

# Tracing the Evolution of Accounting History Research in the New Millennium: A Bibliometric Analysis of Publication Patterns in Specialist Journals

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**ABSTRACT:** This paper aims to expand the analysis of publishing patterns in specialized international accounting history journals, focusing on the period from 2000 to 2023. The objective is to shed light on how this field of accounting research has evolved throughout the new millennium, adopting a bibliometric approach. The study encompasses 1,044 documents. We examined metrics such as authorship distribution, geographical diversity, and thematic orientations, employing a methodology that quantitatively maps the intellectual landscape of accounting history for a comprehensive view. Our findings indicate widespread participation in the scientific debate, with contributions from around the globe and a growing trend in co-authored articles. Furthermore, our analysis identifies eight thematic clusters. In summary, this paper charts and systematizes these contributions, pinpointing key research areas and offering insights into the latest advancements and potential future directions in accounting history studies.

**Keywords:** accounting history; bibliometric analysis; publication patterns; specialist journals.

## I. INTRODUCTION

In the evolving landscape of accounting history research, the study of publication patterns provides invaluable insights into the shifting paradigms and intellectual contours of the field. Building upon previous foundational works that offered a critical understanding of scholarly trends and geographical distributions (Carnegie and Potter 2000; Carnegie, McWatters, and Potter 2003; Sánchez-Matamoros and Gutiérrez-Hidalgo 2010), this paper seeks to extend the analysis of publishing patterns in accounting history, focusing on the period from 2000 to 2023.

The turn of the 21st century heralded a period of dynamic growth and diversification in accounting history research. This era, marked by the proliferation of digital technologies and a globalizing academic discourse, presents an opportune moment to reassess and update our understanding of study tendencies (Cordery, Gomes, Leoni, McBride, and Napier 2023).

Despite the publication of works on accounting history in mainstream accounting journals, which consequently enables accounting historians to reach a significantly broader audience, specialist journals continue to hold the primary role in disseminating this branch of research. Specialist journals tend to concentrate expertise, attracting submissions from researchers deeply embedded in the field. In addition, specialist journals are more likely to maintain a concentrated focus on themes of direct relevance to accounting history, making them a rich source for reviewing the state of research on particular topics. In the international context, in line with existing literature (including, but not limited to,

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We alone remain responsible for the final content.

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Carnegie and Potter 2000; Tyson and Oldroyd 2007; Fleischman and Schuele 2009), at the forefront of this academic endeavor are three journals: *Accounting Historians Journal (AHJ)*, *Accounting History (AH)*, and *Accounting History Review (AHR)*, which was formerly known as *Accounting, Business & Financial History (ABFH)* before January 2011. Each of them, with different aims and scopes, provides accounting historians with valuable editorial placements for their analyses and research. Thus, our study is particularly focused on the contributions within these three pivotal scientific outlets.

Drawing a thematic thread, or *fil rouge*, from the influential study by Carnegie and Potter (2000), which analyzed publishing patterns in the three dedicated accounting history journals from 1996 to 1999, our paper aims to pick up where they left off and shed light on how this particular area of accounting research has evolved over the course of the new millennium, adopting a bibliometric lens. Bibliometric analysis quantitatively evaluates academic literature and trends by analyzing bibliographic elements from an extensive dataset of papers, such as authorships, citations, abstracts, references, and journal indicators, to understand the impact and dynamics of research within specific fields. Thus, by examining a range of metrics—including authorship distribution, thematic orientations, and geographical diversity—the methodology adopted for this study offers a quantitative approach to mapping the intellectual landscape of accounting history, providing a comprehensive view.

Bibliometric analysis has been widely utilized by scholars in the field of business research in recent years, due to its ability to harness scientific databases, such as Web of Science, Scopus, and EBSCO, as well as the availability of several software tools like VOSviewer (van Eck and Waltman 2010), Gephi (Bastian, Heymann, and Jacomy 2009), and Bibliometrix (Aria and Cuccurullo 2017) that facilitate the management of even massive datasets. Despite its rapid dissemination in several fields, it is still overlooked in accounting history studies. Thus, focusing on the early decades of the 21st century, this paper not only provides a continuation of the scholarly dialogue initiated by our predecessors but also adopts a groundbreaking approach that represents a significant departure from traditional practices in the field.

The following section outlines the evolving publication patterns delineated in earlier research and situates the paper in this setting. The third section outlines the methodological approach employed to achieve the study's objectives. The following section presents the findings of the bibliometric analysis, and the concluding section draws conclusions while introducing potential avenues for future research.

## II. BACKGROUND LITERATURE AND POSITIONING OUR APPROACH

Publication patterns have long been a subject of significant interest in the field of accounting history research. Regarding the amplitude of the sample investigated, with different time frames, several solutions have been adopted by researchers. Some studies have concentrated on single journals, providing in-depth analysis of specific publications (Anderson 2002; Williams and Wines 2006; Walker 2008; Bisman 2012; Carnegie and Napier 2012; Fowler and Keeper 2016; Ferri, Lusiani, and Pareschi 2018; Belloque, Linnenluecke, Marrone, Singh, and Xue 2021). Others, instead, have opted for a more expansive approach, offering surveys that examine publications in both specialist accounting history journals and generalist accounting outlets (Carmona 2004, 2006; Napier 2006; Hernández Esteve 2023; Cinquini, Marelli, and Tenucci 2008; Sánchez-Matamoros and Gutiérrez-Hidalgo 2010; Sánchez-Matamoros and Gutiérrez Hidalgo 2011; Carnegie 2014). Meanwhile, several studies have focused exclusively on the three specialist international journals in accounting history (Carnegie and Potter 2000; Carnegie et al. 2003; Tyson and Oldroyd 2007; Fleischman and Schuele 2009; Bisman 2011).

Despite the increased propensity of papers published in generalist journals to garner citations (Carmona 2006), specialist journals remain the primary medium for disseminating research in this specific field, playing a fundamental role.

Carnegie and Potter (2000) identified a gap in research on publishing patterns at the international level. They analyzed contributions published in the three specific journals from 1996 to 1999, providing empirical evidence on the geographical locations of authors, the subject countries or regions of the studies, and the time spans covered. Their work also acknowledges the cultural bias present in publications within the English language.

Expanding upon this groundwork, Carnegie et al. (2003) turned their attention to the role of women in shaping the specialist international accounting history literature. Their research delved into women's contributions in publications and their influential roles on editorial and advisory boards, setting a precedent for subsequent studies on gender dynamics and linguistic impacts in the field.

Furthering this line of inquiry, Tyson and Oldroyd (2007) critically reviewed articles published in these journals between 2001 and 2005. Their objective was to assess whether the content of recent articles resonated with Sy and Tinker (2005) critique, especially in terms of objectivity, Eurocentrism, and the tendency to overlook broader social and ideological contexts within the realm of accounting history. Although Fleischman and Schuele (2009) examined the evolution and current state of co-authorship in accounting history, their study drew data from the three international specialist journals in this field. Bisman (2011) contributed to the understanding of publication patterns in accounting history, highlighting the importance of journal networks and citation practices in shaping the field. Additionally, the

author emphasized the need for more interdisciplinary research and the integration of broader perspectives in accounting history studies.

Turning to the methodologies of analysis, studies on accounting history publication patterns have primarily relied on content analysis and citation analysis (Matthews 2017; Carnegie 2014; Carnegie and Napier 2012; Bisman 2011, 2012; Carmona 2006; Williams and Wines 2006; Anderson 2002). Among the early studies that integrated the two previously mentioned investigative techniques, we find the works of Anderson (2002) and Carmona (2006). Anderson (2002) directed his focus toward the initial ten years of *ABFH*, shedding light on not just the prominent institutional contributors but also the key individual authors of *ABFH* articles. Meanwhile, Carmona (2006) emphasized the central role that various forms of publication can play in the spread of accounting history research, proposing that books and research monographs have a substantial influence on the dissemination of accounting research.

Williams and Wines (2006) and Bisman (2012), employing similar methodological approaches, have directed their attention toward *AH*, analyzing all the papers published in the first ten years (Williams and Wines 2006) and the first 15 years (Bisman 2012). Carnegie (2014) also had among his main aims the analysis of citations from articles published between 1983 and 2012 in English while simultaneously identifying individual scholars or groups who have gained prominence in the field of accounting historiography. More recently, Matthews (2017) conducted an extensive statistical analysis of accounting history publications over an extended period. The findings showed a significant surge in accounting history output during the 1980s and 1990s, peaking in 2000, followed by a concerning plateau in subsequent publications.

Given the above, despite the undeniable advantages, bibliometric analysis remains almost unused in accounting history studies. Indeed, very few research studies have utilized this methodological tool (Ratzinger-Sakel and Tiedemann 2022; Behrend and Eulerich 2019), and it was only in one study that this approach was used to understand publication patterns (Rappazzo, Marisca, and Pulejo 2023).

In sum, our article aims to enrich the existing body of literature that scrutinizes research patterns in specialized international accounting history journals. It does so by analyzing articles published in these journals since the beginning of the 21st century. Utilizing an innovative methodological approach, distinct from those used in previous studies, our work intends to identify knowledge gaps and offer a unique overview of the research landscape. This enables scholars to position their contributions more thoughtfully and provides new insights and ideas for future research endeavors.

### III. METHODOLOGY

Bibliometric analysis proves valuable in unveiling and mapping the accumulated body of scientific knowledge and the subtle evolutionary complexities within well-established domains. This is achieved by extracting meaningful insights from extensive unstructured data using rigorous techniques and established tools.

The bibliometric tools available to researchers can be categorized into two main groups known as performance analysis and science mapping. Performance analysis pertains to research outcomes in any scientific area, whereas the latter focuses on the interconnections among diverse facets of a research endeavor (Cobo, López-Herrera, Herrera-Viedma, and Herrera 2011). According to Donthu, Kumar, Pandey, and Gupta (2021a), our study employs techniques from both categories to provide a comprehensive analysis of the three specialized journals in accounting history.

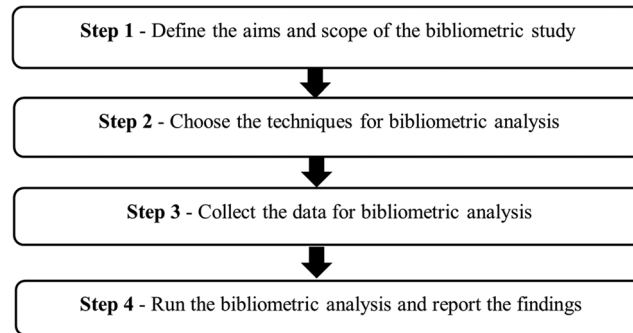
This methodological approach is particularly well suited for our study due to its quantitative character, which helps mitigate author biases. Additionally, its capacity to manage extensive datasets enables us to extract valuable insights from a sizable body of information (Dabic, González-Loureiro, and Furrer 2014).

According to Donthu, Kumar, Mukherjee, Pandey, and Lim (2021b), in Figure 1, we summarize the steps for our bibliometric analysis procedure.

As previously clarified, the aim of our study is to provide a unique comprehensive analysis of the research landscape by analyzing all the articles published in specialized accounting history journals in the new millennium. Typically, the construction of the sample for bibliometric studies is designed to identify networks that contribute to knowledge in a specific research field. Since our sample has been confined to only the papers published in specialized journals, there is not the risk of the potential inclusion of documents that do not align with the knowledge-oriented objectives of the study and, on the other side, to miss the inclusion of relevant papers (Step 1).

To pursue these aims, we intend to conduct a bibliometric analysis that combines and integrates various techniques, such as citation analysis, co-citation analysis, country analysis, co-authorship analysis, bibliographic coupling, and co-occurrence analysis (Boyack and Klavans 2010; Kim and McMillan 2008; Kessler 1963). The software we used to conduct our analyses is VOSviewer (version 1.6.19). It stands out as one of the most sophisticated tools for mapping specific research fields, simultaneously providing various insights to comprehend their growth and evolution potential

**FIGURE 1**  
**Bibliometric Analysis Procedure**



Source: Our elaboration on [Donthu et al. \(2021b\)](#).

([van Eck and Waltman 2010](#); [Ding, Rousseau, and Wolfram 2016](#)). To enhance the explanatory content of our study, Excel is also used for constructing informative charts and graphs (Step 2).

We gathered data from the extensive Scopus database, renowned for its comprehensive coverage of peer-reviewed academic research literature ([Zhao and Strotmann 2015](#)). In addition to Scopus, we used journal websites to obtain data and insights that were not fully available within Scopus, ensuring a well-rounded and comprehensive dataset for our study. Our data extraction spanned the entire spectrum of *AHR* (previously *ABFH*), *AH*, and *AHJ* publications from the year 2000 through December 2023. With regard to document selection, we focused exclusively on peer-reviewed articles, excluding editorials, book reviews, bibliographies, and other sections not categorized as articles on journal websites. We manually refined and cleaned the data to prevent duplication of author and affiliation names. The resulting sample comprises a total of 1,044 documents (Step 3).

In accordance with our research protocol, the survey findings will be presented in the following paragraphs (Step 4).

#### IV. CITATIONS ANALYSIS

One of the most effective ways to analyze the intellectual dynamics of a specific research area is undoubtedly to observe the most influential publications. Although there are various tools available to researchers to identify the most significant contributions, citation remains one of the most effective and objective metrics ([Stremersch, Verniers, and Verhoef 2007](#)). Given the specific composition of our dataset, which, as previously mentioned, consists of 1,044 peer-reviewed documents, we first found it useful to provide some overall data (see [Table 1](#)).

The total number of citations accrued by the three examined journals is 11,425 with an average of 10.94 citations per article. Nine hundred forty-six papers received at least one citation (90.61 percent of the dataset), 420 received at least ten citations (40.23 percent), 73 received at least 30 citations (6.99 percent), and 20 at least 50 citations (1.92 percent).

Then, we measured the citation count of papers in our dataset to assess their overall influence over time. This metric tends to favor older papers, which have had more opportunities to accumulate citations, highlighting one of its major limitation: newer papers, with less time of publishing, usually have fewer citations than older ones. To mitigate these biases, we have implemented a normalization process, adopting the “contemporary h-index” ([Sidiropoulos, Katsaros, and Manolopoulos 2007](#)). The index is calculated using the following formula:

$$S^c(i) = \gamma * \left( Y(now) - Y(i) + 1 \right)^{-\delta} * C(i)$$

where  $Y(i)$  represents the year an article  $i$  was published and  $C(i)$  the number of articles citing article  $i$ . Setting  $\delta = 1$  implies that the h-index is determined by the total citations received by article  $i$ , adjusted for its “age.” To derive a meaningful h-index, a coefficient  $\gamma$  is adopted. Using a  $\gamma$  equal to 4 and a  $\delta$  equal to 1—as suggested by [Sidiropoulos et al. \(2007\)](#) in their experiment—the normalization process involves multiplying the total citations of a paper by a normalizing factor, calculated by dividing  $\gamma (4)$  by the number of years since the paper’s publication until the observation year

**TABLE 1**  
**Total Papers and Citations per Journal**

	<i>AH</i>		<i>AHR</i>		<i>AHJ</i>		<b>Total</b>
	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>	<b>n</b>	<b>%</b>	
TP	462	44.25	311	29.79	271	25.96	1,044
TC	5,384	46.22	3,372	30.10	2,669	23.68	11,425
TC/TP	11.65	—	10.84	—	9.85	—	10.94

TP = total papers; TC = total citations; TC/TP = average of citations per total papers.

(2023) plus 1. Consequently, [Table 2](#) presents the top 20 papers in our dataset, ranked both by their citation counts and by their normalized citations.

It has emerged that the article with the highest count of citations is [Carmona \(2004\)](#), which focuses on the diffusion of accounting history research in an international context, whereas the paper with the highest normalized citations (33.60) is [Behrend and Eulerich \(2019\)](#), which addresses the rise of internal auditing in the post-SOX era, using bibliometric tools to analyze 170 articles published between 1926 and 2016.

## V. COUNTRY ANALYSIS

[Tables 3](#) and [4](#) present the top ten countries with the highest scientific productivity, as determined by the affiliations of authors at the time their papers were published, along with the respective number of papers and citations they have received. In the total papers (TP) and total citations (TC) columns, respectively, papers and citations are assigned to the country of the first author's affiliation, as listed on the article's title page, a method employed by the software VOSviewer. Conversely, in the total papers weighted for author's affiliation (TPW) and total citations weighted for author's affiliation (TCW) columns, both papers and citations are weighted based on the affiliations of all co-authors. For example, in [Table 3](#), if a paper was co-authored by scholars affiliated with two different countries, a value of 0.5 was assigned to each country, and similar allocations were applied for other distributions. These values were also utilized to weight the citations of each paper for [Table 4](#).

From the analysis, it is evident that only four countries exceed the threshold of 100 scientific articles. The United States leads the way with 240 papers, followed by the United Kingdom with 217, Australia with 153, and Italy with 104. Furthermore, these same countries are the only ones to go beyond 1,000 citations.

However, as shown in [Figure 2](#), there is widespread participation in the scientific debate, with papers coming from all continents. When considering the average number of citations per article, the top-ranking countries are Portugal, with just over 20 citations per article, Spain, with more than 14 citations per article, and Canada, with 13 citations per article.

A closer examination of the data reveals that Italy stands out as the country with the highest growth trend, which has become even more pronounced in the last five years. Indeed, the pressures imposed by the Italian research evaluation exercises have prompted Italian academics to submit more papers to at least two out of the three specialist accounting history journals, which were situated in the Italian A-cluster of journals together with top generalist accounting journals.<sup>1</sup> On the other hand, the U.S. and the U.K., which have historically been dominant and continue to maintain the highest absolute values, apparently show a slight declining trend. This circumstance again can be explained by the increasing demand of the U.K. Research Excellence Framework (REF) as well as by the tenure requests in U.S. business schools. From the one side, U.K.-based professors have been mostly obliged to send publications to at least Level 3, if not Level 4/4\* Association of Business Schools (ABS) journals (e.g., *Accounting, Organizations and Society (AOS)*, *The Accounting Review (TAR)*, *Contemporary Accounting Research (CAR)*, *Business History Review (BHR)*, *Business History (BH)*, *Journal of Business Ethics (JBE)*, *Accounting, Auditing & Accountability Journal (AAAJ)*, *Abacus, Accounting and Business Research (ABR)*, *The CPA Journal (CPA)*, and *European Accounting Review (EAR)*), in order to comply with the more difficult hurdles set by the Research Excellence Framework (REF). On the other hand, in order to meet the great diversity of criteria stipulated by top U.S. business schools for their new recruitment procedures, as

<sup>1</sup> Since October 2023, all our investigated journals are ranked in Italy in the A-cluster of journals.

**TABLE 2**  
**Top 20 Papers in the Dataset by Number of Citations Received and by Normalized Citations**

#	Papers	Title	TC #	Papers	Title	NC
1	Carmona (2004)	Accounting history research and its diffusion in an international context	106	Behrend and Eulerich (2019)	The evolution of internal audit research: A bibliometric analysis of published documents (1926–2016)	33.60
2	Hoskin and Macve (2000)	Knowing more as knowing less? Alternative histories of cost and management accounting in the U.S. and the U.K.	90	Gomes, Carnegie, Napier, Parker, and West (2011)	Does accounting history matter?	22.46
3	Carmona and Ezzamel (2006)	Accounting and religion: A historical perspective	76	Martin-Sardesai, Guthrie, Tooley, and Chaplin (2019)	History of research performance measurement systems in the Australian higher education sector	21.60
4	Fleischman and Radcliffe (2005)	The roaring nineties: Accounting history comes of age	75	Agostino and Arnaboldi (2021)	From preservation to entertainment: Accounting for the transformation of participation in Italian state museums	21.33
5	Gomes et al. (2011)	Does accounting history matter?	73	Carmona (2004)	Accounting history research and its diffusion in an international context	21.20
6	Carnegie and Potter (2000)	Publishing patterns in specialist accounting history journals in the English language, 1996–1999	73	Sargiacomo, Servalli, Potito, D'Andreamatteo, and Gitto (2021)	Accounting for natural disasters from a historical perspective: A literature review and research agenda	20.00
7	Walker (2005)	Accounting in history	71	Cordery (2015)	Accounting history and religion: A review of studies and a research agenda	18.67
8	Fleischman, Oldroyd, and Tyson (2004)	Monetising human life: Slave valuations on US and British West Indian plantations	63	Sargiacomo and Gomes (2011)	Accounting and accountability in local government: Contributions from accounting history research	17.54
9	Napier (2009)	Defining Islamic accounting: Current issues, past roots	63	Carmona and Ezzamel (2006)	Accounting and religion: A historical perspective	16.89
10	Napier (2001)	Accounting history and accounting progress	60	Napier (2009)	Defining Islamic accounting: Current issues, past roots	16.80
11	Fleischman et al. (2004)	Monetising human life: Slave valuations on US and British West Indian plantations	60	Bisman (2012)	Surveying the landscape: The first 15 years of Accounting History as an international journal	16.67
12	Gomes (2008)	The interplay of conceptions of accounting and schools of thought in accounting history	59	Fleischman and Radcliffe (2005)	The roaring nineties: Accounting history comes of age	15.79
13	Adams, J. Andersson, L.-F. Andersson, and Lindmark (2009)	Commercial banking, insurance and economic growth in Sweden between 1830 and 1998	58	Adams et al. (2009)	Commercial banking, insurance and economic growth in Sweden between 1830 and 1998	15.47

(continued on next page)

TABLE 2 (continued)

#	Papers	Title	TC #	Papers	Title	NC
14	Sargiacomo and Gomes (2011)	Accounting and accountability in local government: Contributions from accounting history research	57	14 Kuter, Gurskaya, Andreenkova, and Bagdasarayan (2017)	The early practices of financial statements formation in medieval Italy	15.42
15	Sargiacomo (2009)	Accounting for the “good administration of justice”: The Farnese State of Abruzzo in the sixteenth century	53	15 Yayla (2011)	Operating regimes of the government: Accounting and accountability changes in the Sultan Süleyman Waqf of the Ottoman Empire (the 1826 experience)	15.39
16	Parker (2005)	Naming and branding: Accountants and accountancy bodies in the British Empire and Commonwealth, 1853–2003	52	16 Hoskin and Maevé (2000)	Knowing more as knowing less? Alternative histories of cost and management accounting in the U.S. and the U.K.	15.00
17	Fleischman and Tyson (2000)	The interface of race and accounting: The case of Hawaiian sugar plantations, 1835–1920	51	17 Walker (2005)	Accounting in history	14.95
18	Rutterford (2004)	From dividend yield to discounted cash flow: A history of UK and US equity valuation techniques	50	18 Quinn and Jackson (2014)	Accounting for war risk costs: Management accounting change at Guinness during the First World War	14.80
19	Yayla (2011)	Operating regimes of the government: Accounting and accountability changes in the Sultan Süleyman Waqf of the Ottoman Empire (the 1826 experience)	50	19 Gomes (2008)	The interplay of conceptions of accounting and schools of thought in accounting history	14.75
20	Bisman (2012)	Surveying the landscape: The first 15 years of Accounting History as an international journal	50	20 Sargiacomo (2009)	Accounting for the “good administration of justice”: The Farnese State of Abruzzo in the sixteenth century	14.13

Abbreviations available in Table 1 except for NC = normalized citations.

**TABLE 3**  
**The Most Productive Countries (Number of Publications per Journal)**

#	Country	All Journals			AH			AHR			AHJ		
		TP	TPW	TPW%	TP	TPW	TPW%	TP	TPW	TPW%	TP	TPW	TPW%
1	United States	240	237.68	64	62.84	26.44	38	37.34	15.71	138	137.50	57.85	
2	United Kingdom	217	219.82	71	76.69	34.89	93	90.83	41.32	53	52.30	23.79	
3	Australia	153	160.25	97	99.49	62.08	35	37.00	23.09	21	23.76	14.83	
4	Italy	104	102.50	63	61.08	59.59	30	31.33	30.57	11	10.09	9.84	
5	France	53	55.67	19	20.00	35.93	32	31.83	57.18	2	3.84	6.90	
6	Canada	46	43.17	23	22.50	52.12	10	9.17	21.24	13	11.50	26.64	
7	New Zealand	44	40.74	38	35.74	87.73	4	4.00	9.82	2	1.00	2.45	
8	Spain	41	41.53	18	17.20	41.42	16	17.33	41.73	7	7.00	16.86	
9	Portugal	23	18.36	16	12.77	69.55	5	4.25	23.15	2	1.34	7.30	
10	Japan	21	19.67	6	6.17	31.37	11	10.50	53.38	4	3.00	15.25	

Source: Our own elaboration and based on Scopus data.

Abbreviations available in Table 1, except for TPW = total papers weighted for author's affiliation and TPW% = total papers weighted for author's affiliation in percentage.

**TABLE 4**  
**The Most Cited Countries (Number of Citations per Journal)**

#	Country	All Journals			AH			AHR			AHJ		
		TC	TCW	TCW%	TC	TCW	TCW%	TC	TCW	TCW%	TC	TCW	TCW%
1	United Kingdom	2,862	2,907	793	860	29.59	1,256	1,241	42.70	813	806	27.73	
2	United States	2,038	1,974	725	740	37.49	333	315	15.96	980	919	46.56	
3	Australia	1,873	1,838	1,215	1,146	62.35	331	338	18.39	327	354	19.26	
4	Italy	1,045	1,016	603	569	56.00	355	366	36.02	87	81	7.97	
5	Canada	602	602	299	288	47.84	143	147	24.42	160	167	27.74	
6	Spain	585	565	377	342	60.53	126	141	24.96	82	82	14.51	
7	New Zealand	500	459	466	430	93.68	24	24	5.23	10	5	1.09	
8	Portugal	463	310	361	237	76.45	58	43	13.87	44	30	9.68	
9	France	428	453	162	179	39.51	244	245	54.08	22	29	6.40	
10	Germany	263	253	92	88	34.78	167	162	64.03	4	3	1.19	

Source: Our own elaboration and based on Scopus data.

Abbreviations available in Table 1, except for TCW = total citations weighted for author's affiliation and TCW% = total citations weighted for author's affiliation in percentage.

well as for the career advancement of nontenured personnel, academics have been pushed to publish either on *Financial Times (FT)* journals or on other distinguished outlet of dissemination, like the ones above portrayed in parentheses, at the same time including other widely renowned American Accounting Association (AAA) official journals (e.g., *Accounting Horizons*). In contrast, the scientific output of Australian authors remains relatively stable.

In terms of journal preferences, researchers from the United States predominantly publish in *AHJ* (57.85 percent). Authors from the United Kingdom, on the other hand, exhibit a more balanced distribution across the three journals, with a slight preference for *AHR* (41.32 percent). Australians and New Zealanders publish most frequently in *AH*, with 62.08 percent and 87.73 percent, respectively. Meanwhile, French (57.18 percent) and Japanese scholars (53.38 percent) have a higher inclination toward *AHR*.



**FIGURE 2**  
**Countries Present in the Dataset**



Source: Author-generated screenshot using Excel software.

By reframing the analytical perspective to determine which country has made the most significant contributions to each individual journal, we observe that, for *AH*, Australia emerges as the most prolific country (with 97 papers, representing for 21 percent of the total publications). *AHR*, on the other hand, is predominantly influenced by the United Kingdom (with 93 papers, making up 29.90 percent of the total publications), whereas for *AHJ*, the United States takes the lead (with 138 papers, representing 50.92 percent of the total publications). This illustrates how the success of each journal has, over time, been mainly based on communities of historians deeply rooted in specific countries. Importantly, the identified specific countries, even with subtler influences in recent years, still continue to wield a certain impact on the journals.

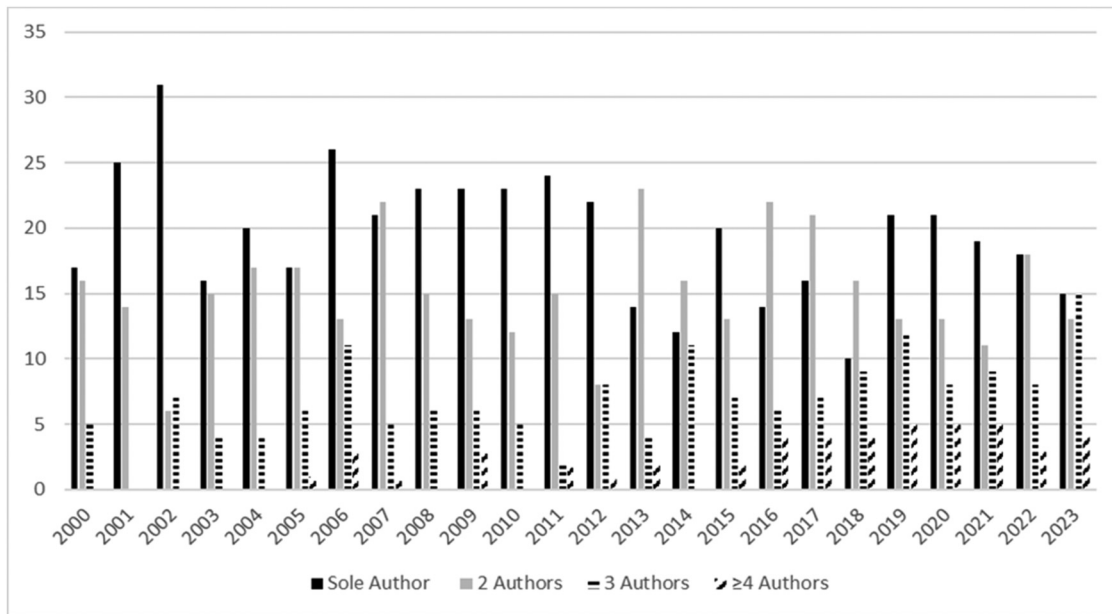
## VI. CO-AUTHORSHIP ANALYSIS

Another tool that can provide various insights into how this field of research is evolving in the new millennium is undoubtedly co-authorship analysis. From our dataset, it emerges that 44.74 percent, a total of 467 articles, are authored by a single person; 34.77 percent (363 articles) have two authors; whereas 15.80 percent (165 articles) involve three authors. Finally, 4.69 percent (49 articles) are the result of collaborations among four or more scholars.

Despite the continued prevalence of scientific production characterized by papers with one or two authors in the 21st century, the trend, especially in recent years, is changing. As shown in [Figure 3](#), there is a noticeable increase in articles with three authors and even more pronounced growth in those with four or more.

By focusing exclusively on co-authored articles, which constitute 55.27 percent (577 papers) of our sample, we have differentiated the contributions between those co-authored within the same country and those resulting from international collaboration among scholars, based on academic affiliation ([Fleischman and Schuele 2009](#)). As shown in [Table 5](#), the domestically co-authored papers represent 76.43 percent (441 papers), whereas the internationally co-

**FIGURE 3**  
**Authorship Trends**



Source: Our own elaboration.

**TABLE 5**  
**Affiliations within Same Country and among Countries**

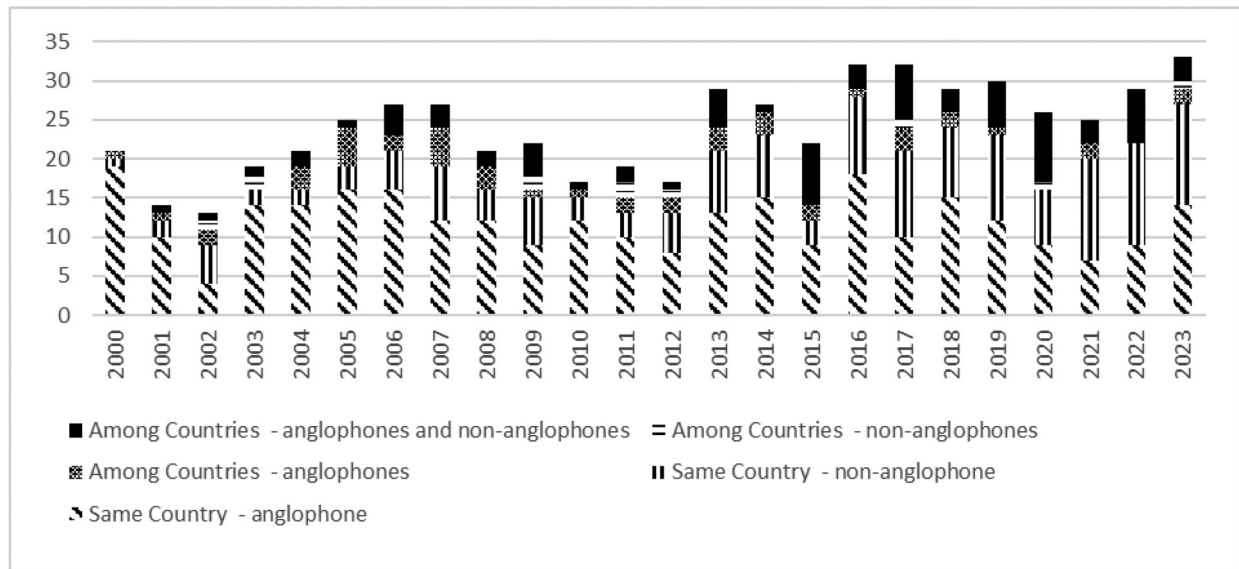
	<u>TP</u>	<u>%</u>
Same Country		
Anglophone	287	49.74
Non-anglophone	154	26.69
Among Countries		
Anglophones	47	8.15
Non-anglophones	11	1.91
Anglophones and non-anglophones	78	13.51
<b>Total</b>	<u>577</u>	<u>100.00</u>

Abbreviations available in [Table 1](#).

authored ones account for 23.57 percent (136 papers). Further analysis aimed to determine whether the papers originated from anglophone countries.

To this end, authors were categorized based on the linguistic predominance and official status of the English language within their academic affiliations. Specifically, an author was classified as “anglophone” if he was affiliated with a university located in a country where English not only serves as an official language but is also predominantly spoken. Conversely, authors were considered “non-anglophone” if their academic affiliation was in a country where English does not hold this dual status. Co-authorships among scholars from the same anglophone country make up almost half (49.74 percent) of our sample, whereas non-anglophone co-authorships account for 26.69 percent. When considering co-authorships between scholars from different countries, an interesting finding is the clear prevalence of collaborations between anglophone and non-anglophone authors (78 papers) compared with those among anglophone authors (47 papers). Contributions between authors from different non-anglophone countries remain relatively limited (11 papers).

**FIGURE 4**  
Trend of Affiliations within the Same Country and among Countries



Source: Our own elaboration.

Figure 4 allows us to make further considerations regarding evolutionary trends. In particular, over the past decade, there has been a significant increase in collaborations among authors originating from the “same non-anglophone country.” It is also interesting to observe the growth of collaborations between “anglophone and non-anglophone countries.” The prevalence of co-authorship among researchers from the same anglophone country or between countries of anglophone origin has remained relatively consistent. However, collaborations “among non-anglophone countries” still do not exhibit noteworthy growth trends.

Figure 5, on the other hand, highlights a growing trend (expressed in percentage terms) of papers in which there is the presence of at least one non-anglophone author compared with those with co-authors of anglophone origin only. In particular, it is observed that, from 2019 onward, co-authored papers with at least one non-anglophone author surpass those published solely by authors of anglophone origin.

## VII. BIBLIOGRAPHIC COUPLING

Bibliographic coupling is one of the most commonly used techniques in bibliometric analysis. This analytical tool is based on the assumption that two bibliographic references that share common references will also exhibit similarity in their contents (Kessler 1963). Additionally, the higher the number of shared citations between two papers with other sources, the greater the “link strength.”

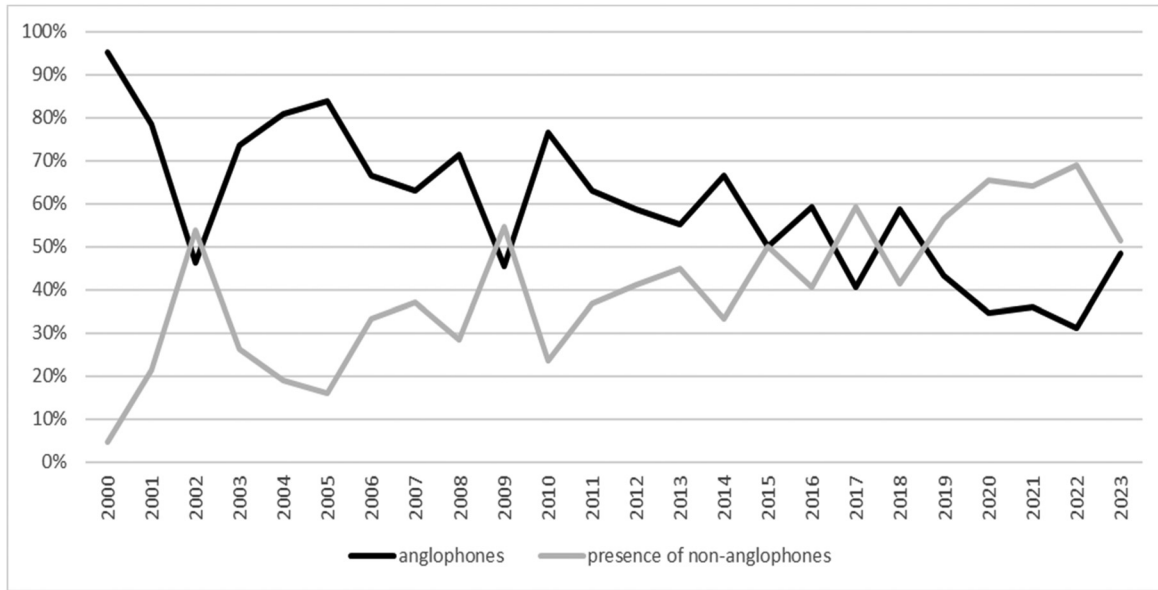
Thanks to some software, bibliographic coupling can be conducted using different units of analysis. For example, VOSviewer allows the analysis to be performed for “documents,” “sources,” “authors,” “organizations,” or “countries.” Considering the knowledge aims of our research and the inherent features of our dataset, we found it useful to use “authors” and “countries” as the units of analysis. It would have been less effective, for example, to use “sources” as the unit of analysis, as the only ones considered in our dataset are the three specialized journals in accounting history (*AH*, *AHJ*, and *AHR*).

With regard to the bibliographic coupling of “authors,” we established a minimum threshold of two documents per author and a minimum of 30 citations for each author. These threshold parameters allowed us to narrow our analysis to those authors who have had a significant impact on the field of accounting history. Out of the 971 authors, 158 met the established thresholds.

The extracted results were sorted in a way to create a ranking of the top 20 authors, with the primary parameter being the number of citations they received (Table 6).

FIGURE 5

Trend of Papers with Exclusively Anglophone Co-Authors and Those Featuring at Least One Non-Anglophone Author



Source: Our own elaboration.

TABLE 6  
Top 20 Prolific Authors

#	Author	Country	TC	TLS	TP per Journal			TP	TC/TP	TW
					AH	AHR	AHJ			
1	Fleischman R. K.	United States	351	1,177	4	2	7	13	27.00	6.08
2	Gomes D.	Portugal	329	4,246	10	1	1	12	27.42	4.37
3	Carnegie G. D.	Australia	320	3,620	8	1	5	14	22.86	9.19
4	Tyson T. N.	United States	305	1,149	7	3	5	15	20.33	7.33
5	Sargiacomo M.	Italy	303	3,083	6	5	1	12	25.25	6.69
6	Napier C. J.	United Kingdom	285	2,490	6	0	3	9	31.67	5.90
7	Rodrigues L. L.	Portugal	235	2,123	8	2	2	12	19.58	4.31
8	Sangster A.	United Kingdom	193	2,258	7	2	8	17	11.35	10.18
9	Edwards J. R.	United Kingdom	178	2,299	2	6	9	17	10.47	11.66
10	Rutterford J.	United Kingdom	176	400	4	4	1	9	19.56	5.70
11	Oldroyd D.	United Kingdom	172	1,034	3	0	5	8	21.50	3.50
12	Lee T. A.	United States	172	958	4	6	5	15	11.47	15.00
13	Maltby J.	United Kingdom	166	468	5	2	3	10	16.60	5.53
14	Cordery C. J.	New Zealand	159	1,772	9	1	0	10	15.90	6.11
15	West B.	Australia	153	2,612	6	1	1	8	19.13	4.03
16	Craig R. J.	Australia	148	1,027	3	1	3	7	21.14	2.40
17	Previts G. J.	United States	144	771	2	3	12	17	8.47	6.72
18	Walker S. P.	United Kingdom	144	521	1	3	2	6	24.00	5.50
19	Richardson A. J.	Canada	139	588	4	2	4	10	13.90	8.50
20	Baker C. R.	United States	129	1,558	9	2	6	17	7.59	11.82

Source: Our own elaboration and based on Scopus data.  
Abbreviations available in Table 1 except for TLS = total link strengths and TW = total weighted articles.

An interesting observation that emerges is that, despite a clear predominance of authors of Anglo-Saxon origin, there are authors from non-anglophone cultures also present in the top positions, such as D. Gomes, M. Sargiacomo, and L. L. Rodrigues. All of the top 20 authors have published at least one paper in all three journals, except for C. J. Napier and D. Oldroyd, who did not publish in *AHR* during the 2000s, and C. J. Cordery, who has never published in *AHJ*. The authors with the highest scientific output and the highest number of total link strengths are, respectively, D. L. Flesher (with 22 TP) and V. Antonelli (with 5,158 total link strengths (TLS)), although they do not belong to the top 20, whereas the authors with the highest average of citations per total papers are C. J. Napier with 31.67 TC/TP, D. Gomes with 27.42, R. K. Fleischman with 27, and M. Sargiacomo with 25.25.

By using the acronym TW (total weighted articles), we have instead considered the weighted significance of an author in relation to their total publications. The calculation was carried out by assigning a weighting of 1 when an article was written by a single author, a weighting of 0.5 when it was written by two authors, and so on. Among the top 20 authors in terms of citation counts with the highest total weight (TW) for their papers, we find T. A. Lee leading with a TW of 15 (notably, he is the sole author of his articles), followed by C. R. Baker with a TW of 11.82, J. R. Edwards with 11.66, A. Sangster with 10.18, and D. L. Flesher with 9.56.

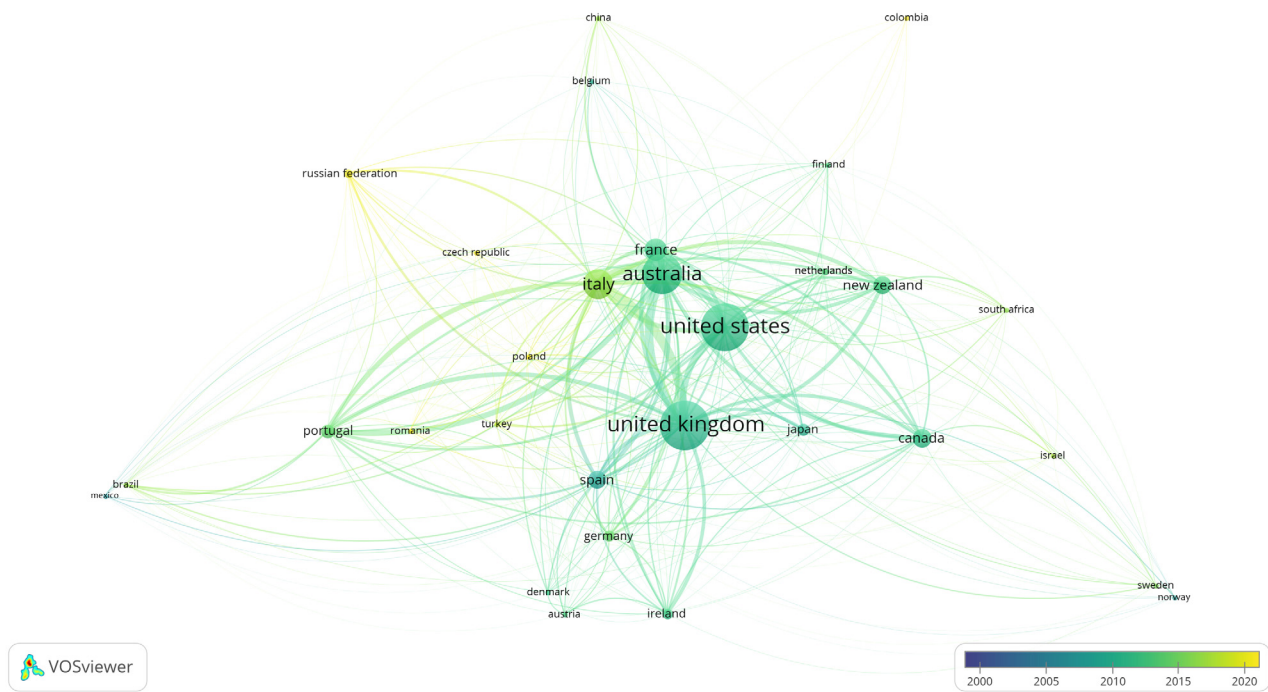
Then, with reference to the bibliographic coupling per “countries,” we set a minimum threshold of two documents per country. Out of the 48 countries, 30 met the established thresholds.

In particular, thanks to the overlay visualization of bibliographic coupling per country, it is possible to identify the relevance of individual countries from an evolutionary-temporal perspective. What is actually shown in Figure 6 can be summarized in three main phases. Phase 1 (2000–2010) is characterized by the clear predominance of the United States, the United Kingdom, Australia, New Zealand, Canada, France, and Spain. Phase 2 (2010–2020) sees the emergence of Italy, Portugal, Turkey, and Germany. In Phase 3 (2020–), Poland, the Czech Republic, the Russian Federation, South Africa, Colombia, Romania, and Brazil are added.

### VIII. CO-CITATIONS ANALYSIS

Co-citation analysis, like bibliographic coupling, is one of the most widely used techniques for science mapping (Hjørland 2013). Co-citation occurs when two documents are both referenced in a third document. One of the

**FIGURE 6**  
**Overlay Visualization of Bibliographic Coupling per Country**



(The full-color version is available online.)

acknowledged limitations of this technique is its tendency to highlight the most cited publications, which, as often happens, are also the older ones, while overlooking the more recent publications with fewer citations. However, if the aim of the investigation is to identify the cornerstones of a specific research field and uncover the dominant thematic areas, then co-citation analysis effectively fulfills its purpose. In this regard, we conducted a co-citation analysis per “sources,” “references,” and “authors,” setting a minimum threshold of ten citations for all three units of analysis. In particular, out of

- 53,513 cited references, 143 meet the threshold;
- 2,450 cited sources, 14 meet the threshold; and
- 29,874 cited authors, 977 meet the threshold.

As evident from [Table 7](#), the articles listed in the ranking can be regarded as seminal publications that still serve as knowledge foundations today. One standout example is [Miller and Rose \(1990\)](#), which, with reference to our dataset, has accumulated 37 co-citations and an impressive 1,893 citations on Scopus.

Regarding journals, in addition to those focused on historical themes, there is also the presence of general accounting journals, such as *AOS* and *AAAJ*, which have always provided a platform for accounting history studies.

## IX. CO-OCCURRENCE ANALYSIS

To observe the evolution over time of the main topics addressed by the three examined journals, we conducted a co-occurrence analysis of keywords. We used “author keywords” as the unit of analysis. To prevent the presence of duplicate keywords in the dataset (such as “pacioli” and “luca pacioli” or “18th century” and “eighteenth century”), we exported a “.txt file” containing all the keywords and then proceeded to standardize them. To identify the main thematic clusters, a minimum number of occurrences of five keywords was established. Of the 2,666 keywords, 94 meet the threshold.

Articles and their relatedness were evaluated through papers sharing the same references ([Boyack and Klavans 2010](#)). Each cluster represented those scientific contributions that marked a specific topic or methodological approach. We pinpointed the main emerging research fields and then, thanks to the “network visualization” of the co-occurrence generated with the VOSviewer software, we identified the presence of eight thematic clusters, i.e. “Governmentality and Public Sector” (first cluster), “Cost and Management Accounting” (second cluster), “Biographies, Accounting Profession, and Women” (third cluster), “Agricultural Accounting and Slavery” (fourth cluster), “Luca Pacioli and Double-Entry Bookkeeping” (fifth cluster), “Accounting Standards, Auditing, and Fraud” (sixth cluster), “Accounting and Religion” (seventh cluster), and “Accounting and Accountability” (eighth cluster) ([Figure 7](#)).

### Governmentality and Public Sector (First Cluster)

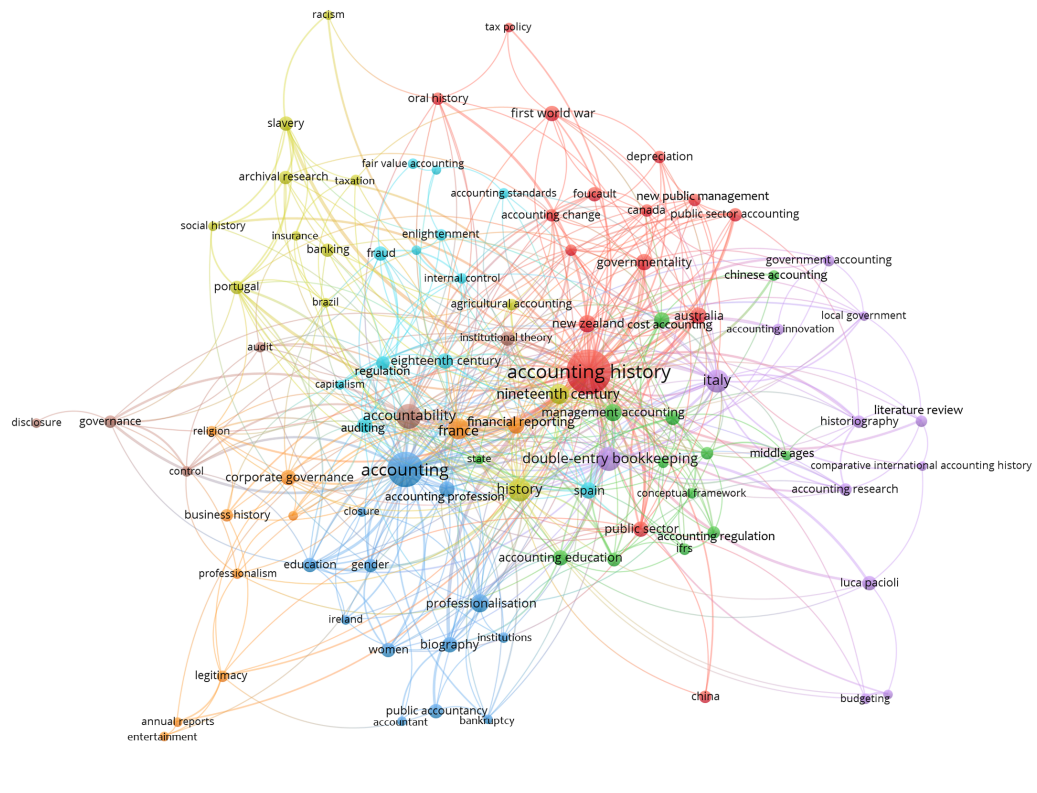
The first cluster introduces the concept of “governmentality” and explores accounting’s role in the “public sector,” delving into the intersection of Foucauldian thought and governmental administration. Various studies have

**TABLE 7**  
Co-Citations Analysis of Journal, Articles, and Authors

#	Journals	TCC	TLS #	Articles	TCC	TLS #	Authors	TCC	TLS
1	<i>Accounting, Organizations and Society</i>	74	781	1 <a href="#">Carmona (2004)</a>	50	411	1 Carnegie G. D.	748	51,429
2	<i>Accounting History Review</i>	41	433	2 <a href="#">Carnegie and Napier (2002)</a>	47	398	2 Edwards J. R.	703	35,589
3	<i>Business History</i>	29	190	3 <a href="#">Carnegie and Napier (1996)</a>	45	373	3 Walker S. P.	594	32,062
4	<i>Accounting Historians Journal</i>	28	240	4 <a href="#">Littleton (1933)</a>	45	290	4 Napier C. J.	558	40,791
5	<i>Accounting, Auditing &amp; Accountability Journal</i>	27	255	5 <a href="#">Edwards (1989)</a>	41	136	5 Miller P.	504	33,185
6	<i>Accounting and Business Research</i>	21	229	6 <a href="#">Miller and O’leary (1998)</a>	40	247	6 Fleischman R. K.	384	24,622
7	<i>Abacus</i>	21	201	7 <a href="#">Napier (2006)</a>	38	396	7 Parker L. D.	382	27,375
8	<i>Accounting History</i>	20	228	8 <a href="#">Miller, Hopper, and Laughlin (1991)</a>	37	359	8 Previts G. J.	334	18,400
9	<i>The Accounting Review</i>	20	185	9 <a href="#">Miller and Rose (1990)</a>	37	270	9 Carmona S.	333	24,545
10	<i>Economic History Review</i>	20	90	10 <a href="#">Miller and Napier (1993)</a>	37	231	10 Parker R. H.	331	20,025

Abbreviations available in [Table 4](#) except for TCC = total co-citations.

**FIGURE 7**  
**Network Visualization of Thematic Clusters**



(The full-color version is available online.)

investigated, from different countries and across different historical periods, the role of accounting as a tool to promote good practices of government (Nikitin 2001; Sargiacomo 2006, 2009; Fabre and Labardin 2019; Balluchi and Furlotti 2022).

The most cited paper in this cluster, by Sargiacomo (2009), delves into the less explored connection between accounting and justice administration. Focusing on the feudal Farnese State of Abruzzo, it offers a novel perspective that enriches both historical accounting research and our understanding of governmental rationality. Lai, Leoni, and Stacchezzini (2012) made a significant contribution to historical and political analysis by applying Foucault's governmentality framework to a 17th century decision by Ferdinando Gonzaga, Duke of Mantua, to reject a territorial swap offered by the king of Spain. The article augments this research field by presenting a new viewpoint on how historical territorial decisions were shaped by governance and financial factors. Coronella, Lombrano, and Zanin (2013), through a comparative analysis of the governmental accounting systems developed by preunification Italian states, discussed and described the main accounting innovations before the imposition of the one accounting model, following unification. In particular, the authors showed that the uncritical adoption of the Kingdom of Sardinia's accounting model resulted in the loss of some innovative accounting practices after the creation of the unified Italian state. Building upon insights from Foucault's discontinuities in thought systems, governmentality, and discipline, Baker and Rennie (2018) contend that the adoption of an accounting technology aligned with a novel rhetoric linked to the shift from one form of governance to another. Furthermore, they contribute to the literature on accounting as a technology for governmental administration by demonstrating its function as a mechanism for oversight and control. Also, other studies have highlighted the role of accounting technologies, particularly accrual-based financial reporting, as a tool that has supported public sector management reforms (Christensen 2002). Xue and Zan (2012) and Zhang (2021) analyzed the accounting changes in the Chinese public sector. They noted that public sector accounting has played a central role in the modernization of

the state bureaucracy. More recently, [Martins \(2021\)](#) aimed to understand the reasons behind the rapid development of public sector accounting institutions in Brazil from 1889 to 1934.

### Cost and Management Accounting (Second Cluster)

Among the papers that have significantly contributed to advancing our understanding of the development of modern cost and management accounting systems is that of [Hoskin and Macve \(2000\)](#). They offer a fresh reinterpretation of key developments in the 18th and 19th centuries in the U.K. and U.S., challenging more conventional economic rationalist viewpoints. Their research refines Alfred Chandler's "visible hand" thesis, adding new evidence and interpretations about the role of administrative co-ordination in early management practices. They argue that administrative co-ordination emerged not just as a technical response but as a distinct disciplinary intervention. Their article thus enhances our understanding of how 19th century accounting practices influenced the evolution of managerial strategies and structures.

[Quinn and Jackson \(2014\)](#) analyzed how the First World War impacted management accounting practices at the St. James's Gate Brewery of Arthur Guinness & Sons Ltd. In particular, the authors used the concept of organizational routines to explain the development of these new practices and emphasized the role of existing accounting routines in guiding the creation of new ones. [Billings and Capie \(2004\)](#) explored the role, development, and limitations of management accounting in large British banks from the end of World War I to 1970. [Antonelli, Cerbioni, and Parbonetti \(2002\)](#) analyzed the development of cost accounting during the central phase of the industrial revolution in Italy. They noted that among the main factors that contributed to the implementation of a cost accounting system are the efficiency control, strategic decision making, and stock valuation. Other studies highlighted the delay in the establishment of industrial accounting in France compared with Great Britain ([Lemarchand 2016](#)). In particular, the author argued for a comparative history of accounting that looks at the spatial circulation of accounting techniques.

Recently, [Levant and Zimnovitch \(2022\)](#) highlighted the increasing complexity of costing methods, exploring their evolution in France from 1820 to 1880. This work underscores the tension between precision and simplicity in cost accounting, offering a nuanced view of its development rather than suggesting a cyclical pattern.

### Biographies, Accounting Profession, and Women (Third Cluster)

The third cluster is categorized as "Biographies, Accounting Profession, and Women." Within this cluster, a pair of distinct subclusters engage in extensive research covering biographies, the accounting profession, and women's access to the accounting profession.

Biographies have always carved out a significant space in accounting history studies. Just consider that the *AHJ* published its first biographical studies in its very first volumes/issues (i.e., [Baladaoui 1975](#); [Garner, Padroni, and Martinelli 1976](#)). Even in the new millennium, there have been several biographical contributions focusing on various accounting pioneers ([Carnegie, Parker, and Wigg 2000](#); [Richardson 2000](#); [Antonelli and Sargiacomo 2015](#); [Shelton and Jacobs 2015](#); [Carnegie 2016](#); [Bloom 2021](#); [Holley and Simer 2022](#); [Daff 2022](#)). One notable example is Hatfield, who, despite already being the subject of distinguished biographies ([Zeff 1999](#)), was again remembered ([Lee 2002a](#)) also for his role as an "internationalist" ([Parker 2002](#)). Other papers have focused on non-anglophone pioneers, such as Fabio Besta, emphasizing his influence on accounting theory and positioning Besta's contribution, especially "*La Ragioneria*," as a milestone in accounting history ([Sargiacomo, Servalli, and Andrei 2012a](#)) while also underlining the clarity and comprehensiveness of his works focused on public administration ([Andrei, Baker, and Sargiacomo 2017](#)).

With reference to the field of study that focuses on accounting profession, [Edwards \(2010\)](#) has the merit of having added a new dimension to this research area. Although the "official" histories attribute professional organization to economic growth, critical writings suggest that social and political factors also played a role. [Anderson, Edwards, and Chandler \(2005, 2007\)](#) analyzed the Institute of Chartered Accountants in England and Wales (ICAEW), examining how this institution defined the boundaries of professional work to create a definition of the chartered accountant as a specialist or "public expert in matters of account," whereas [Spence and Brivot \(2011\)](#) examined North America's first professional accounting association, observing that the Association of Accountants in Montreal (AAM) enacted for many years a number of exclusion strategies to limit its admittance of francophone compatibles who possessed a different cultural and a different language. They proposed that Bourdieu's theory of sociolinguistics can be a useful framework for conducting such analysis.

One of the main researchers who has studied the topic of public accountancy professionalization is T. A. Lee. [Lee \(2002b\)](#) observed the phenomenon of U.K. accountants who migrated to the U.S. and the subsequent foundation of the U.S. public accountancy profession with the aim to document the impact and relevance that immigration had on the development of American public accountancy. More recently, [Lee \(2021\)](#), applying the prosopographical research



method, deepens his analysis of early public accountancy professionalization in Scotland, previously conducted in 2011 (Lee 2011). Instead, other studies have focused on the challenges and, in some cases, the opposition and discrimination that women have faced in gaining access to the accounting profession (Emery, Hooks, and Stewart 2002; Komori 2007; Cooper 2008, 2010; Roberts 2013; Rico-Bonilla 2020).

#### **Agricultural Accounting and Slavery (Fourth Cluster)**

Within this cluster, it is possible to identify two main subclusters: agricultural accounting and slavery. These two topics, despite representing two autonomous subfields of research, have often been intertwined in the studies of accounting history. Therefore, a combined analysis can contribute to a better understanding of the intricate interplay between critical aspects of these themes.

In this sense, the contribution of Tyson and Oldroyd (2019) is particularly noteworthy. The authors offered a detailed understanding of the historical and ethical aspects of agricultural accounting during the period of slavery in the United States and the British West Indies. They not only highlighted the significance of accounting in the context of slavery but also critically examined how these practices were in conflict with the progressive ideals of the time. Instead, Baker (2019) examined the surviving accounting records of President Jefferson to analyze plantation management in Colonial America. This article, moreover, is consistent with the findings of previous research (Wienczek 2012), which argued that enslaved black people constituted the second most valuable capital asset in the United States.

If we exclusively refer to the subcluster related to agricultural accounting, it encompasses a wide range of international perspectives, extensively studied by scholars worldwide. This global interest is evidenced by diverse research contributions (Mussari and Magliacani 2007; Edwards 2011; Jack 2015; Prado-Lorenzo, García-Salineró, and González-Bravo 2017; Sargiacomo, Ianni, D'Andreamatteo, and D'Amico 2016; Antonelli, Cafaro, D'Alessio, and Bigoni 2019; Morton and Tsahuridu 2023).

Delving into specific studies, Ji (2003) sheds light on ancient Chinese agricultural treatises, uncovering the application of cost and profit concepts in Chinese agricultural production, in contrast to Europe's experience. In another vein, Joly (2016) analyzed the economic principles and accounting techniques presented in agricultural manuals used in French primary schools from 1830 to 1870. Complementing this, Depecker and Vatin (2016) delved into the doctrine of "agronomic accounting" as it emerged in France during the first half of the nineteenth century. Their paper paid particular attention to the selection of accounting units and the conceptualization of yield. Further broadening the scope, a study by Lampe and Sharp (2017) charted the development of agricultural accounting in Northern Germany and Denmark during the nineteenth century.

Moving to the slavery subcluster, various studies have investigated the connection between accounting and the slave trade (Vollmers 2003; McWatters and Lemarchand 2006), the function that accounting technology served in facilitating the growth of the slave trade (Pinto and West 2017), even through the adoption of a multicontinental perspective (Stevenson-Clarke and Bowden 2023). Studies also focused on accounting and taxation of slaves, comparing the Brazilian system with the U.S. and British West Indies one (Rodrigues, Craig, Schmidt, and Santos 2015). This comparative approach provides insights into the broader economic impact of slavery in these regions, revealing how taxation and accounting practices were tailored to local economic and political contexts.

#### **Luca Pacioli and Double-Entry Bookkeeping (Fifth Cluster)**

The fifth cluster focuses on studies concerning the figure of Luca Pacioli and the double-entry bookkeeping (DEB) method, drawing attention to their lasting significance. These investigations, contributed by researchers from around the world, delve into the rich historical impact and the fundamental role of these topics in accounting history (Lin 2003; Bryer 2016; Rodrigues, Carqueja, and Ferreira 2016; Ryabova 2018; Slavičková 2022; Sangster and Santini 2022). This global academic endeavor uncovers profound insights into the evolution and core principles underpinning current accounting practices, demonstrating the unceasing relevance of Pacioli's contributions and the DEB (Yamey 2005; Dean, Clarke, and Capalbo 2016; Toms 2016).

In this regard, Dean et al. (2016) offer an insightful interpretation of the link between innovation in art and accounting, with a particular emphasis on the historical significance of DEB. They contend that DEB has been, and continues to be, essential for effective management and decision making. Nonetheless, the paper presents some contentious arguments. One notable claim is that the balanced perspective that facilitated the adoption of DEB was lost during the Global Financial Crisis, an event discussed only implicitly in terms of valuation errors. Addressing this, Toms (2016) has argued that the accounting standards critiqued by Dean et al. (2016) can be distinctly contrasted with the Renaissance-era regulations on limited transaction-based profits and the societal disapproval of excessive profits that were prevalent at the time.

Within this cluster, the interplay between the contributions of [Sangster, Stoner, and McCarthy \(2008\)](#) and [Yamey \(2010\)](#) is notably intriguing, as they offer divergent perspectives on the utility of Luca Pacioli's "Summa" for its contemporary mercantile audience. In essence, [Sangster et al. \(2008\)](#) specifically concentrated on the section "De computis et scripturis," arguing that this treatise on bookkeeping was immensely valuable to many merchants, especially as an effective presentation of the DEB and its implementation in Venice. In contrast, [Yamey \(2010\)](#) provided a critical viewpoint on this analysis. He challenged the practical effectiveness of "De scripturis" as a guide for merchants. Yamey maintained that this section of the "Summa," as the initial printed exposition of DEB, was significantly inadequate and flawed and therefore unlikely to have been as useful as [Sangster et al. \(2008\)](#) claimed.

### Accounting Standards, Auditing, and Fraud (Sixth Cluster)

The sixth cluster comprises a variety of studies focused on research areas related to the themes of accounting standards, auditing, and fraud ([Heier and Leach-López 2010](#); [Agostini and Favero 2017](#); [Phan, Joshi, and Tran-Nam 2018](#); [Zeff 2018](#); [Flesher, Foltin, Previts, and Stone 2019](#); [Othman, Ameer, and Laswad 2021](#)). [Pandit and Baker \(2021\)](#) presented a comprehensive historical analysis of the evolution of the Standard Audit Report (SAR) in the United States, tracing its development from the 19th century to its present form. This study is particularly valuable for understanding the dynamic nature of financial auditing and its responsiveness to the changing needs of business and regulatory environments. Additionally, the paper's exploration of how the SAR has adapted over time is noteworthy, especially in its response to the shifting emphasis from fraud detection to providing reasonable assurance and then back to including fraud assessment again. [Baker \(2017\)](#) highlighted the significant impact of accounting theory on shaping the FASB Conceptual Framework. The author noted that financial accounting is not merely a technical field but a powerful tool affecting organizations, governments, and societies. This research is key to understanding how the evolution of standards setting is deeply rooted in a robust Conceptual Framework, thereby influencing the formation of modern accounting standards.

[Praquin \(2012\)](#) verified that the functioning of accounting and auditing can be called in discussion in the context of political change. [Ratzinger-Sakel and Tiedemann \(2022\)](#) critically examined the evolution of fraud-related research in accounting and auditing. Using bibliometrics, the study analyzed 260 articles between 1926 and 2019, revealing significant shifts in theories and research topics over time, whereas [Marisca, Barresi, and Rappazzo \(2022\)](#) investigated the role of accounting in the functioning of industry self-regulatory institutions, specifically focusing on the "Unione Commercianti in Manifatture di Milano" formed in 1898.

The study emphasized how an industry self-regulatory institution can play a significant part in preserving fair trade and protecting its members' credit rights during the bankruptcy proceedings of their customers. In particular, the Union was instrumental in safeguarding its members from being disadvantaged by insolvent debtors who engaged in fraudulent acts like making false declarations of liabilities or hiding assets.

### Accounting and Religion (Seventh Cluster)

The seventh cluster encompasses a range of studies focused on the fascinating relationship between accounting and religion. In light of the observations made by [Carmona and Ezzamel \(2006\)](#) regarding the previously limited attention given to this topic, the study of accounting and religion has developed significantly over the 21st century ([Cordery 2015](#)). This field has expanded to encompass a variety of studies that delve into the intricate relationship between accounting and religion from multiple perspectives. These include historical viewpoints, comparative analyses across various faiths and regions, and the exploration of how theological concepts influence accounting ethics and practices ([Fonfeder, Holtzman, and Maccarrone 2003](#); [Cordery 2006](#); [Liyanarachchi 2009, 2015](#); [Orelli, del Sordo, and Fornasari 2013](#)). Particularly interesting is the contribution of [Sankoji \(2020\)](#), which, drawing from the gaps highlighted by [Leardini and Rossi \(2013\)](#) regarding the relationship between accounting and power in religious institutions, examines the income and expenditure reports of the Komyo-ko-gata of the Buddhist Toji Temple in Japan during the Middle Ages. Continuing in the later Middle Ages, and moving in England, [Dobie \(2008\)](#) focused on the financial management and control of monastic houses and their estates, seeking to identify the elements that influenced their developments and evolution. Other research, such as the study by [Herda, Reed, and Bowlin \(2013\)](#) on the Dead Sea Scrolls, concluded that accounting facilitated the improved practice and monitoring of religious behavior.

To wrap up, the expansion of this research area reflects a growing understanding of the historical and contemporary significance of religious beliefs in shaping accounting practices and principles. In turn, the evolving research in recent years demonstrates the importance of considering both the internal dynamics of religious institutions and their broader influence on the development and application of accounting practices ([Cordery 2019](#); [Sánchez-Matamoros and Carrasco Fenech 2019](#); [T. Flesher and D. Flesher 2022](#)).

### Accounting and Accountability (Eighth Cluster)

Accounting and accountability are considered social practices across a broad array of settings and are recognized as fulfilling an extensive spectrum of aims. In accounting history, these topics have often intertwined and served as a starting point for observing and analyzing, for example, the public sector, the private sector, nonprofit organizations, and religious institutions (O'Regan 2003; Lloyd-Jones, Lewis, Matthews, and Maltby 2005; Sargiacomo and Gomes 2011; Moerman and van der Laan 2011; Moggi, Filippi, Leardini, and Rossi 2016; Manetti, Bellucci, and Bagnoli 2020).

A contribution that highlights this link between the two themes is Sargiacomo, Servalli, and Carnegie (2012b). This paper presents an interesting investigation into the interplay of accounting and accountability, particularly in the context of secretive government actions in the Venetian State during the sixteenth century. The study extends beyond traditional accounting history's focus on accounting as a technique and instead examines it as a means to an end within an accountability regime. By employing both diachronic and synchronic perspectives, the researchers offer a multifaceted view of the subject. The papers by Servalli, Gitto, and Gandelli (2024) and Vosslander (2015) significantly contribute to the expanding field of accounting and accountability, particularly in the context of natural disasters; both studies emphasize the crucial role of these topics in managing and understanding the aftermath of such calamities, whereas the article by Peng and Brown (2015) provides an insightful analysis of the accountability of early Chinese companies during the Qing Dynasty, particularly from 1840 to 1911. The research highlighted how these early companies combined Western and Chinese accounting practices, reflecting in their financial ratios. This investigation into the accountability practices of early Chinese companies in a historical context offers valuable perspectives on the evolution of accounting in China.

## X. CONCLUSIONS

This work has provided a 24-year analysis of published historical research on the three specialized international accounting history journals, namely *Accounting Historians Journal (AHJ)*, *Accounting History (AH)*, and *Accounting History Review (AHR)*, formerly known till 2011 as *ABFH*. On the basis of past seminal analysis (e.g., Carnegie and Potter 2000; Carnegie et al. 2003; Tyson and Oldroyd 2007; Fleischman and Schuele 2009), this paper has gone beyond extant research by illuminating publishing patterns in 2000–2023 specialty journals, thus complementing and extending prior research. At the turn of the new millennium, accounting history research has witnessed both an increase of publications and a topic diversification. The emergence of this latter new era, supported by the rise of digital technologies, offers a broader and novel spectrum of publications patterns, whose tendencies needs to be explored and understood (Corderly et al. 2023).

Importantly, also in terms of adopted research methodology, whilst most of prior research publication patterns have been based on content analysis and citation analysis (Anderson 2002; Bisman 2011, 2012; Carmona 2006; Carnegie 2014; Carnegie and Napier 2012; Matthews 2017; Williams and Wines 2006), our investigative technique has exploited the potential of bibliometric analysis which, to date, has remained almost totally unused in accounting history studies. Indeed, only recently, we record the appearance of a novel study that has used bibliometric analysis to unveil publications patterns in Italian accounting history research (i.e., Rappazzo et al. 2023), in tandem with the appearance of other few scattered studies that are using this methodological tool (Behrend and Eulerich 2019; Ratzinger-Sakel and Tiedemann 2022).

Based on a 24-year observation period, as well as on an innovative investigation technique, this study contributes to the accounting history literature in several manners. First, the research has brought to the fore that the 1,044 journal articles published across the 2000–2023 observation period have prompted 11,425 Scopus citations, showing an average of 10.94 per paper (*AH*: 11.65; *AHR*: 10.84; *AHJ*: 9.85). The analysis has also illuminated that there are 20 papers that have gotten at least 50 citations. Considering the first (or unique) authors of the papers, the ranking is headed by a leading Spanish scholar (i.e., Carmona) and sees the top 20 citations' group heavily populated by several influential anglophone scholars (i.e., Hoskin and Macve; Fleischman and Radcliffe; Carnegie and Potter; Walker, Napier, Parker, and Bisman, etc.) in tandem with a few European academics (i.e., Gomes, Sargiacomo, and Yayla). Considering that the citations' metric undoubtedly tends to favor older papers that had more time to accumulate citations, in order to mitigate this bias, the paper has offered also a portrayal of normalized citations. When supported by the normalization process, the results are more surprising, as the top 20 group is headed by a German-based team (Behrend and Eulerich), in a ranking where 50 percent of the papers belong to non-anglophone scholars.

The above examination has been complemented by the country analysis, which has shed new light on the countries showing the highest scientific productivity. Not surprising, U.S., U.K., and Australia are leading the ranking, whilst Italy is situated at the fourth place, and it's the only non-anglophone country that exceeds the threshold of 100 scientific articles and goes beyond 1,000 total citations as well as the top three. Italy stands out as the country with the highest

growth trend, which has become even more pronounced in the last five years. At the same time, France, Canada, New Zealand, Spain, Portugal, and Japan scored well in the top ten list. A closer examination of the data reveals that, in terms of journal preferences, *AHJ* is the preferred outlet of dissemination of U.S.-based scholars. In a related manner, *AH* is the publication's venue most frequently selected by Australians and New Zealander authors. On the contrary, U.K.-based authors, although highlighting a slight preference for *AHR*, show a more balanced distribution of publications across the three journals.

Through bibliographic coupling technique, our research has also been able to identify the most prolific authors who—at the same time—showed a minimum number of citations. By so doing, we have sought to identify authors who had a significant impact on the field of accounting history. Surprisingly, in spite of an assumed domination of Anglo-Saxon authors (i.e., Fleischman, Carnegie, Tyson, Napier, Sangster, etc.), there are as well European authors situated in the top positions (i.e., Gomes, Sargiacomo, and Rodrigues). Importantly, bibliographic coupling analysis has also illuminated diverse time phases showing different countries' patterns of publications. Phase 1 (2000–2010) shows a clear domination in the accounting history studies of United States, the United Kingdom, Australia, New Zealand, Canada, France, and Spain. Phase 2 (2010–2020) is characterized by the strengthening of the production of Italy, Portugal, Turkey, and Germany. In Phase 3 (2020–), we observe the emergence of Poland, the Czech Republic, the Russian Federation, South Africa, Colombia, Romania, and Brazil.

Co-occurrence analysis has permitted to pinpoint the main emerging research fields, at the same time identifying the following major research clusters: Governmentality and Public Sector; Cost and Management Accounting; Biographies, Accounting Profession, and Women; Agricultural Accounting and Slavery; Luca Pacioli and Double-Entry Bookkeeping; Accounting Standards, Auditing, and Frauds; Accounting and Religion; and Accounting and Accountability. From the examination provided in the manuscript, it is emerging that, whilst all the major research clusters have been illuminated by the co-occurrence analysis, some of them can be disaggregated into subsequent subclusters. For example, the Agricultural Accounting and Slavery clusters can be divided into “Agricultural Accounting” and “Slavery,” although the two subfields of research have often shown diverse interconnected studies, as illuminated by the co-occurrence analysis. Relatedly, in the cluster named Biographies, Accounting Profession, and Women, it is possible to enucleate subclusters covering “biographies, the accounting profession, and women's access to the accounting profession.” On the other hand, there are research clusters, like Accounting and Religion, that represent a clear-cut and autonomous portfolio of research publications.

Finally, we can conclude arguing that the increasing propensity of global digitalization, in tandem with the wider presence of and national and international repositories able to enshrine historical publications and primary records, reinforces the view that the future of accounting history research will be also based through a wider use of bibliometric analysis. With particular regards to non-Anglo-Saxon countries, this investigative technique may enhance our understanding of the *status quo* of publication patterns at the national level across decades or centuries (e.g., China, South America, Middle East, India, etc.), thus contributing to make a longitudinal snapshot of the *status quo* of hitherto unknown bodies of knowledge.

We are confident that the accounting historians community will soon devote much more attention to the use of this investigative technique, encouraging further research on national-international publications patterns, at the same time exploiting the potential of “Comparative International Accounting History” research (Carnegie and Napier 1996, 2002).

This study has limitations. Firstly, it concentrates on contributions within the three specialist accounting history journals, thereby excluding publications in mainstream journals categorized under accounting history. This exclusion poses a challenge for expanding the analysis conducted. Secondly, although our identified research streams stem from established statistical methods, it is important to note that these areas can be further explored using different frameworks or perspectives. The clusters identified do not cover all topics researched over the years comprehensively, providing instead a base for understanding current trends and guiding future research directions.

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