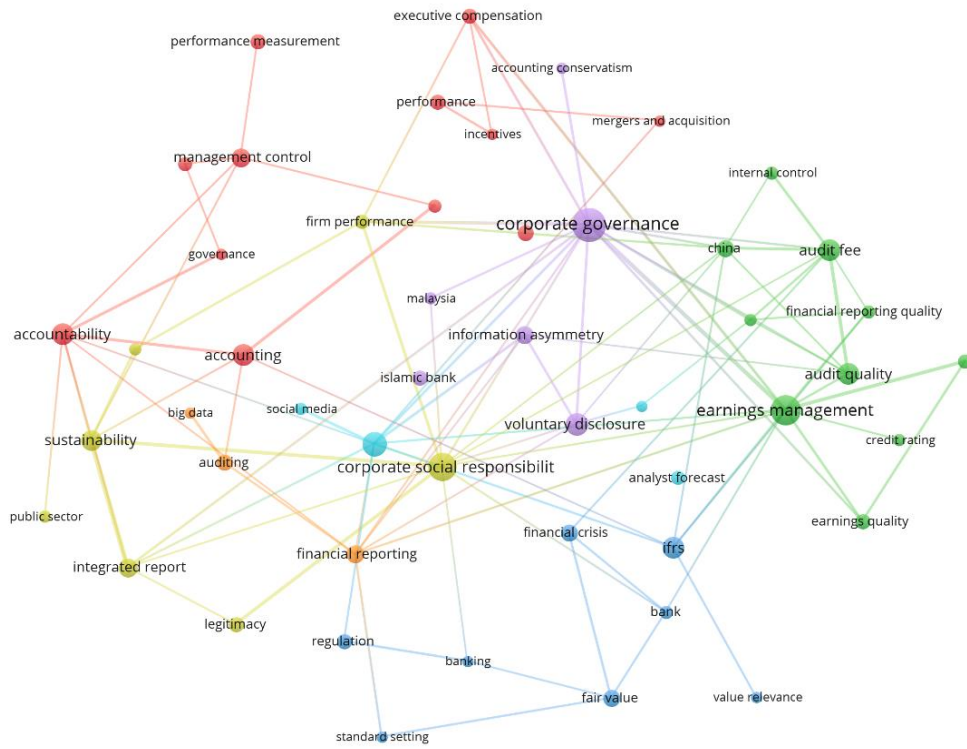


Figure 2. Co-occurrence of author keywords in the panel of journals, 2017-2019. Only includes citation with a threshold of 20 and the 100 most representative connections. Node size = the number of citations received by a keyword; thick line indicates multiple connections; line length is not significant. Source: Authors, based on Scopus database; figure created using VOSviewer Software.

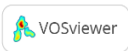
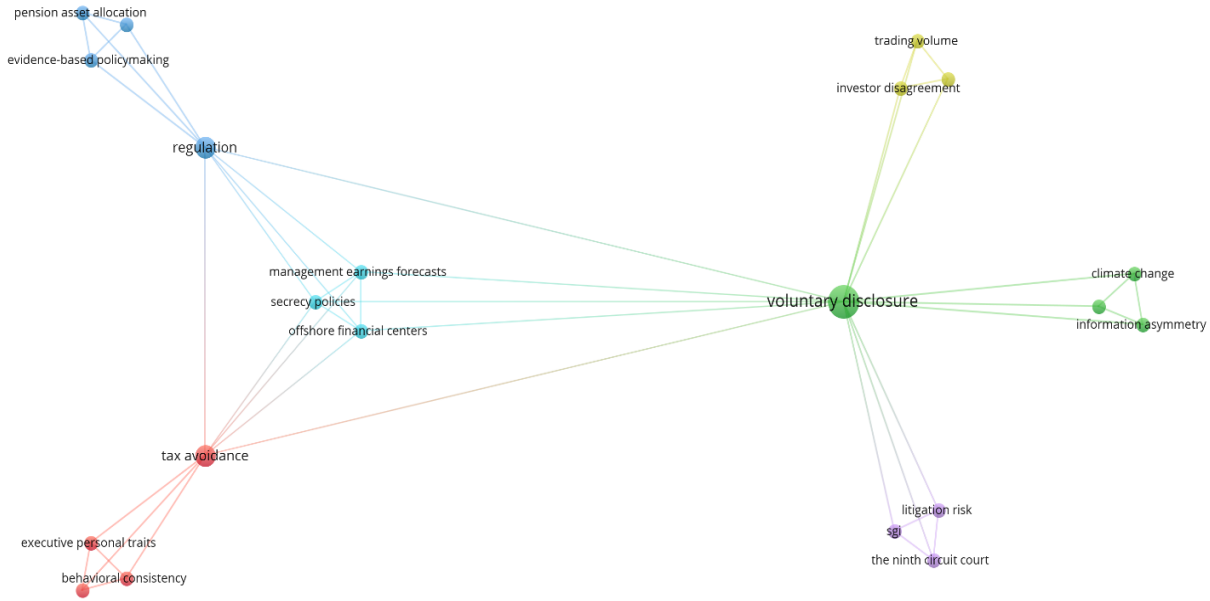


Figure 3. Co-occurrence of author keywords in EAR, 2017-2019.
 Only includes citation with a threshold of 2 and the 100 most representative connections.
 Node size = the number of citations received by a keyword; thick line indicates multiple connections; line length is not significant.
 Source: Authors, based on Scopus database; figure created using VOSviewer Software.

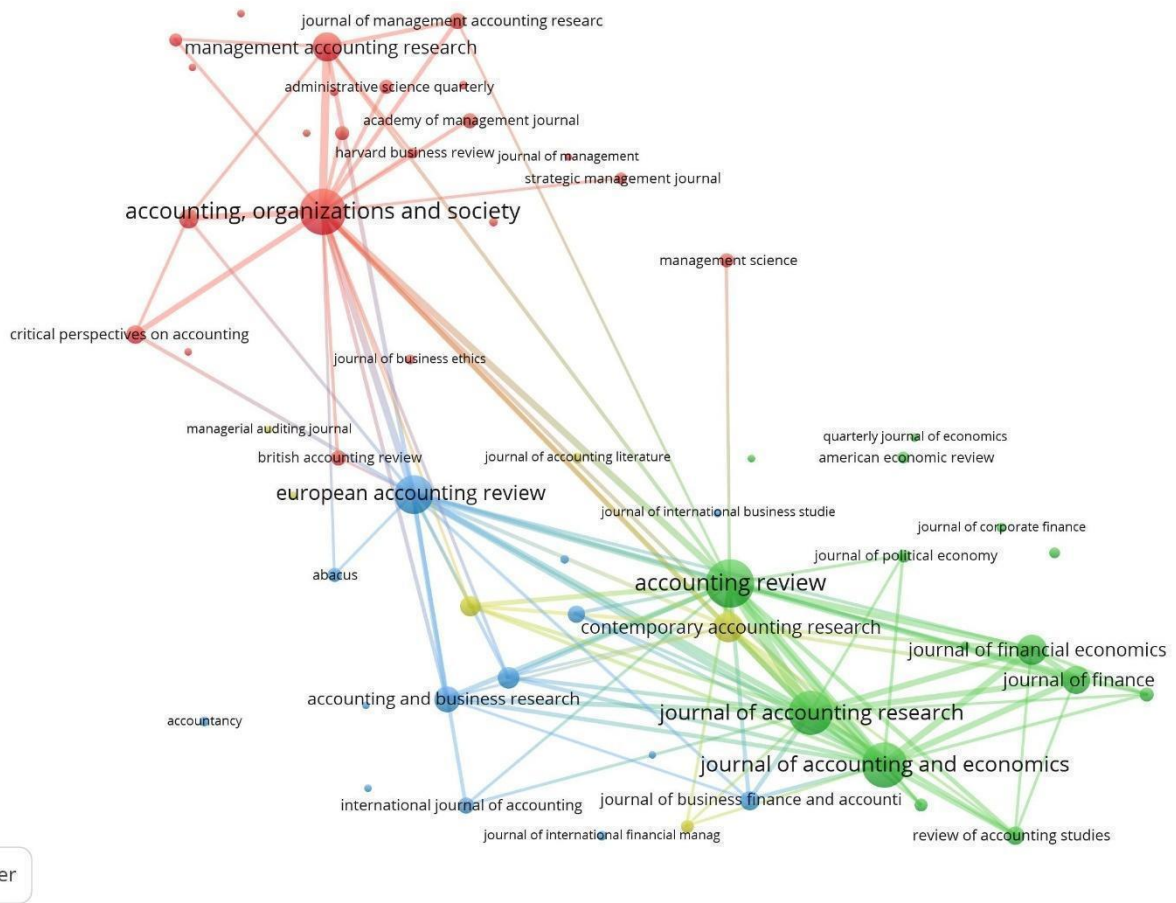


Figure 4. Co-citation of journals in the EAR.
 Only includes citation with a threshold of 50 and the 100 most representative connections.
 Node size = the number of citations received by a journal; thick line indicates multiple connections; line length is not significant.
 Source: Authors, based on Scopus database; figure created using VOSviewer Software.

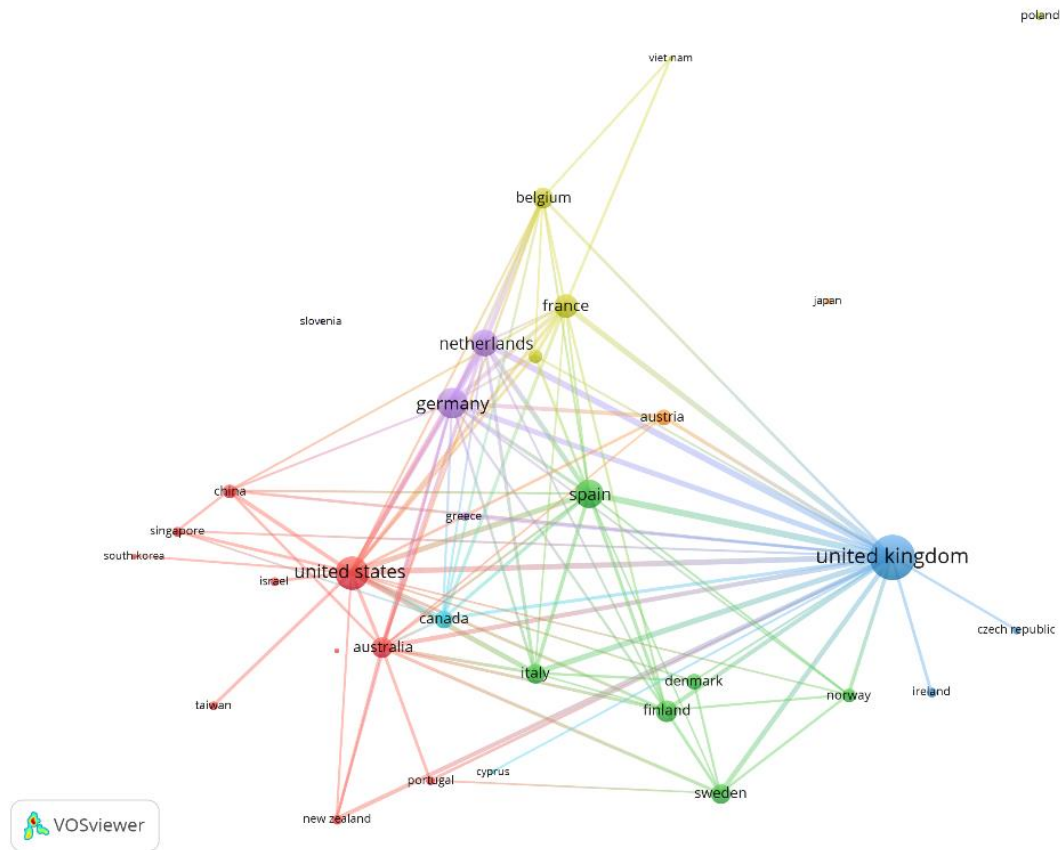


Figure 5. Bibliographic Coupling of countries in the EAR.
Only includes citation with a threshold of 2 and the 100 most representative connections.
Node size = the number of citations received by a country; thick line indicates multiple connections; line length is not significant.
Source: Authors, based on Scopus database; figure created using VOSviewer Software.

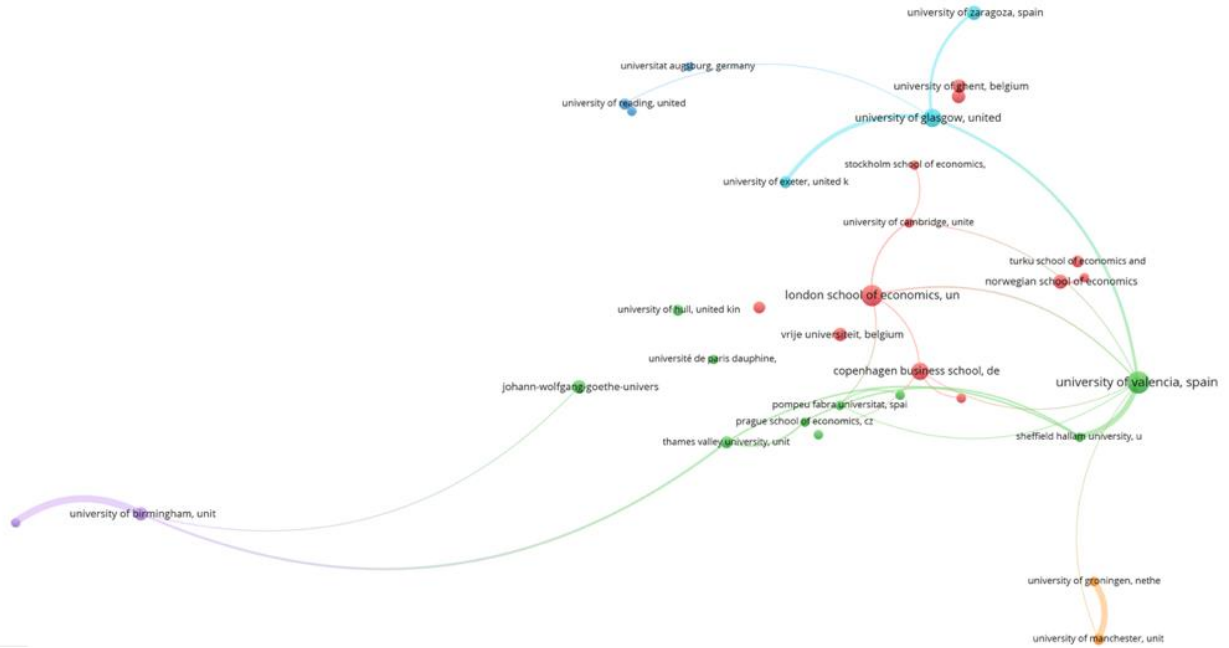


Figure 6. Bibliographic coupling of institutions in the EAR, 1992-2000.
Only includes citation with a threshold of 3 documents and the 30 most representative connections.
Source: Institutions, based on Scopus database; figure created using VOSviewer Software.

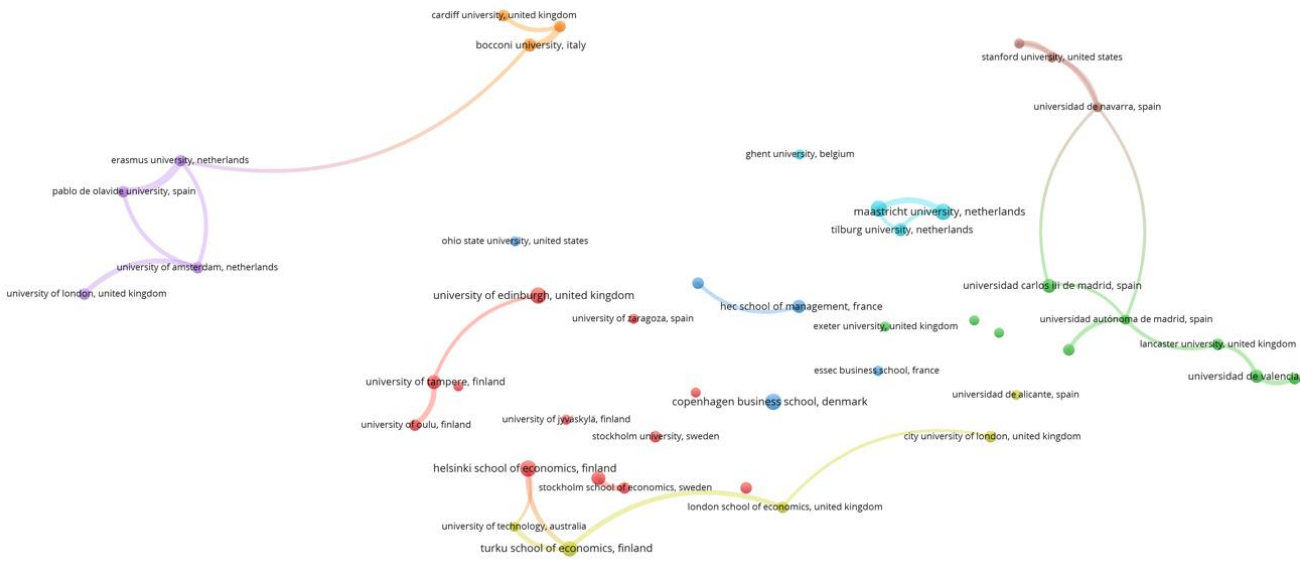


Figure 7. Bibliographic coupling of institutions in the EAR, 2001-2010.
 Only includes citation with a threshold of 3 documents and the 30 most representative connections.
 Source: Institutions, based on Scopus database; figure created using VOSviewer Software.

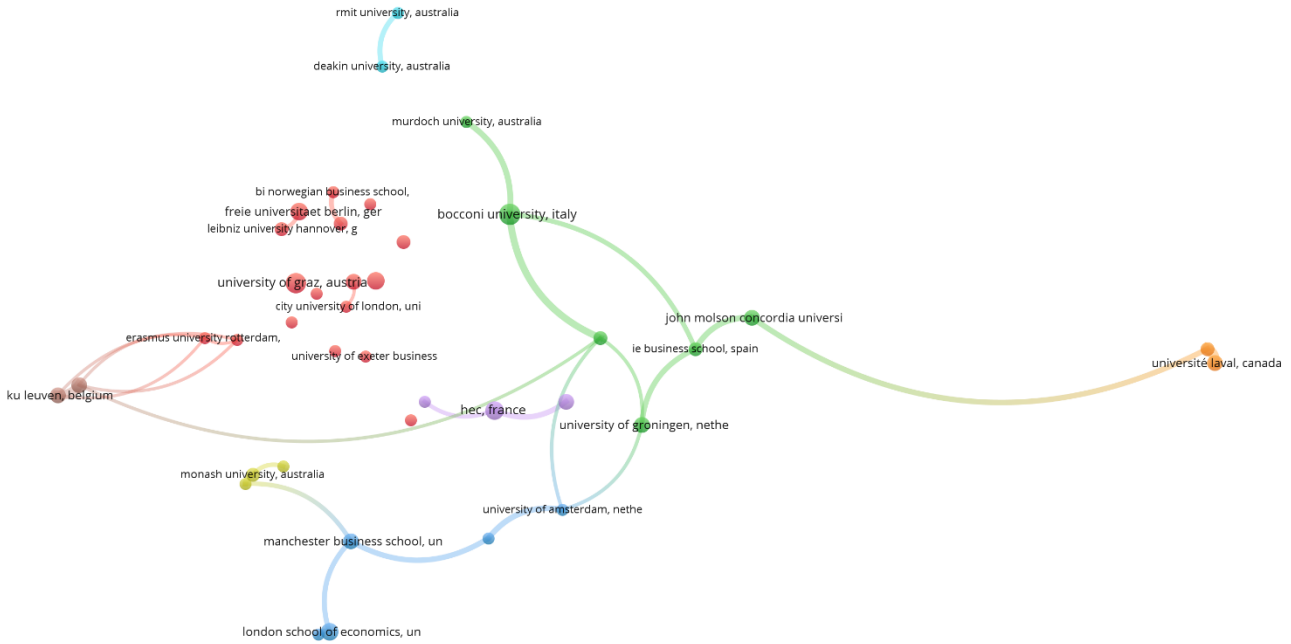


Figure 8. Bibliographic coupling of institutions in the EAR, 2011-2019.
 Only includes citation with a threshold of 3 documents and the 30 most representative connections.
 Source: Institutions, based on Scopus database; figure created using VOSviewer Software.

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