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Anne Cazavan-Jeny, Thomas Jeanjean

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Existe-t-il une recherche comptable globale en Europe ? Une étude des communications présentées à l'EAA

Is there a global accounting research? Evidence from the EAA

Anne CAZAVAN-JENY

Professeur associé

ESSEC Business School, avenue Bernard Hirsch, B.P. 50105,

95021 Cergy-Pontoise Cedex, France

Tél. + 33.1.34.43.28.03

Fax. + 33.1.34.43.28.11

cazavan@essec.fr

Thomas JEANJEAN

Professeur assistant

HEC School of management, 1 rue de la Libération,

78351 Jouy-en-Josas Cedex, France

Tél. + 33.1.39.67.72.86

Fax. + 33.1.39.67.70.86

jeanjean@hec.fr

Résumé

Au milieu des années 1990, de nombreux articles ont montré que la recherche comptable était très locale (Lukka and Kasanen, 1996; Panozzo, 1997; Carmona et al. 1999). Ce constat contraste avec l'internationalisation croissante de la profession comptable (normes IFRS, convergence US GAAP /IFRS,...). Dans cet article, nous réexaminons la nature locale de la recherche comptable à l'heure de la mise en place des normes comptables internationales (IFRS) à partir de l'analyse des communications aux congrès de l'EAA. L'étude de communications (plutôt que des articles publiés) est intéressante dans la mesure où elle permet de donner une image fidèle de l'activité des chercheurs. En effet, de nombreux auteurs ont montré que les revues académiques sont largement dominées par les auteurs nord-Américains (Lukka et Kasanen, 1996 ; Raffournier et Schatt, 2006). Par ailleurs, de nombreux chercheurs de pays européens et non européens participent aux congrès de l'EAA qui nous semble dès lors être un forum 'global' de la recherche comptable. A partir des congrès de 2000 et de 2005, nos résultats montrent qu'une part croissante des communications peut être qualifiée de globale. Deux facteurs semblent expliquer la globalisation de la recherche comptable. Tout d'abord, elle dépend du thème de recherche : la recherche en comptabilité financière est deux fois plus globale que la recherche en contrôle de gestion. Ensuite, la stratégie de collaboration de recherche (coauteurs) compte : les papiers qualifiés de globaux ont plus de coauteurs que les papiers locaux. Cette étude enrichit la compréhension de la dynamique de la recherche comptable et illustre la relation complexe qui existe entre la globalisation de la pratique comptable et celle de la communauté de recherche comptable.

Mots clés

Abstract

Several papers in the mid 90's showed that accounting research is very local (Lukka and Kasanen, 1996; Panozzo, 1997; Carmona et al., 1999). This finding contrasts with accounting practice that is becoming more and more global with the widely use of IFRS. In this paper, we reassess the local nature of accounting research at the time of IFRS implementation. We consider that EAA congresses are a good starting point to assess the nature of accounting research (global or local) for at least two reasons. First, studying communications (rather than published articles) seems to be a fair view of academics activity. Second, EAA congresses gather participants from many European and non-European countries. Based on the 2000 and 2005 EAA congresses, our findings show that almost half of communications can be qualified of 'global', which represents a fair increase compared to the 90's. Two factors seem critical to 'explain' globalization of accounting research. First, globalization depends on the research topic: financial accounting is as much as twice more global than managerial accounting. Second, co-authorship strategy matters: global papers tend to have more authors than local papers. This study allows a better understanding of the dynamics of the accounting research and illustrates the complex relationships between globalization of accounting practice and globalization of accounting research community.

Mots clés

Accounting research, European Accounting Association

Is there a global accounting research? Evidence from the EAA

1. INTRODUCTION

The starting point of this study comes from an apparent opposition between accounting practice and accounting research. Whereas accounting practice is currently becoming more and more global (since January 2005, all listed European firms disclose their financial statements in IFRS), academics have shown that accounting research community is very local (Lukka and Kasanen, 1996; Panozzo, 1997). We then re-address the issue of the locality of accounting research at the time of IFRS implementation in European.

More precisely, this article attempts both to study the global characteristic of accounting research and to evaluate the existence of a European accounting research community by analysing papers presented at two EAA congresses (23rd and 28th EAA congresses held in Munich and Göteborg in 2000 and 2003).

On one hand, prior empirical evidence shows a lack of international collaboration in accounting research community. One of the major findings from studies on accounting research is its very local nature (Lukka and Kasanen, 1996). Panozzo (1997) and Carmona et al. (1999) cast considerable doubts on the existence of a European accounting research, and on the existence of a global accounting research.

On the other hand, Hopwood (2002) states that European Accounting Association has provided a platform for mutual learning and understanding, for new intellectual linkages and for the creation of new more international networks of co-operation, particularly among the young. Moreover, the EAA status sets down that one of the major objective of this association is to become “a focal point of communications for its members residing in Europe and abroad...[and improving the] dissemination of information on accounting research and pedagogy” (Article 3).

Contrary to prior studies, that used published literature; our sources of data come from collected abstracts of papers presented in parallel sessions of two EAA congresses (Munich in 2000 and Göteborg in 2005). Grey literature presents numerous advantages compared to published articles. First, our scope is rather large, i.e. we cover research of very young researchers and confirmed researchers. Second, the bias due to the selection criteria of published papers is removed. Among others, Lukka and Kasanen (1996) showed that published authors are mainly from the US, the UK and Canada. Two non-exclusive

interpretations are valid. This over representation of English speaking authors can reflect either a higher quality of English speaking research groups or a social reproduction of the elite (Bourdieu, 1986). Studying grey literature removed this caveat. Third, EAA congresses gather European and international accounting research communities and not only the American one, which is over represented in prior bibliometric studies (top journals studied in prior empirical research are mainly north American¹).

The remainder of this article is organized as follow. Section 2 develops our theoretical background, section 3 presents our sample and the codification if the papers used in this article. Empirical findings are discussed in Section 4 and section 5 concludes.

2. CONTEXT AND THEORETICAL BACKGROUND

2.1. GLOBAL VERSUS LOCAL

The core idea of institutional theory is that the subjects of interest in the social sciences are socially constructed, and therefore situated in time and place through linkages to their institutional environment. Generally an institution is anything that carries common shared value contents (e.g. Meyer and Rowan, 1977; DiMaggio and Powell, 1983; Scott, 1987; Scappens, 1995). In the case of research, such an institution includes the overall social role played by the research endeavours, the value given to the different sources of data (sample nationality), the criteria of validity of studies, the research community in a discipline, the universities, and publication forums and academic conferences (Lukka and Kasanen, 1996).

We study the nature of European accounting research using the Lukka and Kasanen's definition of "local" and "global" research, which is derived from two belief systems of accounting research (Lukka and Kasanen, 1996).

In the first belief system, accounting is viewed as a local discipline by nature. Accordingly, the general purpose of research is to understand the norms and real economic environment of the home country. On the other hand, universal theories of accounting are of minor importance. Attempts to generalize global research results are regarded as being of little significance and international comparisons are rarely done.

In the second belief system, accounting is taken to be a global discipline; the major purpose of research is to achieve widely valid results concerning the meaning of and the role played by

¹ The Accounting Review, Journal of Accounting research, Journal of Accounting and Economics, Contemporary Accounting Research.

accounting in the overall economy. It is believed that there can be general accounting theories and models that can be applied all over the world, with only slight local modifications. In the global view there is an inherent aim to pursue international harmonization and to spread “best accounting practices” to others. IAS or IFRS represent the peak of the theoretical consensus as far as financial accounting regulation is concerned.

For global reach accounting researchers, international cooperation, international conferences and high quality journal publication is a vital question as far as their academic life is concerned (“publish or perish”). We centre our analysis at the conference level, rather than the journal level, because presenting a paper in conferences precedes its publication and it is easier for non-US researchers to communicate their research than to publish it, all other things being equal. Following these two definitions, we would like to reassess the question of Lukka and Kasanen (1996) on a sample of communications rather than on published papers: “Which of these views (accounting is a locally or a globally oriented discipline) dominates accounting research?”

Lukka and Kasanen (1996) address the issue of globality / locality of the accounting research community by analysing empirical studies published by 6 leading English language accounting research journals from the U.S.A., Europe and Australia, during the period 1984-1993. Their findings indicate that accounting is still rather a local discipline by nature: both empirical evidence and authors are significantly clustered along country lines. They conclude that the ‘global’ accounting research community does not exist. Even when the least likely local segment of accounting research publications is considered, the number of papers which include multinational data, or are co-authored by researchers from different countries, is very small. Hopwood (2002) states also that European influences do not readily penetrate into national academic lives. An important reason for this is the relatively low mobility in academic employment.

In the same vein, Carmona et al. (1999) attempted to address the existence and the role of a European accounting research in examining all papers published in 13 leading accounting research journals during 1992-1997. Their results pose considerable doubts on the notion of European accounting research (see also Panozzo, 1997). The hegemony of British scholars over Europe-based accounting research makes largely indistinguishable the two communities. Nevertheless, a limitation to their study is the use of journal publications as a sole indicator of research productivity (Puxty et al., 1994; Humphrey et al., 1995).

Ballas and Theoharakis (2003) examined how contextual factors such as a researcher's location and research orientation may influence journal quality perceptions. Their results demonstrate that journal quality perceptions vary significantly between academics located in North America and Europe, this confirming Lukka and Kasanen's 1996 conclusion that "the global accounting research community does not seem to exist".

Journals have been used in most bibliometric studies examining investigations in the field (Brown, 1996; Lukka and Kasanen, 1996). Compared to prior research on accounting research community (Lukka and Kasanen, 1996; Brown, 1996; Panozzo, 1997, Carmona et al., 1999), we study unpublished (grey) literature (communications to the EAA congresses) and not only published research in top journals. Grey literature presents numerous advantages compared to published articles. First, our scope is larger since we cover research of very young researchers and confirmed researchers. Second, the bias due to the selection criteria of published papers is mitigated. Among others, Lukka and Kasanen (1996) showed that published authors are mainly from the US, the UK and Canada. Two non-exclusive interpretations are valid. This over representation of English speaking authors can reflect either a higher quality of English speaking research groups or a social reproduction of the accounting academic *élite* (Bourdieu, 1986). Studying grey literature removes this caveat. Third, EAA congresses gather European and international accounting research communities and not only the American one, which is over represented in prior bibliometric studies (top journals studied in prior empirical research are mainly north American²).

More specifically, we concentrate on EAA congresses because Carmona (2002) found that the EAA made considerable progress in: facilitating networking among European accounting scholars; increasing commitment towards high-quality research; incorporating into its structures and activities the notion of diversity; increasing reputation of its annual congress; and substituting its initial Anglo-Saxon-northern European dominance by a more comprehensive European focus. Moreover, the new social space of a pan-European research

² The Accounting Review, Journal of Accounting research, Journal of Accounting and Economics, Contemporary Accounting Research.

network was giving rise to a new intellectual space of European accounting research (Panozzo, 1997).

2.2. HISTORICAL BACKGROUND

Hopwood (2002) reminds us that prior to 1976, accounting research in Europe had been primarily a national endeavour, and that the primary aim of the EAA Congresses was to develop the social networks of European accounting research. The aim was “to meet, to mingle, to informally exchange views and, later, to renew acquaintances, to discuss exchanges and to initiate joint research”.

In 1997, EAA (European Accounting Association) celebrated its twentieth anniversary. One goal of founding EAA was “to link together the European community of accounting scholars and researchers, to provide a platform for the wider dissemination of European accounting research and to foster and improve research” (Carmona et al., 1999).

EAA has organized 29 congresses to date. Majala (2002) groups congresses in four categories.

1. Pioneer congresses, 1978-1982, 200 participants and 20 countries represented.
2. Developing congresses, 1983-1987, more than 200 participants and 24 countries represented.
3. Expanding congresses, 1988-1991, 500 participants and 30 countries represented.
4. Massive congresses, 1992-2001, 1 000 participants, more than 35 countries represented and around 300 papers presented in parallel sessions.

EAA annual congresses have been developing from small European meetings into congresses of a global nature during the period of 1978-2001, and continue their development. These congresses have greatly influenced the scientific accounting community and the accounting practices of countries involved (Majala, 2002).

The European Accounting Association and the European Accounting Review (respectively founded in 1977 and 1992) have rendered instrumental the structuration of European accounting research (see DiMaggio, 1983), complying with Whitley’s (1984) contention that “academic reputation requires a system of formal public communication to disseminate results, evaluations and debates”.

2.3. HYPOTHESES

The major operational hypotheses of the study are as follows.

1. If accounting research is local by nature, then in presented articles:
 - (a) the home country of the researcher and the origin of the data are typically the same;
 - (b) there are only few articles which are based on the data from several countries, or on the data from a country different from the researcher country, or which are co-authored by researchers from different countries.
2. If accounting research is global by nature, then in presented article:
 - (a) there are no clear linkages between the home country of the researcher and the origin of the data;
 - (b) the articles often include data from several countries, or data from a country which is different from the author's country, and there are often co-authored by researchers from different countries.

Our overall expectation is to find patterns that indicate a switch in the orientation of accounting research, i.e. from a locally oriented accounting research to a globally oriented. Given the historical background of the EAA, we also anticipate to see a rise of the European research (see definitions below).

3. SAMPLE AND DATA CLASSIFICATION

3.1. DEFINITION OF VARIABLES

Our research question is twofold. First, it examines whether accounting research is global or local, i.e. does a real accounting research corpus emerge or is it just an addition of different national research traditions, as Lukka and Kasanen (1996) have shown. Secondly, it questions the existence of a real European accounting research community.

We empirically investigate these questions on a sample of papers presented at the 23rd and 28th EAA congresses held respectively in Munich and Göteborg. Our aim is to classify all research papers presented in parallel sessions in two major categories: Local or Global. We subdivide the Global papers in two categories: European and International research (cf. definitions below), in order to examine both the globality of accounting research and the existence of a European accounting research.

The major variables used to classify a paper of global or local are (1) the source country of the data, (2) the author's name, its institution and its country. For the sake of simplicity, we approximate the author's nationality by its country of residence (i.e.: the nationality of its institution). We are aware that, in some cases, this approximation may lead to classification errors but we are unable to track correctly the actual nationality of the authors.

Our examination of the existence of a global accounting research focuses on the relationships between sample and author(s) nationality (see Figure 1). Our definition of locality/globality differs from Lukka and Kasanen (1996). In their paper, they consider the nationality of the journal (publication forum) in addition to the authors' nationality and the source country of the sample. Since we focus on grey literature (not already published), we drop this criterion the former and we define the locality/globality by the researcher(s)' nationality and the origin of the data.

Insert figure 1

Operationally, as indicated in figure 2:

- We regard a paper as Local if its data comes from the author's home country, in case of multiple authors, they must be from the same country.
- A paper is Global if it belongs to the following categories, European or International:
 - o A research is defined as European if all co-authors come from different European countries³ whatever the origin of the data may be (the research is European by the authors), or co-authors come from the same non European country and the data from a different country but located in Europe (European by the data), or co-authors come from the same European country and the data from a different European country (truly European).
 - o A research is defined as international if authors come from at least one non European country and the data from non European country (international sample) or if author(s) come from the same European country and the data from non European country (International European).

The classification scheme of research papers is presented below (see Figure 2).

Insert figure 2

³ We retained a geographical definition of European countries and not the European community.

In the table, we present various classifications of the papers:

- (1) Local versus Global,
- (2) Local, European and International
- (3) Local, European by the sample, by the authors, truly European; International by European authors, international sample and truly international.

3.2. DATA COLLECTION

We collected the data from the books of:

- The 23rd EAA congress held in Munich, April 2000.
- The 28th EAA congress held in Göteborg, May 2005.

For each paper of the 18 (in 2000) or 16 (in 2005) topic areas⁴ of parallel sessions, we first coded the name and surname of all authors, their institutions and the home country of their institutions. Second, we read the abstracts of these papers and coded the nationalities of the data used in the studies. We obtained a sample of 872 papers presented in parallel sessions (351 in 2000, 521 in 2005); 768 out of these 872 papers are empirical (310 in 2000 and 458 in 2005). The proportion of empirical papers (88%) is remarkably stable over the period. Note that we do not exclude analytical and theoretical papers because a research could be defined as European by its authors.

We concentrate on EAA congresses instead of IAAER (International Association for Accounting Education and Research) conferences for several reasons. First, EAA congress takes place annually, whereas IAAER research conference takes place every three years, second EAA has more members than IAAER, and finally IAAER is a more specialized association (more educational oriented) than EAA⁵.

⁴ ACM: Accounting and Capital Markets (in 2000 only), AED: Accounting Education, AHI: Accounting History, AIS: Accounting and Information Systems, AST accounting and Strategy (in 2000 only), ATH: Accounting Theory, AUD: Auditing, CPP: Critical and Political Perspectives on Accounting (in 2005 only), EAA: Analytical Research in Accounting and Auditing, FAN: Financial Statement Analysis, FFM: Finance and Financial Management (in 2000 only), FRG: Financial Reporting, GOV: Governance, INA: International Accounting, MAN: Management Accounting, OBA: Organizational and Behavioral Aspects of Accounting, PSA: Public Sector and Not-for Profit Accounting, SEA: Social and Environmental Accounting, TAX: Taxation and Accounting

⁵ The mission of the IAAER is “to promote excellence in accounting education and research on a worldwide basis and to maximize the contribution of accounting academics to the development and maintenance of high

One advantage of our classification is that, for co-authored papers, we do not only retain the nationality of the first author, but we retain the nationality of all co-authors. In Lukka and Kasanen (1996), they cross-tabulated the first-mentioned author against the first-mentioned nation of origin of the data (page 765).

4. EMPIRICAL ANALYSIS

4.1. DESCRIPTIVE ANALYSIS

In the Goteborg and in the Munich congresses, 872 papers were presented (we excluded research forum papers because they were not classified). Unfortunately, the research topics listed in the congress books are not constant. ACM (Accounting and Capital Markets), AST (Accounting and Strategy) FFM (Finance and Financial Management) are listed research topics in 2000 but no longer in 2005, where as CPP (Critical and Political Perspectives on Accounting) is listed in 2005 but was not in 2000. To get an homogenous classification scheme, we grouped research topics into 6 ‘streams’:

- (1) ‘Sociology’ includes papers classified in CPP (Critical and Political Perspectives on Accounting), OBA (Organizational and Behavioral Aspects of Accounting)
- (2) ‘Management Accounting’ covers and AIS (Accounting and Information Systems) and MAN (Management Accounting)
- (3) ‘Financial accounting’ groups ACM (Accounting and Capital Markets), FAN (Financial Analysis), FFM (Finance and Financial Management) FRG (Financial Reporting), INA (international Accounting), and GOV (Corporate governance)
- (4) ‘Theory’ includes EAA (Economic and Analytical) and ATH (Accounting Theory)
- (5) ‘Audit’ includes AUD (Auditing)
- (6) ‘Specialist’ covers AED (Accounting Education), AHI (Accounting History), AST (Accounting and Strategy), PSA (Public Sector and Not-for Profit Accounting) and TAX (Taxation and Accounting)

quality, globally recognized standards of accounting practice” and “the EAA aims to link together the Europe-wide community of accounting scholars and researchers, to provide a platform to the wider dissemination of European accounting research and to foster and improve research”. These goals come from the Internet sites of EAA and IAAER

Table 1 presents findings if we cross tabulate the country of the first author with each of these five research topics.

Insert Table 1

Several comments can be made from this table. Overall, contributions come from 43 countries. The 2000 congress gathered participants from 32 countries, from 38 countries in 2005. Only one country represents more than 15% of the papers (the UK): so no particular country has a significant impact on our findings. All of the papers are concentrated on five countries: UK, US, Spain, Australia, Germany and France and the first 10 countries represent 75% of the papers. Each year, 27% of the authors come from non-European countries. Even if closely linked to the European community, EAA congresses are largely open. In terms of research topic, Financial accounting papers dominate: 33% of the papers fall in this field in 2000, 42% in 2005. ‘Specialty’ papers (History, Education...) and management accounting papers are the other significant contributors.

4.2. ANALYSIS OF GLOBAL VERSUS LOCAL RESEARCH

As showed in Table 2, the proportion of global/local papers changes dramatically between 2000 and 2005. Where as local papers represent 63% of the papers in 2000, this percentage falls to 51% in 2005. This change is statistically significant ($t=3.3$, $p<0.00$). Mechanically, the market share of global papers increases in the same proportion. This contrasts compared to Lukka and Kasanen’s (1996) measures of locality that scored from 83% for financial accounting to 78% for auditing,

If we detail global papers, we find that the proportion of both European and international papers increase significantly ($p=0.04$ and 0.05 resp.). The main driver of the growth of European papers is the surge of papers written by European authors (i.e.: papers by European co-authors from at least two European countries) using a European sample: 14 papers in 2000, 42 in 2005 ($t=2.41$, $p=0.02$). At first, sight this seems to confirm the successfulness of the EAA in creating a European research community.

To better understand this increase in global papers, we compare global and local papers in terms of (1) co-authorship strategy (2) the research topics, and (3) sample nationality. For each analysis, we distinguish between European and International papers in the global sub group.

Table 3 presents the co-authorship strategy of EAA papers. On average, each paper has 1.85 co-authors in 2000 and 1.96 co-authors in 2005. This increase is statistically significant ($t=1.84$, $p=0.03$, see Table 3, Panel A). However, if we consider the one author / multiple author dichotomy, we find no significant difference of co-authored papers between 2000 and 2005 (Panel A2). If we classify papers by research topic, no significant differences appear (except theoretical papers, that tend to be less co-authored, $p=10\%$, see panel B). The exclusion of papers with no explicit empirical data does not modify our findings. Panel C splits papers according to their local / European / international nature. No significant changes appear from one year to the other suggesting that co-authorship patterns are constant over time. A year by year analysis of the co-authorship indicates that European papers by the authors or the sample as well as ‘truly international papers’ tend to be more co-authored than other types of papers. Taken together, our findings suggest that the increase of co-authorship is related to the growth of global papers (that are more co-authored than local papers), but for a given category there are not more co-authors in 2000 than in 2005.

Insert Table 3

Table 4 groups the papers by nature (Local / Global) and by research topic (sociology, Management Accounting, Financial Accounting, Theory, Audit and Specialists). A χ^2 test indicated that the research topic and the research topic are not independent. More precisely, in 2000 and in 2005, financial Accounting papers are more global than any other category ($p<2\%$, 53% versus 48% on average in 2005). On the contrary, Management accounting and sociological papers are less global than the population in 2000 and 2005 ($p<0.01$).

Insert Table 4

Table 5 indicates the nationality of the sample used by local and global papers. Remember that a global research can be carried out on any sample if the authors are from different countries (an analytical paper carried by an American and a French professor is classified as International - true, A paper on Belgium written by a German is classified as International - Europe).

Insert Table 5

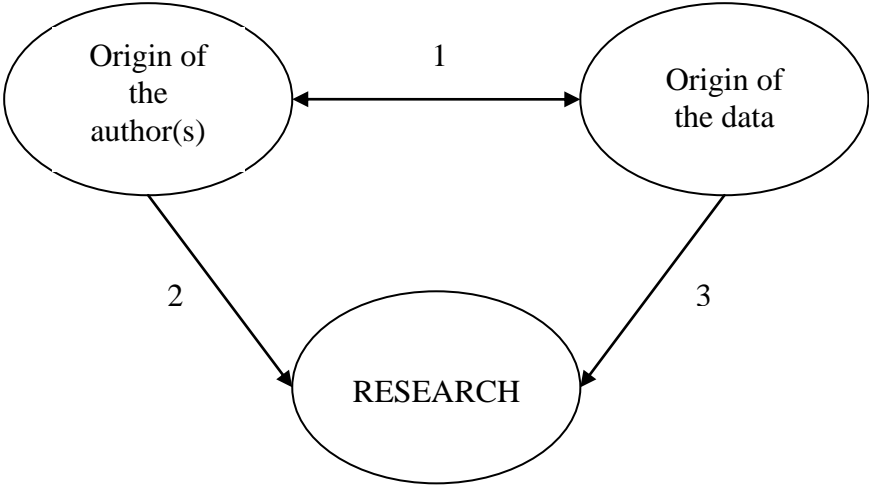
Table 5 reveals that global papers mainly use International (at least two countries with one non European), European (at least two European countries) and US data. This suggests that global papers are mainly comparative.

5. DISCUSSION AND CONCLUSION

Several papers in the mid 90's showed that accounting research has a very local nature (Lukka and Kasanen, 1996; Panozzo, 1997; Carmona et al., 1999). This finding contrasts with accounting practice that is becoming more and more global with the widely use of IFRS. In this paper we reassessed the local nature of accounting research in studying EAA congresses. Compared to prior studies on accounting research community, our empirical evidence shows a shift in the way of doing research in accounting. The accounting research community seems to become more and more global (half of the paper presented are global), and a European accounting research community is going to emerge.

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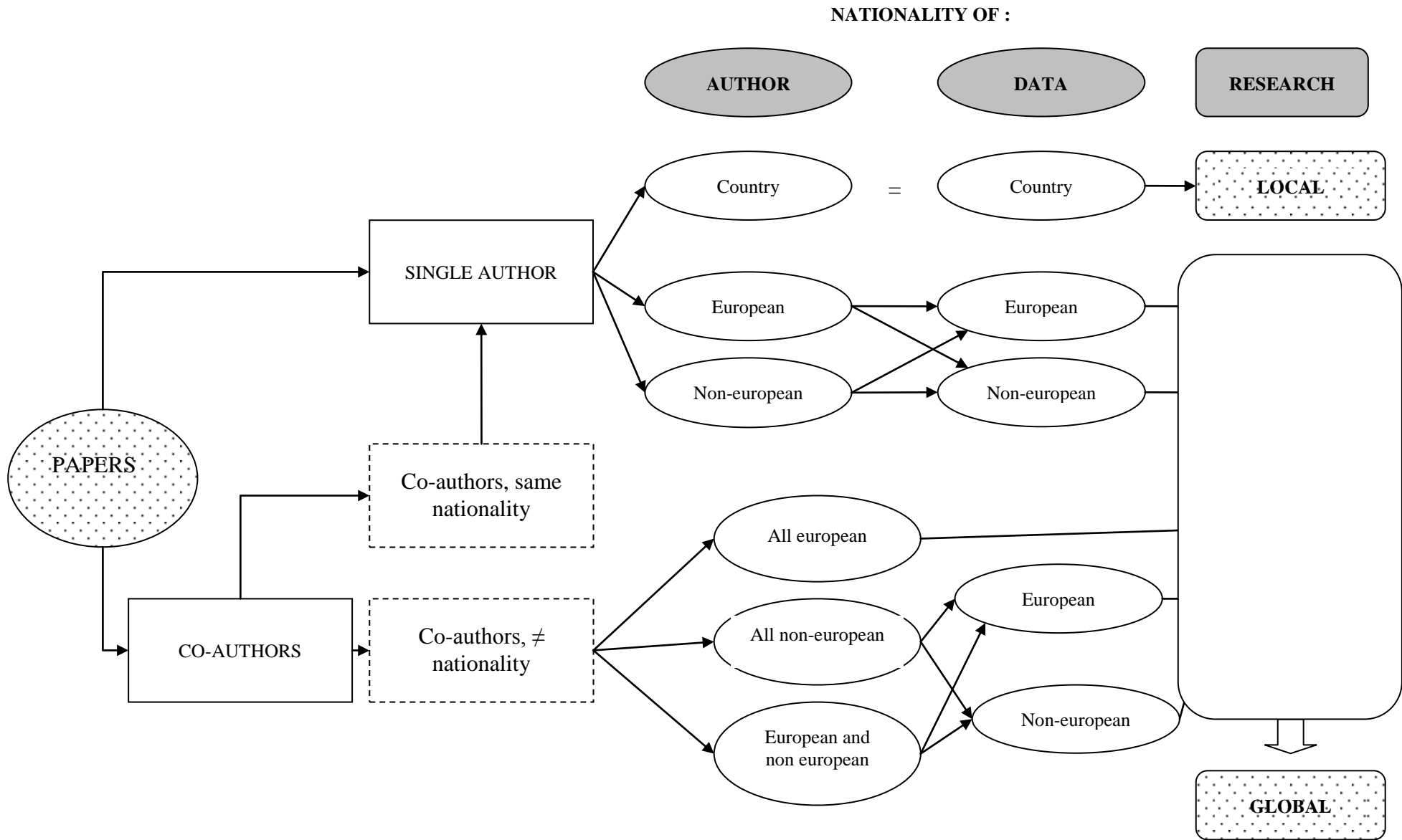


Table 1:# of papers by country, topic and year

2000	Socio	Mgt Acctg	Fin. Acctg	Theory	Audit	Specialty	TOTAL	2005	Socio	Mgt Acctg	Fin. Acctg	Theory	Audit	Specialty	TOTAL
UK	7	7	22	2	6	15	59	UK	13	5	37	3	10	12	80
US	1	8	16	5	2	8	40	US	6	5	32	1	5	1	50
Spain	3	6	8		2	7	26	Spain	4	5	20		3	8	40
Australia	1	5	8	2	6	6	28	Australia	3	9	12		4	9	37
Germany	1	4	11	4	2	5	27	Germany	2	8	15	4	1	4	34
France	1	3	1	1	2	1	9	France	5	8	9	2	2	2	28
Italy	2	3	4		2	2	13	Italy	3	6	11	2		5	27
Netherlands	2	9	12	2	3	4	32	Netherlands	5	9	8	2		1	25
Sweden	1	9	2	1	1	9	23	Sweden	3	7	6		2	6	24
Canada	1	1	3		3		8	Canada	1	5	12			5	23
Finland	1	8	4		2		15	Finland	6	4	7			3	20
Portugal			1				1	Portugal	1	5	10	1		3	20
Belgium	1	2	2	1	2	2	10	Belgium	1	2	6	1	5	3	18
Japan	1		3			1	5	Japan		5	4		1	2	12
Ireland		4	2				6	Ireland	3	1	3		2	2	11
Other countries	2	10	16	4	7	10	49	Other countries	8	10	28	7	9	10	72
TOTAL	25	79	115	22	40	70	351		64	94	220	23	44	76	9

Nb: For the sake of clarity, only country with more than 10 papers for at least one year are displayed.

Table 2: # of papers by nature of research

	2000		2005		T test	p value
	# of papers	%	# of papers	%		
Local	220	63%	268	51%	3.30	0.00
European by the authors	14	4%	42	8%	-2.41	0.02
European by the sample	9	3%	15	3%	-0.28	0.78
Truly European	24	7%	40	8%	-0.47	0.64
Europe	47	13%	97	19%	-2.04	0.04
International - European authors	49	14%	86	17%	-1.02	0.31
International - Sample	15	4%	31	6%	-1.09	0.28
International - authors and sample	20	6%	39	7%	-1.03	0.30
International	84	24%	156	30%	-1.95	0.05
Global	131	37%	253	49%	-3.30	0.00
TOTAL	351	100%	521	100%		

Table 3: Co-authorship and Global / Local Nature of the Research

Panel A1: # of co-authors								
	Year	# of papers	Mean	S.D.	Min	Median	Max	
# of co-authors	2000	351	1.85	0.89	1	2	5	
# of co-authors	2005	521	1.96	0.90	1	2	5	
T - test			-1.84		.	.	.	
P - value			0.03					
Panel A2: papers with one author								
	Year	N	Mean	S.D.	Min	Median	Max	
% papers with one author	2000	351	0.42	0.49	0	0	1	
% papers with one author	2005	521	0.36	0.48	0	0	1	
T - test			1.89		.	.	.	
P - value			0.97					
Panel B: Co authorship by Research Topic								
	2000			2005			Mean equality test	
	Mean	Median	S.D.	Mean	Median	S.D.	T - test	P value
Sociology	1.84	1.00	1.11	1.97	2.00	0.89	-0.57	0.28
Management Accounting	1.91	2.00	0.85	1.97	2.00	0.92	-0.42	0.34
Financial Accounting	1.90	2.00	0.87	1.98	2.00	0.94	-0.73	0.23
Theory	1.64	1.50	0.79	1.74	2.00	0.69	-0.47	0.32
Audit	1.85	2.00	0.92	2.11	2.00	0.95	-1.29	0.10
Specialty	1.76	2.00	0.92	1.88	2.00	0.82	-0.86	0.19
Total	1.85	2.00	0.89	1.96	2.00	0.90	-1.84	0.03
Panel C: Co authorship by Nature of Research								
	2000			2005			Mean equality test	
	Mean	Median	S.D.	Mean	Median	S.D.	T - test	P value
Local	1.79	2.00	0.85	1.86	2.00	0.84	-0.98	0.16
European authors	2.64	2.00	1.08	2.60	2.00	0.80	0.18	0.57
European sample	2.44	2.00	0.73	2.47	3.00	0.92	-0.06	0.48
European truly	1.79	2.00	0.88	1.70	1.00	0.82	0.42	0.66
International european	1.53	1.00	0.74	1.60	2.00	0.67	-0.59	0.28
International sample	1.53	1.00	0.74	1.77	2.00	0.88	-0.91	0.18
International truly	2.80	3.00	0.77	3.00	3.00	0.86	-0.88	0.19
Total	1.85	2.00	0.89	1.96	2.00	0.90	-1.84	0.03

Table 3: Global / Local Nature by Research Topic

Year: 2000	Sociology	Mgt Acctg	Fin.Acctg	Theory	Audit	Specialty	Total
Local	19	60	65	11	25	40	220
European authors	1	3	4	0	3	3	14
European sample	1	1	4	0	2	1	9
European truly	1	3	15	0	1	4	24
Sub total - EUROPE	3	7	23	0	6	8	47
International european	2	8	13	7	4	15	49
International sample	0	0	5	2	2	6	15
International truly	1	4	9	2	3	1	20
Sub total - INTERNATIONAL	3	12	27	11	9	22	84
Global	6	19	50	11	15	30	131
Total	25	79	115	22	40	70	351
Pearson chi-square (30 df) = 43.297, probability = 0.055							
Year: 2005	Sociology	Mgt Acctg	Fin.Acctg	Theory	Audit	Specialty	Total
Local	39	55	102	8	21	43	268
European authors	7	13	12	3	2	5	42
European sample	2	2	6	0	2	3	15
European truly	3	6	20	0	3	8	40
Sub total - EUROPE	12	21	38	3	7	16	97
International european	9	10	37	11	7	12	86
International sample	1	2	20	1	3	4	31
International truly	3	6	23	0	6	1	39
Sub total - INTERNATIONAL	13	18	80	12	16	17	156
Global	25	39	118	15	23	33	253
Total	64	94	220	23	44	76	521
Pearson chi-square (30 df) = 53.977, probability = 0.005							

Table 5: Sample and Global/Local nature of the research

Sample	Year 2000							Year 2005						
	Local	Eur authors	Eur sample	Euro truly	Int european	Int sample	Int truly	Local	Eur authors	Eur sample	Euro truly	Int european	Int sample	Int truly
Argentina					1			21				1		3
Australia	17				1		4		1					
Austrian			1											1
Bahrain	2							7	1	1				
Belgium	7		1					1						
Canada	5				1	1	1	10					1	2
China						1	1		1			3	3	
Croatia	1							1						
Cyprus			1					1						
Denmark	6							4		1				
Ethiopia					1							1		
Europe		4	2	16				2						
Finland	13								7	7	33			
France	4		1					15						
France/italy		1						19						
Germany	13		1					14	1	1	2			
Germany/denmark		1						3	1					
Greece	6	1												1
International		1			6	3	3	1						
Ireland	3											20	15	9
Ireland/denmark		1						6	1					
Italy	13							1						

Japan	4					1	15						
Korea	1						9			1			2
Mexico/belgium						1						1	
Netherlands	21		1				1						1
New zealand						1				1		1	
Nigeria	1									1			
None		1				32	6	2		1			
Norway	1		1						12	1			
Poland	6											3	1
Portugal	1									10		44	5
Romania	1								2				
Russia	1					1			3				
South africa	3								8	2	1		
Spain	16	2										1	1
Sweden	18	1	1									1	
Switzerland	2								1				1
Taiwan								1		2			
Tunisia								1	27	1	1		
UK	31	1	2	1					14	3	3		
UK/finland			1						1	1			
UK/germany			2						1				1
UK/ireland			1						1				
UK/new-zealand						1			37	4	3	2	
UK/US						1		1	30	1		7	2
US	23					2	2	4					
US/UK						2	1						

