

The investigation of the accounting literature was made according to the purpose of this book at the international level. We have carried out a series of papers devoted to the research of accounting issues based on publications in scientific journals. Also, a separate work is devoted to systematization of scientific research in the field of social accounting and social reporting through the meaningful study of Ukrainian and foreign doctoral dissertations, the definition of the main stages of development of analytical science-based on social accounting problems and ways of their solution (Shkulipa, 2014). Among the literature devoted to the analysis of the accounting journals and its citation level are Brown and Gardner (1985) as pioneers. In their paper, the authors assessed the impact of journals and articles on Contemporary Accounting Research (CAR). Enderich and Trapp (2018) presented the significant analysis of the editorial teams of Contemporary Accounting Research (CAR) and The Accounting Review (TAR) concerning the subject areas and research methods as well as the doctoral degree schools represented by their members. They found that CAR signals greater openness compared to TAR. Moreover, results indicated that these journal publications reflect the scholarly profiles of the editorial teams about research methods but not subject areas. They emphasized the editorial team composition as a crucial aspect of the communication between senior editors and scholars intending to submit their manuscripts.

By examining the period from 1980 to 1999, Swanson (2004) found significant differences in the number of articles published in the “major” journals in accounting, finance, management, and marketing. Most notably, the proportion of doctoral faculty publishing a significant article is 1.4 to 2.4 times greater of other business disciplines than in accounting (depending on the set of journals). Consistent with drift, the number of articles published has declined substantially in marketing and, to a lesser extent, in the other business disciplines (Swanson, 2004).

Lukka and Kasanen (1996) found that accounting still is a somewhat local discipline: empirical evidence and authors are significantly clustered along country lines. Analysis of empirical studies in six leading English accounting journals from the U.S.A., Europe, and Australia, during 1984–1993 showed that a powerful and currently dominating U.S. academic elite is centered around The Accounting Review, The Journal of Accounting Research and The Journal of Accounting and Economics; emerging, mostly European elite around Accounting, Organizations and Society (AOS). The functioning of research élites produces competing quality criteria that are intertwined with methodological and cultural issues (Lukka and Kasanen, 1996).

By comparing the content of 18 leading academic journals in accounting over five years (2000–2004), Raffournier and Schatt (2010) revealed that articles most published in top accounting journals of the USA appear from a small number of English-speaking countries or USA institutions. It determined that the research paradigm favored by US