

A BIBLIOMETRIC ANALYSIS OF THE WORLD OF ACCOUNTING SCIENCE: 1999-2022*

Assoc. Prof. Havva Nur ÇİFTÇİ**

Asst. Prof. Gökhan KILIÇ***

Melike AYDOĞDU****

Araştırma Makalesi/Research Article

Muhasebe Bilim Dünyası Dergisi

Aralık 2023, 25(4), 526-557

ABSTRACT

This study analyzes *The World of Accounting Science*, a prominent Turkish journal, using bibliometric and mapping analyses over a 24-year span. It delves into articles through research questions, providing vital insights for researchers by identifying key themes and trends, guiding prospective authors, thus enhancing productivity. Notably, it emphasizes the importance of theoretical infrastructure in articles, accounting education studies on accounting subfields and novel articles exploring intersections of current topics such as sustainability reporting, corporate governance, and environmental performance with artificial intelligence applications. The findings will aid authors in future research planning and inform the editorial board in shaping publication strategy.

Keywords: The World of Accounting Science, Accounting Studies, Bibliometric Analysis, Content Analysis, Qualitative Analysis

JEL Classification: I21, I23, M41

* Makale Geliş Tarihi (Date of Submission): 24.08.2023; Makale Kabul Tarihi (Date of Acceptance):10.12.2023

** İstanbul Üniversitesi, İşletme Fakültesi, Muhasebe Anabilim Dalı, hnciftci@istanbul.edu.tr, <https://orcid.org/0000-0002-3859-6693>.

*** Başkent Üniversitesi, Ticari Bilimler Fakültesi, Muhasebe ve Finansal Yönetim Programı, gokhankilic@baskent.edu.tr, <https://orcid.org/0000-0002-0605-2798>.

**** İstanbul Üniversitesi, Sosyal Bilimler Enstitüsü, İşletme/Muhasebe Doktora Programı Öğrencisi, melikeaydogdu@gmail.com, <https://orcid.org/0000-0002-7110-1461>.

Atf (Citation): Çiftçi, H.N., Kılıç, G. & Aydoğdu, M. (2023). A Bibliometric Analysis of the World of Accounting Science: 1999-2022. *Muhasebe Bilim Dünyası Dergisi*, 25(4), 526-557. <https://doi.org/10.31460/mbdd.1348245>

MUHASEBE BİLİM DÜNYASI DERGİSİ'NİN BİBLİYOMETRİK ANALİZİ: 1999-2022

ÖZ

Çalışmanın amacı, alanının öncülerinden olan *Muhasebe Bilim Dünyası Dergisi*'nin bibliyometrik analiz ve haritalama analizi yardımıyla bibliyometrik profilinin çıkarılmasıdır. Yayınlanan makaleler çeşitli özellikleri irdeleyen araştırma soruları yardımıyla incelenmiştir. Bu çalışma, araştırma dönemini kapsayan yirmi dört yıllık süreçte muhasebe yazınındaki gelişmeler hakkında fikir vermesi ve yol göstermesi açısından önemlidir. Sonuçlar, derginin üretkenliğini artırmak, ana temaları, yayın eğilimlerini belirlemek ve yazarların ve editörlerin yayın stratejileri oluşturmaları için kullanılabilir. Muhasebe eğitiminin muhasebe konularına indirgenerek incelenmesi, çalışmaların teorik alt yapının oluşturularak yapılması gerektiği, sürdürülebilirlik raporlaması, kurumsal yönetim ve çevresel performans gibi çok çalışılan konuların yapay zekâ uygulamalarıyla etkileşiminin incelenmesi yazında boş alan olarak değerlendirilen alanlardır.

Anahtar Kelimeler: Muhasebe Bilim Dünyası Dergisi, Muhasebe Çalışmaları, Bibliyometrik Analiz, İçerik Analizi, Nitel Analiz

JEL Sınıflandırması: I21, I23, M41

GENİŞLETİLMİŞ ÖZET

AMAÇ VE MOTİVASYON

Çalışmanın amacı, muhasebe alanında öncü dergilerden olan *Muhasebe Bilim Dünyası Dergisi*'nin (MBDD) bibliyometrik profilinin incelenmesidir. MBDD, Muhasebe Öğretim Üyeleri Bilim ve Dayanışma Vakfı (MÖDAV) tarafından 1999 yılından itibaren yayınlanan, İngilizce ve Türkçe makaleleri kabul eden, hakemli bir dergi olarak üç ayda bir yayımlanmaktadır. MBDD muhasebe alanında teori ve pratiği dergi etkinliğiyle birleştirerek muhasebe ve finans bilimi literatürüne önemli katkılar sağlamaktadır. Derginin literatürde hangi yöne doğru evrim geçirdiğini, yayın trendinin ne şekilde gerçekleştiğini göstermek ve makale konuları ile anahtar kelimeler arasındaki ilişkinin gücünü ortaya koymak bu makalenin yazarlarını motive etmiştir. Sonuçların yazarlar ve derginin editör kurulu için yol gösterici olması beklenmektedir.

ARAŞTIRMA STRATEJİSİ VE YÖNTEMİ

Çalışmada nitel veri analizi yöntemi kapsamında içerik analizi yöntemlerinden biri olan bibliyometrik analiz yöntemi kullanılmıştır. Bibliyometrik analiz belirli bir konu ile ilgili bilimsel performansın değerlendirilmesi için yapılmaktadır. Bu analiz yöntemi herhangi bir alana ilişkin yayımlanmış çeşitli kaynakların gelişim düzeyinin tespit edilmesi açısından önemli bir yere sahiptir.

Çalışma performans analizi ve haritalama analizi olmak üzere iki bibliyometrik yöntem içermektedir. Performans analizi yazar, kurumlar, araştırma yöntemi gibi çeşitli bileşenlerin dikkate alınarak yapıldığı bir özetleme tekniğidir. Performans analizi aynı zamanda atıf analizini de kapsamaktadır. Ancak veri tabanının atıf analizi yapmak için yeterli olmaması nedeniyle atıf analizi çalışmada kapsam dışı bırakılmıştır. Bu çalışmanın en önemli kısıtıdır. Ayrıca çalışmada bir diğer bibliyometrik süreç olan bilim haritalaması tekniği de kullanılmıştır. Bilim haritalaması, bir araştırma alanıyla veya belirlenmiş araştırma sorularıyla ilgili konuların görselleştirilmesi amacıyla kullanılan bir tekniktir.

Çalışmanın verileri, tarama yöntemi kullanılarak elde edilmiştir. Çalışmanın kapsamı *MBDD*'de yayınlanan makaleler ile sınırlı tutulmuştur. *MBDD* yayın hayatına 1999 yılında başlamış olup, 2015 yılından itibaren elektronik olarak yayımlanmaya başlamıştır. Çalışma, *MBDD*'nin yayın hayatına başladığı 1999 ile 2022 yılları arasındaki yirmi dört seneyi kapsamaktadır. Toplam 92 sayı ve 910 makale incelenmiştir. Çalışmada, *MBDD*'nin yıllara göre yayınlanan makale sayıları, yazar sayısı, yazarların unvanı ve çalıştıkları kurumlar, sayfa sayısı, yayınlanan makalelerin yayım dili, makalelerin referans kısmında kullanılan kaynakların dili şeklinde çeşitli araştırma sorularına yer verilmiştir. Bu soruların yanı sıra, yayınlanan makalelerde kullanılan araştırma metodu, JEL kodları, anahtar kelimeler, konular ile anahtar kelimeler arasındaki ilişki de incelenmiştir. Ayrıca, muhasebe standardı incelemesi yapan makalelerin hangi standartları inceledikleri, yıllara göre en çok üzerinde çalışılan konular da irdelenen diğer araştırma sorularıdır. Çalışmada yer alan atıf incelemesi DERGİPARK sisteminde yer alan dergiye ait son dokuz yıla ilişkin analizdir.

BULGULAR VE TARTIŞMA

Yayınlanan makalelerin dağılımı incelendiğinde yılda ortalama 30 adet makale yayımlandığı gözlemlenmekte, en fazla makalenin 2019 (48 adet) yılında, en az makalenin ise 2003 (17 adet) yılında yayımlandığı görülmektedir. Bu sonuç, özellikle 2003 yılından sonra dergiye olan talebin arttığı şeklinde yorumlanabilir. Yayınlanan makalelerin yazar sayılarına göre dağılımı incelendiğinde, genel olarak çalışmaların daha çok iki yazarlı olduğu görülmüştür. Yazarlarının unvanlarına göre dağılımları incelendiğinde ise, en fazla Doktor Öğretim Üyesi ve Doçent unvanına sahip yazarlara, en az Okutman ve akademik unvan dışı yazarlara rastlanmaktadır. Makalelerin yazarlarının çalıştıkları kurumlara göre dağılımı, dergiye en fazla katkı sağlayan üniversitelerin sırasıyla Gazi Üniversitesi, Marmara Üniversitesi, Başkent Üniversitesi ve Dokuz Eylül Üniversitesi olduğunu göstermektedir. Makalelerin sayfa sayılarının çoğunlukla 11-20 olduğu görülmüştür.

JEL Kodlarına göre dağılım incelendiğinde, makalelerin en çok M40, M42 ve M49 kodlarına göre sınıflandırıldıkları görülmüştür. M JEL kodu genel itibarıyla İşletme Yönetimi ve İşletme Ekonomisi, Pazarlama ile Muhasebe alanlarını temsil etmektedir. Çalışmada en fazla kullanılan M40 muhasebe (genel), M42 denetim ve M49 muhasebe ve denetim (diğer) çalışma alanlarını temsil etmektedir.

Anahtar kelimelere göre dağılım incelendiğinde, “Muhasebe” ve “Muhasebe Eğitimi” kelimelerinin en sık tekrarlanan kelimeler olduğu tespit edilmiştir. Dolayısıyla, muhasebe ile muhasebe eğitimi konuları ağırlıktadır. Makalelerde kullanılan araştırma yöntemleri incelendiğinde ağırlıklı olarak nitel çalışmalar kullanıldığı anlaşılmaktadır. Bu sonuca göre Türkiye’deki muhasebe öğretim elemanlarının ve uygulayıcılarının normatif muhasebe teorilerinin etkisinde kaldığı söylenebilir. Muhasebe politikalarının, uygulamalarının, standartların ve yönetici davranışlarının hisse senedi üzerindeki etkilerinin çalışıldığı makalelerin azlığı, pozitif muhasebe teorilerine dergide yer alan çalışmalarda çok fazla yer verilmediğini göstermektedir. “Muhasebe Standartları/Finansal Raporlama Standartları” konularını içeren çalışmalar ağırlıktadır. Anahtar kelimeler ile çalışma konuları birbiriyle ilişkilendirildiğinde, konu ve anahtar kelimelerin kullanımlarının uyumlu olduğu söylenebilir. Bu amaçla çalışmada kullanılan konular ve anahtar kelimeler arasındaki yapılan haritalama analizinde, Muhasebe ve Uluslararası Finansal Raporlama Standartları kelimelerinin en fazla bağlantıya sahip ve bağlantı gücü en yüksek olan kelimeler olduğu tespit edilmiştir. En çok çalışılan konuların yıllara göre dağılımı incelendiğinde, muhasebe standartlarının oluşturulmasındaki tartışmalar, 2008 yılında meydana gelen küresel krizin özellikle finansal araçların muhasebeleştirilmesine ve ölçülmesine etkisi ve Türk Ticaret Kanunu’ndaki değişiklikler sonucu kurumsal yönetim kavramı, bağımsız denetim mesleği ve muhasebe standartlarındaki gelişmelerle paralel olduğu sonucuna ulaşılmıştır.

SONUÇ VE ÖNERİLER

Çalışmada elde edilen bibliyometrik bulgular; incelemeye alınan bilim dalının gelişim düzeyini, araştırmacıların odak noktalarını ve alanın güçlü veya zayıf yönlerinin tespit edilmesi noktasında katkı sağlamaktadır ve *MBDD*’de yayınlanan makalelerin yirmi dört yıllık araştırma sürecindeki gelişimini anlamak açısından önemlidir.

Çalışmalarda normatif muhasebe teorilerinin etkisi görülmüştür. Yazarların pozitif muhasebe teorilerine de önem vermesi dünyada tartışılan konuları daha iyi ele almamızı sağlayabilir.

Bilimsel bir çalışmada olması gereken en önemli unsurlardan birisi olan teori ile kurulması gereken ilişkinin eksikliği çalışmaların büyük bir kısmında görülmüştür. Kabul edilen çalışmaların bu yönden değerlendirilmesi gerekmektedir. Muhasebe eğitimi çalışmalarda genel olarak ele alınmış olup muhasebenin alt alanları ile ilgili eğitimin nasıl olacağı ile ilgili çalışmalar artırılabilir.

Son yıllarda sürdürülebilirlik raporlaması, kurumsal yönetim ve çevresel performans ile ilgili yapılan çalışmalarda artış görülmüştür. Çağımızdaki teknolojik gelişmeler ile yapay zekâ uygulamalarının hayatımıza etkisi artmıştır. Dolayısıyla üstünde en çok çalışılan konular ile yapay zekâ arasında bir etkileşimin olup olmadığı bir araştırma sorusu olarak karşımıza çıkabilir. Yazarlar bu alanlara farklı bakış açılarıyla yaklaşarak katma değeri yüksek çalışmalar üretebilir. Çalışma, araştırmacıların araştırma dönemini kapsayan yirmi dört yıllık süreçte muhasebe alanında yapılmış çalışmalar hakkında

fikir sahibi olmalarını sağlaması ve araştırmacılara yol göstermesi açısından önemlidir. Ayrıca derginin editör kurulunun derginin gelecek stratejisini belirlemesi açısından da yol gösterici niteliktedir.

1. INTRODUCTION

Bibliometric analysis is a quantitative technique (Donthu et al., 2021) to examine academic publications using various quantitative analyses and statistical techniques (Polat et al., 2013). This analysis method has an important place in determining the level of development of various sources published in any field. Bibliometric analysis can be either descriptive considering the criteria determined for the journal or the subject, or citation analysis for how articles affect other studies can be evaluative (McBurney and Novak, 2002). Bibliometric analyses aim to shed light on the development processes of a subject or journal by providing the development of academic written communication processes (Pritchard, 1969). The bibliometric findings obtained in these studies contribute to the level of development of the branch of science under examination, the focus of researchers, and the determination of the strengths or weaknesses of the field.

The aim of the study is to examine the bibliometric profile of The World of Accounting Science (WofAS) which is one of the leading journals in the field of accounting. The Turkish Accounting Academics' Collaboration and Research Foundation (MODAV), the owner of the journal, was established in 1995 by accounting academicians to promote research and foster collaboration. The foundation also has collaborations at both national (Union of Chambers of Certified Public Accountants of Turkiye and the Institute of Internal Auditing) and international (International Association for Accounting Education & Research) levels. The foundation's goal is to create a forum where pressing problems in Turkish accounting practice and research can be discussed and perhaps addressed. To this end, since 1999, WofAS has been published as a quarterly peer-reviewed journal that welcomes manuscripts in English and Turkish. Also, to support academicians and academic research, the foundation has been organizing conferences since 2004 with a different topic, under the title International Conferences on Accounting (MODAV-ICA). Thus, the foundation has provided academicians with the opportunity to express and discuss scientific ideas through its activities since its establishment. WofAS which is the subject of this study makes significant contributions to the accounting and finance science literature by combining theory and practice with journal activity. In this study, particular characteristics that were explained in the methodology part of the articles published in the journal were examined through the research questions, and the findings were obtained. The research questions of the study are the number of articles published in the WofAS by year, the number of authors, the title of the authors and the institutions they work in, the number of pages, the language of publication of the published articles, the language of the sources used in the reference section of the articles. In

addition to these questions, the research method used in the published articles, JEL codes, keywords, topics, and the relationship between keywords and topics were also examined. Furthermore, other research questions include which standards were examined by the standard reviewing articles and the most studied topic according to the years. The citation analysis in the study is the analysis of the journal in the DERGIPARK system for the last nine years. These research questions are valuable in terms of providing a comprehensive overview of the direction in which the WofAS has evolved in the literature and how the publication trend has been realized. The primary motivation of the authors is to show the direction in which the WofAS has developed in the literature and how the publication trend has been realized. In addition, the authors are motivated to contribute to the ideas of scholars and authors working in the field and to show the strength of the relationship between the topics of the articles published in the WofAS and keywords. This study is valuable in terms of giving an idea and guiding researchers about the journal, which has made significant contributions to the literature in the field of accounting, which has been published regularly for over twenty years. The study is important for researchers to have an idea about the studies carried out in the field of accounting over the twenty-four-year period covering the research period and to guide researchers. It also serves as a guide for the journal's editorial board to determine the journal's future strategy.

The main objective of this study is to offer a bibliometric profile of the *WofAS*. To achieve this goal, various research questions were created by the authors. This study is based on two bibliometric procedures that include a performance analysis and a scientific mapping analysis. Performance analysis is a summary made by considering various components, such as author, institutions, and research methods (Donthu et al., 2021). It could not be done because the database was insufficient to conduct citation analysis. This is the most important limitation of this study. Science mapping is the study of visualizing topics related to a research area or identified research questions (Chen, 2017). VOS viewer and WordArt were used while performing the science mapping analysis. The data of the study was obtained using the scanning method.

This paper is structured as follows. In the first part of the study, the structure and aim of bibliometric analysis and also the purpose, importance and methodology of the study are explained. In the second part, the studies carried out using the bibliometric analysis technique in the field of accounting in the literature are mentioned. In the third part of the study, the results of the research are given. In the conclusion part of the study, the results of the study are given.

2. LITERATURE REVIEW

In the literature, there are many bibliometric studies based on different perspectives, especially citation analysis, performance analysis, and content analysis of journals. The articles in Turkish national

literature are examined according to performance; Önce and Başar (2010) analyzed the articles on accounting published in academic research journals in Turkey. It is aimed to determine the trends of the articles published in the study regarding their topics. In the study, ten main categories related to the field of accounting were determined. According to the results of the research, it was determined that the most articles were written in the categories of financial accounting, cost and management accounting, and accounting standards. Hotalmıslı and Erem (2014) analyzed the articles published in the *Muhasebe ve Finansman Dergisi (Journal of Accounting and Finance)* that was published by the Association of Accounting and Finance Academicians between 2005 and 2013 by using bibliometric analysis. According to the results of the research, it has been determined that the most studied topics are financial performance, public economy, and financial markets. The institutions that contribute the most to the literature are Marmara University, Trakya University, and Istanbul University, respectively. It is seen that individual studies are generally included in the journal. Temelli and Karcıoğlu (2018) made a performance analysis of the *Muhasebe ve Vergi Uygulamaları (Journal of Accounting and Tax Studies)* by using the bibliometric analysis method. The authors examined the journal according to the categories of author productivity, title diversity, institutional distribution, methodology used, language of publication, and references. This study shows the progress of the journal between 2010 and 2017. Yücel (2021) analyzed the articles published in academic journals in Turkey on accounting issues between the years 2015 and 2020 by using bibliometric analysis. The aim of the study is to determine the development in the accounting literature and to shed light on current issues for researchers. The motivation of the writer is to reveal the trends of the accounting research and thus prevent the repetitions of the subjects on which a lot of work has been done and to help determine the areas that need to be addressed. As a result of the research, it has been seen that the most published journals are "*Muhasebe Bilim Dünyası Dergisi (The World of Accounting Science)*", "*Muhasebe ve Finansman Dergisi (Accounting and Finance)*", and "*Muhasebe ve Denetime Bakış (Accounting and Auditing Overview)*". In addition, the most studied subjects; it has been determined that there are "Financial Statement and Performance Analysis", "Financial Accounting" and "Accounting Audit". Karaaslanoğlu and Şahin (2021) analyzed the articles published between 2014 and 2020 in the *Muhasebe ve Finansman Dergisi (Journal of Accounting and Finance)*, one of the leading journals in the field of accounting by using bibliometric analysis. This study is a follow-up to the work done by Hotalmıslı and Erem (2014). In the study, it was aimed to find out the bibliometric profile of the journal after 2013. According to the research findings, it was seen that the most articles were published in 2020 and the least in 2014. Also, it was determined that qualitative research methods were used more frequently than quantitative research methods in the studies. Kılıç and Önal examined a total of 31 issues, 28 regular and 3 special issues, published in *Muhasebe Bilim Dünyası Dergisi (The World of Accounting Science)* between 2015 and 2021. The performance of the journal was examined using bibliometric analysis method. As a result of

the study, it was observed that the most common type of article published in the journal was a "research article" and the most studies were conducted in the field of "auditing".

The international literature is examined according to performance. Merigo and Yang (2017) examined accounting research in the Web of Science database over the last decade, taking into factors such as the field, journal, institute, and countries. The results show that the most influential journals are: *The Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review and Accounting*, *Organizations and Society*. Also, it has been determined that US institutions are very effective around the world. Linnenluecke et al. (2020) systematically reviewed the contribution of *Accounting & Finance* to the literature. The journal is important to the authors as it celebrates its 60th anniversary in 2020. The authors used a variety of bibliographic tools to model articles with significantly advanced research in accounting and finance in the Asia-Pacific region. The authors aimed to reflect a past research achievements to contribute to future studies. As a result of the research, it was determined that studies on China-related research, firm performance, financial crises, corporate social responsibility, and sustainable finance showed an increasing trend over time. On the other hand; the authors found out that studies on Australia, asset allocation, and governance can be considered emerging topics of the journal, while studies in corporate social responsibility, and corporate governance are identified as significant to the field, interestingly. Kumar et al. (2020), analyzed the articles published in the *International Journal of Accounting Information Systems (IJafAIS)* which celebrated its 20th anniversary in 2019 by using bibliometric analysis. The study aimed to provide insights into the past 20 years of IJofAIS using bibliometric and network analysis. The study also provides a content analysis of highlights the major themes discussed in the journal. As a result of the study, it has been determined that the main studied subject is the use of information technologies and new technologies in the field of accounting. Although the articles in the journal initially focused on traditional accounting information system issues, in recent years, the focus has been on the use of new technologies in the accounting information system. Pattnaik et al. (2021), performed a retrospective review of the *Australian Accounting Review (ARR)* for 30 years from 1991 to 2020. The authors examined five research questions which are the publication trend of the journal, most frequently cited in *ARR* articles, collaboration among *ARR* authors, international diversity of authors, and the prominent topics in the journal. As a result of the study, they observed a 20.21% increase in the academic impact level of the journal. They found that the number of authors increased by 16.10% annually, from 11 authors in the beginning to 969 authors in 2020. The journal has become an internationally recognized academic institution with contributions from 44 different countries. Prominent themes in the journal include integrated reporting, corporate social responsibility, investor protection, and comprehensive income.

One of the research questions in this study is the distribution of the articles published in the *WofAS* according to research methods, the analysis used, and the quantitative analysis techniques used. Hülle

et al. (2011) examined the use of multi-criteria decision-making techniques in the field of management accounting and control. In the study, it was investigated which multi-criteria decision-making technique is used most in the field of management accounting and control. In addition, the multi-criteria decision-making techniques used in the reviewed articles are also classified according to the sub-headings of management accounting and control, such as strategic management, budgeting, and performance management. According to the study, the Analytic Hierarchy Process (AHP) is the most popular analytical tool to support management in complex decision-making situations.

The articles in the literature are examined according to the research keywords and subjects (topics); Gaviria-Marin et al. (2018) aimed to provide a general overview of the *Journal of Knowledge Management (JofKM)*. The methodology contains a performance analysis and science mapping analysis. The study showed a growing interest in JofKM. It was observed that the most used keywords from a global perspective are knowledge management, knowledge sharing, knowledge transfer, and innovations. Behrend and Eulerich (2019) examined the studies published in accounting journals on the internal control system between 1926 and 2016. In the study, it was observed that the studies about the internal control system increased with the effect of factors such as the foundation of the Institute of Internal Auditors and the publication of SOX. According to the results of the research, it has been determined that studies on the quality of internal audit has become increasingly important in recent years. Chiu et al. (2019) aimed to reveal the contribution of the use of new technologies in the field of accounting and accounting information systems to the accounting literature. In the study, 681 articles published in six selected journals between 2004 and 2016 were examined. Studies on the use of new technologies in accounting are mainly auditing, financial accounting and accounting information systems, respectively. Poje and Groff (2021) aim to reveal the status of ethics education in accounting after accounting scandals. For this purpose, 134 studies were analyzed by using the bibliometric analysis technique. The study presents patterns of development of ethics education in accounting research and sheds light on future research. Baker et al. (2023a) did a retrospective review of the *Journal of International Financial Management and Accounting* by using bibliometric analysis. The journal's performance, authorship trends, and intellectual structure are examined. They identified nine major themes for journal knowledge structure and researched the history of the journal in terms of the topics. The subject of value relevance of accounting information, voluntary corporate disclosure, and financial derivatives has gained the most attention over the last decade. Baker et al. (2023b) did a bibliometric analysis of *Contemporary Accounting Research* between 1984 and 2021. They generated two research questions. One of them is related to the publication quality of the journal, and the other one is about research diversity, methods, authors, and collaboration. The articles were classified based on predefined research areas and analyzed with the help of a thematic cluster created. They found out authors of the journal were increasingly focused on financial accounting research areas.

In Turkish national literature, the articles in the literature are examined according to the research keywords and subjects (topics); Gurbuz et al. (2021) aimed to reveal the importance of the articles and postgraduate studies on accounting education in Turkey about accounting research and their changes over the years. As a result of the study, the number of authors and consultants who publishes, title and university information, the most used keywords, and citation analyzes are made and determinations are revealed. Cengiz (2021) examined the articles published in the journal *Mali Çözüm (Financial Analysis)* on accounting standards between 2004 and 2020. The articles were analyzed by content analysis method. As a result of the study, it has been determined that the most studied standards are TMS 2 Inventories, TMS 16 Property, Plant and Equipment, TMS 18 Revenue, TMS 23 Borrowing Costs, and TMS 39 Financial Instruments: Recognition and Measurement. Ceylan (2021) made a bibliometric analysis of the articles published on auditing between 2016 and 2020 in five selected academic journals published in the field of accounting in Turkey. The aim of this study is to investigate which sub-topics related to auditing are examined in the field of accounting and in which journals the studies on auditing are published more frequently. As a result of the research, it has been determined that the most frequently studied sub-topic of auditing is “internal auditing”, the theoretical studies in the Journal of Accounting and Finance and the studies on key auditing matters are the most cited.

Unlike these studies in the literature, it was examined the distribution of the articles published in *WofAS* according to years, number of authors and number of pages, the authors of the articles, Journal of Economic Literature (JEL) classifications, languages, relationship between the topics and keywords in the study. In other words, whereas the studies in the literature examine the journals only by focusing on certain aspects, this study examined the journal as a whole in both its publication year and bibliometric aspects.

3. RESEARCH

The research objective is to analyze the articles published between 1999 and 2022 in *WofAS*, one of the forerunner journals in the field of accounting in Turkey, in the light of various bibliometric characteristics. The *WofAS* started its publication life in 1999 and has been published electronically since 2015. Therefore, the articles published in the journals between 2014-2022 were reviewed using the DERGIPARK platform. While evaluating the collected data, the authors made separate analyses, formed the classifications of the categories together, and reached their final decisions in this direction. The categories were created by examining Önce and Başar (2010), Hülle et al. (2011), Hotalmışlı and Erem (2014), Gaviria-Marin et al. (2018), Cengiz (2021), Kumar et al. (2020), Linnenluecke et al (2020), Baker et al. (2023a), Baker et al. (2023b), Gurbuz et al. (2021) in the literature. Content analysis method

was used in the study and the results obtained by considering the research questions were converted into numerical data.

3.1. Research Methodology

In the study, the bibliometric analysis method, which is one of the content analysis methods, was used within the scope of the qualitative data analysis method. The data of the study were obtained using the scanning method. In the study, 92 issues and 910 articles were examined, from 1999 to 2022. Special issues of the journal published in recent periods were excluded from the scope as they distorted the distribution of the research. Since the electronic copy of the journal was not available, the articles for the years 1999-2014 were gathered by accessing the hard copies from the journal's archive.

For the years 2015-2022, the articles were accessed from the DERGIPARK and the articles for the years 1999-2014 were obtained by accessing hard copies from the archive of the journal. The data of the study were obtained using the scanning method. The data was collected and analyzed in MS Excel. VOS viewer and WordArt were used for science mapping analysis. The research questions formed within the scope of the study are as follows.

The following questions were developed to analyze the performance of the journal. These questions are publication-related metrics.

- How is the distribution of the articles published in the *WofAS* according to years, number of authors, and number of pages?
- How is the distribution of the authors of the articles published in the *WofAS* according to their academic titles and institutions?
- How is the distribution of the articles published in the *WofAS* according to their languages?
- How is the distribution of the articles published in the *WofAS* according to the languages of the bibliography used in the article?
- How is the distribution of the articles published in the *WofAS* according to research methods?

To enable the science mapping analysis, which is the second step of the bibliometric process, the following questions were developed. The purpose of these questions is to visualize the content, JEL codes, topics, and keywords related to the research area.

- How is the distribution of the articles published in the *WofAS* according to JEL (Journal of Economic Literature) classifications?
- How is the distribution of the articles published in the *WofAS* according to their keywords?
- How is the distribution of the articles published in the *WofAS* according to topic (subject)?

Keywords are the factors that determine the scope of the research topic. This research question aims to demonstrate the relationship between topics and keywords and to reveal the sub-areas in which studies are grouped.

- What is the relationship between the topics and keywords of the articles published in the *WofAS*?

The reflection of the project of establishing an accounting system separate from tax accounting with institutions established in Turkey in the last 20 years (the result of which is KGG) on academic studies has been of questionable relevance. For this purpose, the following research question was set.

- How is the distribution of the articles published in the *WofAS* according to the accounting standards examined?

The following research question was designed to explore whether the journal's contents have kept up with current developments since its publication until today.

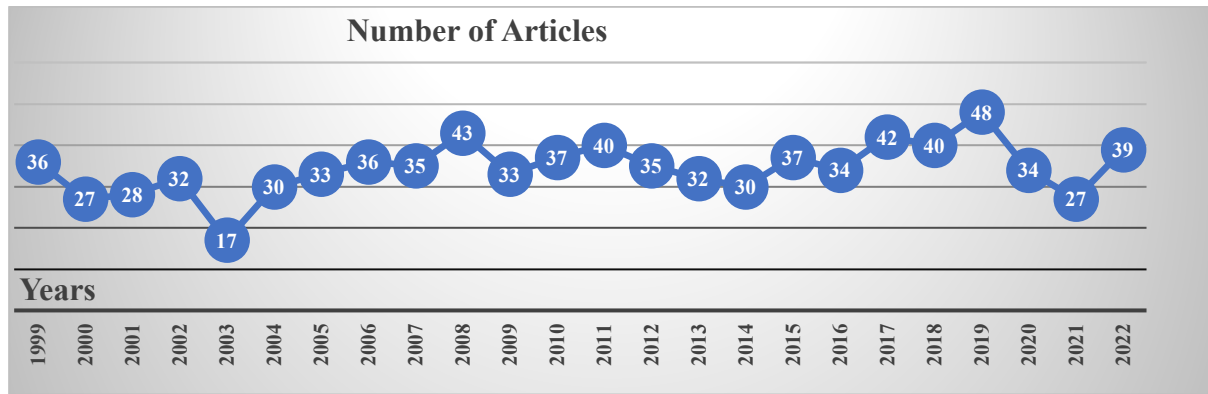
- How is the distribution of the articles published in the *WofAS* according to the trend topics by year?

The following question was asked to reveal the citation distribution of the journal according to years within the available information.

- How is the citation distribution of the articles published in the *WofAS* by year?

3.2. Research Results

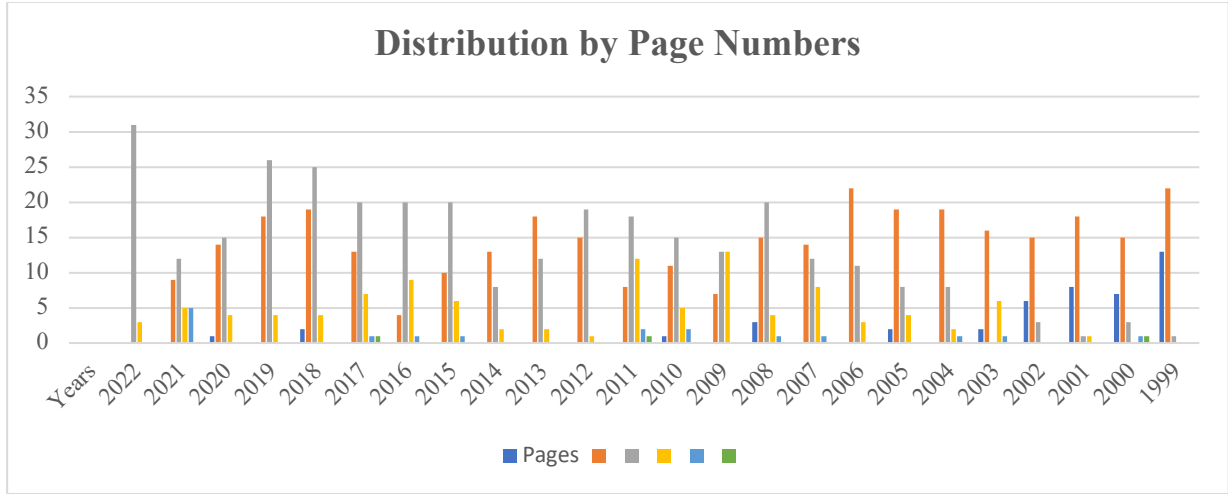
Graphic 1 shows the distribution of the articles published in the *WofAS* between 1999-2022 by number. According to this, although it shows a regular distribution of articles in general; the most articles were written in 2019 with 48 articles, and the least number of articles were written in 2003 with 17 articles. It shows that the demand for the journal is increasing every year.



Graphic 1. Number of Articles

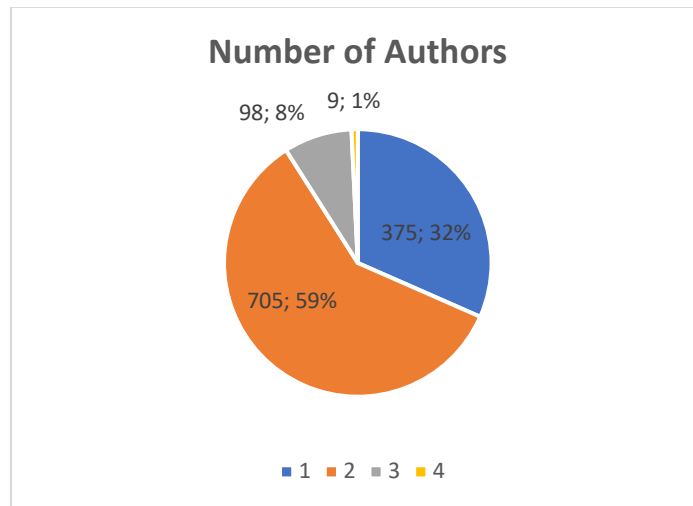
Graphic 2 shows the distribution of the articles published in the *WofAS* between 1999-2022 according to the number of pages. As can be seen in the graphic, the articles written are mostly between 11-20 pages, secondly between 21-30 pages, thirdly between 31-40 pages, fourthly between 1-10 pages, fifthly

between 41-50 pages, and finally 50 or more pages. Many scientific journals set a maximum page limit for the articles they publish. The fact that the journal does not have a page limit ensures that long papers are also evaluated in this journal.



Graphic 2. Distribution by Page Numbers

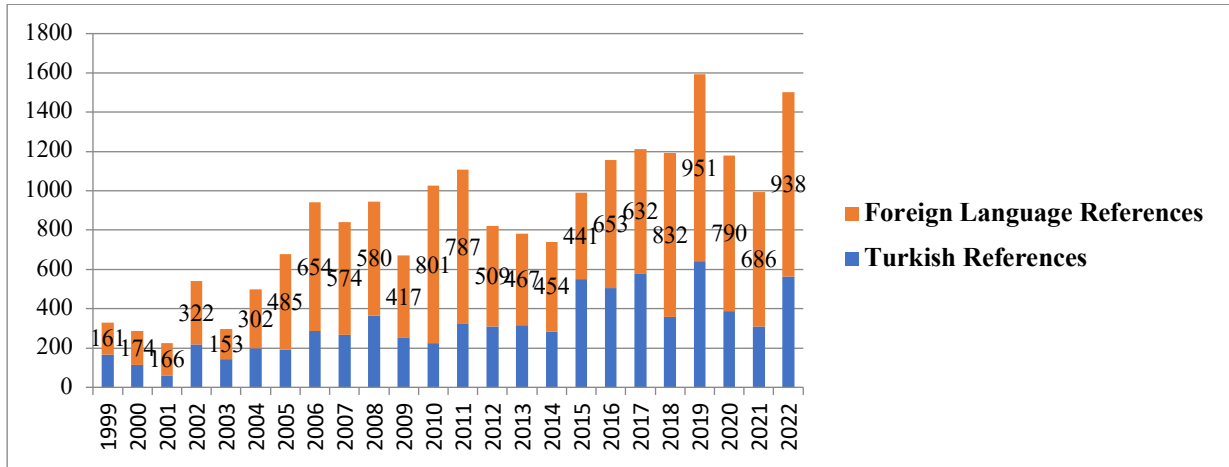
Graphic 3 shows the distribution of the articles published in the *WofAS* between 1999-2022 according to the number of authors. According to Graphic is seen that 59% (705) of the articles had two authors, 32% (375) had a single author, 8% (375) had three authors and 1% (9) had four authors. From point of view, it can be commented that article authors prefer to write articles with two authors.



Graphic 3. Number of Authors

Graphic 4 shows the distribution of the references used in the articles published in the *WofAS* between 1999-2022 by language. Accordingly, 12.929 (63%) of the references were made for articles written in a foreign language and 7.619 (37%) were for articles written in Turkish. According to this information,

it is concluded that the majority of the references of the articles in the journal consist of articles written in a foreign language.



Graphic 4. The Distribution of References

Table 1 shows the distribution of the articles published in the *WofAS* according to the titles of the authors. According to this, the articles were written by at most 591 Assistant Professors, 204 Associate Professors, and 187 Professor, at least 1 Instructor, 3 Principal Auditor and 13 Chartered Accountant respectively. Classified as others (32 articles) were written by researchers working with different titles in various institutions and organizations in Turkey and/or abroad.

Table 1. Title of Authors

Title of Authors	Number	Percentage
Assistant Professor	521	38%
Associate Professor	204	15%
Professor	187	14%
Research Assistant	164	12%
Ph.D.	106	8%
Lecturer	67	5%
Ph.D. Student	36	3%
Others	32	2%
Master Student	24	2%
Specialist	13	1%
Chartered Accountant	13	1%
Certified Public Accountant	6	0%
Principal Auditor	3	0%
Instructor	1	0%
Total	1,377	100%

Table 2 shows the distribution of the authors of the articles published in the *WofAS* between 1999-2022 according to universities/institutions. When the universities/institutions that the authors of the 825 articles published in the *WofAS* are affiliated with between the years 1999-2022 are considered, it is understood that the university/institution with the highest number of articles is Gazi University with 110 articles. Marmara University with 76 articles, Başkent University with 61 articles, Dokuz Eylül University with 56 articles, and Akdeniz University with 49 articles followed Gazi University as the university/institution that contributed the most. The authors of 76 articles are researchers from various universities abroad and researchers from different titles working in various institutions and organizations in Turkey.

Table 2. Distribution of Articles by Universities and Organizations

University/Organization	Numbers	University/Organization	Numbers
Gazi University (Ankara Hacı Bayram Veli University)	122	Military Academy	4
Marmara University	76	Van Yüzüncü Yıl University	4
Başkent University	61	Gebze Technical University	3
Dokuz Eylül University	56	Ankara University	3
Akdeniz University	49	Middle East Technical University	3
İstanbul University	37	İstanbul Gelişim University	3
Süleyman Demirel University	33	Doğuş University	3
Karadeniz Technical University	29	Bandırma Onyeddi Eylül University	3
Burdur Mehmet Akif Ersoy University	28	Dicle University	3
Afyon Kocatepe University	27	Aydın Adnan Menderes University	3
Kütahya Dumlupınar University	23	Trabzon University	3
Çukurova University	20	Ağrı İbrahim Çeçen University	3
Erciyes University	18	Yeditepe University	3
Celal Bayar University	18	Recep Tayyip Erdoğan University	3
Yalova University	16	Turkish Court of Accounts	3
Pamukkale University	15	Hitit University	3
Mersin University	13	Yıldız Technical University	3
Bilkent University	13	Karamanoğlu Mehmet Bey University	3

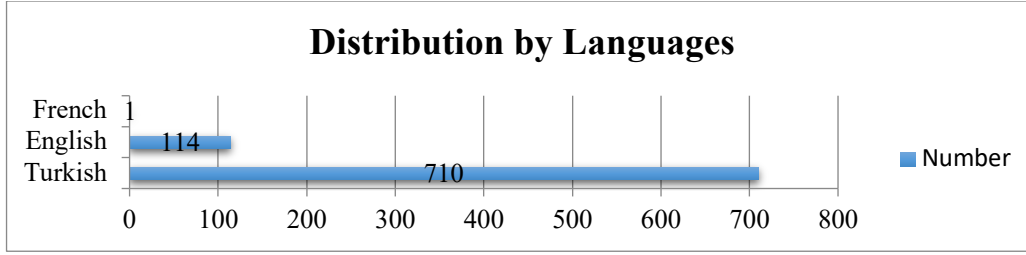
Table 2. Distribution of Articles by Universities and Organizations (Continue)

University/Organization	Numbers	University/Organization	Numbers
Niğde Ömer Halisdemir University	13	Namık Kemal University	3
Kırklareli University	10	Trakya University	3
Selçuk University	9	Maltepe University	3
Uşak University	9	Haliç University	3
Eskişehir Osmangazi University	9	Fatih University	2
Tokat Gaziosmanpaşa University	9	Yozgat Bozok University	2
Anadolu University	9	Batman University	2
Kayseri University	9	Kastamonu University	2
İzmir Economy University	9	Ufuk University	2
Karabük University	8	Kadir Has University	2
Erzincan Binali Yıldırım University	8	İzmir Bakırçay University	2
İnönü University	8	Bitlis Eren University	2
Yaşar University	8	Nişantaşı University	2
Nevşehir Hacı Bektaş Veli University	7	Zonguldak Bülent Ecevit University	2
Galatasaray University	7	Artvin Çoruh University	2
Hatay Mustafa Kemal University	7	Gümüşhane University	2
Abant İzzet Baysal University	7	Konya Food and Agriculture University	2
Uludağ University	7	Kırşehir Ahi Evran University	2
Osmaniye Korkut Ata University	7	Kırıkkale University	2
Ege University	7	Alanya Alaaddin Keykubat University	2
İstanbul Commerce University	6	Çağ University	2
Balıkesir University	6	Public Oversight, Accounting and Auditing Standards Authority	2
Aksaray University	6	Eskişehir Technical University	2
Ondokuz Mayıs University	6	Eastern Mediterranean University	2
Muğla Sıtkı Koçman University	6	OSTİM Technical University	2
Kocaeli University	6	Tarsus University	2
Düzce University	5	TOBB Economy and Technology University	1

Table 2. Distribution of Articles by Universities and Organizations (Continue)

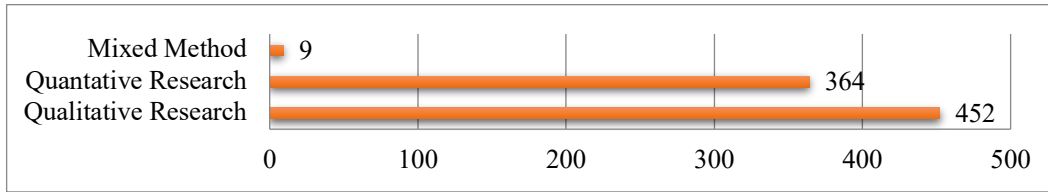
University/Organization	Numbers	University/Organization	Numbers
Boğaziçi University	5	Kahramanmaraş Sütçü İmam University	1
Ankara Yıldırım Beyazıt University	5	Atılım University	1
Çanakkale Onsekiz Mart University	5	İstanbul Yeni Yüzyıl University	1
Çankaya University	5	Adıyaman University	1
Şırnak University	5	Ahmet Yesevi University	1
Çankırı Karatekin University	5	Bursa Technical University	1
Zonguldak Karaelmas University	5	Munzur University	1
Giresun University	5	Kilis 7 Aralık University	1
Okan University	5	Bartın University	1
Hacettepe University	4	Canık Başar University	1
İstanbul Bilgi University	4	Gaziantep University	1
Adana Alparslan Türkeş Science and Technology University	4	Mevlana University	1
Atatürk University	4	Mimar Sinan Fine Art University	1
Necmettin Erbakan University	4	Altınbaş University	1
Bahçeşehir University	4	Mardin Artuklu University	1
Kafkas University	4	Iğdır University	1
Sivas Cumhuriyet University	4	İstanbul Aydın University	1
İzmir Kâtip Çelebi University	4	Malatya Turgut Özal University	1
Ordu University	4	Siirt University	1
Bilecik Şeyh Edebali University	4	İstanbul Medeniyet University	1
Sakarya University	4	Others	76

Graphic 5 shows the distribution of the articles published in the *WofAS* between 1999-2022 according to the languages in which they were written. Accordingly, 710 (86%) of the articles were written in Turkish, and 115 (14%) were written in a foreign language. In light of this information, it is concluded that the majority of the authors tend to publish in Turkish. This is an expected result since it is an international journal published in Turkey.



Graphic 5. Distribution by Languages

Graphic 6 shows the distribution of the articles published in the *WofAS* between 1999-2022 according to research methods. Accordingly, in the mentioned journals, respectively; qualitative research method in 452, quantitative research method was used in 364, and mixed method (both quantitative research method and qualitative research method) in 9 of them. According to this, it is concluded that qualitative and quantitative research methods are preferred more. However, it is seen that authors preferred the qualitative research method in their studies.



Graphic 6. Distribution by Methods

Table 3 displays the frequency of use of JEL Codes. Accordingly, table; M40 (Accounting and Auditing-General), M42 (Auditing), M49 (Accounting and Auditing-Other), M48 (Government Policy and Regulation), and G32 (Financing Policy; Financial Risk and Risk Management; Capital and Ownership Structure; Value of Firms; Goodwill) JEL Codes stand out as the most emphasized JEL Codes.

Table 3. JEL Codes Classification

JEL Classification	Numbers	JEL Classification	Numbers
M40	188	L25	15
M42	106	G21	15
M49	69	G34	15
M48	42	Q56	15
G32	28	G11	14
M14	25	G10	13
M10	21	C12	10
G30	17	G01	10
M41	16	G15	10

Figure 1 shows the most highlighted JEL codes in the word cloud created according to the frequency of use of JEL codes.



Figure 1. JEL Codes Classification

Table 4 shows the distribution of articles published in the *WofAS* between 1999-2022 by keywords. According to this, the words Accounting (32 times), Accounting Education (31 times), Corporate Governance and Activity Based Costing (ABC) (23 times), IFRS (21 times), Turkey (19 times), Financial Performance, and ISE-100 Companies (16 times) were mentioned in the journals as mostly used keywords.

Table 4. Distribution of Keywords

Keywords	Numbers	Keywords	Numbers
Accounting	32	SME	7
Accounting Education	31	IFRS 9	6
Corporate Governance	23	Audit Opinion	6
Activity Based Costing (ABC)	23	Panel Data Analysis	6
IFRS	21	Valuation	6
Turkey	19	Accounting Research	6
Financial Performance	16	Accountability	6
ISE-100 Companies	16	International Auditing Standards (IAS)	6
Bank/Banking	16	Quality Costs	6
Financial Statements	15	Literature Review	6
Ethics	15	Forensic Accounting	6
Internal Control	14	IFRS 16	6
Independent Audit/Auditing	14	Accounting Fraud	6
Accountants	14	Continuous Audit/Auditing	6
Borsa Istanbul (BIST)	14	Liquidity	6
Financial Ratios	13	Provisions	6
Management Accounting	13	Independent Audit	5
Integrated Reporting	12	Audit Quality	5
Turkish Financial Reporting Standards	12	Revenue	5
Financial Crises	11	Cost Accounting	5
Internal Auditing/Audit	10	Sustainability Index	5
Accounting Professional	10	Audit	5
Fair Value	10	Audit Firms	5
Financial Reporting	9	Data Envelopment Analysis	5
Sustainability Reporting	9	Exchange Rate	5

Table 4. Distribution of Keywords (Continue)

Keywords	Numbers	Keywords	Numbers
Cost Management	9	Intellectual Capital	5
Target Costing	9	Information Technologies	5
Content Analysis	9	Ethics Education	5
Audit Committee	9	IAS 1	5
Profitability	8	Economic Value Added (EVA)	5
Istanbul Stock Exchange	8	Granger Causality Test	5
Information	8	Efficiency	5
Time-driven Activity Based Costing System/Model	8	Initial Public Offering	5
Cash Flows	8	IAS 39	5
Corporate Social Responsibility	8	Financial Analysis	5
Corporate Governance Index (CGI)	8	Creative Accounting	5
Accounting Students	8	Audit Firms	5
Internal Control System	8	Liquidity	5
Harmonization	8	Accounting Policies	5
Accounting Information System	7	Inflation Accounting	5
External Audit/Auditing	7	Certified Public Accountants (CPA)	5
Intangible Assets	7	Sarbanes-Oxley Act	5
Audit Reports	7	Financial Ratio Analysis	5
Carbon Emission/Green Accounting	7	Firm Performance	5

Figure 2 demonstrates that the prominent keywords are highlighted in the word cloud, which is created according to the frequency of use of the keywords.



Figure 2. Distribution by Keywords

Table 5 shows the distribution of the articles published in the *WofAS* between 1999-2022 by topics. This table shows how the topics are distributed according to the sub-contents of the keywords used. Accordingly, the topic of 115 articles was Accounting Standards/Financial Reporting Standards, the topic of 72 articles was Management/Cost Accounting, the topic of 53 articles was Financial Management, the topic of 53 articles was Accounting Education, and the topic of 42 articles was Financial Performance. Classified as others (24 topics) consist of individual studies that are not included

in a common category. Keywords were taken from the abstract. Topic categories were determined by analyzing the topic title, abstract, and introduction sections.

Table 5. Distribution of Topics

Topic	Numbers	Topic	Numbers
Accounting /Financial Reporting Standards	115	Auditing Profession	7
Management/Cost Accounting	100	Inflation Accounting	7
Financial Management	53	Behavioral Accounting	6
Accounting Education	53	Forensic Accounting	6
Financial Performance	42	Financial Instruments	6
Financial Markets	38	Hedge Accounting	6
Independent Audit	35	Insurance Accounting	6
Accounting Profession	32	Taxing	6
Accounting Studies	32	Governmental Accounting	5
Accounting Information Technology	27	Accounting and Law	4
Corporate Governance	25	Budgeting	4
Ethics	20	Creative Accounting	4
Financial Analysis	20	Fraudulent Financial Reporting	4
Audit	18	Accounting History	3
Audit Standards	14	Accounting Theory	3
Internal Control	13	Continuous Audit	3
Integrated Reporting	12	Segment Reporting	3
Internal Audit	10	Accounting Culture	2
Environmental Accounting	9	Accounting Principles	2
Sustainability Reporting	9	Accounting System	2
Firm Performance	8	Accounting Terms	2
Fraud Auditing	8	BOBI FRS	2
Risk Management	8	Digital Auditing	1
Accounting Policy	7	Other	24

Table 6 shows the bibliometric analysis of the articles published in the *WofAS* between 1999-2022 according to their topics and keywords used. Accordingly, the word "Accounting" was the most discussed theme with 98 links and 145 total links strength. This is followed by the word "IFRS" with 53 links and 75 total links strength. The phrase "Analysis" is also one of the important themes with 51 links

and 67 total links strength. The word “Audit” is another important theme with 48 number of links and 56 total links strength.

Table 6. Bibliometric Analysis of Topics and Keywords

Words	Number of Links	Total Links Strength
Accounting	98	145
IFRS	53	75
Analysis	51	67
Audit	48	56
Cost	47	67
Activity	44	91
Model	42	49
Company	41	48
IAS	39	55
Turkey	38	40
Auditing	36	40
Corporate Governance	35	44
Costing	33	78
Accounting Education	32	45
Ethics	31	43
Financial Reporting	31	39
Theory	30	41
Management	29	45
Profitability	28	34
Financial Performance	27	30
Risk	25	32
Valuation	25	27
Standards	25	29
Performance	24	25
Quality	24	24
Law	24	24
Index	23	26
ISE	23	26
TFRS	22	32

Table 6. Bibliometric Analysis of Topics and Keywords (Continue)

Words	Number Of Links	Total Links Strength
Integrated Reporting	22	31
Internal Control	22	28
Borsa Istanbul	22	23
Market	20	23
Standard	20	21
Istanbul Stock Exchange	19	24
Asset	19	26
Internal Auditing	19	22
Fair Value	19	21
Financial Statement	17	23
Accounting Standard	17	18
Accountant	17	21
Development	17	20
Board	16	17
Accounting Profession	15	18
Content Analysis	15	17
Cost Management	14	19
Audit Committee	12	15
Accounting System	11	14
Accounting Information System	11	11

Figure 3 presents the relationship between topics and keywords and number of links and the total link strength visually. It shows the links between keywords and topics and the topics that have the highest link strength with keywords by using the science mapping analysis technique. The strongest links are with words such as accounting auditing accounting education ethics, accounting professionals, cost financial reporting, financial performance, IFRS, and TFRS. This shows us on which topics the publications in the journal are concentrated and which keywords have links between them. When the connection between keywords is examined, it is noteworthy that there are not only topics around accounting where financial information is studied but also topics where non-financial information is also analyzed. Figure 3 shows that few studies address the relationship between accounting topics and technology. In addition, the relationship between artificial intelligence and accounting topics was not examined. Since the strength of the links between accounting education and accounting standards and

cost and managerial accounting topics was also found to be quite low, studies that address accounting education more specifically could be conducted.

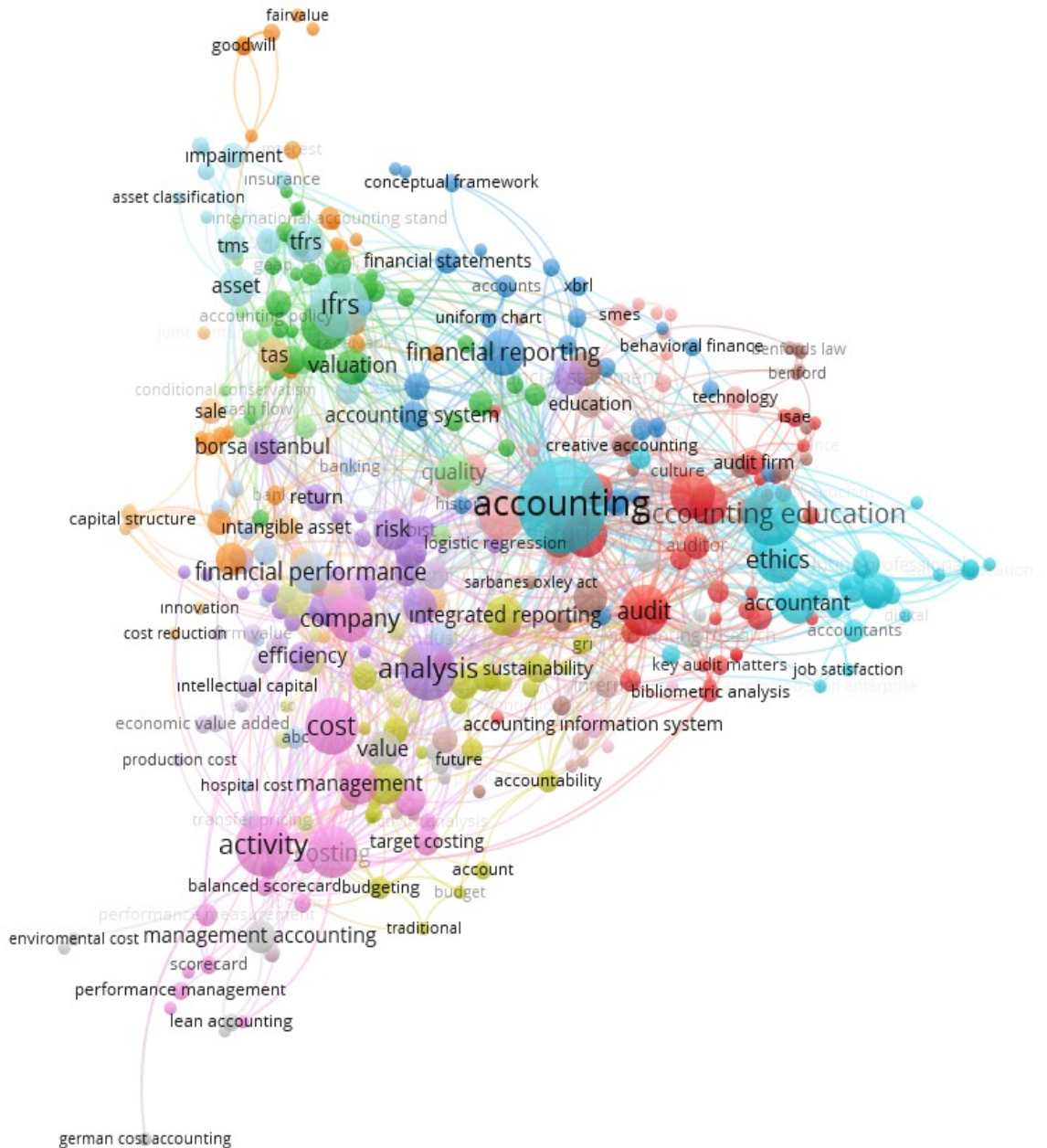


Figure 3. Bibliometric Analysis of Articles by Topics and Keywords

Table 7 shows the distribution according to the standards used in the articles published in the *WofAS* between 1999 and 2022. As shown in Table 5, the number of studies on accounting standards is quite high. For this reason, the details of the standards topic are shared separately due to the diversity of accounting standards subtopics and the fact that they cover specific topics. Here under this, in the articles published between 1999 and 2022 TAS 38 Intangible Assets (8 articles), TAS 39 Financial Instruments: Recognition and Measurement (8 articles), TAS 12 Income Taxes (7 articles), TFRS 9 Financial Instruments (7 articles), TAS 41 Agricultural Activities (6 articles) and TFRS 8 Operating Segments (5 articles) were mostly discussed.

Table 7. Distribution of Standards

Standard	Number	Standard	Number
TAS 38	8	BOBI FRS 9	1
TAS 39	8	FAS 157	1
TAS 12	7	ISAE 3000	1
TFRS 9	7	ISAE 3400	1
TAS 41	6	TAS 23	1
TFRS 8	5	TAS 11	1
TAS 1	4	TAS 15	1
TAS 2	4	TAS 24	1
TAS 10	7	TAS 28	1
TAS 37	5	TAS 32	1
TFRS 16	4	TAS 18	1
TAS 16	4	TFRS 1	1
TAS 36	4	TFRS 11	1
TAS 19	4	TFRS 13	1
TAS 20	3	TFRS 3	1
TAS 7	3	TFRS 6	1
TFRS 15	3	TFRS 7	1
TAS 9	3	TSA 520	1
TFRS 10	3	TSA 570	1
TAS 17	2	TSA 701	1

Table 8 shows the distribution of the two most preferred topics in the articles published in the *WofAS* between 1999 and 2022 by years. The distribution of the trend topics by years is examined, and it can be concluded that they are compatible with the prominent developments in the relevant periods. It is seen that the trendiest topics are Accounting Standards/Financial Reporting Standards. This topic is in parallel with the development of accounting standards in Turkey and regulations in Turkey. Studies on accounting standards were initiated in 1999 with the development of accounting practices by the Turkish Accounting and Auditing Standards Board (TMUDESK). Afterwards, the Turkish Accounting Standards Board (TMSK) was established in 2002 and the Public Oversight Accounting and Accounting Standards Institution (KGK) was established in 2011. Thus, in this period and afterward, studies on accounting standards became the trendiest subjects. In 2008 and 2009, with the impact of the global

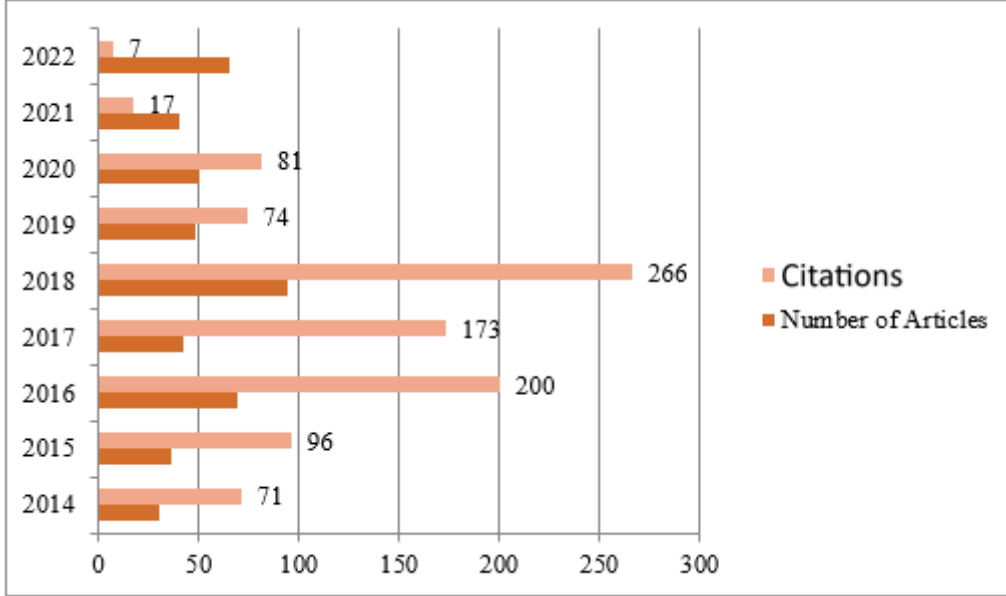
crisis, besides accounting standards/financial reporting standards, financial management and accounting training came to the fore. Just because during this period, accounting and financial reporting were shown as the cause of the crisis. In 2012, the inclusion of corporate governance and independent auditing in the Turkish Commercial Code attracted the attention of the authors.

Table 8. Trend Topics by Years

Years	Topics	
1999	Accounting Standards/Financial Reporting Standards	Management/Cost Accounting
2000	Accounting Studies	Accounting Education
2001	Accounting Standards/Financial Reporting Standards	Accounting Education
2002	Management/Cost Accounting	Financial Performance
2003	Accounting Standards/Financial Reporting Standards	Management/Cost Accounting
2004	Accounting Standards/Financial Reporting Standards	Management/Cost Accounting
2005	Financial Performance	Forensic Accounting
2006	Accounting Standards/Financial Reporting Standards	Financial Performance
2007	Hedge Accounting	Management/Cost Accounting
2008	Accounting Standards/Financial Reporting Standards	Financial Management
2009	Accounting Standards/Financial Reporting Standards	Accounting Education
2010	Accounting Studies	Financial Management
2011	Accounting Information Technology	Accounting Education
2012	Corporate Governance	Management/Cost Accounting
2013	Independent Auditing	Accounting Standards/Financial Reporting Standards
2014	Accounting Education	Accounting Standards/Financial Reporting Standards
2015	Independent Auditing	Ethics
2016	Accounting Standards/Financial Reporting Standards	Cost Management
2017	Accounting Education	Accounting Standards/Financial Reporting Standards
2018	Accounting Standards/Financial Reporting Standards	Integrated Reporting
2019	Accounting Education	Accounting Standards/Financial Reporting Standards
2020	Accounting Standards/Financial Reporting Standards	Independent Auditing
2021	Financial Performance	Corporate Governance
2022	Accounting Standards/Financial Reporting Standards	Financial Performance

Graphic 7 shows the number of citations received by the articles published in the *WofAS* between 2014-2022. This data can only be reached after 2014. This table was created through the DERGIPARK

system. As can be seen from the table, the articles published in the journal were cited mostly 266 times in the year of 2018 and the articles published in the journal were cited at least 7 times in the year of 2022.



Resource: <https://app.trdizin.gov.tr/dergi/TVRnME5qWT0/muhasebe-bilim-dunyasi-dergisi>

Graphic 7. Distributions of Citations

4. CONCLUSION

In the study, the bibliometric profile of the articles published in *WofAS* between 1999-2022 was obtained. In this context, various research questions were formed by examining the articles published in the journal, and evaluations were made regarding these questions.

When the distribution of the articles published in *WofAS* is examined, it is seen that a generally balanced distribution is observed. While the least number of articles were published in 2003, the most articles were published in 2019. The distribution of the articles in the study according to the number of pages is examined, it is understood that the average number of pages is between 21-30. Considering that the page numbers of academic studies are similar, it can be stated that the page numbers are parallel for *WofAS*. When the distribution of the published articles according to the number of authors is examined, it is seen that the studies are generally done with two authors. The distribution of the authors of the articles according to their titles is examined; the authors with the title of Assistant Professor at the most; it is seen that master students and other non-academic authors are included at least. Considering the distribution of the articles according to the institutions where the authors work, it is seen that the universities that contributed the most to the literature are Gazi University (Ankara Hacı Bayram Veli University). Most of the articles in the study examined were written in Turkish. From this point of view, it can be interpreted that the authors prefer to write their works in the mother tongue. It is seen that the

citations used in the articles in the study are mostly articles written in a foreign language. It can be concluded that the authors of the mentioned articles prefer to benefit from the articles written in a foreign language in their studies. The distribution according to the research methods used in the articles in the study was examined, and it was determined that the qualitative research methods were used relatively more.

The distribution of the articles in the study according to JEL Codes was examined, and it was seen that the articles were mostly classified according to M40 and M42 codes. M JEL code generally represents the fields of Business Management and Business Economics, Marketing and Accounting. The most used M40 represents accounting (general) and M42 represents auditing. The distribution of the articles according to the keywords is examined, and has been determined that the words, “Accounting”, “Accounting Education”, “Corporate Governance”, “Activity Based Costing”, and “IFRS”, are the most frequently repeated.

Considering the distribution of the articles in the study according to their topic, it is seen that the topic of “Accounting Standards/Financial Reporting Standards” is the most, “Management/Cost Accounting”, “Financial Management” and “Accounting Education”, which is sub-branches of accounting. When the keywords and topics are associated with each other, it can be said that the use of the topics and keywords is compatible. According to the science mapping, analysis made between the topics and keywords for this purpose; it has been determined that the words “Accounting”, have the most links and have the highest strength link. Also, the use of the keyword “International Financial Reporting Standards” is quite remarkable. This is because the studies on Financial Reporting have an important place in the literature. According to the distribution of accounting standards studied in the articles examined in the study, it was seen that TAS 8 Intangible Assets and TAS 39 Financial Instruments: Recognition and Measurement, were mostly discussed.

Analysis of the trend subject distribution by year shows that it is consistent with the key developments in the pertinent years. The most popular topic appears to be accounting standards and financial reporting standards. This is significant considering the developments and regulations in accounting standards. Along with the amendment made in the Turkish Commercial Code, regulations regarding corporate governance and independent auditing also affected the distribution of trend topics in 2012 and beyond.

Citation analysis could only be examined between the years 2014-2022 with the help of the DERGIPARK system. The citation analysis made to the articles in the study are examined, it is seen that the most citations are to the articles written in 2018. Although the number of articles published in that year is less than in other years, it can be concluded that the subjects included in the studies are at the forefront in terms of providing resources for other researchers, with more citations.

This study is essential in terms of understanding the distribution of the articles published in *WofAS* during a twenty-four-year period and demonstrates the full picture of the journal's situation in 22 years. Our findings will likely benefit the *WofAS* editorial board to specify the journal's future strategy. The results are useful for increasing the journal's productivity, identifying main themes, publication trends, and planning for the future. It is expected that this study will guide the authors in their studies. It is a guide for future authors in terms of which areas to focus on. Future authors may do this study by revising the period.

This may be interpreted as a decrease in the number of articles submitted to the journal or in the rate of acceptance. However, it is not possible to determine the exact reason since no such data is provided by DERGIPARK. In addition, the numbers of the journals between 1999 and 2015 are not available in the DERGIPARK. If such data were available, it could lead to a meaningful conclusion about the journal's publication policy.

When the publications made in recent years are analyzed, it is seen that there has been an increase in studies on sustainability reporting, corporate governance, and environmental performance. With the recent technological developments, the impact of artificial intelligence applications on our lives has increased. Therefore, it may be a research question whether there is an interaction between the most studied topics and artificial intelligence. By approaching these areas from different perspectives, authors can produce high-value-added studies.

The lack of a relationship with theory, which is one of the most important elements of a scientific study, has been observed in most of the studies. In this respect, the accepted studies should be evaluated. Accounting education is generally addressed in the studies and studies on how the education of the sub-fields of accounting can be increased.

The effect of normative accounting theories was observed in the studies. The authors' giving importance to positive accounting theories may help us to better address the issues discussed in the world.

YAZARLARIN BEYANI

Bu çalışmada, Araştırma ve Yayın etiğine uyulmuştur, çıkar çatışması bulunmamaktadır ve bu çalışma için finansal destek alınmamıştır.

AUTHORS' DECLARATION

This paper complies with Research and Publication Ethics, has no conflict of interest to declare, and has received no financial support.

YAZARLARIN KATKILARI

Çalışma Konsepti/Tasarım- HNC,GK & MA; Yazı Taslağı- HNC,GK & MA; İçeriğin Eleştirel İncelemesi- HNC,GK & MA; Son Onay ve Sorumluluk- HNC,GK & MA.

AUTHORS' CONTRIBUTIONS

Conception/Design of Study- HNC,GK & MA; Drafting Manuscript- HNC,GK & MA; Critical Revision of Manuscript- HNC,GK & MA; Final Approval of Accountability- HNC,GK & MA.

REFERENCES

- Baker, H. K., Kumar, S. & Goyal, K. (2023a). Publication trends in the journal of international financial management and accounting: A retrospective review. *Journal of International Financial Management and Accounting*, 34(2), 1-23. <https://doi.org/10.1111/jifm.12176>
- Baker, H. K., Kumar, S., Pandey, N. & Kraus, S. (2023b). Contemporary accounting research: a retrospective between 1984 and 2021 using bibliometric analysis. *Contemporary Accounting Research*, 40(1), 131-161. <https://doi.org/10.1111/1911-3846.12779>
- Behrend, J. & Eulerich, M. (2019). The evolution of internal audit research: A bibliometric analysis of published documents (1926-2016). *Accounting History Review*, 29(1), 103-139. <https://doi.org/10.1080/21552851.2019.1606721>
- Cengiz, S. (2021). Mali çözüm dergisinde yayınlanan muhasebe ve finansal raporlama standartları ile ilgili makalelerin içerik analizi (2004-2020). *Mali Çözüm*, 31(166), 117-141.
- Ceylan, E. (2021). Muhasebe alanında yayımlanan seçilmiş beş dergide 2016-2020 yılları arasında denetim konusunda yayımlanmış makalelerin bibliyometrik analizi. *Muhasebe ve Finansman Dergisi*, (91), 57-80. <https://doi.org/10.25095/mufad.899318>
- Chen, C. (2017). Science mapping: A systematic review of the literature. *Journal of Data and Information Science*, 2(2) 1-40. <https://doi.org/10.1515/jdis-2017-0006>
- Chiu, V., Liu, Q, Muehlmann, B. & Baldwin, A. A. (2019). A bibliometric analysis of accounting information systems journals and their emerging technologies contributions. *International Journal of Accounting Information Systems*, 32, 24-43. <https://doi.org/10.1016/j.accinf.2018.11.003>
- Donthu, N., Kumar, S., Mukherjee, D. Pandey, N. & Lim, W. M. (2021). How to conduct a bibliometric analysis: an overview and guidelines. *Journal of Business Research*, 133, 285-296. <https://doi.org/10.1016/j.jbusres.2021.04.070>

- Gaviria-Marin M., Merigo J.M. & Popa S. (2018). Twenty years of the journal of knowledge management: A bibliometric analysis. *Journal of Knowledge Management*, 22 (8), 1655-1687. <https://doi.org/10.1108/JKM-10-2017-0497>
- Gürbüz, C., Kıymık, H., & Bitlisli F. (2021). Türkiye’de muhasebe eğitimi konusunda yapılan akademik çalışmaların bibliyometrik analizi. *Selçuk Üniversitesi Sosyal Bilimler Meslek Yüksekokulu Dergisi*, 24(1), 173-186. <https://doi.org/10.29249/selcuksbmyd.889078>
- Hotamışlı, M. & Erem, I. (2014). Muhasebe ve finansman dergisi’nden yayımlanan makaleler bibliyometrik analizi. *Muhasebe ve Finansman Dergisi*, (63), 1-20. <https://doi.org/10.25095/mufad.396474>
- Hülle, J., Kaspar, R & Möller, K. (2011). Multiple Criteria Decision-Making in Management Accounting and Control-State of the Art and Research Perspectives Based on a Bibliometric Study. *Journal of Multi-Criteria Decision Analysis*, 18, 253-265. <https://doi.org/10.1002/mcda.482>
- Karaaslanoğlu, F. & Şahin, E.T. (2021). 2014-2020 yılları arasında muhasebe ve finansman dergisinde yayımlanan makalelerin bibliyometrik profilinin incelenmesi. *Muhasebe ve Finansman Dergisi*, 2021 Ağustos Özel Sayı, 219-232.
- Kılıç, İ. & Önal, S. (2022). Muhasebe bilim dünyası dergisinde yayımlanmış makalelerin bibliyometrik açıdan incelenmesi. *Socrates Journal of Interdisciplinary Social Studies*, 8(16), 104-116. <https://doi.org/10.51293/socrates.218>
- Kumar, S., Marrone, M., Liu, Q. & Pandey, N. (2020). Twenty years of the international journal of accounting information systems: a bibliometric analysis. *International Journal of Accounting Information Systems*, 39, 1-19. <https://doi.org/10.1016/j.accinf.2020.100488>
- Linnenluecke, M.K., Marrone, M. & Singh, A.K. (2020). Sixty years of accounting & finance: a bibliometric analysis of major research themes and contributions. *Accounting & Finance*, 60, 3217-3251. <https://doi.org/10.1111/acfi.12714>
- McBurney, M. K. & Novak, P. L. (2022). What is bibliometrics and why should you care?. Proceedings. *IEEE International Professional Communication Conference*, Portland, OR, USA, 2002, 108-114. <https://doi.org/10.1109/IPCC.2002.1049094>.
- Merigo, M.J. & Yang, J.B. (2017). Accounting research: A bibliometric analysis. *Australian Accounting Review*, 27(1), 71-100. <https://doi.org/10.1111/auar.12109>
- Önce, S. & Başar, B. 2010. Türkiye’deki akademik araştırma dergilerinde muhasebe alanında yazılmış makalelerin analizi: 2000-2008. *Muhasebe ve Finansman Dergisi*, (45), 55-68.

- Pattnaik, D., Kumar, S., & Burton, B. (2021). Thirty years of the Australian accounting review: A bibliometric analysis. *Australian Accounting Review*, 31(2), 150-164. <https://doi.org/10.1111/auar.12332>
- Poje, T. & Groff, M.Z. (2021). Mapping ethics education in accounting research: a bibliometric analysis”, *Journal of Business Ethics*, 179, 452-472. <https://doi.org/10.1007/s10551-021-04846-9>
- Polat, C., Sağlam, M. & Sarı, T. (2013). Atatürk üniversitesi iktisadi ve idari bilimler fakültesi dergisinin bibliyometrik analizi. *Atatürk İktisadi ve İdari Bilimler Dergisi*, 27 (2), 273-288.
- Pritchard, A. (1969). Statistical bibliography or bibliometrics?. *Journal of Documentation*, 25, 348-349.
- Temelli F. & Karcıoğlu R. (2018). Muhasebe ve vergi uygulamaları dergisinde yayınlanan makalelerin bibliyometrik analizi: 2010-2017 dönemi. *Muhasebe ve Vergi Uygulamaları Dergisi*, 11(2), 248-268. <https://doi.org/10.29067/muvu.385057>
- Yücel, S. (2021). Muhasebe konularında 2015-2020 yılları arasında Türkiye’de yayınlanmış makalelerin bibliyometrik analizi. *Muhasebe ve Denetim Bakış*, (64), 95-122.