

The positive result of this study is the actual reputation of accounting science in international research with a focus on non-standard and exciting topics for 2018-2019. Among the obtained results, it was decided to separate the accounting topics associated with the accounting standards like IFRS, GAAP and the Blockchain technology in accounting journals. It will help to find gaps and actual of IFRS, blockchain direction in accounting nowadays. Accordingly, in this chapter, we decided to conduct a general analysis of accounting journals in terms of IFRS and blockchain concentration.

According to our previous hypothesis that Wiley Online Library base has an enormous amount of accounting journals, from 36 considered accounting journals in Wiley Online Library, we have highlighted 11 journals that include the topics associated with IFRS and seven journals that include blockchain research. Mainly, approximately 19.4% of accounting journals are interested in publishing about new technology in accounting (18 articles) and 33.3% about IFRS issues (46 articles), see Figure I.

Figure I illustrates that 176 articles have been published about IFRS and 52 articles about blockchain technology issues in accounting journals. It is 5.9% and 1.74% respectively from all 2,996 accounting topics in 104 journals, which is more than disclosure of expenses (3.67%) accounting, financial results (3.35%) and fraud (4.09%) issues for the given period of time (see Chapter 3). Accordingly, journals mentioned in the previous sub-chapter confirm the High coverage extent of accounting topics and the most significant proportion of accounting publications. It argues that the traditional top journals are not publishing the articles that receive the most attention in some topical areas and motivates researchers to publish papers that are situated not only in top-journals. Thus, accounting has retained its position as a discipline where the evaluated journals in this study are recommended for publications in the accounting filed. Moreover, it helps to keep paradigm debates alive in order to foster multi-dimensional openness and real scholarship in accounting research. It will give scholars a broader berth in research topics and methods, the kind of creativity and innovation that occurs naturally among young people (McCarthy, 2012).