PUBLICATIONS ON ACCOUNTING STANDARDS IN WEB OF SCIENCE DATABASE: A BIBLIOMETRIC ANALYSIS[*]

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ABSTRACT

Bibliometric analysis allows the analysis and evaluation of scientific studies by different methods. This study aims to present an overview of the "Accounting Standards" literature in the journals indexed on the Web of Science. This subject area is scanned in 1851 publications within the "Business-Finance" category on June 25, 2021. R-Studio program is used in the analysis and this study contributes by applying bibliometric analysis to articles published in these fields since 1970. The results show that most publications originate from the United States, most are published in the last 10 years, and Accounting Review is the most-cited journal.

Keywords: Accounting Standards, Business-Finance, Web of Science, Bibliometric Analysis

JEL Classification: M40, M49

WEB OF SCIENCE VERİTABANINDA MUHASEBE STANDARTLARI YAYINLARI: BİBLİYOMETRİK BİR ANALİZ

ÖZ

Bibliyometrik analiz, yayınların farklı yöntemlerle analiz edilmesini ve bilimsel çalışmaların değerlendirilmesini sağlayan bir yöntemdir. Bu çalışma, Web of Science'da indekslenen dergilerdeki Muhasebe Standartları literatürüne, bibliyometrik analiz yöntemi kullanarak genel bir bakış sunmayı amaçlamaktadır. İşletme-Finans kategorisindeki Muhasebe Standartları konu başlığı 25 Haziran 2021 tarihinde taranmıştır. Toplam 1851 yayın R Studio programı kullanılarak analize tabi tutulmuştur. Bu çalışma, 1970 yılından bu yana bu alanlarda yayınlanan araştırmalara bibliyometrik analiz uygulayarak yazına katkı sağlamaktadır. Sonuçlar, en çok yayının Amerika Birleşik Devletleri'nde ve son 10 yılda yapıldığını, çalışmaların yıllık büyüme oranının %7,81 olduğunu ve en çok atıf alan derginin Accounting Review olduğunu göstermektedir.

Anahtar Kelimeler: Muhasebe Standartları, İşletme-Finans, Web of Science, Bibliyometrik Analiz

JEL Sınıflandırması: M40, M49

GENİŞLETİLMİŞ ÖZET

AMAÇ VE MOTİVASYON

Bu çalışmanın amacı, muhasebe standartları ile ilgili olarak Web of Science (WoS) veri tabanında indekslenen dergilerde yayımlanan araştırmalara ilişkin genel bir bakış sunmaktır. Çalışmada muhasebe standartları konusunda yürütülen araştırmaların türüne, ortalama atıf sayılarına, en çok atıf yapılan çalışmalara, muhasebe standartları literatürünün teorik temellerine, yayın yıllarına ve en fazla yayın yapan üniversitelere ilişkin detaylı bilgiler sunmak hedeflenmiştir.

ARAŞTIRMA STRATEJİSİ VE YÖNTEMİ

Muhasebe araştırmaları genel olarak 1960 öncesi ve sonrası olmak üzere iki kısımda incelenmektedir. 1960 öncesinde araştırmacılar doğru muhasebe uygulamaları üzerinde daha fazla yoğunlaşırken 1960'dan sonra araştırmacılar, olması gerekenden daha çok ortaya çıkan sonuçlara odaklanmışlardır. Muhasebe standartları, finansal bilgilerin kayıt altına alınması ve raporlanması sırasında finansal tablo kullanıcılarına ve bu finansal bilgileri hazırlayanlara bir bütünlük sağlamak amacıyla yayınlanan standartlardır. Muhasebe uygulamalarına yön veren standartlar, muhasebe kavram ve düzenlemelerini, dayandıkları yöntemleri belirleyen ve mali tablolara ilişkin yönergelerin uygulanmasını sağlayan ilke ve kurallardır. Bu çalışmada sistematik literatür taraması ve bibliyometrik analiz teknikleri bir arada kullanılmıştır. Bibliyometrik analiz, ülkelerde, üniversitelerde, araştırma

merkezlerinde, araştırma gruplarında ve dergilerde akademik araştırmaların değerlendirilmesini ve analizini sağlayan önemli bir yöntemdir. Bu yöntem, bilimsel araştırmaları objektif kriterlere göre değerlendirmeyi mümkün kılar. Bu doğrultuda, "muhasebe standartları" ve "muhasebe standardı" anahtar kelimeleri, WoS veri tabanı "konu" (topic) bölümünde 25 Haziran 2021 tarihinde taranmıştır. Bu iki anahtar kelime, yayınların başlıklarında, anahtar kelimelerde ve genel olarak konu başlığında incelenmiştir. Tüm yayın türleri ve dilleri araştırmaya dahil edilmiştir. Toplamda 3182 yayın olduğu anlaşılmıştır. Daha sonra konuyu daha spesifik hale getirmek için sadece işletme-finans kategorisindeki yayınlar dikkate alınmıştır. Bu sistematik tarama sonucunda 1970 ile 2021 yılları arasında (25 Haziran'a kadar) 1851 yayınlanmış makale olduğu belirlenmiştir. Araştırmada tüm WoS veri tabanları kullanılmıştır. Veriler R programı kullanılarak analiz edilmiştir.

BULGULAR VE TARTIŞMA

Bu araştırma, WoS veri tabanında yer alan dergilerde yayımlanan muhasebe standartları ile ilgili araştırmalara genel bir bakış sunmaktadır. Muhasebe standartları ile ilgili yerli literatürde üç bibliyometrik çalışma bulunmaktadır. Bu çalışmalarda sadece Türkiye'de yapılmış lisansüstü tezler incelenmiştir. Yabancı literatürde muhasebe standartlarının geçmişten günümüze seyrini ortaya koyan herhangi bir araştırmaya rastlanmamıştır. Dolayısıyla bu çalışma, muhasebe standartlarında daha önce yapılan araştırmaların hangi yönde şekillendiğini ve hangi konulara daha çok odaklanıldığını ortaya koyması bakımından literatüre katkı sağlamaktadır. Bu nedenle WoS'ta indekslenen dergilerde yayınlanan yerli ve yabancı araştırmaların muhasebe standartları açısından incelendiği bu çalışma önem arz etmektedir. Araştırma kapsamında yayınların yıllara göre dağılımı, yayınlar hakkında ön bilgiler, doküman türleri, anahtar kelime sıklığı, anahtar kelimelerin gelişimi, trend konular, ortak kelime analizi, küresel atıflar, dergilerin etki faktörleri, ülkelere göre yayın sayıları, yazarların etki faktörleri, yazarlar için işbirliği ağları ve ülkeler için işbirliği ağları analiz edilmiştir. Sonuç olarak, yayın başına ortalama atıf sayısı 18,79 olup, yayınların %70,66'sı iki ve daha fazla yazarlıdır. Yazarlar toplam 3411 farklı anahtar kelime kullanmıştır. Yayınların büyük çoğunluğu makaledir (%72,18). Muhasebe standartları konusunda en çok yayın son 10 yılda yapılmıştır (yayınların %73.4'ü). En fazla yayın yapılan yıl 2016'dır. Çoban Çelikdemir (2019), Türkiye'de muhasebe standartları ile ilgili tezleri incelediği çalışmasında, alanında en fazla yayının 2015-2016 yılları arasında olduğunu tespit etmiştir. Durgut ve Pehlivan (2018) da alandaki yayın sayısının en fazla 2010 ve 2016 yıllarında olduğunu bulmuşlardır. 2016 yılından sonra yayın sayısının azaldığını tespit etmişlerdir. Yabancı literatürde muhasebe araştırmaları ve muhasebe dergileri ile ilgili çalışmaların olduğu görülmüştür ancak bunlar doğrudan muhasebe standartlarıyla ilgili olmadığı için bu çalışmaların bulgularına burada yer verilmemiştir. Sadece yerli literatürde muhasebe standartları ile ilgili yapılan çalışmaların sonuçlarına değinilmiştir.

SONUÇ VE ÖNERİLER

Araştırma sonuçlarına göre "Muhasebe standartları" kelimesinden sonra en çok kullanılan kelime "bilgi"dir. Muhasebe standartları bilginin doğruluğunu ve karşılaştırılabilirliğini vurguladığından, bu iki kelimenin analizler sonucunda birbiriyle ilişkili olduğu belirlenmiştir. Bu, araştırmaların çoğunun muhasebe standartlarına ilişkin bilgilerle ilişkili olduğunu göstermektedir. "Muhasebe standartları" kelimesi özellikle 2010 yılından sonra önemli ölçüde kullanılmaya başlanmıştır. 2013-2020 yılları arasındaki trend konularının genel olarak şirket odağı, bilgi kaynakları, devlet politikaları, yatırımcılar ve bunların korunması ile şekillendiği tespit edilmiştir. Levine ve arkadaşlarının (2000) çalışması, 1526 atıf ile en çok atıf alan çalışmadır. "Journal of Accounting Research" dergisi yayın sayısı bakımından önemli bir dergidir. Muhasebe standartları konusunda en fazla yayın yapan ülke 655 yayın ile ABD'dir. Ayrıca, en fazla yayını olan araştırmacı 10 yayınla Ross L. Watts'dır. C. Leuz ise 2703 atıf ile en çok atıf alan araştırmacıdır. C. Leuz'un en çok "açıklama", "kazanç yönetimi", "yönetim", "bilgi", "uluslararası muhasebe standartları" ve "uyum" anahtar kelimelerini kullandığı tespit edilmiştir. Araştırmanın bazı kısıtları bulunmaktadır. Çalışmanın sonuçları 1970'den Haziran 2021'e kadar olan yayınlardan elde edilmiştir. Çalışmada işletme-finans kategorisindeki makaleler incelenmiştir. Sonraki çalışmalar için araştırmacılar muhasebe standartları konusunu farklı kategorilerde (yönetim ve ekonomi gibi) ve dönemlerde (2010-2021, 2000-2021 gibi) inceleyebilirler. Ayrıca araştırmacılar içerik analizi yöntemini kullanarak bu alandaki çalışmaları daha detaylı inceleyebilirler.

1. INTRODUCTION

The first discussions on establishing international accounting standards started in the 1960s, and this idea was put into practice through a committee at the 10th International Accounting Congress held in Sydney in 1972. As a result, the International Accounting Standards Committee was established in 1973 by professional accounting organizations in Canada, France, Germany, Japan, Mexico, the Netherlands, the United Kingdom, Ireland, and the United States. The purpose of this committee is to enable the preparation of high-quality, transparent, and comparable financial reports all over the world, to assist economic decision-makers in their decisions, to ensure the convergence of national accounting standards and international accounting standards, and to encourage the implementation of these standards all over the world (Kaya et al., 2015, p. 80).

The increase in commercial activities and international investments around the world has revealed the importance of the need for a transparent, truthful, and comparable common accounting language. These needs and developments paved the way for forming global accounting standards and accelerated the harmonization processes (Kocamaz, 2012, p. 108). The main factor in the need for International Accounting Standards is that information can be shared and compared internationally, and investment

and trade attain an international dimension (Erol & Aslan, 2017, p. 60). In academic studies on Accounting Standards, the difference between national boundaries in accounting standards (Ashbaugh & Pincus, 2001), factors that affect management's attitudes towards accounting standards and that are likely to impact corporate lobbying on accounting standards (Watts & Zimmerman, 1978), implementation of accounting standards and auditor incentives (Hackenbrack & Nelson, 1996), the effect of differences in accounting standards on global investment decisions (Yu & Wahid, 2014), the impact of accounting standards on financial reporting results (Holthausen, 2009), the relationship between accounting standards and accounting quality (Barth et al., 2008) were studied.

The disappearance of economic borders in recent years, the world's orientation to a single economic environment, and the increase in the number of countries that accept and implement IFRS have motivated us to carry out this study. This study was mainly undertaken to reveal the direction of research on accounting standards from past to present and how the changes in the standards have impacted academic literature. The literature review shows that many studies using the bibliometric analysis method have been carried out on accounting-related issues such as audit quality, earnings management, and accounting ethics. However, no bibliometric analysis has been used on the topic of accounting standards from 1970 to 2021. This research aims to fill this gap by providing a comprehensive research framework for accounting standards. For this purpose, publications in Web of Science databases have been considered. The WoS database is the most effective database for academic research, as it contains journals that require high-standard articles (Merigo & Yang, 2017, p. 72). The WoS is a scientific citation indexing service that provides access to multiple research databases. It also offers various analysis options, indicators, and international comparisons, including institutional or personal productivity, and it is possible to benchmark these outputs for research cooperation and collaboration. The research questions for this study are as follows:

• Which accounting publications are the most popular, and what is the average number of citations for these publications?

• How are publications distributed by year and language?

• Which keywords are used more, and how did these words develop?

• What are the trending topics in research? How has the course of changes in these issues been from the past to the present?

• Which journals are prominent in accounting standards and have high impact factors?

• Which publications are the most cited, and what is the total number of citations to these publications?

Our study will significantly contribute to the accounting standards literature by addressing and answering these six questions. First, it provides information on the type of research conducted in accounting standards and the average number of citations in every kind of research and provides a framework for the type of publication that researchers should focus on in their future work. Second, by presenting information on the most cited studies and researchers, other researchers will focus on how these publications are essential and how they contribute to the accounting standards literature. Finally, the theoretical foundations of the accounting standards literature, in other words, the emergence of the accounting standards literature and which institutions focus on the subject more, will be revealed by providing information about the publication years and the universities with the highest number of publications.

2. LITERATURE

Accounting standards are published to provide comparability to users of financial statements and those who prepare this financial information during the recording and reporting process (Bulut Deniz & Çukacı, 2018, p. 152). The standards that guide the accounting practices are the principles and rules that determine the accounting concepts and regulations, the methods on which they are based, and ensure the application of the directions for the financial statements. Therefore, the accuracy of the information in the financial statements prepared within the framework of these rules is as important as reliability. However, at the same time, tax laws aiming to determine the commercial profit from these reports and to collect tax on this amount, may bring different regulations (Canakcioglu, 2018, p. 73).

National accounting standards boards or committees formed by developed countries essentially serve their purposes with the standards they have developed. Differences in countries' accounting standards make it difficult to compare the disclosed financial information, prevent funding in the capital markets, and lead to difficulties in mergers of international companies. Eliminating these disadvantages necessitates harmonizing the different legislated accounting standards in different countries and applying the same accounting standards (Gölpek Karababa, 2018, p. 17). As a result of the need to create a common accounting language in the global spectrum, the International Accounting Standards (IAS) approved by the European Union (EU) in 2002, and the regulations on International Financial Reporting Standards (IFRS) in parallel, have also affected the current accounting practices in our country. Our country's establishment of the Turkish Accounting and Auditing Standards Board in 1994 and the Turkish Accounting Standards Board in 1999 were the first steps in harmonizing international accounting standards (Koç, 2021, p. 116). First, the French influenced the accounting regulations in Turkey, then German and later the American accounting systems. When the studies on the formation

and development of accounting standards are examined, it is seen that there are multiple accounting standard systems (Gölpek Karababa, 2018, p. 18).

All researchers approach open or closed inquiries with epistemological links consisting of a set of beliefs and values with historical and social bases. Therefore, all these disciplines, including accounting research, can not be produced without epistemological assumptions (Nalçın & Can, 2016, p. 166). Accounting research is generally examined in two parts, before and after 1960. Before 1960, researchers looked for accurate accounting practices and emphasized what needed to be done. After 1960, researchers stressed that what happened was more important than what should be (Erdoğan et al., 2016, p. 694). Although accounting determines its origins and development according to the practices of business life, accounting is based on a methodology of the system of thought. This system of thinking, which is included in the accounting methodology, provides an understanding of the rational bases of the activities of the accountants and makes estimations in terms of future practices. Also, accounting is an applied science and provides development as all applied sciences (Kurt & Uçma, 2011, p. 70-72).

Scientific research aims to share the results obtained with a broader target group. Bibliometric analysis is a method that analyzes and evaluates previously published research from a different perspective (Alkan & Özkaya, 2015, p. 176). In this method, publications are analyzed based on document analysis (Beşel & Yardımcıoğlu, 2017, p. 134), and the developmental course of scientific research published in a field or topic is evaluated (Hotamışlı & Erem, 2014, p. 5). This method focuses on different elements of scientific studies such as author, subject, year of publication, number of citations, keywords, and co-authorship (Alkan & Özkaya, 2015, p. 176). Cole & Eales (1917) conducted the first bibliometric analysis by examining research published between 1550 and 1860 in the field of comparative anatomy (Erturgut & Gürler, 2020, p. 29). Besides, there are many studies using bibliometric analysis (Akgün & Karataş, 2017; Dao et al., 2017; Dees, 2015; De Villiers & Hsiao, 2018; Dzikowski, 2018; Erturgut & Gürler, 2019; Kıymetli Şen et al., 2017; Kim et al., 2016; Okumuş et al., 2018; Özbek & Badem, 2018; Reddy, 2015; Soosaraei et al., 2018; Temelli & Karcıoğlu, 2018; Özmen Uysal, 2010; Yücel et al., 2015).

Studies on accounting standards using the bibliometric analysis method are given in Table 1.

Table 1. Bibliometric Research in the Field of Accounting Standards

Author & Year	Scope & Sample	Database/Journal
Wang et al. 2011	1990-2009, 1510 papers	Web of Science
Beuren et al. 2015	2001-2010, 197 papers	Web of Science
Merigó & Yang 2017	1963-2013, 11423 papers	Web of Science
Chiu et al. 2019	2004-2016, 817 papers	Journal of Information Systems, International Journal of Accounting Information Systems, Journal of Emerging Technologies in Accounting, International Journal of Digital Accounting Research, Accounting Information Systems Educator Journal, Intelligent Systems in Accounting, Finance, and Management
Orden-Cruz & Díaz-Iglesias 2020	1958-2017, 1097 papers	Web of Science
Ismayilov 2020	1990-2020, 714 papers	Scopus
Linnenluecke et al. 2020	1979-2020, 1338 papers	Scopus
Kumar et al., 2020a	1992-2019, 403 papers	Asian Review of Accounting
Kumar et al. 2020b	2000-2019, 404 papers	International Journal of Accounting Information Systems
Balstad & Berg 2020	1945-2018 (WoS) and 1960-2018 (Scopus), 12014 and 42925, respectively	Web of Science, Scopus
Antwi 202	2010-2019, 348 papers	Scopus

When Table 1 is examined, it is seen that there are many bibliometric publications on the topic of accounting standards, especially on research published in a particular journal. In addition, it is understood that there is one study in which standards are examined together with theory, and studies in the WoS database are generally discussed. However, it is seen that there is no bibliometric study regarding the accounting standards published in the WoS database from 1970 to the present (June 2021).

3. METHODOLOGY

In this study, systematic literature review and bibliometric analysis techniques are used together. Bibliometric analysis is crucial for evaluating and analyzing academic research in countries, universities, research centers, research groups, and journals. This method makes it possible to evaluate scientific research according to objective criteria. In addition, this method is an essential tool for assessing scientific quality and productivity (Martinez et al., 2015, p. 257).

First, the keywords "accounting standards" and "accounting standard" are searched in the WoS database as a topic on 25 June 2021. These two keywords are explored in the titles of the publications, the keywords, and the subject in general. All publication types and languages are included in the research. It has been understood that there are 3182 publications in this field. Then, only the publications in the business-finance category are considered to make the subject more specific and focus better on this field. The bibliometric workflow is shown in Figure 1.

Figure 1. Bibliometric Workflow

As a result of this systematic search, it was acquired 1851 papers published between 1970 and 2021 (until 25 June). All WoS databases are used in the investigation and the data are analyzed using the R program. In addition, the Bibliometrix module in this program was used. General descriptive findings, findings of documents, authors, and collaborations are presented below in this order.

4. RESEARCH FINDINGS

This section includes the general results of the research and information about the authors and researchers in the field (type of publication, vocabulary).

4.1. General Descriptive Findings

This section includes the publications' distribution by year, the average number of citations for the reviewed publications, and the author keywords. For example, the distribution of the publications on accounting standards, by years, is shown in Figure 2. Figure 2 is created using the R program.
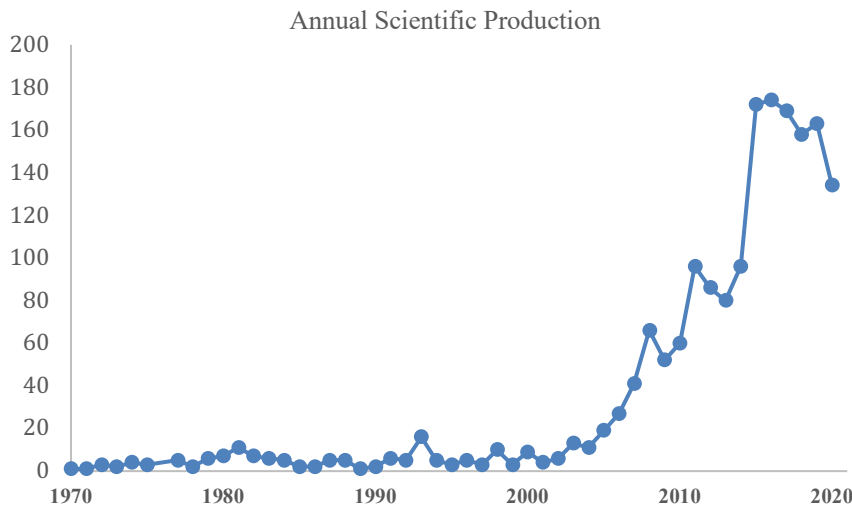
Figure 2. Annual Scientific Production

Figure 2 shows that accounting standards have been studied for 51 years (1970-2021). The annual growth rate of studies is 7.81%. Between 2006 and 2014, the number of publications increased considerably. Especially in 2015, the number of publications has doubled compared to the previous year.

2016 is the year with the highest number of publications, 174 publications. The number of publications in 2020 is the lowest between 2015 and 2020; in the first six months of 2021, there were 43 publications.

Table 2. Main Information About Publications

Description	Results
Documents	1851
Sources (Journals, Books, etc.)	298
Average citations per document	18.79
Authors	3122
Author's keywords	3411
Author appearances	4202
Authors of single-authored documents	454
Authors of multi-authored documents	2668
Single-authored documents	543
Documents per author	0.593
Authors per document	1.69
Co-Authors per documents	2.27
Collaboration index	2.04

Table 2 provides preliminary information about the publications. The table reveals that there are 3122 authors in total, and these authors are encountered 4202 times. The analysis also reveals that the 1851 publications are published in 298 different sources (journals, books, conferences, etc.). The average number of citations per publication is 18.79, and 70.66% of the publications have two or more authors. The authors used a total of 3411 different keywords. While the number of authors per publication is 1.69, the number of publications per author is 0.593. The collaboration index is obtained by dividing the number of authors into joint articles by the number of standard articles (Sweileh et al., 2017, p. 4). The cooperation index in this research area is 2.04. The number of co-authors per publication is 2.27.

4.2. Findings on Documents

This section mentions the distribution of publications by types, trending topics, keywords, s by countries and journals, and the trend in keywords used from past to present. For example, the distribution of 1851 publications, by type, is given in Table 3.

Table 3. Document Types

Document Type	Total Publications	Percent (%)
Article	1336	72,18
Proceedings Paper	262	14,15
Book Chapter	63	3,40
Editorial Material	50	2,70
Review	43	2,32
Book Review	36	1,94
Early Access	36	1,94
Note	11	0,59
Letter	6	0,32
Book	3	0,16
Discussion	3	0,16
Biographical Item	1	0,05
Correction	1	0,05

There are 13 different types of publications. The vast majority of publications are articles (72.18%). Proceedings papers make up 14.15% of the publications. There are also smaller numbers of other document typesand the number of review articles is relatively low.

In Figure 3, the number of publications in consecutive decades from 1970-2020 is given.
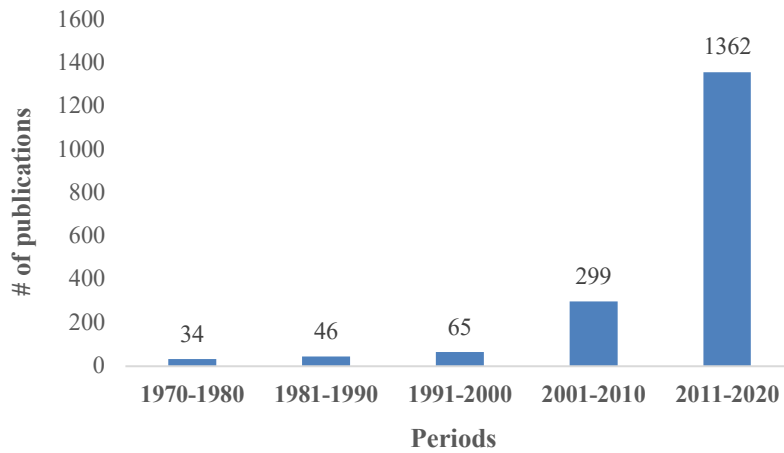
Figure 3. Publications in consecutive decades: 1970-2020

Figure 3 shows that most publications on accounting standards are published in the last 10 years (73.4% of the publications). However, 45 publications produced in 2021 are not included in this figure. It is seen that the number of publications has increased in each decade from 1970 to 2020. Especially since 2010, there has been a significant increase in the number of publications in the field.

Keywords are essential in showing which subjects are studied the most together with accounting standards. The 10 most frequently used keywords used by researchers are given in Table 4.

Table 4. Keyword Frequency

Words	Occurrences
accounting standards	245
information	215
quality	186
earnings	166
earnings management	152
disclosure	151
impact	145
international accounting standards	143
management	141
adoption	115

The most used word after the word "accounting standards" is "information". However, the difference between these two words is slight, suggesting that most of the research is related to accounting standards knowledge.

Figure 4 shows the changes in the 10 most preferred keywords used by the researchers over the years. Since the keywords before 1990 showed stable progress, the period between 1990 and 2020 is analyzed in Figure 4.
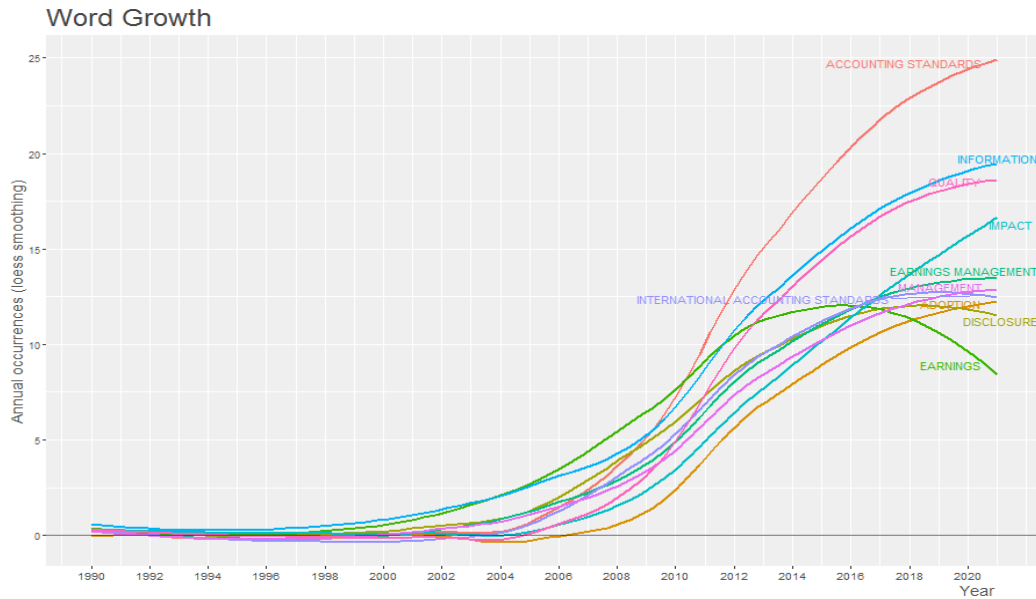
Figure 4. Keyword Trends

When Figure 4 is examined, it is seen that the word "accounting standards" has started to be used significantly, especially after 2010. While the word "earnings" has decreased since 2017, the term "disclosure" has decreased since 2019. Therefore, it can be said that the publications in recent years are on impact, information, quality, and accounting standards.

Figure 5 shows the most preferred topics between 2008 and 2020. The information in Figure 5 gives us an idea about which topic is trending in the relevant field in which year. Since the intensity of the trending topics in the area started in 2008, the period between 2008-2020 is considered in Figure 5.
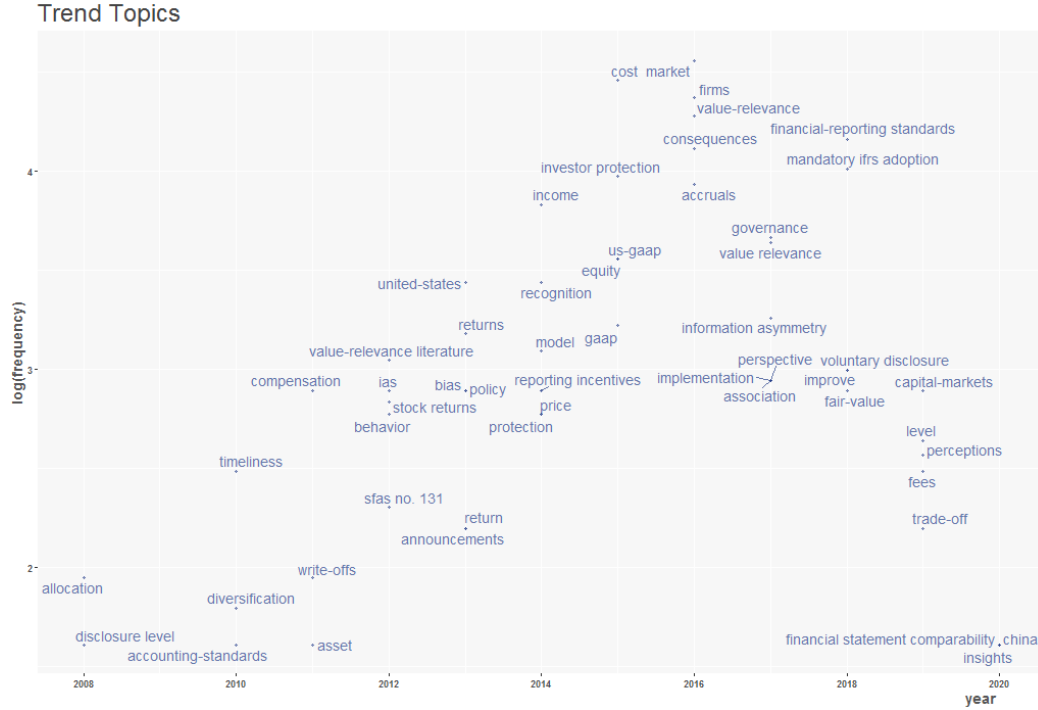
Figure 5. Trending Topics

When Figure 5 is examined, it was observed that the following topics have been studied more in the following respective years: "cost", in 2015, "market", in 2016, "financial reporting standards", in 2018, "capital markets", in 2019, and "comparability of financial statements", in 2020. The topic of value-relevance is quite popular in 2016-2017.

Figure 6 shows the results of co-word analysis. This analysis gives results for the keywords used together. The larger the size of the keyword, the more the word is used. The same color and proximity refer to the frequency of using words together. Also, the thinness and thickness of the lines reveal the frequency of using the two keywords together. In the co-word analysis with 30 keywords, the "association" method is preferred for normalization, and the "Louvain" method is selected as the clustering method.
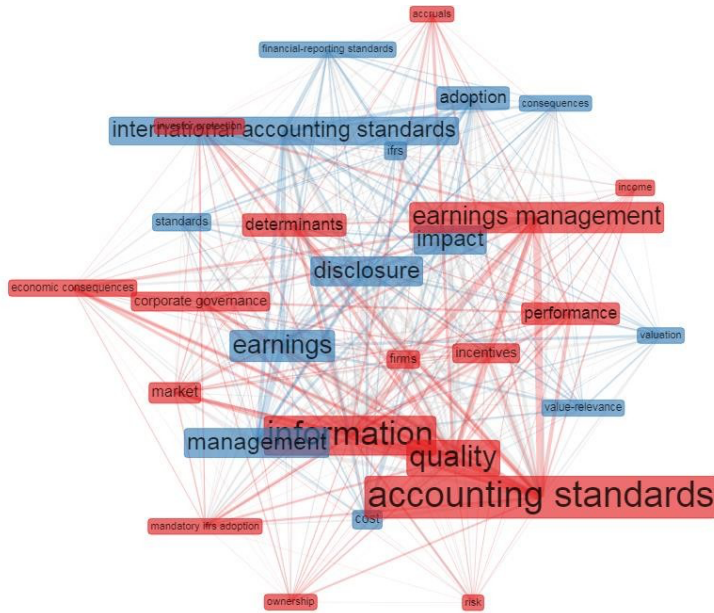
Figure 6. Co-word Analysis

When the clusters in Figure 6 are examined, it is observed that "accounting standards" are dominant in the red cluster and "earnings" in the blue cluster. It is seen that the words "IFRS" and "adoption", "adoption", and "international accounting standards" are often used together. However, it is observed that the term "accounting standards" is frequently used together with almost all of the words in its cluster (excluding risk).

Table 5 shows the 10 most cited articles and the journals in which they are published.

Table 5. Top 10 Global Citations

Document	Journal	Total Citations
Levine, Loayza, Beck, 2000	Journal of Monetary Economics	1526
Barth, Landsman, Lang, 2008	Journal of Accounting Research	892
Watts and Zimmerman, 1978 1978	Accounting Review	890
Ball and Shivakumar, 2005	Journal of Accounting and Economics Economics	845
Daske, Hail, Leuz, Verdi, 2008	Journal of Accounting Research	766
Ball, Robin, Wu, 2003	Journal of Accounting and Economics	753
Chan, Lakonishok, Sougiannis, 2001	The Journal of Finance	588
Burgstahler, Hail, Leuz, 2006	The Accounting Review	557
Rossi and Volpin, 2004	Journal of Financial Economics	437
Hope, 2003	Journal of Accounting Research	427

Levine et al.'s study is the most cited publication, with 1526 citations. Ball is the only author to have two publications in the top 10. Three top 10 publications are published in the "Journal of Accounting Research", which is the journal with the most publications in the top 10. The most crucial reason Levine et al. (2000) is cited so much in later accounting standards research is that it highlights the need for legal

and accounting reforms that strengthen accounting practice. It is one of the critical studies emphasizing the necessity and importance of accounting standards. The impact factors of the top 10 journals are given in Table 6.

Table 6. Impact Factors of Journals

Journal	Index			TC	NP	PY_start
	h	g	m			
The Accounting Review	39	85	0.86	7292	104	1977
Journal of Accounting Research	29	50	0.70	5334	50	1981
Journal of Accounting & Economics	25	41	0.73	3972	41	1988
Journal of Monetary Economics	1	1	0.04	1526	1	2000
Contemporary Accounting Research	20	38	1	1498	40	2002
Accounting Organizations and Society	18	37	0.43	1388	37	1981
Journal of Accounting and Public Policy	21	36	0.52	1335	56	1982
Accounting Horizons	18	33	1.28	1218	68	2008
Accounting and Business Research	21	33	-	1143	52	2007
European Accounting Review	17	29	-	904	40	2006
TC: Total Citation, **NP**: Number of Publications, **PY**: Publication Year, **h-g-m-index**: Metrics that measure productivity and citation impact.						

Table 6 indicates that the journal with the most publications is The Accounting Review, with 104 publications. Accounting Review is also the most-cited journal with 7292 citations. The journal with the earliest publication date is The Accounting Review. At the same time, the journal with the highest h and g index is also The Accounting Review. The journal with the highest m index is Accounting Horizons. Therefore, it can be said that The Accounting Review is the dominant and leading journal in this field.

Figure 7 shows the distribution of publications by country. While creating the figure, the 10 countries with the highest number of publications are considered.
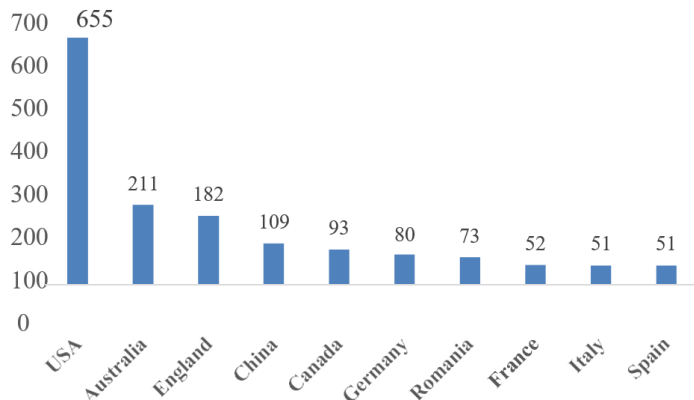
Figure 7. Number of Publications by Country

Figure 7 shows that the country with the most publications in accounting standards is the USA, with 655 publications. The number of publications in the USA is almost three times that of the second most published country (Australia). Hence, one can conclude that the USA is a dominant country in this field. It is also observed that 6 European countries are in the top 10.

4.3. Impact Factors of the Authors

In this section, there is information about the indices (h, g, m) that reveal the academic performance of the authors, along with the keywords used by the authors and the researchers they cited the most. The impact factors of the top 10 authors are given in Table 7.

**Table 7. Impact Factors of Authors**

Author	Index			TC	NP	PY_start
	h	g	m			
Leuz, C.	9	9	0.474	2703	9	2003
Hail, L.	6	6	0.375	1820	6	2006
Ball, R.	3	3	0.158	1633	3	2003
Beck, T.	1	1	0.045	1526	1	2000
Levine, R.	1	1	0.045	1526	1	2000
Loayza, N.	1	1	0.045	1526	1	2000
Barth, M. E.	6	9	0.333	1470	9	2004
Watts, R. L.	6	10	0.136	1299	10	1978
Landsman, W. R.	4	4	0.286	1130	4	2008
Daske, H.	3	4	0.188	948	4	2006
TC: Total Citations, **NP**: Number of Publications, **PY**: Publication Year, **h-g-m-index**: Metrics that measure productivity and citation impact.						

Table 7 shows that the researcher with the most publications is Ross L. Watts, with 10 publications. C. Leuz is the most cited researcher with 2703 citations. The researcher whose first publication date is the oldest is Ross L. Watts. The researcher with the highest h and m index is C. Leuz, and the researcher with the highest g index is Ross L. Watts.

Three-fields chart of reference, author, and keywords (from left to right) are given in Figure 8. In the middle of this figure are the cited author, to the left is the citing author, and on the far right are the keywords used by the noted author.
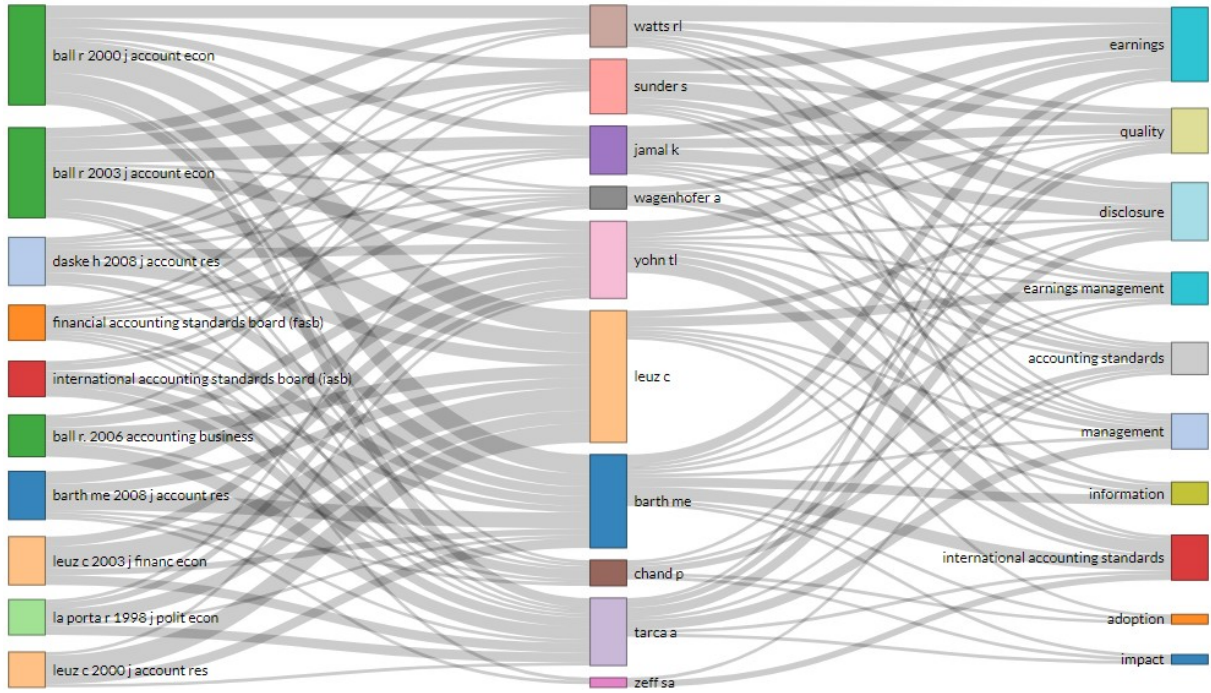
Figure 8. Three-Fields Chart for Reference, Author, and Keywords

C. Leuz, the most cited researcher, appears to use the keywords "disclosure", "earnings management", "management", "information", "international accounting standards", and "adoption" the most in his papers. Researchers who use the "accounting standards" keyword are Wagenhofer, Chand, and Zeff. It seems that C. Leuz and M. E. Barth mostly cited Ray Ball's paper in 2000 and 2003.

4.4. Findings on Author Collaborations

In this title, collaborations between researchers, both country and author-oriented, are shown. The network offering the partnership between the authors is shown in Figure 9. Depending on the level of author collaborations, two clusters are formed. The "association" method is preferred for normalization, and the "Louvain" method is selected as the clustering method. Collaboration among authors in the same cluster is greater. Thicker links indicate higher collaboration, while the more significant the author's nodes are, the greater the influence of that author on the network.
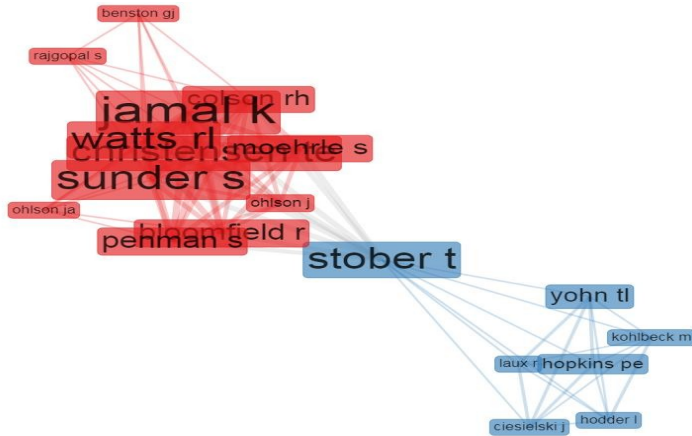
Figure 9. Collaboration Networks for Authors

Figure 9 shows that 12 authors collaborated in the red and 6 in the blue clusters. Jamal and Sunder, who are in the red cluster, are the authors with higher collaboration. Also, Stober and Yohn in the blue cluster are the authors with more collaboration. In addition, collaborations between the authors in the red cluster are higher than in the blue cluster, which can be understood by looking at the thickness of the links.

The network showing the collaboration between the countries is shown in Figure 10. Depending on the level of country collaborations, 3 clusters are formed. The "association" method is preferred for normalization, and the "Louvain" method is the clustering method. Collaboration among countries in the same cluster is greater. Thicker links indicate higher collaboration, while the more significant the country's nodes, the greater that country's influence on the network.
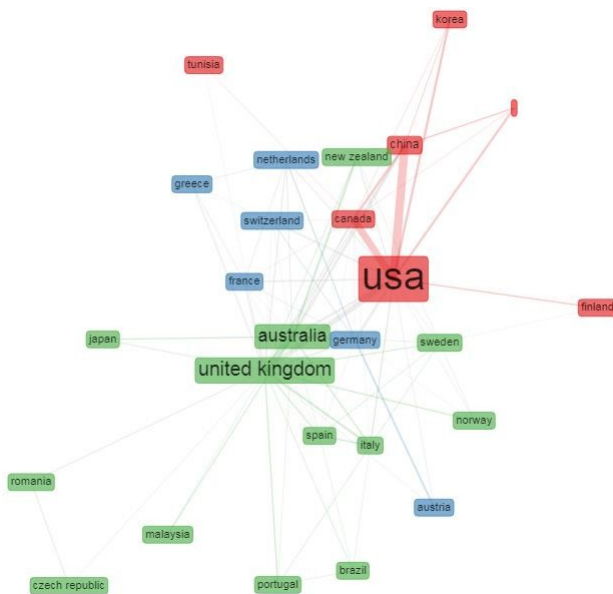
Figure 10. Collaboration Networks for Countries

Figure 10 shows the collaboration of 26 countries in three different clusters. It can be observed that the USA is dominant in the red cluster, and the UK is prevalent in the green cluster. In the blue cluster, all countries' collaboration levels are almost equal, and no dominant country exists. China-USA, USA-Canada, Australia-UK, and USA-UK are countries with higher levels of collaboration, respectively. Also, the collaboration between countries in different clusters is mainly between the USA and the UK.

5. DISCUSSION AND CONCLUSIONS

This paper presents a general view of the accounting standards literature in the WoS database. A bibliometric analysis revealed an overview of the accounting standards literature in the "Business-Finance" category. There are three bibliometric studies (Durgut & Pehlivan, 2018; Çoban Çelikdemir, 2019; Koç, 2021) in the domestic literature on accounting standards. In these studies, only postgraduate theses published in Turkey are examined. In t foreign literature, there is no research that reveals the course of the accounting standards literature from past to present. This study shows i the direction of the previous research on accounting standards and which subjects have been focused on more by the researchers. Hence, this study is essential in examining domestic and foreign articles published in the journals indexed in WoS regarding the accounting standards literature. In the study, the distribution of publications by years, preliminary information about publications, document types, decades of publications, keyword frequencies, keywords trends, trending topics, co-word analysis, global citations, impact factors of journals, numbers of publications by country, impact factors of authors, three-field charts for reference, author and keywords, collaboration networks for authors and collaboration networks for countries were analyzed.

The 1851 publications analyzed are published in 298 sources (journals, books, conferences, etc.). The average number of citations per publication is 18.79, and 70.66% of the publications have two or more authors. The authors used a total of 3411 different keywords. The vast majority of the publications are articles (72.18%). The highest number of publications on accounting standards is observed in 2016. Çoban Çelikdemir (2019), in her study examining the theses on accounting standards in Turkey, also finds that the number of publications in the field is the highest in 2015-2016 while Durgut and Pehlivan (2018) found that the highest number of publications are observed in 2010 and 2016. The number of publications decreased after 2016. The average annual growth rate in the number of publications is 7.81%. Between 2015 and 2020, the lowest number of publications appeared in 2020. Most publications in accounting standards have been written in the last 10 years (73.4% of the publications). In the first six months of 2021, there are 43 publications. There are studies on accounting research and accounting journals in foreign literature, but since they are not bibliometric research directly related to accounting

standards literature, their findings are not included here and the results of only the bibliometric studies on accounting standards in the domestic literature are reviewed here.

The most used word after the word "accounting standards" is "information". Since accounting standards emphasize the accuracy and comparability of information, the results of our analysis has shown that these two words are related to each other. This suggests that most of the research is associated with information on accounting standards. The word "accounting standards" has started to be used frequently, especially after 2010. In recent years, the publications are mostly on "impact", "information", "quality", and "accounting standards". The words "IFRS" and "adoption", "adoption", and "international accounting standards" are often used together. The following topics have been studied more in the following years: "cost", in 2015, "market", in 2016, "financial reporting standards", in 2018, "capital markets", in 2019, and "comparability of financial statements" in 2020. In 2010, the issues studied are at a more fundamental level and are shaped around on accounting standards. Trending topics between 2013-2020 are generally shaped by company focus, information resources, government policies, investors, and their protection. Çoban Çelikdemir (2019) finds that the most studied topic is Small-Medium-Enterprises (SME) IFRS. Durgut and Pehlivan (2018) also finds that IAS 16: Tangible Assets is the most focused on topic.

Levine et al. (2000) is the most cited study, with 1526 citations. Top three of the top 10 publications are published in "Journal of Accounting Research", which is the journal with the most publications in the top 10. Ray Ball is the only author with two publications in the top 10. When the literature is examined, Kuo et al. (2011) finds that Ray Ball's study is the most cited, with 58 citations between 2005-2010. Wang et al. (2011) also finds that the Ray Ball's study is the most cited, with 43 citations between 1999-2008. The journal with the most publications is The Accounting Review, with 104 publications. Also, The Accounting Review is the most-cited journal, with 7292 citations. When previous studies are examined, Wang et al. (2011) finds that the Journal of Accounting & Economics is the most-cited journal, with 1217 citations between 1999-2008. Kuo et al. (2011) also finds that the Journal of Accounting & Economics is the most-cited journal, with 1326 citations between 2005-2010. The country with the most publications on accounting standards is the USA, with 655 publications. The USA seems to be the most dominant country in this field.

The researcher with the most publications was Ross L. Watts, with 10 publications. C. Leuz was the most cited researcher with 2703 citations. Wang et al. (2011) finds that Ball R. is the most cited researcher, with 170 citations between 1999-2008. Kuo et al. (2011) also finds that the Barth, M.E. is the most cited researcher, with 221 citations between 2005-2010. It is observed that C. Leuz received citations in later years and is now in the first place regarding the total number of citations. C. Leuz uses the keywords "disclosure", "earnings management", "management", "information", "international

accounting standards" and "adoption" the most in his papers. Jamal and Sunder are the authors with higher levels of collaboration in the red cluster while Stober and Yohn collaborate the most in the blue cluster. China-USA, USA-Canada, Australia-UK, and USA-UK are the countries with higher levels of collaboration, respectively.

When the results of this study are integrated with the results of previous studies in this field, it is seen that different results emerge in different periods. This shows that publications in accounting standards dynamically keep up with global conditions and that the theoretical developments in the field are reflected in the research carried out. This framework, presented in the accounting standards research, contributes to the literature to list the authors and countries that concentrate the most on this subject and the trending topics and keywords in the publications.

As a limitation, the results of this study were obtained from publications from 1970 up to June 2021. Furthermore, this study examined papers only in the business finance category. Therefore, for future studies, researchers can investigate the accounting standards topic in different categories (such as management and economics) and periods (such as 2010-2021, 2000-2021). Also, researchers can investigate the studies on this topic in more detail by using content analysis methods.

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

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Conception/Design of Study- AK; Drafting Manuscript- AK, ZH; Critical Revision of Manuscript- ZH; Final Approval and Accountability- AK, ZH.

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