

SJR

The SCImago Journal and Country Rank is a public portal that includes the journals and country scientific indicators developed from the information contained in the Scopus database (SJR – About Us, n.d.). It ranks journals by citation level, global prestige, year, and 239 countries. As Scopus, the Web of Science was investigated before (Harzing and Alakangas, 2016; Merigó and Yang, 2017) and by us in the previous two chapters, to achieve the comprehensiveness, next step is chosen the SCImago database. It may be used to evaluate and analyze scientific fields (SCImago Journal & Country Rank, n.d.). The citation data from more than 5,000 international publishers is processed by the well-known Google PageRank algorithm and assigned a specific SCImago Journal Rank (SJR). This indicator shows the visibility of the journals contained in the Scopus database since 1996 (SJR – About Us, n.d.). This index is based on the Scopus database, which has much broader indexed journals compared to ISI.

In this chapter, the SCImago's data will help to analyze the country ratings by the number of published articles in 2018 in the accounting field (see Figure C, Figure D), to allocate the international publishers by a quartile of the global prestige (see Figure E) and the proportion of accounting journals within a publisher (see Figure F). We wish only to highlight that from 218 above-considered accounting journals indexed in Scopus. The SCImago database reports only 141 journals under the 'Accounting' category. It consists only of 0.44% from the total of 31,971 journals represented by the SCImago web site. Thus, in this chapter, there is an analysis of 141 accounting journals of the SCImago data.

COUNTRY RANKING

Among the leading countries by the number of accounting publications for 2018 are the United States (1,893 articles, 0.28%), United Kingdom (743 articles, 0.35%) Japan (655 articles, 0.5%). It is illustrated in Figure C. According to the Annual Research Performance 2019 provided by the Institute of Scientific Information, it is due to the high percentage of total R&D costs on GDP (Adams et al., 2019): Japan – 3.2% (second place), USA – 2.79% (fourth place), in UK – 1.66% (eighth place). It is shown in Figure D. These countries have the most significant number of researchers per 1,000 population: South Korea – 9, Germany, UK and Japan – 7, France – 5 (see Figure D). It explains why British authors are the main contributors to European journals (Raffournier and Schatt, 2010). Consequently, it is argued Raffournier and Schatt (2010) that most of the articles published in top US accounting journals come from institutions based in the USA.