An overview of the content flow of articles in the Journal of "Accounting Advances"

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Abstract
The purpose of this study is to know the content characteristics of the articles in "Accounting Advances" magazine. This is a descriptive research and in it, the content analysis of 230 articles published in 26 issues of the aforementioned magazine between 2009 and 2022 was discussed. The findings of the research indicate that 593 people were involved in writing articles, 84% of them were men and 16% were women. 97% of the works are the result of group work and 3% are the result of individual work. 30% of the authors of the articles are assistant professors, 18% are associate professors, 17% are masters, 15% are Ph.D. students, and the rest of the scientific levels have obtained a lower position. In the study of the authors' organizational affiliation, Shiraz University is the most active university and Isfahan and Tehran Universities are in the next ranks of creating works, respectively. In terms of subject matter, 55% of the articles were in the field of financial accounting, 16% in management accounting, 14% in auditing, 6% in corporate governance, 2% in taxation, and 7% in other fields.
Keywords: Content analysis, Scientific journal, Accounting articles, Accounting advances.

1. Introduction

The growth and development of any scientific field can be measured according to the research activities of that field. The manifestation of these activities may be in different forms. One of these activities is publishing scientific journals. The mentioned publications are known as an important and scientific tool for the development of science and knowledge, and their quality and quantity can be used as an indicator to measure the amount of scientific activities in a country or a specific society (Dennis, 2007). These publications, which are mostly published in universities, centers and research institutes, are placed in the group of periodicals and are the medium of information transfer, surveys and scientific and specialized research and in each of the scientific fields, it is considered the most important indicator for measuring scientific knowledge and especially research achievements (Ghobadi et al., 2016).

Scientific and specialized magazines play an important role in the transfer of scientific and technical information and have a special and unique position along with other means of communication in the field of science and technology. Articles included in specialized publications due to their freshness, short content, speed of transfer of content, the fact that very accurate analyzes of complex scientific and technical topics are cheaper, faster printing and distribution, and introduction of the latest researches, in general. It is more attractive for researchers. In view of this importance, it is necessary that magazines, as carriers of new information, should be evaluated and examined scientifically. One of the methods of analysis and evaluation of magazines is the method of content analysis. In this method, in addition to obtaining quantitative criteria about the authors and their articles, necessary tools can be provided for the quantitative and qualitative study of magazines (Ziaei et al., 2014).

Content analysis, while identifying the problems of a field in a period of time, provides the basis for targeting scientific movements and determining research priorities, and also leads to the identification of weaknesses and deficiencies in the production of scientific information. Therefore, considering that accounting knowledge as applied knowledge plays a fundamental role in infrastructure and economic decisions at the micro and macro levels and is considered an important category in the planning of any country, therefore, it is necessary to make accurate evaluations of the knowledge produced in this field as well (Nobakht, 2020), so this research aims to show the status of the articles published in this journal in terms of topic, scientific rank, gender and organizational affiliation of the authors, by analyzing the content of the articles of Accounting Advances. In general, the main goal of the current research is to know the content characteristics of the articles of "Accounting Advances", which can be mentioned as the secondary goals of this research:

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

It should be noted that the Journal of Accounting Advances is one of the four publications that emerged from the Journal of Social and Human Sciences of Shiraz University with the new policy of the Ministry of Science, Research and Technology in connection with the specialization of journals. The purpose of publishing this publication is to create a research platform for a more accurate understanding of accounting and financial issues. After 14 years of this publication, it is necessary to evaluate its activities. The content analysis of this publication can provide an objective picture of its existing conditions. It also shows thematic trends and possible shortcomings in the articles of this publication. This research can determine

the trends, priorities and future research needs of the journal and lead to optimal planning in order to reduce the weak points and increase and consolidate the strong points and subsequently progress and improve the quality of this journal.

2. Literature Review

In order to perform effective and fundamental activities in a specific field, a set of primary and fundamental activities is needed. The category of scientific research and development is not separate from this rule. Today, the necessity of conducting research activities in scientific development and in general in the all-round development of countries has been raised more than before. On the other hand, the major signs of a country's scientific status are determined by research and development. In today's era, a society is called developed that, along with economic and social indicators such as gross national product, per capita income, life expectancy rate, death rate, birth rate, age and sex structure and other indicators, education and information or in other words, the element of information and the amount of social knowledge should be prominent in it. Undoubtedly, in such a society, the press, especially scientific and specialized publications, will be a means of spreading scientific information and all-round prosperity and progress (Zaki, 2006). Scientific journals are considered as one of the efficient means of information and one of the main characteristics of a social system entering the period of development, and they have a special role in shaping the complex network of information exchange at the world level. These sources are usually a diagram of the scientific life and in a sense represent the heartbeat of the scientific life of that society (Alijani et al., 2010).

One of the ways to gain knowledge about the mentioned magazines is to analyze the content and thematic classification of the articles and to know the type of content published in them. Thus, while identifying the issues of that field in a period of time, the ground is provided for targeting scientific movements and determining research priorities, and it leads to the identification of weaknesses and deficiencies in the production of scientific information (Rashidi Ashtiani and Hassan Larijani, 2011). Content analysis is one of the most important and widely used research methods. This method is superior to other methods because there is no need to generate information, but the information is available and must be analyzed and the necessary conclusions drawn (Mohammadi et al., 2017). In the definition of Berelson, content analysis is a research method that is used to objectively, systematically and quantitatively describe the apparent content of communication messages. Kaplan also believes that the method of content analysis, statistical semantics of political topics and a tool to examine and explain certain words, concepts, words, themes, expressions and sentences are used within a text or a collection of texts (Zeighmi et al., 2008).

2.1. The empirical background of the research

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

Rahnama Roodposhti et al. (2013) in a research entitled "Analysis of the content of scientific-research publications in the field of accounting in Iran, while analyzing the content of 1154 articles published in accounting scientific-research journals during the years 1992 to 2011 found that financial accounting research with 334 (29%) has the highest percentage of published

articles. Finance with 24%, management accounting with 22%, auditing with 14%, management with 6% and government accounting with 5% were ranked next.

Geramirad et al. (2014) analyzed the content of accounting and financial scientific-research journals published between 2008 and 2013. Their findings show that during the years under review, 1,241 articles were published in the aforementioned journals, which grew two and three times in the early years and had an upward trend in the following years. 2871 authors have participated in the production of these articles, 2365 of them are men and 506 of them are women. In terms of scientific rank, 31% of assistant professors and 12% of associate professors have published works, and instructors and professors are in the next ranks. 7% of the articles were single-authored and 93% were the result of group work. Among the universities, Islamic Azad University ranked first with 571 articles and Tehran University ranked second with 175 articles. In terms of thematic orientation of the articles, more than half of the published works (53%) were in the field of financial accounting, and financial sciences with 27% and auditing with 8% were ranked second and third.

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

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

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

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

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

Pimentel and Boulianne (2020), reviewed 64 articles and 41 key up-to-date reports from the most important accounting decision-making bodies regarding blockchain. Their analysis reveals seven main areas within the research dataset, including the future of blockchain technology, its impact on accounting practice, audit considerations, financial reporting for crypto assets, case studies, corporate governance and taxation. They recommend creating partnerships between blockchain technology professionals and academics, as well as conducting more applied research on blockchain technology.

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

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

Nasiri et al. (2022) analyzed the content of accounting research in the light of emerging blockchain technology. This research analyzed various aspects of published research through the review of 125 articles from 48 authoritative accounting journals indexed in ABS, ABDC and SJR ranking lists in the period from 2008 to 2021. The results of this research show the nascent nature of this field of accounting research and the growing trend of publishing accounting articles on blockchain in recent years, especially in the field of auditing. Also, the results of this research indicate the provision of suitable research opportunities centered on blockchain in various fields of accounting knowledge.

Tarkhorani et al. (2023) investigated the content flow of the bi-quarterly journal of value and behavioral accounting (2016-2022). The results of the research indicated that 384 people were involved in writing the articles of the studied magazine, 76% of them were men and 24% were women. 97% of the works are the result of group work and 3% are the result of individual work.

The authors with the scientific rank of associate professor (28%) have produced the greatest number of articles. In the examination of the authors' organizational affiliation, Islamic Azad University of Science and Research is the most active university and Tehran University and Islamic Azad University of Karaj are respectively in the next ranks of creation of works. Mr. Banimahd and Royaei have been the most prolific authors of articles in this magazine. In terms of subject matter, 45% of the articles are in the field of behavioral accounting, 29% are ethics in accounting and auditing, 21% are sustainable development accounting, and 5% are in the field of Islamic accounting and auditing, and the most frequent words are "accounting", "social", "ethical", "Behaviour", "Profession", "Responsibility" and "Performance".

3. Research questions
According to the mentioned materials and the main goal of the research, which is to know the content characteristics of the articles in the Journal of Accounting Advances, the following questions are asked:
1. What was the number of articles published in the period under review?
2. What is the distribution of the frequency of articles based on the gender of the authors of the articles?
3. What is the frequency distribution of the scientific levels of the authors of the articles?
4. What is the frequency distribution of the organizational affiliation of the authors of the articles?
5. What is the subject classification of the articles?
6. How is the amount of scientific participation among the authors?
7. What are the research methods used in the articles?

4. Methodology
The current research is a qualitative and descriptive type of research and has been conducted using the data available in "Accounting Advances Journal". In order to analyze the data, content analysis technique has been used as the main research method. Content analysis is a standard method that is used to study and identify the characteristics of recorded information such as books, articles, websites, etc. (Khani Moghadam et al., 2019). The population studied in this research is all the articles published in the Journal of Accounting Advances from 2009 to 2022, which includes a total of 230 article titles. In the current research, by referring to each issue and content of the articles, the necessary information such as the type of article, the gender of the authors, organizational affiliation, thematic orientation, etc., was collected and analyzed with the help of Excel software.

5. Results
In this section, the research questions are answered based on data analysis:
1. What was the number of articles published in the period under review?

Table 1. The number of published articles

Year	Number of Issues	Number of Articles	Percentage
2009	1	12	5.217
2010	2	16	6.957
2011	2	14	6.087
2012	2	13	5.652
2013	2	15	6.522
2014	2	14	6.087
2015	2	16	6.957

2016	2	15	6.522
2017	2	13	5.652
2018	2	20	8.696
2019	2	22	9.565
2020	2	24	10.435
2021	2	24	10.435
2022	1	12	5.217
Total	26	230	100

By examining the 26 issues of the Journal of Accounting Advances during the years 2009 to 2022, it was found that during these 14 years, 230 articles (an average of 16.428 articles per year) were published. It should be noted that the articles that were published on the website of this publication before 2009 were not included in this research because they were published under the title of "Journal of Social and Human Sciences". Also, the last issue published in 2022 was not included in the content analysis process due to the lack of completion of the articles until the time of the research. As can be seen in picture number 1, the highest number of articles were published in the years 2020 and 2021. With the exception of 2022, the second issue of which has not yet been completed, the lowest amount of publication is for 2009.

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

Table 2. The gender of the authors

Gender	Number of Articles	Percentage
Female	94	15.852
Male	499	84.148
Total	593	100

According to the data in table 2, men with about 84% (499 works) have contributed much more than women with about 16% (94 works) in the production of articles in this magazine.

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

Table 3. Scientific level of the authors

Scientific level	Number of Articles	Percentage
Professor	40	6.745
Associate Professor	111	18.718
Assistant Professor	179	30.185
Instructor	28	4.722
Ph.D.	7	1.180
Ph.D. student	93	15.683
MA	105	17.707
Master's student and others	30	5.059
Total	593	100

Undoubtedly, one of the most influential factors in the richness of the articles published in a journal is the scientific level and the level of education of the authors of the articles. As can be seen in table 3, assistant professors have the largest share in writing articles with 179 articles, and associate professors are in the next category.

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

Table 4. Authors' organizational affiliation

Organizational affiliation	Number of Articles	Percentage
Shiraz University	48	15.287
Isfahan University	23	7.325
Tehran University	17	5.414
Ferdowsi University	16	5.096
Mazandaran University	14	4.459
Shahid Bahonar University	13	4.140
Alzahra University	11	3.503
Shahid Chamran University	11	3.503
Allameh Tabatabaei University	10	3.185

As you can see in table 4, Shiraz University has the first rank among other universities with 48 articles. After that, Isfahan and Tehran universities are in the next ranks with 23 and 17 articles, respectively. The data of this table indicates that the majority of the authors of the articles of this publication are from the prestigious scientific centers of the country, and this point is very significant.

5. What is the subject classification of the articles?
To answer this question, the topic classification introduced by Pickerd et al. (2011) was used. The fields introduced by Pickerd et al. (2011) are: financial accounting, management accounting, auditing, corporate governance, finance and others.

Table 5. Frequency distribution of thematic classification of articles

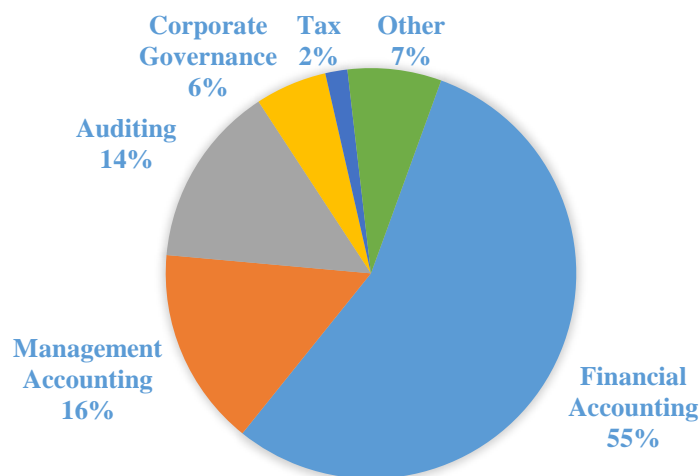| Subject	Number of Articles	Percentage
Financial Accounting	127	55.217
Management Accounting	36	15.652
Auditing	33	14.348
Corporate governance	13	5.652
Tax	4	1.739
Other	17	7.391
Total	230	100

Figure 1. Thematic classification of articles

As it can be seen in the chart 1, researches in the field of financial accounting have been more important than other topics of the authors of the articles (about 55%) and management accounting, auditing, corporate governance and taxation are in the next ranks respectively.

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

Table 6. The amount of scientific participation among authors

Number of authors	Number of Articles	Percentage
1	7	3.043
2	102	44.348
3	102	44.348
4	19	8.261
Total	230	100

The findings of table 6 show that the articles with two and three authors are the most frequent with about 44% of the total amount of articles.

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

Table 7. Research methods used in articles

Research Method	Number of Articles	Percentage
Archival	181	78.696
Survey	49	21.304
Total	230	100

According to the findings of table No. 7, research methods that have been conducted using archival data account for about 79%, and survey research methods for about 21% of the total amount of articles.

6. Conclusion

In this research, an attempt was made to determine the orientations of the "Accounting Advances" magazine in terms of the number of published articles, the gender of the authors, their scientific level, the amount of participation of the authors, and the thematic trends of the published articles.

The analysis of the number of published articles shows that the lowest number of articles published in each issue is 12 titles, which indicates that the reviewed publication has complied with the regulations of the Ministry of Science (at least 6 articles in each issue). This result indicates that the status of the Journal of Accounting Advances is favorable in terms of the number of articles published in each issue. The trend analysis of the number of published articles in recent years indicates the journal's policy regarding the number of articles (24 titles published annually).

Examining the gender distribution of authors of articles shows that out of a total of 593 authors of articles, about 84% (499 cases) are men and about 16% (94 cases) are women. These figures indicate the role of more than five times more men than women in the production of articles in this magazine. The low level of participation of women is not only specific to this research, but Soleimani Amiri et al. (2020) also reported the presence of women in the production of accounting articles as 26% compared to men, which results are in line with the results of the present research.

Examining the frequency distribution of the scientific rank of the authors of the articles shows that assistant professors are in the first place with a share of about 30%, followed by associate

professors. This result is probably due to the issues related to the promotion of professors, especially assistant professors and associate professors, and of course, part of the difference in role-playing of the studied groups in the production of articles can be attributed to the increase in the expertise of the said groups in relation to essay writing skills and the examination of specialized topics.

Thematic analysis of the articles published in the journal indicates that the field of financial accounting alone accounts for about 55% of the topics of the articles. In the next ranks are the research related to management accounting, auditing, corporate governance and taxation. This result shows that financial accounting research is the most popular research field in Shiraz University's Accounting Advances Journal, and this result is similar to the prevailing research flow in most journals. Also, the results obtained from these analyzes show the adherence of the journal to its defined specialized areas, so that all the printed articles are subject-wise in the defined areas for the journal.

Examining the amount of scientific participation of authors in writing articles shows that articles with two and three authors play the largest role in the production of articles with a share of about 44% in terms of the number of authors. After that, four-authored articles are present (about 8%) and single-authored articles have the lowest frequency (about 3%). In general, about 97% of the articles are the result of a group work, which is consistent with the prevailing atmosphere in other domestic and foreign accounting journals, including Luzadis et al. (2010) and Vaghfi et al. (2021).

Reviewing the articles in terms of the research method used shows that the archival method is the most used research method in the articles published in the journal. The findings show that the research method is about 79% of archival articles and the research method is about 21% of survey articles.

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