



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

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### **Jel Classification**

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### **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.

## **Introduction**

The history of the emergence of content analysis as a research method in the field of communications studies backed to 1950s. Content analysis is a very dynamic research method that has been used extensively in information science and for various studies with a variety of uses and applications. In 1952, Brellson considers content analysis as a logical, objective, and quantitative description of research for analyzing communications. (White & Marsh, 2006). This method serves as a research tool for the existence or absence of specific words, signs or concepts in a specific information source such as a book, article, interview, lecture, titles of papers, newspapers and magazines, historical documents, debates, advertisements or any other evidence (McNamara, 2005) .

In content-based research, the researchers analyze the content of the available information in different sources with regard to the expected goals and resources available. Since there are found some theoretical perspectives and research methods which are similar in practice, it is possible that some journals publish scientific topics according to the journal's scope. Therefore, distinguishing between published papers in diverse journals is very difficult. Hence, this study merely has been focused on accounting journals on Emerald's website .

This research aims to investigate and identify topics in the field of accounting in 15 journals on Emerald's website and can be used as an analytical tool for identifying areas that have been welcomed more in accounting research, as well as other topics which have been forgotten to work. This research has been conducted with a quantitative approach to the research in the field of accounting seeking answers to the following questions:

- Is there a significant difference in the amount of research carried out in various accounting areas including financial accounting, finance, auditing, management accounting, management accounting, governmental accounting, and accounting education?

-What are the most and least research areas that have been indexed in the accounting journals on Emerald's website?

-In different areas of accounting, what is the share of each journal to publish papers in a separate and cumulative manner?

The paper consists of three different sections. The first section deals with the research background. The second section discusses the research methodology and data collection.

The third section draws the findings of research and conclusions to highlight the most and the least proportion of the evaluated research and provides recommendations for future research.

### **Research background**

Content analysis is a part of the process of information processing, which uses targeted classification of information through specific classification rules. The content analysis process involves encoding raw data (such as textual data, virtual imagery, or textual information) based on a predefined classification scheme (Kandraki, Wolman, and Amundson, 2002)

This research method is usually divided into quantitative and qualitative methods. Quantitative analysis is an engineering of objective, systematic, and quantitative content. On the other hand, qualitative content analysis can be considered as a research method for subjective content interpretation of textual data through systematic categorization processes, coding, and designing known patterns (Iman and Noshadi, 2011). In summary, content analysis is a scientific and logical description and a comprehensive approach to the content of communications on a particular topic (Kasarjien, 1977).

In recent years, numerous papers have been published using the content analysis method in accounting journals, many of which have addressed the disclosure of information in reports and financial statements. Typically, some researchers have cited the analysis of corporate social reporting content (Hackson & Millen, 1996, and Thomas, 2002) and others have analyzed the quality of disclosure of intellectual capital (Guthrie, Petty, Yongvanich & Ricceri, 2004). In addition, many studies have been carried out in various countries on the disclosure of intellectual capital based on annual information and reports, such as Guthrie and Patti (2000) in Australia, Bontis (2003) in Canada, Brennan (2001) in Ireland, April, Bosma & Deglon (2003) in South Africa and Olson (2001) in Sweden.

Rahnamay Roodposhti, Banny Talebi Dehkordi and Kavian (2012) have analyzed the content of scientific-research journals in the field of accounting in Iran. The purpose of the research is determining the type of these journal publishing papers on the different subjects of accounting. The statistical population is published papers in the accounting scientific-research journals in Emerald's website being selected using a quantitative

content analysis technique. As a result, the percentages of published papers in accounting journals have been calculated .

Guthrie and Abeysekera (2006) discuss the content analysis methodology in the field of social and environmental reporting. Their research introduces specific research methods in the field of social and environmental accounting and describes methods of collecting essential information to analyze the content of the reports and Steenkamp and Notthcott (2007) point to the practical challenges of using content analysis in accounting research, and based on a survey study using the annual reports of New Zealand companies that are optionally reporting intellectual capital introduce a suitable method for categorizing financial reports.

### **Research Methodology**

This research examines the content of 3847 papers published in 15 accounting journals on Emerald's website between 1986 and 2014 through a quantitative approach. All published papers on this site are in English language and access to the electronic archive of these papers is simple. In this study, all information about the journals was collected from the site of Emerald and after reviewing the title and abstracts of the papers, according to the classification provided by Rahnama Roodpashti, et al. (2012) the content of the papers has been analyzed. In this classification, the papers are classified into six categories include:

1- Financial Accounting: This section involves researching about the concepts and methodology of accounting theory, accounting history, financial statements and reporting, revenue and cost recognition, tax, measuring assets and liability, accounting standards, qualitative information, disclosure, professional ethics, pricing, decision making, accounting information users and social and environmental accounting.

2- Management Accounting: This section includes management control system, corporate governance, performance measuring, budgeting, transfer pricing, capital budgeting, motivates and drivers, costing and its advanced methods.

3- Auditing: This section relates to auditing standards, ethical codes of conduct, auditors' responsibility, internal control systems measurement, sampling and nature of auditing evidence, comprehensive auditing, performance auditing, auditing services, auditors' opinion, auditing risk and auditing contracts.

4- Finance: This section focuses on financial ratios, financial management strategic, financial leverage, financial risks, methodology and measuring of risk, financial instruments, financial theories, capital assets, bankruptcy, financing methods, portfolio management, financial markets and their efficiency, assets evaluation and financial statements analysis, leasing and long-term debt, foreign investment decisions and international contracts financing, earning management, dividends policy and stock pricing, performance measurement based on value, financial strategy based on value creation, integration, acquisition and joint investment.

5- Management: This section involves the papers about the performance, organizational efficiency and productivity, organizational mobility, job stress, organizational structure, gender in organization, organizational theories, organizational communications, job approaches, organizational behavior and culture and organizational motivation, however; in some cases these issues can be argued in management accounting section.

6- Governmental Accounting: This section associates to governmental accounting and auditing principles, governmental institutions and their financial performance, methodology and concepts of governmental accounting, budget, monitoring, government's revenues and costs and capital investment in governmental section.

In this study, considering the importance of research in the field of accounting education, this topic also classified as the 7th category. It should be noted that in this research, all papers related to accounting education which have been conducted in academic environments or based on the selection of accounting students as a statistical population has been analyzed and considered in this category.

### **Data collection**

The information was collected from the papers published in the Emerald's Accounting Journals. After entering data in the Excel spreadsheet and encoding them, the results were extracted and analyzed. Because of the online access to the abstract of papers, as well as the ability to observe the type and method of research, findings, and results of each paper, the Emerald electronic database was selected as a source for data collection.

According to Table 1, the various journals indexed in this electronic data base and the section of accounting journals has been selected from the branches of Economics, Management and Accounting Magazines, which are 15 journals including: Accounting

Research Journal (ARJ), Accounting, Auditing & Accountability Journal (AAAJ), Asian Review of Accounting (ARA), International Journal of Accounting & Information Management (IJAIM), Journal of Accounting & Organizational Change (JAOC ),Journal of Accounting in Emerging Economies (JAEE ,)Journal of Applied Accounting Research (JAAR), Journal of Financial Reporting and Accounting (JFRA ,)Journal of Islamic Accounting and Business Research (JIABR), Managerial Auditing Journal (MAJ), Meditari Accountancy Research (MAR), Pacific Accounting Review (PAR), Qualitative Research in Accounting & Management (QRAM), Review of Accounting and Finance (RAF) and Sustainability Accounting, Management and Policy Journal (SAMPJ) has been selected as the statistical population and all published papers from 1986 to 2014 including 3847 papers, have been investigated and analyzed .

It should be noted that in this study some issues such as critique and comment on accounting books and journals have been removed from the statistical population. In addition to standardized and structured abstracts, all information about authors, occupational affiliation, and academic degree are available on Emerald's website.

Table 1: The list of evaluated accounting journals in the Emerald Electronic Database

No.	Journal Name of	ISSN	Online from	Total papers
1	Accounting Research Journal (ARJ)	1030-9616	2005	121
2	Accounting, Auditing & Accountability Journal (AAAJ)	0951-3574	1988	832
3	Asian Review of Accounting (ARA)	1321-7348	1992	278
4	International Journal of Accounting & Information Management (IJAIM)	1834-7649	2007	114
5	Journal of Accounting & Organizational Change (JAOC)	1832-5912	2005	174
6	Journal of Accounting in Emerging Economies (JAEE)	2042-1168	2011	37
7	Journal of Applied Accounting Research (JAAR)	0967-5426	1999	154
8	Journal of Financial Reporting and Accounting (JFRA)	1985-2517	2003	101
9	Journal of Islamic Accounting and Business Research (JIABR)	1759-0817	2010	50
10	Managerial Auditing Journal (MAJ)	0268-9602	1986	1216
11	Meditari Accountancy Research (MAR)	x372 2049-	2012	29
12	Pacific Accounting Review (PAR)	0114-0582	1997	196
13	Qualitative Research in Accounting & Management (QRAM)	1176-6093	2004	173
14	Review of Accounting and Finance (RAF)	1475-7702	2002	285
15	Sustainability Accounting, Management and Policy Journal (SAMPJ)	2040-8021	2010	87
Total				3847

### Research findings

Table 2 shows the number of published papers in 7 domains and 15 journals. Also, in this table, the share and the number of papers in each topic are visible for all published papers.

No	Journal Name of	Financial accounting	Auditing	Management	Finance	Management accounting	Accounting education	Governmental accounting	Total number of papers	Percentage of journal
1	Accounting Research Journal (ARJ)	37	10	7	34	15	18	0	121	%3
2	Accounting, Auditing & Accountability Journal (AAAJ)	553	54	66	7	69	8	75	832	%22
3	Asian Review of Accounting (ARA)	130	24	22	25	24	45	8	278	%7
4	International Journal of Accounting & Information Management (IJAIM)	54	12	4	31	11	2	0	114	%3
5	Journal of Accounting & Organizational Change (JAOC)	58	4	37	7	54	1	13	174	%5
6	Journal of Accounting in Emerging Economies (JAEE)	23	4	3	4	1	1	1	37	%1
7	Journal of Applied Accounting Research (JAAR)	98	9	4	13	25	3	2	154	%4
8	Journal of Financial Reporting and Accounting (JFRA)	67	8	3	2	6	13	2	101	%3
9	Journal of Islamic Accounting and Business Research (JIABR)	28	2	0	17	3	0	0	50	%1
10	Managerial Auditing Journal (MAJ)	263	677	184	1	32	52	7	1216	%32
11	Meditari Accountancy Research (MAR)	13	1	1	0	3	11	0	29	%1
12	Pacific Accounting Review (PAR)	124	15	7	26	12	9	3	196	%5
13	Qualitative Research in Accounting & Management (QRAM)	80	5	56	0	26	1	5	173	%4
14	Review of Accounting and Finance (RAF)	142	17	0	123	2	1	0	285	%7
15	Sustainability Accounting, Management and Policy Journal (SAMPJ)	40	0	37	1	1	5	3	87	%2
Total		1710	842	431	291	284	170	119	3847	%100
Percent		%45	%22	%11	%8	%7	%4	%3	%100	

**Accounting Research Journal (ARJ)**

The papers of this journal are online at Emerald's website since 2005, and the number of papers during this period was 121 papers in 26 periods, which is currently being published one period for each year. This journal has created a valuable international scientific environment for linking the accounting profession and academic environments to the use of research findings in accounting. This journal seeks to identify and introduce solutions to the problems of the accounting profession. Submissions are encouraged across all areas of financial accounting, management accounting, auditing, information systems, capital markets, financial institutions, financial management, behavioral research in accounting and finance, business law and financial design. This journal with 26 periods and 121 papers that the proportion of them includes financial accounting 31%, finance 28%, auditing 8%, accounting management 12%, management 6%, and accounting education 12%. It has not been published a paper in the field of governmental accounting. The share of this journal among all evaluated papers in this research is 3%.

**Accounting, Auditing & Accountability Journal (AAAJ)**

The Accounting, Auditing and Accountability Journal is available online since 1988 and 896 papers have been published in 148 periods. This journal publishes papers related to accounting and auditing in various social and economic environments and seeks critical analysis of the policies and procedures used in accounting and auditing. Areas such as objective research on current and current accounting problems, the development of existing theories, accounting measurement constraints, the impact of politics on policymaking in the accounting profession, and the political aspects of accounting standards are accepted to be published in this journal. This journal with 148 periods and 832 papers that the proportion of them includes financial accounting 66%, finance 1%, auditing 6%, management accounting 8%, management 6%, governmental accounting 9% and accounting education ,%12 and the share of this journal among all evaluated papers in this study is 22%.

**Asian Review of Accounting (ARA)**

The papers of this journal are available online since 1992 on the website of Emerald. During this period, 278 papers have been published in 47 periods. The papers published in this journal are scientific-research papers and reviews, and researches conducted in the



geographical area of the continent of Asia are of interest to the journal .Issues such as financial accounting, management accounting, auditing, taxation, accounting information systems, environmental and social accounting, and accounting education are published in this journal. This journal with 47 periods and 278 papers that the proportion of them includes financial accounting papers 47%, finance 9%, auditing 9%, management accounting 9%, management 8%, government accounting 3%, and accounting education 16%. The share of this journal among all evaluated papers in this research is 7%.

#### **International Accounting and Information Management (IJAIM)**

The papers of this journal are available online since 2007, and during this period, 114 papers have been published in 23 periods. This journal publishes research related to management of accounting information, technology and innovation in accounting, accounting and reporting standards, and capital market efficiency. This journal with 23 periods and 114 papers that the proportion of them includes financial accounting 47%, finance 27%, auditing 11%, management accounting 10%, management 4%, government accounting 2%, accounting education 2%, and share of this journal among all evaluated papers in this research is 3%.

#### **Journal of Accounting and Organizational Change (JAOC)**

The papers in this journal are available online since 2005 and have been published in 35 periods. The main purpose of this journal is to create a platform for the exchange of information on organizational changes and accounting systems from theoretical and applied aspects. This journal with 35 periods and 174 papers that the proportion of them includes financial accounting 33%, finance 4%, auditing 2%, management accounting 31%, management 21%, governmental accounting 7%, accounting education 1% and share of this journal among all evaluated papers in this study is 5%.

#### **Journal of Accounting in Emerging Economics (JAEE)**

The papers in this journal are available online since 2011. The scope of the journal covers issues such as education, the role of the accounting profession, accounting and financial reporting standards, auditing, corporate governance, management accounting, laws and regulations, privatization and accountability in the public sector and multinational corporations. This journal with 8 periods and 37 papers that the proportion of them includes financial accounting 62%, finance 11%, auditing 11%, management accounting

3%, management 8%, governmental accounting 3%, accounting education 3% and share of this journal among all evaluated papers in this research is approximately 1%.

#### **Journal of Applied Accounting Research (JAAR)**

The papers in this journal are available online since 1999. This journal provides a forum for the publication of high quality manuscripts concerning issues relevant to corporate reporting, social and environmental aspects of accounting, accounting for developing economies, accounting management techniques, public sector accounting, stockholder value, and corporate governance, corporate finance management, and taxation .This journal with 33 periods and 154 papers that the proportion of them includes financial accounting 64%, finance 8%, auditing 6%, management accounting 16%, management 3%, government accounting 1%, accounting education 2%, and share of this journal among all evaluated papers in this study is 4%.

#### **Journal of Financial Reporting and Accounting (JFRA)**

The papers in this journal are published online since 2003 on the website of the journal. The papers in areas such as human capital accounting, intangible asset accounting and intellectual capital, specific industry accounting, accounting and professional ethics accounting, accounting information systems public accounting, auditing, tax, and social and environmental reporting are accepted for submission. This journal with 18 periods and 101 papers that the proportion of them includes financial accounting 66%, finance papers 2%, auditing 8%, management accounting 6%, management 3%, governmental accounting 2%, accounting education 13% and share of this journal among all evaluated papers in this study is 3%.

#### **Journal of Islamic Accounting and Business Research (JIABR)**

The papers in this journal are available online since 2010. The purpose of this journal is to provide a dynamic framework for increasing the commercial and accounting knowledge in the Islamic Sharia field by publishing theoretical and empirical papers on Islamic commercial ethics, corporate governance and auditing, promotion of accountability, Islamic accounting, laws and regulations of Islamic institutions, auditing with the Islamic Sharia approach and evaluates and discloses the financial and non-financial performance of Islamic institutions .In this journal, the share of financial accounting is 56%, finance 34%, auditing 4%, management accounting 6%. It should be noted that this journal has not yet

published a paper in the field of management, governmental accounting and accounting education and the share of this journal from all evaluated papers in this study is close to 1%.

#### **Management Auditing Journal (MAJ)**

In this journal, the papers are available online since 1986. The management auditing Journal seeks to build a bridge between theory and practice and serves as an interface between university and accounting profession and examines patterns and processes in areas such as reassurance on ethical, social and environmental issues, management performance, and Corporate Governance, Professional Judgment, Decision-making, Risk and Control, Global Development, Audit and Assurance Methods. This journal has had 215 periods with 1216 papers that the proportion of them includes financial accounting 22%, auditing 56%, management accounting 3%, management papers 15%, government accounting 1%, and accounting education 4%. It should be noted that in this journal there has not yet been published a paper in the field of finance and the share of this journal from all evaluated papers in this study is 32%.

#### **Meditari Accountancy Research (MAR)**

The papers in this journal are available online since 2012. The name of this journal is derived from the Latin word of mediation, meaning continuous thinking, aiming at moving towards better understanding and measuring issues of importance in accounting research. It welcomes diverse research methods including interdisciplinary approaches, which address a wide range of topics including; training and professional ethics in accounting, auditing, financial reporting, accounting impact on organizations, capital markets, and individuals, drafting laws and regulations in the accounting profession, public sector accounting, risk management, disclosure of social discussions and environmental and tax issues. This journal with 6 periods has 29 papers that the proportion of them includes financial accounting 45%, auditing 3%, management accounting 10%, management 3% and accounting education 38%. This journal has not yet published a paper in the field of finance and governmental accounting, and the share of this journal among all evaluated papers in this study is less than 1% .

### **Pacific Accounting Review (PAR)**

The papers are available online since 1997 and during this period, 196 papers have been published in 38 periods. In this journal, all research papers and book reviews and current developments in all areas of finance and accounting are published in order to provide theoretical and practical solutions. This journal with 38 periods has papers 196 that the proportion of them includes financial accounting 63%, finance 13%, auditing 8%, management accounting 6%, management 4%, governmental accounting 2% and accounting education 5%. The share of this journal among all evaluated papers in this research is 5%.

### **Qualitative Research in Accounting & Management (QRAM)**

The papers in this journal are available online since 2004. This journal is dedicated to reflecting and disseminating qualitative research and critical approaches to existing theories and views in the field of management and accounting. Papers related to management accounting and control, financial management, accountability, financial reporting, corporate governance, performance management, management accounting in the public sector, strategic management accounting, accounting changes, and qualitative methods in accounting research are considered as acceptable topics in the journal. This journal with 37 periods has 174 papers that the proportion of them includes financial accounting 46%, auditing 3%, management accounting 15%, management 32%, governmental accounting 3% and accounting education 1%. It should be noted that this journal has not yet published a paper in the field of finance and the share of this journal among all evaluated papers in this study is 4%.

### **Review of Accounting and Finance (RAF)**

The papers in this journal are available online since 2002. The editorial board of this journal identifies and supports multifaceted patterns in the field of accounting and finance, and believes that these patterns lead to the development of knowledge in the aforementioned areas. Papers on various issues such as accounting role in the assessment of capital markets, transfer pricing, corporate financial decision making, and the behavior of suppliers and users of public accounting and public policy are in the process of reviewing in this journal. This journal, with 52 periods had 285 papers that the proportion of them includes financial accounting 50%, financial accounting 43%, auditing 6% and

accounting management 1%. This journal has not yet published a paper in the field of governmental accounting, management, and accounting education, and the share of this journal among all evaluated papers in this study is 7% .

### **Sustainability Accounting, Management and Policy Journal (SAMPJ)**

The papers have been available online since 2010 and during this period, 87 papers have been published in 13 periods. This journal is obtaining and disseminating research related to the improvement of social and environmental issues and the reflection of changes made through accounting and financial. This journal publishes papers in the field of carbon accounting, corporate governance and corporate social responsibility, economic, social and environmental impacts, decisions related to sustainable development, environmental management accounting, environmental ethics, environmental management and accounting, accountability and sustainability reporting. In this journal, in 13 periodicals with 87 papers, the share of financial accounting is 46%, management 43%, accounting, and management accounting 1%, government accounting 3% and accounting education 6%. This journal has not yet published an article in the field of auditing and the contribution of this journal among all evaluated papers in this study is 2%.

### **Thematic analysis of results**

As shown in Table 3, the percentage of published papers according to the 7 domains being evaluated, the thematic analysis of the findings is as follows:

In the field of financial accounting with 1710 papers and 45% of all published papers, the most proportion of published papers with 66% is assigned to Accounting, Auditing & Accountability Journal and Journal of Financial Reporting and Accounting and the management accounting journal has the least proportion to. %22

In the field of auditing with 842 papers and 22% of the total papers, the Managerial Auditing Journal with 56% is the most and Sustainability Accounting, Management and Policy Journal with 0% has the least portion of the published papers.

In the field of management with 431 papers and 11% of the total papers, The Sustainability Accounting, Management and Policy Journal with 21% has the most proportion, and Journal of Islamic Accounting and Business Research and Review of Accounting and Finance with 0% has the least portion in this area .

In the field of finance with 291 papers and 8% of the total papers, the Review of Accounting and Finance with 43% has the most proportion, and Qualitative Research in Accounting & Management, Managerial Auditing Journal and Meditari Accountancy Research with 0% have the least share in this area .

In the field of management accounting with 284 papers and 7% of the total papers, Accounting and Organizational Changes with 31% of published papers is the most, and Journal of Accounting, Management and Policy Sustainability, and Review of Accounting and Finance with 1% has the least share in this area.

In the field of accounting education, with 170 papers and 4% of the total papers, Meditari Accountancy Research with 38% is the most and the Journal of Islamic Accounting and Business Research and the Review of Accounting and Finance with 1% have the least share in this area.

In the field of governmental accounting, with 119 papers and 3% of the total papers, Accounting, Auditing & Accountability Journal with 9% is the most and Accounting Research Journal, Journal of Islamic Accounting and Business Research and Review of Accounting and Finance with 0% have the least share in this area.

**Table 3. Percentage of papers published on the basis of 7 categories**

No.	Journal Name of	Financial accounting	Auditing	Management	Finance	Management accounting	Accounting education	Governmental accounting
1	Accounting Research Journal (ARJ)	%31	%8	%6	%28	%12	%15	%0
2	Accounting, Auditing & Accountability Journal (AAAJ)	%66	%6	%8	%1	%8	%1	%9
3	Asian Review of Accounting (ARA)	%47	%9	%8	%9	%9	%16	%3
4	International Journal of Accounting & Information Management (IJAIM)	%47	%11	%4	%27	%10	%2	%0
5	Journal of Accounting & Organizational Change (JAOC)	%33	%2	%21	%4	%31	%1	%7
6	Journal of Accounting in Emerging Economies (JAEE)	%62	%11	%8	%11	%3	%3	%3
7	Journal of Applied Accounting Research (JAAR)	%64	%6	%3	%8	%16	%2	%1
8	Journal of Financial Reporting and Accounting (JFRA)	%66	%8	%3	%2	%6	%13	%2
9	Journal of Islamic Accounting and Business Research (JIABR)	%56	%4	%0	%34	%6	%0	%0

No.	Journal Name of	Financial accounting	Auditing	Management	Finance	Management accounting	Accounting education	Governmental accounting
10	Managerial Auditing Journal (MAJ)	%22	%56	%15	%0	%3	%4	%1
11	Meditari Accountancy Research (MAR)	%45	%3	%3	%0	%10	%38	%0
12	Pacific Accounting Review (PAR)	%63	%8	%4	%13	%6	%5	%2
13	Qualitative Research in Accounting & Management (QRAM)	%46	%3	%32	%0	%15	%1	%3
14	Review of Accounting and Finance (RAF)	%50	%6	%0	%43	%1	%0	%0
15	Sustainability Accounting, Management and Policy Journal (SAMPJ)	%46	%0	%43	%1	%1	%6	%3

### **Conclusions and Suggestions**

Today, one of the indicators of the development is the participation in the production and dissemination of various sciences through scientific papers in well-known journals, and researchers and faculty members reflect their findings and views through scientific papers. Hence, accounting researchers as a specialized field are interested in exploring a wide variety of accounting-related areas and publishing research results .

With regard to the increase of postgraduate and Ph.D. students in the field of accounting and the responsibility and commitment of professors and students to enhance the name of the accounting profession, paying attention to the different areas of accounting is of particular importance. In this regard, identifying the areas that require more research is essential through analyzing past research and identifying issues for future work. Obviously, paying a lot of attention to some areas and neglecting other areas in accounting has led researchers to tend to similar or repeated research and ignorance of the necessity to conduct diverse research in all areas .

This research analyzes the content of accounting research in 15 journals indexed in Emerald's website between 1986 and 2014. Considering that the analytical method of this paper is quantitative and post-event type, all papers published in the seven categories of financial accounting, auditing, management, finance, management accounting, governmental accounting, and accounting education are classified first and then the

content analysis of the papers based on the above category was done. The results of the research show that the highest share of the papers published in two branches of financial accounting with 45% and auditing with 22% and the lowest share is allocated to accounting education with 4% and government accounting with 3% of the total papers. The findings clearly illustrate the previous research in various accounting areas, and the results of this research can be used to help researchers, faculty and graduate students identifying the areas that are essential for future research.

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