

Chapter 1

Flipping the Best Journals in Accounting, Business, and Finance: What Fruits Do We Collect?

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ABSTRACT

The literature on accounting, business, and finance, as a sub-area of the sciences of administration and management, has been receiving strong attention from researchers since the 1950s. This study's main goal is to evaluate the nature and course of development of the literature on these research areas. A bibliometric analysis on the top journals published on the Web of Science and on the Scopus databases is conducted. Results synthesize the conceptual framework related to this area of science, identifying the roots of its intellectual structure, which give life to the respective tree of knowledge. New paths for future research are outlined.

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INTRODUCTION

According to the Encyclopædia Britannica (2010), management science is defined as any application of science to the study of management, that applies, from the older scientific areas like economics, business administration, sociology, psychology and mathematics, analytical data, statistics, and methods to increase the efficiency.

Furthermore, management science is a broader concept that involves several research streams as marketing, strategy, innovation and knowledge transfer, accounting and finance, among others.

Moreover, the landscape of management science research field presents an intense and continuous producing of research as well as many scientific journals focused in this topic, mostly on miscellaneous management research, however, many are focused on narrow research fields.

Business, finance and accounting literature, as a subset of the management science discipline has been source of great attention by researchers, that produced a substantial amount of research on these topics. One of the main reasons for the researchers attention on these topics is due to the characteristics of the accounting and finance information and its usefulness to companies, namely in providing critical information to managers as well as for shareholders, once the primary objective of the financial reporting is to provide information to financial statement users (Beaver & Demski, 1974).

Bibliometrics refers to a research stream related to the study of the dynamics of subjects as portrayed in the production of its literature (Hood & Wilson, 2001) to shed light over written communications and to evaluate the nature and course of development of a discipline by using quantitative methods through the assembling and interpretation of statistics (Pritchard, 1969). Applied to a research field, the main goal of a bibliometric study is to provide an insight in that specific stream over a period of time (Leung, Sun, & Bai, 2017) that, despite being broadly used across scientific disciplines, its origins can be traced as far as the 18th century (Shapiro, 1992).

Bibliometric studies, by means of citations, co-citations or co-word analysis have been applied in a broad range of research fields in recent years (e.g. Chunjia, 2019; Farinha, Sebastião, Sampaio, & Lopes, 2020; Khasseh, Soheili, Moghaddam, & Chelak, 2017; Leung et al., 2017; Shiau, Dwivedi, & Yang, 2017). Nevertheless, despite the relevance of business, accounting and finance on the management science literature, to the best of the authors knowledge, no article has focused on the bibliometric analysis, by means of citation, co-citation, and co-word analysis on the aggregate literature on business, finance, and accounting.

Therefore, this study's main goal is to evaluate the nature and course of development of business, financial and accounting literature, conducting a bibliometric analysis on the top journals published on the Web of Science and on the Scopus databases. To accomplish this objective, a set of procedures using a citation, co-citation and a co-word analysis on the articles' keywords are conducted, fulfilling the identified gap on literature and portraying the present state-of-the-art on the business, accounting and finance literature.

This study is organized into five sections: (i) Introduction; (ii) Literature review; (iii) Methodology; (iv) Results and discussion; and (v) Final remarks.

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