



Exploring Accounting Research in “Emerald’s Accounting Journals” Using Content Analysis Approach

Mahdi Mahdavikhou^a

^a Corresponding Author, Department of Accounting and Management, Hamedan Branch, Islamic Azad University, Hamedan, Iran, Mahdi.Mahdavikhou@gmail.com

Keywords

Accounting Research,
Emerald Database,
Content Analysis.

Jel Classification

M40, M41, M49.

Abstract

The research aims to analyze the content of accounting published papers in Emerald’s accounting journals. The statistical population in this study includes 3847 published papers in 15 accounting journals from 1986 to 2014. In this research, the content of published papers through a quantitative approach has been investigated and after categorizing selected papers under 7 areas the percentage and proportion of them were analyzed. The results revealed that the most proportion of published papers related to financial accounting with 1710 papers and 45 percent and then auditing with 842 papers and 22 percent. The proportions of other areas include management with 431 papers and 11 percent, finance with 291 and 8 percent and management accounting with 284 papers and 7 percent. The least proportion of published papers related to accounting education and governmental accounting with 170 and 119 papers and 4 and 3 percent of total papers, respectively.