



## Content analysis of “Financial accounting knowledge” articles from the beginning until now

Hamzeh Haji Molla Hosseini<sup>1</sup>, Seyyed Abbas Borhani<sup>2</sup>

Received: 2022/11/15 Accepted: 2022/12/25 Published: 2023/01/01

### ABSTRACT

**Purpose:** The purpose of this study is to know the content characteristics of the articles in issues 1 to 41 of "Financial Accounting Knowledge" magazine.

**Method:** The current research is a qualitative and descriptive research and content analysis technique was used to analyze the data.

**Results:** The findings of the research indicate that 78% of the authors were male and 22% were female. 28% of the authors of assistant professor articles and the rest of the academic levels have obtained a lower position. Al-Zahra and Tehran universities have been the most active universities in creating works. In terms of subject matter, 49% of the articles were in the field of financial accounting and the rest were in other fields.

**Conclusion:** Examining the gender distribution of the authors of the articles indicates that the role of men is more than 4 times greater than that of women in the production of articles in this magazine. The organizational affiliation of the producers of the printed articles shows that the majority of the authors of the articles of this publication are affiliated with the prestigious scientific centers of the country. The thematic analysis of the articles published in the journal indicates the commitment of the journal to its defined specialized areas. Examining the frequency distribution of the scientific rank of the authors of the articles shows that the assistant professors are in the first position of producing articles, which is probably due to the issues related to the promotion of the professors.

**Contribution:** After about 12 years of this publication, it is necessary to evaluate its activities. The analysis of the content of this publication can provide an objective picture of its existing conditions, and it also shows thematic trends and possible shortcomings in the articles of this publication.

### Keywords

Content analysis, financial accounting knowledge, accounting journals, accounting articles.

1. Ph.D. student of Accounting, Qom Branch, Islamic Azad University, Qom, Iran; Email: [hamzeh\\_hoseini66@yahoo.com](mailto:hamzeh_hoseini66@yahoo.com).

2. Assistant professor, Department of Accounting, Qom Branch, Islamic Azad University, Qom, Iran; Corresponding Author: Email: [s.borhani1352@gmail.com](mailto:s.borhani1352@gmail.com).

## 1. Introduction

The daily growth of science and knowledge and the increase of information and notices have led to the emergence of new technologies, in such a way that there is always a direct relationship between the volume of scientific information and the development of technologies on the one hand and the creation of the welfare and security of the nation. There is one on the other hand. Today's human lives in an era where information is considered one of its key elements. Social, political, economic, cultural, industrial, educational, biological and similar processes need information extensively. In fact, information is considered a national wealth, and for this reason, the current generation and consumption of information is considered as one of the growth and development indicators of a nation. Today, for scientific and educational progress and reaching development circles, research and investigation is considered as the first building block, and it is for this reason that we can always find a direct relationship between the quality and quantity of research performance in each society and the level of development. In the modern world, for many reasons, scientific journals play an important role in the transmission of current scientific and technical information, and according to researchers, they have a special and exclusive place for an individual, along with other means of communication in the field of science and technology (Gholami, 2016).

According to most experts, scientific journals should be considered as a collection of knowledge and knowledge of the society, which are transferred professionally and academically. According to Baruch (2001), scientific journals have special characteristics, including that they publish the latest scientific achievements and the latest research findings in the shortest time, the speed of publication of scientific materials and findings in scientific journals is high compared to books, scientific journals are responsible for providing scientific information at the national, regional and international levels and are considered as one of the channels of scientific communication, and their importance is increased in terms of geographical scope, and scientific journals are published in scientific language along with formulas, theories, etc., which are understandable for specialists and researchers, The circulation of these magazines is lower than general magazines because their audiences are more limited, it is possible to analyze the content of research trends in scientific magazines, for example, with the subject of accounting, the relative cheapness of the price of these magazines compared to specialized books, Access to them through university libraries for scientists and researchers can be considered another characteristic of scientific journals for the ease of publishing their scientific and specialized materials. According to these features, it can be said that scientific journals as one of the indicators of scientific development as a channel for establishing communication using special scientific language, inform researchers and those engaged in scientific activities about the latest and most reliable scientific and research achievements and the speed of publication and their periodicity plays a special role and function in the development of science.

Therefore, considering this importance, the quality and quantity of scientific journals can be used as an indicator to measure the amount of scientific activities in any society. Therefore, it is necessary to undergo a careful scientific evaluation. One of the ways to review and evaluate the mentioned publications is to analyze the content and thematic classification of the articles and to know the type of content published in them. Thus, while identifying the issues of that field in a period of time, the ground is provided for targeting scientific movements and determining research priorities, and it leads to the identification of weaknesses and deficiencies in the production of scientific information (Nobakht and Nobakht, 2021).

Content analysis is one of the main methods of viewing documents by means of which texts and documents and in fact any kind of recorded documents and recorded materials, whether related to the past or the present, evaluated and analyzed more regularly, more accurately and most importantly with higher degrees of reliability (Ghaedi and Golshani, 2016). Content analysis includes useful and relevant results regarding the current state of research, the quantity and quality of articles, and the

value and validity of publications, as well as paving the way for future research (Sallak and Bozorgi, 2010), therefore, the current research aims to show the status of the articles published in this journal by analyzing the content of the articles in this journal in terms of subject matter, scientific rank of the authors, gender and organizational affiliation of the authors, etc.

In general, the main goal of this research is to know the content characteristics of the articles of "Financial Accounting Knowledge", which can be mentioned as the secondary goals of this research:

1. Determining the total number of published articles
2. Examining the gender, academic level and organizational affiliation of the authors of the articles
3. Determining the subject orientation of the articles
4. Determining the amount of scientific participation among the authors of the articles
5. Determining the research methods used in the articles

It should be noted that Financial Accounting Knowledge is an open access quarterly published by Imam Khomeini International University since December 2011. The aim of this journal is to develop the knowledge of financial accounting and related issues in the country and to provide the basis for the expansion of scientific communication between academic and professional thinkers and experts. After about 12 years of this publication, it is necessary to evaluate its activities. The content analysis of this publication can provide an objective picture of its existing conditions. It also shows thematic trends and possible shortcomings in the articles of this publication. This research can determine the trends, priorities and future research needs of the journal and lead to optimal planning in order to reduce the weak points and increase and consolidate the strong points and subsequently progress and improve the quality of this journal.

## **2. Theoretical**

Publications are considered to be the most original forms of knowledge transfer at the scientific and research level, and they have become the center of attention in international communities, in such a way that new inventions, discoveries and findings can be found within the framework of these special information loads, which have been specialized as much as possible. Publications are responsible for the two social functions of scientific production and communication. In addition to the reference role of scientific-research findings that most members of the scientific community use (Sharifi et al., 2012), they contain reliable, fundamental and new content and information in that particular field and play an effective role in the direction of future actions and researches in their field of specialization (Sallak and Bozorgi, 2010). Since scientific-research publications play a very important role and importance in the production of science and dissemination of knowledge, therefore, it is necessary to evaluate these journals. One of these evaluations is content analysis and reference analysis. Content analysis, due to its features and advantages such as flexibility and adaptability to quantitative and qualitative processes, the ability to discover signs and historical-cultural values from the content and text of written texts. Previously, the ability to analyze and implicitly analyze actions and reactions is used in various fields and in the direction of finding the link between ideas, language and their content, identifying and determining objective and implicit goals and objectives, individual, group and organizational tendencies can be used and play a role (Mohammadi Mehr, 2008).

### **2.1. Internal studies**

Rahnama Roodposhti et al. (2013) in a research entitled "Analysis of the content of scientific-research publications in the field of accounting in Iran, while analyzing the content of 1154 articles published in accounting scientific-research journals during the years 1992 to 2011 found that financial accounting research with 334 (29%) has the highest percentage of published articles. Finance with 24%, management accounting with 22%, auditing with 14%, management with 6% and government accounting with 5% were ranked next.

Geramirad et al. (2014) analyzed the content of accounting and financial scientific-research journals published between 2008 and 2013. Their findings show that during the years under review, 1,241 articles were published in the aforementioned journals, which grew two and three times in the early years and had an upward trend in the following years. 2871 authors have participated in the production

of these articles, 2365 of them are men and 506 of them are women. In terms of scientific rank, 31% of assistant professors and 12% of associate professors have published works, and instructors and professors are in the next ranks. 7% of the articles were single-authored and 93% were the result of group work. Among the universities, Islamic Azad University ranked first with 571 articles and Tehran University ranked second with 175 articles. In terms of thematic orientation of the articles, more than half of the published works (53%) were in the field of financial accounting, and financial sciences with 27% and auditing with 8% were ranked second and third.

Namazi and Rajab Doori (2017) investigated the professional ethics of auditing in Iran using content analysis technique. The statistical population of this research includes all related articles published in research and non-research and non-accounting journals of the country from the time they started their work until the end of the summer of 2016. At first, the relevant articles were prepared with the archival approach, and then with the content analysis approach and using the four structures of the model of sustainable development of accounting professional ethics, the priority of the researchers was identified. The findings of the research showed that in the field of professional auditing ethics until the end of August 2016, only 40 articles were published in domestic journals, of which 12 articles were published in accounting and finance scientific-research journals. The content analysis of the articles also showed that 20 articles are in the structure of individual ethics, 13 articles are in the structure of social ethics and 7 articles are in the structure of economic-organizational ethics. In the structure of environmental ethics, no article related to audit has been published yet.

Khashei Vernamkhasati et al. (2019) analyzed the content of the articles in the Management Studies (Improvement and Development) quarterly during the 7-year period of 2011-2017. The subject results obtained showed that the articles can be categorized into 13 general topics and 55 sub-topics, among which, the topic of organizational behavior was the most used topic in these articles with 20.41%. Also, the level of participation of researchers was evaluated as good, so that 417 researchers participated in writing 163 articles, and among them, the participation of Tehran universities was more. The examination of research methods also showed that descriptive-applied articles, quantitative research methods and questionnaire tools are popular techniques among researchers in this field.

In a research, Vaghfi et al. (2021) analyzed the content of the bi-quarterly articles of government accounting from the beginning of publication to the end of 2019. The findings showed that the percentage of articles produced in autumn and winter was higher than that of spring and summer, the participation of men was significantly higher than that of women, and assistant professors and researchers with doctorate degrees participated the most in the production of articles. In the production of articles, there is a tendency for group participation, and Azad University and Payam Noor had the most participation in the production of articles. The highest percentage of subject trends is accrual accounting and the authors have used qualitative research methods and English sources more.

Nobakht and Nobakht (2021) conducted a research entitled "Investigation of knowledge flow and content of the articles of Accounting Knowledge Journal from the beginning of publication to the end of 2018". This study is of scientometric type and was done using quantitative content analysis method. The research data was also collected by using the check list tool and statistically analyzed using Excel software. The findings of the research showed that 696 authors participated in 285 articles published during these years, of which senior experts with 34% and assistant professors with 30% are at the top of the authors of this journal. Among educational centers, Shiraz University ranked first with 25 article titles and Tehran University ranked second with 24 article titles. Also, in terms of subject orientation, 83% of the published works are in the field of financial accounting, and auditing ranked next with 10%. Out of a total of 8179 sources cited in the articles, 73% were in English and 27% were in Persian.

Nasiri et al. (2022) analyzed the content of accounting research in the light of emerging blockchain technology. This research analyzed various aspects of published research through the review of 125

articles from 48 authoritative accounting journals indexed in ABS, ABDC and SJR ranking lists in the period from 2008 to 2021. The results of this research show the nascent nature of this field of accounting research and the growing trend of publishing accounting articles on blockchain in recent years, especially in the field of auditing. Also, the results of this research indicate the provision of suitable research opportunities centered on blockchain in various fields of accounting knowledge.

Tarkhorani et al. (2023) investigated the content flow of the bi-quarterly journal of value and behavioral accounting (2016-2022). The results of the research indicated that 384 people were involved in writing the articles of the studied magazine, 76% of them were men and 24% were women. 97% of the works are the result of group work and 3% are the result of individual work. The authors with the scientific rank of associate professor (28%) have produced the most number of articles. In the examination of the authors' organizational affiliation, Islamic Azad University of Science and Research is the most active university and Tehran University and Islamic Azad University of Karaj are respectively in the next ranks of creation of works. Mr. Banimahd and Royaei have been the most prolific authors of articles in this magazine. In terms of subject matter, 45% of the articles are in the field of behavioral accounting, 29% are ethics in accounting and auditing, 21% are sustainable development accounting, and 5% are in the field of Islamic accounting and auditing, and the most frequent words are "accounting", "social", "ethical", "Behaviour", "Profession", "Responsibility" and "Performance".

## **2.2. External studies**

Shields (1997) during a research entitled "Management accounting research in North America in the 1990s", classified management accounting studies published in 6 prominent journals based on title, setting, theory and research method. According to the findings of this research, economics has been the most fundamental theoretical background in management accounting studies. The most common research environment is an industry or a single activity (often a factory) and the most used research method is the analytical research method.

Thompson and McCoy (2016) analyzed ethical articles published between 2000-2015 in the Journal of Accounting and Accounting Reviews. Since many of the financial and accounting scandals that led to the approval of the Sarbanes-Oxley Act occurred during this period, the mentioned time period was chosen for their research. According to their research, the number of articles related to ethics has increased significantly in scientific and specialized journals during 2000-2015.

Barrick et al. (2017) conducted a research entitled "Ranking of accounting journals based on thematic axes and methodology". They ranked the accounting quarterly by categorizing the subject areas including finance, audit, management, tax, etc. and research methods including analytical, archival, experimental, etc. The results of this research showed that the most acceptance and publication of articles in the best journals in the field of finance and in terms of research methods were archival and analytical.

Guffey and Harp (2017) in their research entitled "Research journal in management accounting: content analysis and citation analysis of the first 25 years", analyzed the descriptive content and citation analysis of the research journal in management accounting between 1989 and 2013. In their research, the articles published in the aforementioned journal were classified based on the research method, topic, theory and information contained in the content of the journal to identify its potential trend over time. The results showed that research methods such as survey, review and field in this journal have decreased over time, at the same time, these methods are the research methods that have the most impact based on the collected citations.

Pimentel and Boulianne (2020), reviewed 64 articles and 41 key up-to-date reports from the most important accounting decision-making bodies regarding blockchain. Their analysis reveals seven main areas within the research dataset, including the future of blockchain technology, its impact on

accounting practice, audit considerations, financial reporting for crypto assets, case studies, corporate governance and taxation. They recommend creating partnerships between blockchain technology professionals and academics, as well as conducting more applied research on blockchain technology.

### 3. Research questions

According to the mentioned materials and the main purpose of the research, which is to know the content characteristics of the articles in the financial accounting knowledge magazine, the following questions are asked:

1. What was the amount of articles published in the period under review?
2. What is the distribution of the frequency of articles based on the gender of the authors of the articles?
3. What is the frequency distribution of the scientific levels of the authors of the articles?
4. What is the frequency distribution of the organizational affiliation of the authors of the articles?
5. What is the subject classification of the articles?
6. How is the amount of scientific participation among the authors?
7. What are the research methods used in the articles?

### 4. Methodology

The current research is a qualitative and descriptive type of research and has been conducted using the data available in "Financial Accounting Knowledge Magazine". In order to analyze the data, content analysis technique has been used as the main research method. Content analysis is a standard method that is used to study and identify the characteristics of recorded information such as books, articles, websites, etc. (Rezakhani Moghadam et al., 2011). The society investigated in this research is all the articles published in the financial accounting knowledge journal from 2011 to 2022, which includes a total of 306 article titles. In the current research, by referring to each issue and content of the articles, the necessary information such as the type of article, the gender of the authors, organizational affiliation, thematic orientation, etc., was collected and analyzed with the help of Excel software.

### 5. Findings

In this section, the research questions are answered based on data analysis:

1. What was the amount of articles published in the period under review?

**Table 1. The amount of published articles.**

Year	Number of Issues	Number of Articles	Percentage
2011	2	14	4.575
2012	4	28	9.150
2013	0	0	0
2014	3	21	6.683
2015	4	29	9.477
2016	4	31	10.131
2017	4	28	9.150
2018	4	32	10.458
2019	4	35	11.438
2020	4	28	9.150
2021	4	30	9.804
2022	4	30	9.804
<b>Total</b>	41	306	100

By examining 41 issues of Financial Accounting Knowledge Journal during the years 2011 to 2022, it was found that 306 articles were published during these 12 years. As can be seen in Table No. 1, the lowest amount of publication is for the year 2013, when no articles were published in this journal, and after that, the magazine's policy of publishing 4 issues per year (once a season) was announced.

2. What is the distribution of the frequency of articles based on the gender of the authors of the articles?

**Table 2. The gender of the authors.**

Gender	Number of Articles	Percentage
Female	175	21.552
Male	637	78.448
Total	812	100

As the data in Table 2 shows, about 78% of the authors are men, and about 22% of the authors are women.

3. What is the frequency distribution of the scientific levels of the authors of the articles?

**Table 3. Scientific level of the authors.**

Scientific level	Number of Articles	Percentage
Professor	53	6.527
Associate Professor	146	17.980
Assistant Professor	224	27.586
Instructor	67	8.251
Ph.D	8	0.985
Ph. D. student	122	15.025
MA	143	17.611
Master's student and others	49	6.034
Total	812	100

As can be seen in Table No. 3, assistant professors contribute the most in writing articles with 224 articles, and associate professors and senior experts are in the next ranks.

4. What is the frequency distribution of the organizational affiliation of the authors of the articles?

**Table 4. Authors' organizational affiliation.**

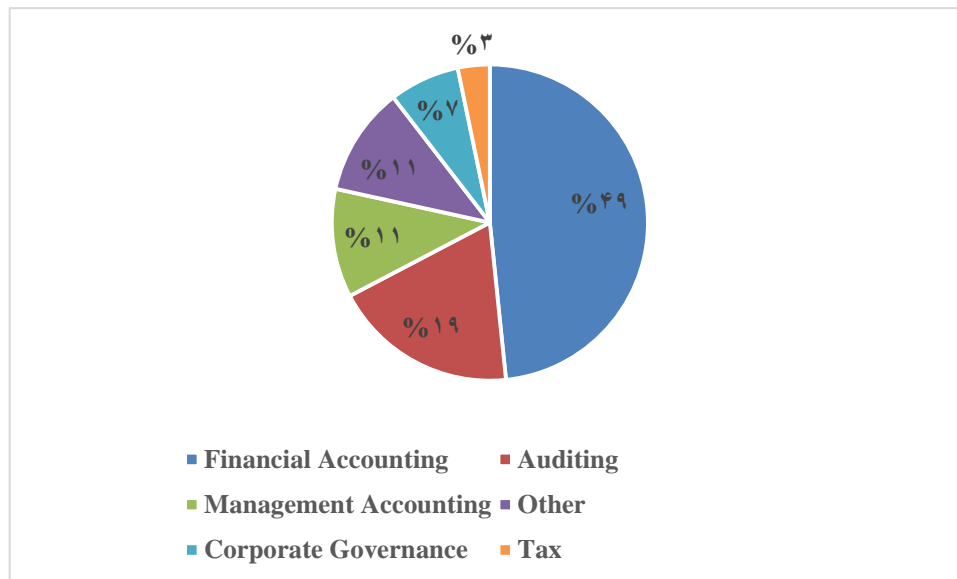
Organizational affiliation	Number of Articles	Percentage
Al-Zahra University	23	5.516
Tehran University	23	5.516
Shiraz University	19	4.556
Isfahan University	18	4.317
Imam Khomeini International University of Qazvin	17	4.077
Ferdowsi University of Mashhad	16	3.837
Payam Noor University	15	3.597
Islamic Azad University of Qazvin	15	3.597
Shahid Beheshti University	14	3.357
Shahid Chamran University of Ahwaz	13	3.118
Allameh Tabatabaei University	13	3.118

As you can see in Table No. 4, Al-Zahra and Tehran universities have the first rank among other universities with 23 articles. After that, Shiraz and Isfahan universities are in the next ranks with 19 and 18 articles, respectively.

5. What is the subject classification of the articles?

**Table 5. Frequency distribution of thematic classification of articles**

Subject	Number of Articles	Percentage
Financial Accounting	148	48.366
Auditing	58	18.954
Management Accounting	34	11.111
Corporate governance	22	7.190
Tax	10	3.268
Other	34	11.111
Total	306	100



**Chart 1. Thematic classification of articles.**

As can be seen in the chart number 1, researches in the field of financial accounting have been more important than other subjects of the authors of the articles (about 49%) and auditing, management accounting, corporate governance and taxation are in the next ranks respectively.

6. How is the amount of scientific participation among the authors?

**Table 6. The amount of scientific participation among authors.**

Number of authors	Number of Articles	Percentage
1	10	3.268
2	134	43.791
3	117	38.235
4 and more	45	14.706
Total	306	100

The findings of Table No. 6 show that articles with two authors are the most frequent with about 44% of the total amount of articles. After that, articles by three authors have the largest share.

7. What are the research methods used in the articles?

**Table 7. Research methods used in articles.**

Research Method	Number of Articles	Percentage
archival	244	79.73
Survey	62	20.261
Total	306	100

According to the findings of Table No. 7, research methods that have been conducted using archival data account for about 80% and survey research methods for about 20% of the total amount of articles.

## 6. Discussion

In this research, an attempt was made to determine the orientations of the "Financial Accounting Knowledge" magazine in terms of the number of published articles, the gender of the authors, their scientific level, the amount of participation of the authors and thematic trends of the published articles. The analysis of the number of published articles shows that the lowest number of articles published in each issue is 7 titles, which indicates that the reviewed publication has complied with the regulations of the Ministry of Science (at least 6 articles in each issue). This result indicates that the status of the Journal of Accounting Knowledge is favorable in terms of the number of articles published in each issue.

Examining the gender distribution of the authors of the articles shows that out of a total of 812 authors of the articles, about 78% (637 cases) are men and about 22% (175 cases) are women. These figures



indicate the role of more than 4 times more men than women in the production of articles in this magazine. The low participation rate of women is not only specific to this research, but Nobakht and Nobakht (2021) also reported that the participation rate of women in the production of accounting articles is 19% compared to men, which results are very close to the results of the present research.

Examining the frequency distribution of the scientific rank of the authors of the articles shows that assistant professors are in the first place with a share of about 28%, followed by associate professors. This result is probably due to the issues related to the promotion of professors, especially assistant professors and associate professors, and of course, part of the difference in role-playing of the studied groups in the production of articles can be attributed to the increase in the expertise of the said groups in relation to essay writing skills and the examination of specialized topics.

The organizational affiliation of the producers of printed articles shows that Al-Zahra and Tehran universities have played the biggest role in writing articles. After that, the universities of Shiraz and Isfahan are located. In general, the results obtained from the above analysis indicate that the majority of the authors of the articles in this publication are affiliated with the prestigious scientific centers of the country.

The subject analysis of the articles published in the journal indicates that the field of financial accounting alone accounts for about 49% of the subjects of the articles. In the next ranks are the research related to auditing, management accounting, corporate governance and taxation. This result shows that financial accounting research is the most popular research field in Shahid Bahonar University of Kerman's accounting knowledge journal, and this result is similar to the research of Rahnama Roodposhti et al. (2013) and Geramirad et al. (2014). Also, the results obtained from these analyze show the adherence of the journal to its defined specialized areas, so that all the printed articles are subject-wise in the defined areas for the journal.

Examining the amount of scientific participation of authors in writing articles shows that two-authored articles play the largest role in the production of articles with a share of about 44% in terms of the number of authors. After that, three-authored articles are present (about 38%) and single-authored articles have the lowest frequency (about 3%). In general, about 97% of the articles are the result of a group work, which is consistent with the prevailing atmosphere in other domestic and foreign accounting journals, including Luzadis et al. (2010) and Vaghfi et al. (2021).

Reviewing the articles in terms of the research method used shows that the archival method is the most used research method in the articles published in the journal. The findings show that the research method is about 80% of archival articles and the research method is about 20% of survey articles.

## References

- Barrick, J.A., N. Mecham, S.L. Summers & D.A. Wood. (2017). Ranking Accounting Journals by Topical Area and Methodology. Available at SSRN: <https://ssrn.com/abstract=2848560> or <http://dx.doi.org/10.2139/ssrn.2848560>.
- Baruch.Y. (2001). Global or North American? A Geographical based Comparative Analysis of Publications in Top Management Journals. *International Journal of Cross Cultural Management*, 1(1), 109-126.
- Geramirad, F., Mohamadi, M., & Sarlak, N. (2014). Content analysis of scientific journals of accounting and financial published between 2009-2012. *Management Accounting*, 7(23), 105-122.
- Ghaedi, M. R., & Golshani, A. (2016). Content Analysis Method: from Quantity-Oriented to Quality-Oriented. *Psychological Methods and Models*, 7(23), 57-82.
- Gholami, T. (2016). Content Analysis of the Articles of Iranian Journal of Ethics in Science and Technology (2006 - 2015). *Journal of Ethics in Science and Technology*, 11(1), 29-38.
- Guffey, D.M., and N.L. Harp. (2017). The Journal of Management Accounting Research: A Content and Citation Analysis of the First 25 Years. *Journal of Management Accounting Research*. 29(3): 93-110.
- Khashei Varnamkhasti, V., Tayebi Abolhasani, A., & Asadi Khanghah, S. (2019). Content analysis of Articles in «Management Studies in Development & Evolution Journal» During the 7-Year Period (2011-2018). *Management Studies in Development and Evolution*, 28(93), 129-160.
- Luzadis, V.A., L. Castello, J. Choi, E. Greenfield, S. Kim, J. Munsell, E. Nordman, C. Franco & F. Olowabi. (2010). The science of ecological economics: A content analysis of Ecological Economics 1989–2004, *Annals of the New York Academy of Science*, 1185(1), 1-10.
- Mohammadi Mehr, Gholamreza. (2008), Content Analysis Method: A Practical Guide to Research, Tehran: Ganjineh Ulum Ensani Publications, Daneshnegar.

- Namazi, M., Rajabdoory, H., & Roostameymandi, A. (2017). Investigation of the Frequency and Content Analysis of the Articles Relating to Accounting Professional Ethics in Iran. *Journal of Accounting Advances*, 9(1), 192-226.
- Nasiri, S., Salehi, A. K., & Shakibamehr, A. (2022). Content Analysis of Accounting Research in the Light of Emerging Blockchain Technology. *Financial Accounting Knowledge*, 9(4), 187-218.
- Nobakht, M., & Nobakht, Y. (2021). Study of the Knowledge and Content Flows of Articles in the Journal of Accounting Knowledge from the Beginning of the Publication to the end of 2019. *Knowledge Retrieval and Semantic Systems*, 8(26), 53-77.
- Pimentel, E., & Boulianne, E. (2020). Blockchain in accounting research and practice: Current trends and future opportunities, *Accounting Perspectives*, 19(4), 325-361.
- Rahnama Roodposhti, F., Banitalebi Dehkordi, B. & Kaviyan, M. (2013). Content analysis of publications Rated - Scientific research in the field of accounting in Iran. *Management Accounting*, 5(15), 121-143.
- Rezakhani Moghadam, H., Shojaeizadeh, D., Nabilahi, A. & Moez, S. (2011). The content analysis of theses in the field of health education in Tehran University of Medical Sciences, Tarbiat Modares University and Iran University of Medical Sciences during 1970-2010. *Payavard*, 5 (1), 80-90.
- Sallak, M., & Bozorgi, A. S. (2010). Content analysis of articles published in "Faslname-ye Ketab" and "Library and Information Science" quarterlies in 2006 and 2007. *Journal of Knowledge Studies*, 3(10), 25-40.
- Sharifi, M., Mirdar, S., & Sunasgari, B. (2012). Descriptive Analysis of Articles of Physical Education and Sport Sciences Journals in 1384-1388. *Sport Management Journal*, 4(12), 61-85.
- Shields, M. D. (1997). Research in management accounting by North Americans in the 1990s, *Journal of Management Accounting Research*, 9, 3-61.
- Tarkhorani, A., Borhani, S. A., Ezadpour, M., & Geramirad, F. (2023). Content Analysis of the Biannual Journal of Value and Behavioral Accounting (2016-2022). *Studies of ethics and behavior in accounting and auditing*, 3(1), 115-136.
- Thompson, J., & McCoy, T. L. (2016). An Analysis of Ethics Articles Published between 2000-2015 in the Journal of Accountancy and the Accounting Review (June 30, 2016), *Journal of Accounting, Ethics and Public Policy*, 17(2), 333-347.
- Vaghfi, S. H., Kamranrad, S., Nazari, T., & Halaj, E. (2021). Content Analysis of Governmental Accounting Articles from the Beginning to the End of 2020. *Governmental Accounting*, 7(1), 97-112.



This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/).