PUBLISHING PATTERNS OF ACCOUNTING HISTORY RESEARCH AT GENERALIST JOURNALS: LESSONS FROM THE PAST

Juan Baños Sánchez-Matamoros
Fernando Gutiérrez Hidalgo¹
Universidad Pablo de Olavide
Crta. de Utrera, Km. 1.
41013. Seville
SPAIN

Email: fguthid@upo.es

Submitted the 22nd, December, 2009

¹ Juan Baños Sánchez-Matamoros is Senior Lecturer in Accounting and Fernando Gutiérrez Hidalgo is Professor in Accounting. The authors welcome the support of the research Project ECO2008-0652 of the Spanish Ministry of Science and Innovation.
“If we do not know where we are going, at least, that we know from where we are coming” Ana Belén, Spanish Singer

Abstract:

Literature has shown the success of accounting history in the nineties through its recognition within accounting. This paper tries to address if such improvement of accounting history research has followed similar patterns vis-à-vis those of accounting research in general. It is expected that accounting history should show common patterns of publication along with the rest of accounting research at generalist journals. However, the conclusions of this study show that accounting history has particular patterns which are not expected at generalist accounting outlets.

The main conclusions are: 1) the relative impact of accounting history in the generalist journals; 2) a fall in the number of publications on accounting history at US top-premier journals; 3) the presence of elites that control and influence accounting history research not only in the US, but also on the UK; and 4) the supposed “local” nature of US top-premier accounting journals and the believed “international” nature of UK top-premier journals should be questioned.

Keywords: Accounting History, Generalist Journals; Patterns of publication.
Introduction.

Accounting history research experienced an improvement at the decade of the 90’s. In fact, Fleischman and Radcliffe nicknamed it as the “roaring nineties” (2005). This impulse has been reflected in the number of papers published, the number of journals devoted to the matter and the books published about it (Carnegie et al., 2003; Carmona, 2006). Moreover, the number of congresses and workshops on accounting history was improved with a consolidation, through the years, of many of them (Fleischman and Radcliffe, 2005). Also, other researchers whose first language was other than English, also enriched such improvement of accounting history research (Fleischman and Radcliffe, 2005; see also Carmona, 2006; and Giovanni and Riccaboni, 2009).

Consequently, accounting history as Guthrie and Parker pointed out, “…has matured from an almost unitary economic and historiographically unsophisticated discourse, into a vibrant and interdisciplinary, multi-paradigmatic scholarly literature embracing vigorous and largely productive introspection and debate…” (2006, p. 7). Thus, the most of the research communities with an interest on accounting history has seemed to improve the research by publishing quality papers. Many countries, as the UK, Spain, Italy, France or Australia are clear examples on this (Fleischman and Radcliffe, 2005).

But has reached such improvement effectively to the accounting scholars? For answering this question, it should be considered the issue of the dissemination of accounting history research. Such dissemination is a key element at the research process and so, it should be considered (Carmona, 2006). The degree of dissemination of a research seems to be related to the level of specialization of a journal. In such a way
that, a specialized journal should have a specific potential reader, while a generalist journal could enlarge the number of potential readers. In this sense, and analyzing the specific case of accounting history at the decade of the 90s, Carmona (2006) explained that the generalist journals had a stronger impact on the diffusion of accounting research than the specialist ones. The immediate consequence is “…that innovative, influential areas of research arise in the domain of generalist journals, and that articles published in specialist journals follow suit…” (Carmona, 2006, p. 261).

But the generalist, top-premier journals, seems to be governed by powerful and influential elites that decide what, when and how to research. This is also a matter that has been analyzed with regards to the accounting journals. The main knowledge of a science is controlled by a limited number of groups of researchers and these groups control the access to and the modification of such knowledge (Rodgers and Williams, 1996; see also Lee, 1997; Carmona, 2006). Thus, the power to control the knowledge production process in a discipline seems not to be given freely and voluntarily. From such reflections, it seems that this control do not improve the knowledge on a science. At the specific case of The Accounting Review, Rodgers and Williams claimed ironically that “…TAR’s purpose seems now to produce academic reputations…” (1996, p. 82, italics in the original).

In the same way Lukka and Kasanen identified two “… subcultures working among accounting scholars…” (1996, p. 755), depending on the closeness, or not, to the national accounting bodies. In this sense, those scholars tied to their national accounting bodies seem to publish more papers at their national journals, at their mother tongue than at international journals and, at the same time, using data from national institutions
and tend to think that their knowledge is unique (Lukka and Kasanen, 1996). This is particularly clear for the US community, which at the work of Lukka and Kasanen (1996) represented the 77% of the papers published in US top premier journals and followed the previous patterns (see also Jones and Roberts, 2005). It seems to be that such behavior is not followed at other countries. In this sense, Jones and Roberts (2005) compared the UK case versus the US case and found that top premier accounting journals from UK accepted near 60% of papers from abroad while at the US top premier accounting journals only accepted papers from outside for near a 13%.

Such behaviour leads to extract specific patterns of publication of accounting generalist journals. Overall, as Jones and Roberts commented, “… top level accounting research risks becoming inward-looking and parochial” (2005, p. 1135). That is, given that the knowledge is controlled by an elite and due to the absence of papers from outside of such elite, it seems that new ideas and innovation may be difficult to proliferate. Consequently, this is a matter that should be followed and, as Lee claimed, “…support the need for further research and discussion of the issue…” (1997, p. 27).

Thus, the aim of this work is to analyse the patterns of the publications of accounting history research at generalist journals during the period 2001-2008, in order to identify elites that control the knowledge on accounting history. We analyse, for each contribution, the authorship, including institution and country to which the author/s belong to, the date of the article, the journal where was published and the setting studied. The period selected will offer us also the opportunity to verify if the US authors are still neglected at US journals, as Fleischman and Radcliffe pointed out (2005). Such period, added to the selected journals, from US and from UK, will allow us to verify the
conclusions obtained by Lukka and Kasanen (1996); Lee (1997); and Jones and Roberts (2005), on the elites at the specific case of accounting history. Finally, we will analyse if the patterns of the publications of accounting history at generalist journals, at the period 2001-2008, are in line with those found by Carnegie and Potter (2000) for the decade of the 90s, on the predominance of Anglophone authors at accounting history literature.

By this paper, we aim to contribute to literature on explaining that, partly, in a contrary sense to the conclusions of Lee (1997) and Jones and Roberts (2005), the US journals selected for this study mainly welcomed (in some cases) papers on accounting history from abroad US. Also, at the UK journals we found examples of an elite that controlled the knowledge over it, with a clear national behaviour as well as examples of UK truly international journals, supporting thus, only partly, the conclusions of Lukka and Kasanen (1996) and Jones and Roberts (2005) and expanding, so, our knowledge on the elites at accounting history papers published in generalist outlets. Finally, we suggest that these divergences should be expanded to another branches of accounting research (i.e., management accounting).

In the same way, we can conclude that the fear claimed by Fleischman and Radcliffe (2005) on the productivity of the US accounting history community has become to be true, being lesser the dominance of the US authors at generalist journals and bigger that of UK authors, promoted, overall, by a group of scholars affiliated to the Cardiff Business School (Cardiff University), which leads the production at 5 of the 9 journals analysed. Finally, and as in the same vein as Carnegie and Potter (2000) explained for the specialist journals, the most cited authors are from Anglo-Saxon countries (UK, US.
and Australia), that used local settings as the target of their research and leaded, mainly, their focus of time on the 20th century.

The rest of the paper is as follow. In the next section we will explain some ideas on the evolution of the publications on accounting history research at the decade of the 90s. Then, we will draw some methodological issues on the sample selected. The fourth section will describe the general patterns of accounting history papers at the considered journals. The fifth section will analyse the results of such data. The paper ends with an extract of the main conclusions.

**The evolution of accounting history research: Patterns of publication.**

The improvement of accounting history research has showed some features that have been analysed previously at the literature. In general terms, the nineties supposed the emergence of two specialist journals on the matter (*Accounting, Business and Financial History* and *Accounting History, New Series*) which added to *Accounting Historians Journal* and enriched the possible outlets of the research production. In the same vein, generalist journals as *Critical Perspectives on Accounting, Accounting, Organizations and Society, Accounting, Auditing and Accountability Journal, Abacus* or *Accounting and Business Research* have also welcomed papers on accounting history at such period (Carnegie and Potter, 2000; Carnegie et al., 2003; Fleischman and Radcliffe, 2005).
Also, the scholars have widened the methodology and theoretical frameworks at accounting history. They have leaded, in many cases, to an interdisciplinary perspective of the research on accounting history. The vigorous debate that emerged during the 90s, although diminished at the end of such decade, improved in a great manner the contributions of accounting history to the research of accounting in general (Fleischman and Radcliffe, 2005; see also Carnegie et al, 2003). The benefits that accounting history can offer to the community are valuable and should be considered for the improvement of the knowledge of the matter (Parker, 1997). In fact, following Brown (1996), the third more cited article was that authored by Hopwood (1987) on accounting history. But this support does not fit only to accounting, given, that, as Walker comments, this interest on the accounting history research is also shared with general historians (2005). Accounting history, thus, has improved, exceeding the boundaries of accounting and coming into closed sciences as history.

Nevertheless, US authors’ life seems to be different to the rest. As it was claimed by Fleischman and Radcliffe (2005) at the finishing dates of the 90s emerged an avoidance of US top-premier journals in considering accounting history papers for publication. This situation supposed a clear handicap for the development of the career of US academics which have interest on accounting history research and may change the research agenda of many of them. In fact, as Fleischman and Radcliffe remarked, at “…the start of the nineties, accounting history was strong in the U.S. and enjoyed great success there. At the close of the decade, by contrast, the Academy was facing a precipitous decline in American membership…” (2005, p. 85).
Another issue that should be considered is the isolation of the research communities in accounting history. This conclusion emerged firstly by the paper of Carnegie and Potter (2000) that reviewed the papers published in the leading international accounting history journals: namely, Accounting History (AH), Accounting, Business and Financial History (ABFH) and The Accounting Historians Journal (AHJ). They conclude that there was “…a relatively insular international accounting history research community…” (Carnegie and Potter, 2000, p. 194). Likewise, this research was dominated by a relatively small number of authors from the UK, the US, and Australia – see also Anderson (2002) for the specific case of ABFH; or Carmona (2004) and Williams and Wines (2006) for the specific case of AH. Further, they found that the settings studied were predominately Anglo-Saxon and centered on the 19th and 20th centuries (Carnegie and Potter, 2000). Finally, they conclude that the authors of these published papers were unlikely to collaborate with those from other countries or regions (see also Walker, 2005).

**Methodology.**

For the aim of this paper, we have selected those journals indicated by Carmona (2006) which have a major impact on accounting academics: “…Abacus; Accounting, Auditing and Accountability Journal; Accounting and Business Research; Accounting, Organizations and Society; The Accounting Review; Contemporary Accounting Research; Critical Perspectives on Accounting; The European Accounting Review; Journal of Management Accounting Research and Management Accounting
Research…” (Carmona, 2006, p. 248, italics added). We have added the *Journal of Accounting and Public Policy* given that it also considers papers on accounting history. We have selected these journals as they have acknowledged the role of accounting history research along their publication backgrounds. Also, as Carmona pointed out, this “…database widens the scope of bibliometric studies in accounting that drew upon generalist journals…” (2006, p. 248). In this way, we aim to cover all the generalist publications which can consider accounting history as part of their editorial agendas.

As in previous studies (i.e., Carnegie and Potter, 2000), we have selected individual articles as the unit of analysis. Main editorial boards, comments, obituaries and books reviews were not considered given that these are not normally part of research (Carnegie and Potter 2000; Carmona 2004).

For analytical purposes we will classify the papers published according to the taxonomy of Carnegie and Napier (1996) and used by Carmona (2006): “…public sector accounting, accounting theory, studies of surviving records of firms, using accounting records in business history, biography, prosopography, international comparatives on accounting, institutional history, and innovative research methods in Accounting History…” (p. 249). Such taxonomy has been applied widely in studies of accounting history research patterns (i.e., Anderson, 2002; Carnegie and Potter, 2000; or Williams and Wines, 2006) and also it has been accredited its ability at analysing accounting

---

2 For this study, we will consider the following acronyms: Accounting, Auditing and Accountability Journal (*AAAJ* onwards); Accounting and Business Research (*ABR* onwards); Accounting, Organizations and Society (*AOS* onwards); The Accounting Review (*TAR* onwards); Contemporary Accounting Research (*CAR* onwards); Critical Perspectives on Accounting (*CPA* onwards); The European Accounting Review (*EAR* onwards); Journal of Management Accounting Research (*JMAR* onwards) Management Accounting Research (*MAR* onwards) and Journal of Accounting and Public Policy (*JAPP* onwards).
history research (i.e., Walker, 2005; Guthrie and Parker, 2006; Carnegie and Rodrigues, 2007; Cinquini et al., 2008; or Giovanni and Riccaboni, 2009)

For each of the articles published at each journal we have extracted:

- The number of authors.
- The title of the paper.
- The year and name of the publication.
- The period and setting analysed (when it is considered).
- The type of paper, according to the taxonomy of Carnegie and Napier (1996).

We aim, too, to explore the influential schools, universities or authors in the accounting history literature during the first decade of this new millennium. For this reason, we will extract the institutions to which the author(s) is (are) affiliated and the country(ies) of this(ese) affiliation(s).

Finally, but not least, for two journals on the list, the US The Accounting Review and the Canadian Contemporary Accounting Research we have not found any accounting history papers published during the studied period, in spite that their editorial board did not exclude accounting history as part of the topics of such journals. Maybe, the fear expressed by Fleischman and Radcliffe (2005) regarding the North-American journals could explain these results. In any case, these two journals have been excluded from the study.

**General patterns of the analysed journals.**
For the description and analysis of the general patterns of the selected journals, we have elaborated the tables 1, 2, 3, 4 and 5. These tables contain the resume of the statistics regarding these journals. For the description and analysis, we will make two different groups of journals: on one side, those with a clear interest on accounting history (*Abacus*, *AAAJ*, *ABR*, *AOS*, *CPA* and *EAR*) and on the other side those journals with a lesser interest on accounting history (*JAPP*, *JMAR* and *MAR*).

One of the main remarks that could be made to the selected journals is concerning their Anglophone nationality (see Table 1). Excepting the case of the *EAR*, the rest are, overall, from the USA (3), UK (3) and Australia (2). This gives relevance to the use of English as the main academic language among the accounting scholars, which, some years ago, could be considered as a handicap for those non-English native authors. This claim has been made specifically to the accounting history arena (Carmona et al., 1999; Carmona and Boyns, 2002) but nowadays such circumstance is accepted by the general academia on accounting research.

The number of papers published at the period 2001-2008 was 2,246, which, adjusted to the number of journals, means an average of 249’5 papers per journals (see Table 1). However, taking a closer look at the Table 1, the variance of the different journals is clearly high. *CPA* journal has accepted the 22’4% of the total amount of papers, while the *JMAR* has accepted only a 2’9% of the papers. Thus, the productivity of the generalist journals cannot be explained by using common reasons, but *CPA* has the best number on papers per issue (4), while, logically, *JMAR* has the worst one (0,13).
The interest on accounting history research by the different journals considered at the study could follow the same standards as the number of paper published, but, however, the statistics are not conclusive in this way (see Table 1). For example, CPA should have the highest number of papers published on accounting history (25% of the total amount of papers) but in relative terms AOS is the champion in number of accounting history papers published related to the total amount of paper published by each journal (11%). In relative terms, Abacus, AAAJ, ABR, AOS, CPA and EAR have a higher interest on accounting history (ranging from a 5% to a 11%) than JAPP, JMAR and MAR (ranging between a 1% and a 2%).

Regarding to the authorship of the papers on accounting history published at generalist journals, seems to be clear that co-authorship is a trend (1,72 authors per paper on accounting history as average), being AAAJ the champion in this issue with 2,08 authors per paper and the worst JMAR (one author per paper). Interestingly, at the journals with a higher interest on accounting history, the lower value is that of CPA.

As logically evidenced by the nationality of the journals, the most of them are associated to an Anglo-Saxon institution, but what appears as remarkable is the weight of the Cardiff University at the most of publication rate, due to its dominant position. For those journals with a closer relationship to accounting history, Cardiff University appears as the champion, giving, thus, the most cited country to the UK. For this reason, also, the most cited country of the settings analysed is the UK and the most cited periods of study are the 19th and 20th centuries.
Following the taxonomy of Carnegie and Napier (1996), we have constructed the Table 2. The most usual is to find studies on Accounting Records in Business History and Institutional history (they account for a 50% of the papers, while Public Sector Accounting appears as an emergent and interesting research trend (18% of the papers).

**Analysis of the results.**

In this study we have examined the evolution of accounting history research after the “roaring nineties” (Fleischman and Radcliffe 2005). By this analysis, we have tried to answer to some calls on the patterns of accounting history papers published at generalist journals that have not been solved yet, especially if such patterns are not in accordance with the rest of accounting research.

The “explosion” of accounting history research during the nineties leaded the matter to a consolidated branch of research (Parker, 1997; Fleischman and Radcliffe, 2005; Guthrie and Parker, 2006; Giovanni and Riccaboni, 2009), dynamic (Carmona, 2006); with outlets for publication in specialist as well as generalist journals (Carnegie et al., 2003) gaining, thus, visibility and diffusion at other areas, as in general history (Walker, 2005; Carmona, 2006), as well as in general accounting research (Guthrie and Parker, 2006).

However, some issues emerged at accounting history research that could affect to such “explosion”, which, consequently, could be interesting to address. On one side, the role of the elites at top-premier accounting journals that controlled the knowledge
production process (Rodgers and Williams, 1996) and leaded the research to definite areas. This process affected particularly to the US accounting research community (Lukka and Kasanen, 1996; Jones and Roberts, 2005). Due to the maturity of accounting history research, such process needs to be discussed further. On the other side, and related to this last, Fleischman and Radcliffe (2005) explained the distrust existing at the US accounting history community given the diminishing number of opportunities for outlets for publication at their national journals.

This work has selected eleven journals following the patterns established by Carmona (2006). Such amount of journals seems to cover all the possible ways for publish accounting history papers in generalist outlets. In spite of their impact on the community, two of them did not publish any papers on accounting history: the Canadian Contemporary Accounting Research and the US The Accounting Review at the studied period – 2001-2008. Respecting to the latter, as we mentioned above, Fleischman and Radcliffe (2005) predicted a negative future for the US accounting history research at their national outlets, and finally, it has happened in this way. However, for the rest of journals, and since the nineties, it can be observed a small improvement. Thus, for the 90s, Carmona (2006) found 144 papers on accounting history published in generalist journals (Parker 1997; Napier 1998; Fleischman and Radcliffe 2005; Carmona 2006), while for the same journals at the period 2001-2008, we have obtained 149 papers published in generalist journals. Table 1 contains a resume of the main patterns identified for each of the journals of the sample.

One journal has published a single paper, the US JMAR. This seems to be surprising, if we consider the aims and scope of the journal to: “…encourage the growth of
management accounting, it is open to all approaches to research, including but not limited to analytical, archival, case study, conceptual, experimental, and survey methods…” (http://aaahq.org/MAS/JMAR/JMAR.cfm, italics added). Given the reference to the archival research, it is supposed that accounting history research should have a bigger impact on the total amount of papers. Moreover, if we bear in mind the debate on accounting history research (Miller et al. 1991; Fleischman et al., 1995; Fleischman et al., 1996; Fleischman and Parker 1997; Fleischman, 2000; Boyns and Edwards 2000; Tyson, 2000; Hoskin and Macve 2000) that, in most of cases, considered management accounting as the target of deliberation, it is surprising that this journal did not consider any paper on such debate.

The most fruitful on accepting papers on accounting history research has been the US/Canadian CPA (see Table 1) (37 papers or 25% of the total amount of the papers on accounting history). This makes CPA the most proactive generalist journal in accounting history research, with an average of 4.6 papers per volume on the matter. However, and in relative terms, the British AOS has accepted a higher proportion of papers on accounting history (11%) bearing in mind the total number of papers published by the journal (see Table 1). It should be also remarkable the role of the Australian journals, AAAJ and Abacus, with nearly the 25% of the articles on accounting history published. On the contrary, the less prolific, in absolute terms, is the US JMAR (1 paper or 1% of the total amount of papers on accounting history) and in relative terms is the US JAPP, with just 1% of the papers on accounting history. Consequently, and with the exception of CPA, the British journals seem to have gone beyond the US ones at the production of accounting history research. Moreover, the
production of the British and Australian journals joined reached the 64% of the total amount of paper published in accounting history during the period 2001-2008.

By journals, the British ABR is the clearest example of the high level of productivity of British authors (see Table 3) with 29 authors over a total of 37. In opposition, the most “plural” are the Australian AAAJ and Abacus, where the distribution among different nationalities is more homogeneous (see Table 3) with only 17 Australian authors over a total of 52 at the case of AAAJ, or 2 Australian authors from a total amount of 24 in the case of Abacus. For the rest of the journals is not clear their arrangement as “international” or “local”. For instance, while CPA is not a British journal, 29 British authors over 57 authors wrote accounting history papers at such journal at the period 2001-2008, which means a 51% of the papers. However, AOS, a British journal, accounted for 30 authors from a total amount of 52 that were not affiliated to a British institution, which means a 57% of the total amount of authors. Consequently, there is not a relationship of the nationality of the authors and that of the journal, excepting the British journals (i.e., AOS papers have been authored by 22 British authors from a total amount of 52, which means a 42% of the papers). Such assertion allows us to open the debate, at least at accounting history, about the supposed “internationalization” of the British journals established by Jones and Roberts (2005), where near the 60% of all the contributions came from abroad UK. However, our results support other interpretations. Specifically, the case of the British ABR is significant (only the 21% of the authors on accounting history were from abroad). All the British journals selected for this study considered a nearly 57% of all the contributors from the UK, being the rest (43%) from abroad. That is, in a contrary sense of the results obtained by Jones and Roberts (2005).
However, the behaviour of British authors could not be considered as “local”, as Lukka and Kasanen (1996) asserted (see also Carmona et al., 1999). In this sense, it is interesting to remark that, at the most of the journals considered on this study, the British authors were the champions in accounting history contributions; they were at the top of 6 from the total amount of the 9 journals considered (see Table 3). Consequently, the “international” character of the British community on accounting history at publishing their results on any top premier journal should be remarked, in line with the assertions of Lukka and Kasanen (1996) and Jones and Roberts (2005).

In this sense, is especially interesting the results of the Canadian/US CPA (see Table 3), where the most of the authors that published there are British. Moreover, any of the British authors that published at the journal are members of the Editorial Board of the journal\(^3\). Therefore, CPA should be not considered as a “local” journal, and its patterns are clearly not in line with the most of other top premier North American journals, supposing, thus, a divergent case of the elites that controlled all the knowledge production process. Consequently, CPA seems to avoid to be leaded to produce parochial knowledge, as Rodgers and Williams (1996); Lee (1997) or Jones and Roberts (2005) explained for other top premier USA outlets. CPA contributes, so, to the expansion of our knowledge on accounting history. Moreover, and being a North American publication, not too many papers were authored by US authors (8 authors or 14% of the total amount of authors).

The specific case of EAR is interesting in that (at least, in accounting history) the nationality of the authors that publish in the journal has changed over time, being now

\(^3\) At least, until the year 2010 (note of the authors).
more distributed among different countries (see Table 3). The claim by Carmona et al. (1999) of the high weight of British academics publishing in EAR seems to be overlapped. In any case, the edition of a Special Issue on accounting history, calling for papers from all around Europe, was a main reason for the improvement of the weight of accounting history on this journal; at least, for the period 2001-2008. Such special issues are normally used as a way to give voice to pieces of work that would not appear normally in a generalist journal. Those communities that do not publish their papers regularly in generalist journals should take advantage of these kinds of opportunities (Carmona and Zan 2002; Carmona 2004; Walker 2005). Following this call, it is remarkable how the Spanish academics leded the published papers in that special issue of EAR.

Taking a look at the affiliated institutions of the authors of the papers (see Table 1), it is remarkable that the largest proportion of the papers are written by British authors (47% of the total number of authors), and specifically, from the Cardiff University. The influence of the Cardiff Business School in this study is noteworthy (see Table 1). From the total of 149 papers considered in this study, the authors affiliated to such University had 32 papers, i.e., 21% of the total amount of papers. The following one is the University of Ballarat (Australia) with 5 papers, or the 3,5% of the total amount of papers. Clearly, the Cardiff University is nowadays a main elite in accounting history research (Rodgers and Williams, 1996). Searching for the papers authored by academics of this institution, it should be noted that they have published, at least, one paper per year at the period 2001-2008, excepting 2001, at the considered journals. This productivity can be based on three reasons:
The dynamics of the scholars involved, that can be justified on the *Accounting, Business and Financial History Conferences* which are held every year at Cardiff and which, at 2010, have been for the 22nd edition. This number which proves the productivity and consolidation of the Cardiff Business School research trend on accounting history (see Anderson, 2002 and Fleischman and Radcliffe, 2005);

Secondly, because of the dynamics of the research developed by those authors (Carnegie and Potter 2000; Carmona 2004), given that the most of the authors of the 32 papers mentioned above, are a common group of not more than 10 scholars.

The third reason is that most of such authors were or have been members of the Editorial Board of many well-regarded journals, including, among others: *ABR, AOS, AAAJ, EAR,* or *Abacus,* as well as specialist outlets on accounting history, as *Accounting Historians Journal, Accounting, Business and Financial History* or *Accounting History.* Their weight on these Editorial Boards seems to have influenced their productivity at such journals, as well as in other outlets (Lukka and Kasanen, 1996; Jones and Roberts, 2005).

These arguments could lead us to conclude that, effectively, the Cardiff Business School is an elite on accounting history; overall, if we bear in mind the third reason. Their appointment as members of the editorial boards at top premier accounting journals could give them the authority to control the access to the publication and, so, the diffusion of the knowledge on accounting history research (Rodgers and Williams, 1996; see also Carmona, 2006). However, and differently from Rodgers and Williams (1996), the elites not only are established in one journal nor in the USA (Lee, 1997;
Jones and Roberts, 2005), but they seem to be at other countries, as the UK. Moreover, such elites could be present, not only on one journal, but in some of them, as it happens in this case.

Regarding to the co-authorship, the case of **AAAJ** is remarkable, with an average of 2.08 authors per article (see Table 1). On the opposite side, we found **CPA**, with a mean of 1.5 authors per article. In any case, the most of the papers are co-authored (see Table 4 – 80 papers versus 69 single authored papers). The most prone to make collaborations are, again, the British authors (see Table 5), with 25 papers in which they collaborate with other British colleagues (47% of the total amount of co-authored papers). Interesting is also to comment how the non Anglo-Saxon authors publish, at most, their works through collaborations with other national colleagues (i.e., for the Spanish case, we have found 7 papers or 13% of the collaborations considered). Taking a look at Table 3, it is remarkable that only **CPA**, **EAR** and **JAPP** have more papers published by just one author than the others. However, the total amount of papers leads more to collaborations than to solely authorship, with an average of 1.72 authors per paper (see Table 1).

It should be remarked that from the total amount of co-authored papers (80), 53 were signed by authors of the same country (or the 66%) (see Table 5). Thus, 27 papers (or the 34%) are co-authored by colleagues of different countries. In this sense, is remarkable that Carnegie and Potter (2000) for the specialist journals analysed during the 90s, found 50 co-authored papers, 40 with authors from the same country (80%) and 10 authored by scholars from different countries (20%). Certainly that the study of Carnegie and Potter (2000) is based on the specialist journals, while this one is based on the generalist journals, but conclusions in both cases are interesting. This could be a
response to the call made by Carnegie and Napier (2002) on the international collaboration as the way to improve the results of the research in accounting history, as well as on the advantages that such collaboration can offer to the authors (Fleischman and Scheele, 2009).

Also, the “…relatively insular international accounting history research community…” noted by Carnegie and Potter (2000, p. 194) for the specialist journals and for the decade of the 90s still exists, at generalist journals at the first decade of the 21st century. The publications are continuing to be dominated by a relatively small number of authors from the UK, the US and Australia. As we have seen, academics from Cardiff University at the UK have authored 32 papers (21%), but the rest of institutions and authors analysed are also mainly from Anglo-Saxon countries (US and Australia). The authorship of these scholars represents the 73% of the total authorship considered (see Table 3).

Besides, regarding the settings and periods studied, the claim made by Carmona and Zan (2002), Carmona and Boyns (2002) and Carmona (2004) on the widening of settings and periods beyond those of the Anglo-Saxon authors for the nineties are still to the fore in accounting history research at the first decade of the new millennium. That is, taking a look at Table 1, the most usual are those settings in Anglo-Saxon countries and the most studied periods are the 19th and 20th centuries. However, such conclusions should not be strange, considering, as Lukka and Kasanen (1996) said, the advantages on using a local setting instead a foreigner one.
Finally, and regarding to the classification of Carnegie and Napier (1996), it is remarkable that most of the papers are classified in the category of “Institutional History” (see Table 2). By journals, it is interesting to remark that the most prone to consider this kind of papers are CPA (14 papers) and ABR (11 papers). However, AAAJ and EAR have more interest in those papers that use “Accounting Records in Business History” (see Table 2). In most of the cases, this kind of study analyses settings at certain periods in which accounting plays a significant role at the light of certain theoretical framework, which are corroborated or questioned (Carnegie and Napier, 1996). Specifically, the studies that belong to the so called “New accounting history” are supposed to be written in this way (Carnegie and Napier 1996). Consequently, the feature of the papers published at generalist journals on gaining a supposed visibility and dissemination of the accounting history research seems to be considered as an advantage at such studies (Carmona, 2006).

**Concluding remarks and future research.**

Summing up, we can conclude that, in a contrary sense to the conclusions of Lee (1997) and Jones and Roberts (2005), the US journals selected for this study welcomed (in all the cases) papers on accounting history from abroad US mainly. Also, at the UK journals we found examples of an elite that controlled the knowledge over it, with a clear national behaviour as well as examples of UK truly international journals, supporting thus, only partly, the conclusions of Lukka and Kasanen (1996) and Jones and Roberts (2005), with regards to the accounting history papers at the UK. In the same way, we can conclude that the fear claimed by Fleischman and Radcliffe (2005)
on the productivity of the US accounting history community has become to be true, being lesser the presence of US authors at generalist journals and bigger that of the UK authors, and in a high manner, the group of authors affiliated to the Cardiff Business School, which leads the production at 5 of the 9 journals analysed. Finally, and as in the same vein as Carnegie and Potter (2000) explained for the specialist journals, the most cited authors are from Anglo-Saxon countries (UK, US and Australia), that resorted to local settings and leaded, mainly, to the 20th century (see also Lukka and Kasanen, 1996).

These results are congruent with the ones of the specific journals of accounting history with regards to the most prominent countries of the authors and periods studied (Carnegie and Potter 2000). At this point, we can only hope that the findings of the accounting history research could have some influence on the generalist research. Given that, as we do not know where exactly the accounting is going, at least that we know from where it has departed.

For future research, it should be interesting to analyse the patterns of other specific branches of accounting research. The patterns of publications which are applicable to main avenues of accounting research could not be suitable to other branches of accounting research as management accounting research.
<table>
<thead>
<tr>
<th>Journal</th>
<th>Abacus</th>
<th>AAAJ</th>
<th>ABR</th>
<th>AOS</th>
<th>CPA</th>
<th>EAR</th>
<th>JAPP</th>
<th>JMAR</th>
<th>MAR</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nationality</td>
<td>Aus</td>
<td>Aus</td>
<td>UK</td>
<td>UK</td>
<td>Can/USA</td>
<td>Europe</td>
<td>USA</td>
<td>USA</td>
<td>UK</td>
<td>2.246</td>
</tr>
<tr>
<td>Number of papers published</td>
<td>171</td>
<td>341</td>
<td>221</td>
<td>297</td>
<td>504</td>
<td>276</td>
<td>191</td>
<td>65</td>
<td>180</td>
<td>149</td>
</tr>
<tr>
<td>Papers on accounting history</td>
<td>13</td>
<td>25</td>
<td>22</td>
<td>32</td>
<td>37</td>
<td>13</td>
<td>2</td>
<td>1</td>
<td>4</td>
<td>149</td>
</tr>
<tr>
<td>% Acc. Hist. on the journal</td>
<td>8%</td>
<td>7%</td>
<td>10%</td>
<td>11%</td>
<td>7%</td>
<td>5%</td>
<td>1%</td>
<td>2%</td>
<td>2%</td>
<td>7%</td>
</tr>
<tr>
<td>% over the total of the journals</td>
<td>9%</td>
<td>17%</td>
<td>15%</td>
<td>21%</td>
<td>25%</td>
<td>9%</td>
<td>1%</td>
<td>1%</td>
<td>3%</td>
<td>100%</td>
</tr>
<tr>
<td>Papers per issue</td>
<td>1.63</td>
<td>3.13</td>
<td>2.75</td>
<td>4</td>
<td>4.63</td>
<td>1.63</td>
<td>0.25</td>
<td>0.13</td>
<td>0.5</td>
<td>18.63</td>
</tr>
<tr>
<td>Number of authors</td>
<td>24</td>
<td>52</td>
<td>37</td>
<td>52</td>
<td>57</td>
<td>22</td>
<td>3</td>
<td>1</td>
<td>8</td>
<td>256</td>
</tr>
<tr>
<td>Authors per paper</td>
<td>1.84</td>
<td>2.08</td>
<td>1.68</td>
<td>1.63</td>
<td>1.54</td>
<td>1.69</td>
<td>1.5</td>
<td>1</td>
<td>2</td>
<td>1.72</td>
</tr>
<tr>
<td>Country of the university affiliation</td>
<td>UK</td>
<td>UK</td>
<td>UK</td>
<td>UK</td>
<td>UK</td>
<td>ESP</td>
<td>ESP</td>
<td>USA</td>
<td>UK</td>
<td>UK</td>
</tr>
<tr>
<td>Most cited country of settings</td>
<td>Anglo-Saxon</td>
<td>Anglo-Saxon</td>
<td>Anglo-Saxon</td>
<td>Anglo-Saxon</td>
<td>ESP</td>
<td>Various</td>
<td>Anglo-Saxon</td>
<td>Anglo-Saxon</td>
<td>Anglo-Saxon</td>
<td></td>
</tr>
<tr>
<td>Most cited period of study</td>
<td>19th Cent.</td>
<td>20th Cent.</td>
<td>19th Cent.</td>
<td>20th Cent.</td>
<td>20th Cent.</td>
<td>20th Cent.</td>
<td>Various</td>
<td>20th Cent.</td>
<td>20th Cent.</td>
<td>20th Cent.</td>
</tr>
</tbody>
</table>
TABLE 2. Resume of the different patterns of the published according to the taxonomy of Carnegie and Napier (1996).

<table>
<thead>
<tr>
<th>JOURNALS</th>
<th>Abacus</th>
<th>AAAJ</th>
<th>ABR</th>
<th>AOS</th>
<th>CPA</th>
<th>EAR</th>
<th>JAPP</th>
<th>JMAR</th>
<th>MAR</th>
<th>Total</th>
<th>Total (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Sector Accounting</td>
<td>1</td>
<td>5</td>
<td>3</td>
<td>8</td>
<td>6</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
<td>27</td>
<td>18%</td>
</tr>
<tr>
<td>Accounting Theory</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>6</td>
<td>8</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td>19</td>
<td>13%</td>
</tr>
<tr>
<td>Historiography</td>
<td></td>
<td>6</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13</td>
<td>9%</td>
</tr>
<tr>
<td>Biography</td>
<td>2</td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
<td></td>
<td>5</td>
<td>3%</td>
</tr>
<tr>
<td>Archival study</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1</td>
<td>1%</td>
</tr>
<tr>
<td>Accounting Records in Business History</td>
<td>2</td>
<td>7</td>
<td>5</td>
<td>5</td>
<td>7</td>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td>30</td>
<td>20%</td>
</tr>
<tr>
<td>Institutional history</td>
<td>6</td>
<td>1</td>
<td>11</td>
<td>9</td>
<td>14</td>
<td>1</td>
<td>2</td>
<td></td>
<td></td>
<td>44</td>
<td>30%</td>
</tr>
<tr>
<td>International Accounting History</td>
<td></td>
<td></td>
<td></td>
<td>1</td>
<td>1</td>
<td></td>
<td>1</td>
<td></td>
<td></td>
<td>4</td>
<td>3%</td>
</tr>
<tr>
<td>Innovative research methods</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2</td>
<td>1%</td>
</tr>
<tr>
<td>Prosopography</td>
<td>3</td>
<td></td>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4</td>
<td>3%</td>
</tr>
</tbody>
</table>
TABLE 3. Numbers of authors per country and journal.

<table>
<thead>
<tr>
<th>Abacus</th>
<th>AAAJ</th>
<th>ABR</th>
<th>AOS</th>
<th>CPA</th>
<th>EAR</th>
<th>JAPP</th>
<th>JMAR</th>
<th>MAR</th>
<th>Total</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>UK</td>
<td>8</td>
<td>20</td>
<td>29</td>
<td>22</td>
<td>29</td>
<td>6</td>
<td>1</td>
<td>4</td>
<td>119</td>
<td>46</td>
</tr>
<tr>
<td>USA</td>
<td>7</td>
<td>5</td>
<td>3</td>
<td>10</td>
<td>8</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>35</td>
</tr>
<tr>
<td>AUS</td>
<td>2</td>
<td>17</td>
<td>4</td>
<td>3</td>
<td>6</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>34</td>
<td>13</td>
</tr>
<tr>
<td>Rest</td>
<td>7</td>
<td>10</td>
<td>1</td>
<td>17</td>
<td>14</td>
<td>14</td>
<td>1</td>
<td>3</td>
<td>68</td>
<td>27</td>
</tr>
<tr>
<td>Total</td>
<td>24</td>
<td>52</td>
<td>37</td>
<td>52</td>
<td>57</td>
<td>22</td>
<td>2</td>
<td>1</td>
<td>8</td>
<td>256</td>
</tr>
</tbody>
</table>

27
TABLE 4. Papers with co-authorship vs. one authored papers.

<table>
<thead>
<tr>
<th></th>
<th>Abacus</th>
<th>AAAJ</th>
<th>ABR</th>
<th>AOS</th>
<th>CPA</th>
<th>EAR</th>
<th>JAPP</th>
<th>JMAR</th>
<th>MAR</th>
<th>Total</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collaborations</td>
<td>7</td>
<td>19</td>
<td>12</td>
<td>16</td>
<td>17</td>
<td>6</td>
<td>1</td>
<td>0</td>
<td>2</td>
<td>80</td>
<td>54</td>
</tr>
<tr>
<td>One authors</td>
<td>6</td>
<td>6</td>
<td>10</td>
<td>16</td>
<td>20</td>
<td>7</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>69</td>
<td>46</td>
</tr>
<tr>
<td>Total</td>
<td>13</td>
<td>25</td>
<td>22</td>
<td>32</td>
<td>37</td>
<td>13</td>
<td>2</td>
<td>1</td>
<td>4</td>
<td>149</td>
<td>100</td>
</tr>
</tbody>
</table>
TABLE 5. Collaborations only with colleagues of the same country.

<table>
<thead>
<tr>
<th>Country</th>
<th>Papers</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>UK</td>
<td>25</td>
<td>47</td>
</tr>
<tr>
<td>USA</td>
<td>9</td>
<td>17</td>
</tr>
<tr>
<td>AUS</td>
<td>5</td>
<td>9</td>
</tr>
<tr>
<td>Rest</td>
<td>14</td>
<td>27</td>
</tr>
<tr>
<td>Total</td>
<td>53</td>
<td>100</td>
</tr>
</tbody>
</table>
Bibliography.


