

Investigating the Scientific Production of Iranian Accounting Faculty Members in Scopus from 2006-2021 through a Scientometric Approach¹

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Received: 2022/12/02

Accepted: 2023/05/16

Research Paper

INTRODUCTION

This research was conducted to investigate the status of scientific productions of accounting faculty members of Iranian universities and examine the scientometric indicators of these productions. Unlike previous studies, which employed content analysis to examine accounting articles in the Web of Science, this research evaluated the scientific works of accounting groups in the Scopus database. To achieve this, scientometric techniques, including the scientific collaboration network and the words co-occurrence network, were utilized for the first time.

MATERIALS AND METHODS

The data for this research includes all documents of Iranian accounting faculty members in the Scopus database. Scientific collaboration networks were analyzed to identify and evaluate articles, productive authors, organizations, and countries. Additionally, co-occurrence network analysis of words was used to extract the most frequent concepts and thematic areas in the research.

The research period spans from 2006 to the end of 2021. The software used for this research includes Excel and VOSviewer, which were used to draw a diagram related to the production process and citations from the R programming language.

RESULTS AND DISCUSSION

The findings of this research indicate that the scientific cooperation network of Iranian authors was a low-density network. However, the scientific cooperation network of universities in Iran has more density, and the universities have had good cooperation with each other. The scientific cooperation network of countries

1. DOI: 10.22051/JERA.2023.42176.3068

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shows that Iranian researchers have been in contact with a small number of other countries. The number of scientific productions in this field in Iran during this period (16 years) has reached 569 articles. The trend of citations to the scientific productions of Iranian authors has been increasing during this period, and more recent articles have been cited. The chart of citations to universities showed that Ferdowsi University of Mashhad had the highest number of citations. The co-occurrence network showed that the most frequent keyword in the articles is the Tehran Stock Exchange, and after that, corporate governance is the most frequent keyword. The highest H index belongs to Mehdi Salehi from Ferdowsi University of Mashhad, followed by Mohammad Alipour (Khalkhal Azad University) with an index of 9 and Fakhreddin Mohammad Rezaei (Kharazmi University) with an index of 7. The most cited article is 'A comparison between two main academic literature collections: Web of Science and Scopus databases' by Aghaei Chadgani, Salehi, Yunus, Farhadi, Fuladi, and Al Ibrahim (2013), academic staff members of Mobarakeh Azad University and Azad University Najafabad.

CONCLUSION

This research examines all the publications of Iran's accounting faculty members in the Scopus database from 2006 to 2021 to obtain a proper insight into the general state of the publications. This study led to the identification of the structure and subject tendencies of this field. The findings of the research showed that the trend of producing international publications for Iran in the field of accounting is on the rise, which indicates that there are more opportunities for research than in the past for researchers in this field. However, in general, the number of scientific productions in this field is very small in Iran, and the relevant authorities must adopt the necessary plans to allocate facilities and funds to universities and researchers to conduct more and better quality research. Citations to the articles of Iranian authors have had an upward trend, which shows that newer articles have received more citations. The scientific cooperation network of universities in Iran is more dense. However, according to the status of the scientific cooperation network of the authors of this field, it seems that only certain authors from these universities have had scientific cooperation with each other. The issue of corporate governance and its mechanisms is the dominant issue in the research published by academic staff members. It is suggested that the government and relevant institutions, by defining joint and national projects, encourage different universities to do joint scientific work, and in this way, higher quality articles will be published in international journals. The findings of this research can be used as a criterion to evaluate the performance at the level of the author, organization, and country.

Keywords: Accounting, Scientific Productions, Scientometrics, Scientific Collaboration, Word Co-Occurrence.

JEL Classification: I2, I22.

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