SUPPLY AND DEMAND FOR EUROPEAN ACCOUNTING RESEARCH.
EVIDENCE FROM EAA CONGRESSES

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Supply and demand for European accounting research. Evidence from EAA congresses

Abstract:

We study the supply and demand for European accounting research, referring to author nationality and the country origin of the data to define research as ‘European’. We study both the supply (conference proceedings) and the demand (published papers) for European research. To assess the supply side, we study all papers presented at the 1998, 2000, 2002 and 2005 EAA congresses. Out of the total 1622 papers, 257 (16%) are European, with an increase after 2000. We find that European papers are more often co-authored than local papers. 50% of the European papers are in Financial Accounting (vs. 35% for local papers, 57% for other papers); 46% use the empirical archival methodology (vs. 33% for local papers and 48% for other papers). Out of the 158 European papers presented at the 1998, 2000 and 2002 EAA congresses, 55 (34%) have been published by 2006. As expected, the EAR is the major outlet for European papers, closely followed by British and US journals. The number of co-authors and their nationality are the only significant variables associated with the likelihood of publication. This study furthers understanding of the ongoing construction of the European accounting research community, by studying not only published papers, but also conference proceedings.

Key words: Accounting research, Co-authorship, Bibliometry, European Research, EAA, Publication

Résumé :

Cet article étudie l’offre et la demande de la recherche comptable européenne. Une recherche est définie comme « européenne » à travers la nationalité des auteurs et l’origine nationale des données. Nous étudions à la fois l’offre (actes de congrès) et la demande (publications) de la recherche européenne. L’offre est évaluée à travers les communications présentées aux congrès de l’EAA de 1998, 2000, 2002 et 2005. Sur les 1622 communications, 257 (16%) sont européennes, avec une hausse après 2000. Nos résultats montrent que les articles européens ont plus de co-auteurs que les papiers locaux. 50% des papiers européens sont en comptabilité financière (vs. 35% pour les papiers locaux, 57% pour les autres) ; 46% utilisent une méthodologie empirique sur données d’archives (vs. 33% pour les papiers locaux et 48% pour les autres). Sur les 158 papiers européens présentés aux congrès de l’EAA de 1998, 2000 et 2002, 55 (34%) ont été publiés en 2006. Conformément à nos hypothèses, la revue EAR est la plus représentée, suivie de journaux anglais et américains. Le nombre de co-auteurs et leur nationalité sont les seules variables significatives associées avec la probabilité de publication. En étudiant non seulement les articles publiés, mais également les actes de congrès, cet article aide à mieux comprendre la construction d’une communauté de recherche européenne.

Mots-clés :

Recherche comptable, co-auteurs, bibliométrie, EAA, publication.

JEL classification : M40 ; M41
1. INTRODUCTION

The starting point of this study lies in an apparent contradiction between past academic studies and the stated goals of the European Accounting Association. On the one hand, according to Hopwood (2002), the European Accounting Association (EAA) has provided “a platform for mutual learning and understanding, for new intellectual linkages and for the creation of new international networks of co-operation, particularly among the young”. Moreover, the EAA statutes state that one of the association’s major objectives 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).

On the other hand, prior empirical evidence shows a lack of international collaboration in the accounting research community. One of the major findings to emerge from studies on accounting research is its very local nature (Lukka and Kasanen, 1996): accounting research tends to remain very nationally-focused. Panozzo (1997) and Carmona et al. (1999) even cast considerable doubts on the existence of truly European accounting research, and also global accounting research.

This article attempts both to study the characteristics of European accounting research, and to assess the existence of a European accounting research community. These are important research questions. For individual researchers, this article provides hints on success factors for European research and opportunities for initiating European collaborations and/or working on European data. At a more conceptual level, it studies the effectiveness of an academic association (the EAA) whose goal is to foster the development of a European research community. More generally, this study furthers understanding of the European accounting research community’s ongoing construction.

To address our research questions, we study both the supply of and demand for European accounting research. Our research question critically hinges on our definition of ‘European research’. We consider both the authors’ nationality and the country origin of the data in
assessing the ‘Europeanness’ of a paper. Research is defined as European if (1) all the co-authors come from different European countries whatever the origin of the data, (2) the co-authors are non-European but the data is from a European country, (3) the co-authors are all from the same European country and the data is from another European country. We are aware that our definition may be considered over-restrictive, as it excludes all papers whose author(s) use(s) data from their home country even when they may be relevant for a European readership.

To study the supply of European papers, we coded all papers presented at four EAA congresses (the 21st, 23rd, 25th and 28th EAA congresses held in Antwerp, Munich, Copenhagen and Göteborg in 1998, 2000, 2002 and 2005). Contrary to prior studies that have used published literature, our sources of data come from conference proceedings. This approach presents numerous advantages compared to studying published articles. First, our scope is broader, since we cover the work of very young researchers as well as well-established researchers. Second, the bias due to the selection criteria applied for published papers is mitigated. Among others, Lukka and Kasanen (1996) have shown 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 may reflect either a higher quality in English-speaking research groups, or social reproduction of the elite (Bourdieu, 1988). Studying conference proceedings moderates this caveat, as acceptance rates are higher for conferences than for journals. Third, EAA congresses bring together European and international accounting research communities, not only the American community, which is over-represented in prior bibliometric studies (the top journals studied in prior empirical research are mainly North American). Out of the 1622 papers studied, 257 (16%) are European, with an increase after 2000. We find that European papers are more co-authored than local papers (for explanations of our ‘European/local’ classifications, see below). 50% of the European papers are in Financial Accounting (vs. 35% for local papers and 57% for other
papers); 46% use the empirical archival methodology (vs. 33% for local papers and 48% for other papers).

We also study the ‘demand’ for European accounting research by analyzing the 2006 publication status (published versus non-published) of the papers identified as ‘European’ from 1998, 2000 and 2002. Note that we exclude papers presented in the 2005 congress: because of the length of the submission and review process, it is unlikely that many papers achieve publication within one year of presentation. Out of the 158 European papers presented at the 1998, 2000 and 2002 EAA congresses, 55 (34%) are published (as of 2006). As expected, the European Accounting Review is the major outlet for European papers, with 10 papers published. However, British and US journals published respectively 12 and 18 of the identified European papers. The number of co-authors and/or their nationality are the only significant variables associated with the likelihood of publication. More precisely, papers with co-authors from US or English-speaking institutions are more likely to see their work published, especially in US or English-language journals. These findings confirm that “Anglo-Saxon” journals are not easily accessible to European researchers even if the research is carried out on European data. Neither research methodology nor research topic is associated with publication.

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

2. CONTEXT AND THEORETICAL BACKGROUND

2.1. HISTORICAL BACKGROUND

The European Accounting Association (EAA) was founded in 1977. One of its main goals 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). Hopwood (2002) reminds us that prior to 1976,
accounting research in Europe had been primarily a national endeavour. Consistent with Whitley’s (1984) contention that “academic reputation requires a system of formal public communication to disseminate results, evaluations and debates”, the EAA has organised annual congresses since 1978 and created an academic review in 1992 (the *European Accounting Review*).

The European Accounting Association and the *European Accounting Review* “have rendered instrumental the structuration” (Carmona et al., 1999) of European accounting research (see DiMaggio, 1983).

EAA annual congresses grew from small European meetings into international-scale congresses during the period 1978-2001, and continue to develop. According to Majala (2002), these congresses have greatly influenced the academic accounting community and the accounting practices of the countries involved. The EAA has organized 29 congresses as of 2006. Majala (2002) groups those congresses into four categories.

4. Massive congresses, 1992-2001: 1,000 participants, more than 35 countries represented and around 300 papers presented in parallel sessions.

Carmona et al. (1999) show that the *European Accounting Review* has played a significant role in the spread of Europe-based accounting research. “The journal constitutes the sole venue providing international visibility to scholars of eleven continental European countries. Moreover, the EAR has published a significant proportion of all the international
contributions from scholars of the other 15 European countries.” Raffournier and Schatt (2006) confirm the importance of the EAR in disseminating European accounting research.

2.2. AIMS OF THE PAPER AND RELATED PAST RESEARCH

Our research examines the characteristics of European accounting research. We first attempt to describe and characterize research presented during EAA congresses. Certainly not all papers presented can be labelled as European research. A first contribution of this study is to propose criteria to classify a paper as ‘European’, and then explore the distinctive characteristics of European papers compared to local and international papers in terms of co-authorship patterns, research topics and research methodologies. Second, we identify the 2006 publication status of each paper labelled as European, and explore factors associated with publication. In other words, in the first stage we analyse the supply of European accounting research (characteristics of European papers from conference proceedings). In the second stage, we study the demand for European accounting research (determinants of publication for European papers).

Our paper stands at the junction between two fields of literature. The first studies the location of the accounting research community (e.g. Lukka and Kasanen, 1996), while the second studies the characteristics of published European accounting research (e.g. Carmona et al, 1999).

We study the nature of European accounting research using Lukka and Kasanen’s definition of “local” and “global” research, which is derived from two belief systems in accounting research (Lukka and Kasanen, 1996). In the first of these belief systems, accounting is viewed as a local discipline by nature. In a local paper the home country of the researcher and the origin of the data are typically the same. This kind of paper is not based on data from several countries, or data from a country different from the researcher’s country, and/or is not co-authored by researchers from different countries. In the second belief system, accounting is
taken to be a global discipline. In this system, there are no clear linkages between the researcher’s home country and the origin of the data; articles often include data from several countries, or data from a country which is different from the author’s country, and they are often co-authored by researchers from different countries. In this paper we use the local/global distinction devised by Lukka and Kasanen (1996), but enhance the classification system by using two categories of global papers: European papers and international papers.

Lukka and Kasanen (1996) address the issue of globality / locality in the accounting research community by analysing empirical studies published by 6 leading English-language accounting research journals from the US, Europe and Australia during the period 1984-1993. Their findings indicate that accounting still tends to be 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 in international publications, the number of papers that include multinational data, or are co-authored by researchers from different countries is very small.

Following Lukka and Kasanen (1996), 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, thus confirming Lukka and Kasanen’s 1996 conclusion that “the global accounting research community does not seem to exist”.

Concerning the second field of literature, Carmona et al. (1999) attempt to address the existence and role of European accounting research by examining all papers published in 13 leading accounting research journals during 1992-1997. Their results cast considerable doubt on the notion of European accounting research (see also Panozzo, 1997). The hegemony of British scholars over Europe-based accounting research means the British and European communities are largely indistinguishable. This is confirmed by Chan, Chen and Cheng
(2006), who find that UK universities clearly dominate other European institutions in terms of publications in 19 journals. A limitation common to these studies is the use of journal publications as the sole indicator of research productivity (Puxty et al., 1994; Humphrey et al., 1995). Raffournier and Schatt (2006) confirm that the full variety of European accounting research is not reflected in academic journals, suggesting a bias towards English-speaking scholars.

Compared to previous literature, our paper makes two new contributions (besides to providing a refined definition of European research). First, whereas journals have formed the basis for most bibliometric studies examining investigations in the field (Brown, 1996; Lukka and Kasanen, 1996; Panozzo, 1997, Carmona et al., 1999), we study unpublished literature (communications from the EAA congresses). Conference proceedings present numerous advantages compared to published articles. First, they provide a broader scope, including the work of very young researchers alongside highly-experienced researchers. Second, the bias due to the selection criteria of published papers is mitigated. Among others, Lukka and Kasanen (1996) have shown 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 may reflect higher quality in English-speaking research groups. A second explanation lies in the concept of social reproduction of the accounting academic elite (Bourdieu, 1988): editors of accounting journals may act as gatekeepers, filtering out non-English language research. Studying unpublished literature moderates this caveat. Third, EAA congresses bring together European and international accounting research communities rather than only the American community, which is over-represented in prior bibliometric studies (top journals studied in prior empirical research are mainly North American). We concentrate on EAA congresses because Carmona (2002) found that the EAA has 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; building up the reputation of its annual congress; and moving from its initial Anglo-Saxon/Northern European dominance to a more comprehensive European focus. Moreover, the new social space of a pan-European research network is giving rise to a new intellectual space of European accounting research (Panozzo, 1997).

A second original feature of our research is that we address both the supply (conference proceedings) and the demand (published papers) for European accounting research. More specifically, we first analyse all papers presented in parallel sessions during four EAA congresses. Each paper is classified as Local, Global-European, or Global-International. After studying the patterns and characteristics of these three types of research, we analyse the determinants of publication for Global-European papers. This twofold approach provides a better understanding of the dynamics of European research (compared to concentrating solely on published papers). Unlike Raffournier and Schatt (2006), our study is longitudinal, as we identify the publication status for each paper labelled as European after its presentation during an EAA congress. Raffournier and Schatt (2006) compare and contrast conference papers and published papers during 2000-2005, but they do not follow up on the publication status of each presented paper. Their paper helps to understand the differences between ‘grey’ and published literature over the period studied. Because we monitor each European paper individually, our study helps to bring out the factors associated with publication of European research.

Given the historical background of the EAA, our overall expectation is to see a rise in the European research content of conference proceedings. We also expect to find patterns that indicate a shift in the orientation of accounting research, from locally-oriented to globally-oriented accounting research.
Concerning the demand side of our study (publication of European research papers), we anticipate that the *European Accounting Review* and European academic journals will be the principal forum for publication for European papers.

3. METHODOLOGY

3.1. SAMPLE AND RESEARCH DESIGN

This article attempts to study the characteristics of European accounting research. To address our research question, we study both the supply (conference proceedings) and the demand (published papers) for European accounting research.

We analyse the supply of European accounting research by reading and coding all abstracts of the papers presented at the 21st, 23rd, 25th and 28th EAA congresses, held respectively in Antwerp in April 1998, Munich in April 2000, Copenhagen in April 2002 and Göteborg in May 2005. We obtained a sample of 1622 papers presented in parallel sessionsiii (258 in 1998, 351 in 2000, 492 in 2002 and 521 in 2005). We classify all research papers presented during parallel sessions into three major categories: Local, Global-European or Global-International. We then analyse the characteristics of European research compared to Local and International research, in terms of co-authorship, research topic, sample nationality and research methodology.

To assess the demand side of European research, we identify the 2006 publication status of each paper classified as European in the 1998, 2000 and 2002 EAA congresses. We exclude the 2005 congress because it is unlikely that a paper presented in 2005 will already be published in 2006. Rather than using a predefined list of journals, we check whether the paper is published in any academic journal, whatever the language. Finally, we analyse the factors associated with the likelihood of publication.
3.2. Definition of Local and Global (European and International) Research

A critical issue for this study is the classification of papers as local or global. We split global papers into two categories: European or International research.

The major variables used to classify a paper as Global (European or International) or Local are (1) the source country of the data, (2) the author’s name, institution and country (see figure 1). For the sake of simplicity, we approximate the author’s nationality based on country of residence (i.e. the nationality of his/her institution). We are aware that this approximation may in some cases lead to classification errors, but we are unable to accurately identify the actual nationality of all authors.

Insert Figure 1

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

Insert Figure 2

Operationally, as indicated in Figure 2:

- We regard a paper as Local if its data comes from the author’s home country, and if there are multiple authors, they must all be from the same country (case (1) – Figure 2).

- Research is defined as European if the co-authors come from different, but all European countries\(^iv\), whatever the origin of the data (the research is European by the authors, case (4) – Figure 2), or the co-authors come from the same non-European country and the data is from a different, but European country (European by the data, case (2) – Figure 2), or the co-authors come from the same European country and the data is from a different European country (‘fully’ European, case (2) – Figure 2).

- Research is defined as international if the authors come from at least one non-European country and the data is from a non-European country (fully international,
case (5) – Figure 2) or if the author(s) come from the same European country and the
data is from a non-European country (International European, case (3) – Figure 2).

- A paper is Global if it belongs to the following categories: European or International.

For example, a paper written by two German authors on German data is classified as local; on
UK data, it would be classified as Global-European. A paper co-authored by French and
American academics on US data is classified as Global-International; on French data it would
be Global-European. A theoretical paper written by Italian and Spanish professors is Global
European (by the authors).

Our definition of local/global 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 data. Since we are focusing on ‘grey’
literature (not already published), we drop this criterion and define local/global research by
the researcher(s)’ nationality and the origin of the data. We also distinguish two subcategories
of ‘global’ research: European papers and International papers.

3.3. Data collection

We read the abstracts of the 1622 papers presented during the four EAA congresses studied
(1998, 2000, 2002 and 2005). For each paper, we code the name and surname of all authors,
their institutions and the home country of their institutions, the paper’s research topic, the
sample nationality, the methodology used, and the publication status.

We code the nationality of each author in the case of co-authored papers. This enables us (1)
to understand the co-authorship strategy, and (2) to avoid certain biases possible if only the
nationality of the first author is considered. For instance, a paper co-authored by French and
German researchers on a sample of French firms would be classified as a local paper if we
based our classification only on the first author’s nationality, whereas the correct classification is as a European paper\(^v\).

The research topics listed in the conference proceedings studied (1998, 2000, 2002 and 2005) are not constant. The number of research topics varies: 17 in 1998, 18 in 2000, 19 in 2002 and 16 in 2005. For instance, ACM (Accounting and Capital Markets), AST (Accounting and Strategy), FFM (Finance and Financial Management) are listed research topics in 2000 and 2002 but no longer in 2005, whereas CPP (Critical and Political Perspectives on Accounting) is listed in 2002 and 2005 but was not included previously\(^vi\). For a homogenous classification scheme, we grouped the research topics into 6 ‘streams’:

1. ‘Social studies’ includes papers classified under CPP (Critical and Political Perspectives on Accounting) and OBA (Organizational and Behavioural Aspects of Accounting)
2. ‘Management Accounting’ covers AIS (Accounting and Information Systems) and MAN (Management Accounting)
3. ‘Financial accounting’ comprises ACM (Accounting and Capital Markets), FAN (Financial Statement Analysis), FFM (Finance and Financial Management), FRG (Financial Reporting), INA (International Accounting), and GOV (Corporate governance)
4. ‘Theory’ includes EAA (Analytical Research in Accounting and Auditing) and ATH (Accounting Theory)\(^vii\)
5. ‘Audit’ corresponds to 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)
To code the sample nationality, we create four categories: (1) specific country (e.g. UK, France, Italy, etc); (2) European (at least two different European countries); (3) international (at least two different countries including one non-European country); (4) no sample (theoretical papers, models).

The methodologies used are coded from a careful reading of the abstracts. We use the classification of methodologies defined in the online submission system for the 2006 and 2007 EAA congresses: Empirical archival, Empirical experimental, Empirical field or case study, Empirical survey, Non-empirical – analytical, Non-empirical – theory, Other viii. Faced with difficulties in classifying certain papers by coding research methodologies from the abstracts, we decided to create a new category: Ambiguous. Papers which do not clearly fall into any of the above-mentioned categories are classified in this category (this concerns only 9 of the 1622 papers studied).

We are aware that it is sometimes difficult to identify the methodology and sample nationality from abstracts alone. To mitigate bias, the 1622 papers were coded by only two researchers with 4 years post-PhD experience. The sample nationality and methodology were also double-coded on a random sample representing 20% of the papers. In case of doubt, papers were jointly coded by the researchers.

To track the publication status of each European paper, we use three bibliographic databases: Business source complete (or EBSCO), Science direct, and Emerald. For each European paper we enter the name of each author or co-author, and based on the title of the paper we check whether or not it has been published. If the title of the published paper is different from the presented paper, we download the published paper to verify the similarities between the two papers. We first use the Business source complete database, then Science direct (if no publication was found in Business source complete) and finally Emerald. While we cannot
rule out the possibility of a European paper being published but not identified as published, we believe that our procedure minimizes this risk. Note that we do not use a predefined list of journals, which could have introduced a bias towards high-quality UK or US based journals.

4. EMPIRICAL ANALYSIS

4.1. ANALYSIS OF THE SUPPLY OF EUROPEAN RESEARCH

The purpose of this paragraph is to present the characteristics of European research. To achieve this goal, we analyse the characteristics of the papers presented during the EAA congresses studied (1998, 2000, 2002 and 2005). Clearly not all papers presented during these congresses can be labelled as European. Under the classification system described in section 3.2., we first analyse the number of European papers, before exploring the distinctive characteristics of European papers compared to local and international papers in terms of co-authorship patterns, research topics and research methodology.

Table 1 presents an analysis of the papers presented by country. Overall, contributions come from more than 51 different countries. The 1998, 2000, 2002 and 2005 congresses were attended by participants from 23, 32, 22 and 45 countries respectively. Table 1 tabulates the number of papers per country, reporting figures only for the 22 countries with more than 10 papers for the four congresses. The number of papers per country is adjusted for the number of co-authors: for example, a joint paper by a German and a Swede counts as half a paper for Germany and half a paper for Sweden. These 22 countries may play a role of varying importance across the years, but overall they always account for 95% of the papers. Only one country represents more than 15% of papers (the UK), thus no particular country has a significant impact on our findings. Half of the papers are concentrated in five countries (UK, USA, Spain, Australia, Germany) and the first 10 countries represent almost 75% of the papers. Around 30% of the papers come from non-European countries.
As shown in Table 2, the proportion of Local/European/International papers changes dramatically between 1998 and 2005. Whereas local papers represent 71.71% of the papers in 1998, this percentage falls to 61.04% in 2005. This change is statistically significant (t=2.943, p=0.003). Temporal analysis reveals that the shift occurs between 2002 and 2005. Logically, the ‘market share’ of global papers increases in the same proportion.

Looking in detail at global papers, we find that the proportion of both European and international papers increases significantly between 1998 and 2005 (p=0.042 and 0.100 respectively). Whereas the proportion of International papers varies from one congress to the other, the proportion of European papers increases steadily. This pattern seems to confirm the EAA’s success in creating a European research community.

To better understand this increase in European papers, we compare European papers with local and international papers in terms of (1) co-authorship strategy (2) research topics, and (3) methodology.

Table 3 presents the co-authorship strategy of EAA papers. On average, each paper has 1.89 authors. Temporal analysis reveals that the number of co-authors is stable over the period 1998-2002, before increasing to 1.96 co-authors in 2005 (t=1.624, p=0.105 two-tail).

Table 3 reveals a significant difference between European, local and international research. Except in 1998 (t=-0.778, p=0.437) the average number of co-authors of European papers is
significantly higher than the number of co-authors of local papers. There are no differences between international and European research in terms of number of co-authors, except in 2005 \((t=1.715, p=0.087)\) where international papers are more co-authored than European papers. Consideration of the one author/multiple author dichotomy gives similar results - European and international papers are more co-authored than local papers, and we find no difference between international and European papers in terms of co-authorship (findings not tabulated). Note that these findings are time-robust since we find no difference across years for the number of co-authors (see the lower part of Table 3).

Table 4 groups the papers by nature (European / Local / Global) and by research topic (Social study, Management Accounting, Financial Accounting, Theory, Audit and Speciality). A chi2 test indicates that the research nature and the research topic are not independent \((\text{chi2}=64.866, p=0.000)\). More precisely, European research contains a higher proportion of ‘Financial Accounting’ than local papers \((49.42\% \text{ versus } 34.55\%, t=4.476, p<0.000)\). Conversely, we find a statistically significant lower proportion of ‘Management Accounting’, ‘Theory’ and ‘Social study’ papers in European research than in local research. European papers follow a similar pattern to international papers in terms of research topics, except in ‘Management accounting’. European research exhibits a higher proportion of management accounting papers than international papers \((17.51\% \text{ versus } 10.88\%, t=2.112, p=0.035)\). We also note that the proportion of ‘Financial Accounting’ papers is marginally lower for European papers than for international papers \((49.42\% \text{ versus } 56.90\%, t=1.671, p=0.095)\).

Table 5 indicates the methodology (Empirical archival, Empirical experimental, Empirical field/case study, Empirical survey, Non-empirical analytical, Non-empirical theory, Other and Ambiguous) used by European, Local and International papers (Research nature). A chi2 test
indicates that the research nature and the methodology are not independent (chi²=50.000, p=0.000).

### Insert Table 5

Compared to Local papers, European papers rely more on the ‘Empirical archival’ methodology (46% versus 33%, t=3.913, p<0.000) and less on ‘Non-empirical analytical’ and ‘Non-empirical theory’ than Local papers (respectively 2% and 5% versus 5% and 10%, t=2.385, p=0.017 and t=2.324, p=0.020). European and International papers share a similar use of methodologies. Only the ‘Empirical field/case study’ methodology is marginally more frequent in European than in International papers (33% versus 27%, t=1.621, p=0.106).

Overall, our analysis reveals that European papers are closer to International papers than to Local papers. Like International research, European papers exhibit a high proportion of co-authored ‘Financial accounting’, and ‘Empirical archival’ papers. However, European research shares some common features with Local research, especially in the use of ‘Empirical field/case study’ methodology. Concerning the proportion of management accounting papers, European accounting research occupies an intermediate position. This finding could be taken as a sign of the emergence of a European research in accounting that mixes characteristics of various types of local research and international research.

### 4.2. Analysis of the Demand of European Research

Tables 6 and 7 analyse the demand for European papers. To carry out this analysis, we monitor all papers identified as ‘European’ in 1998, 2000 and 2002. We exclude 2005 from our analysis because papers presented in 2005 are unlikely to be published in 2006, given the length of the reviewing process. Our analysis is based on 158 papers. For each paper, we check whether or not it has been published by browsing three bibliographic databases.
(Business source premier, Science direct and Emerald). Combining these three databases provides extensive coverage of accounting journals.

**Insert Table 6**

Out of the 158 papers presented, 55 have been published, in 36 journals. Table 6, Panel A ranks the journals by the number of articles published. As might be expected, the *European Accounting Review* published the highest number of European papers (10), followed by *Accounting, Organization and Society* (3) and *Management Accounting Research* (3). Only 9 journals published more than 2 papers, and 27 journals published only one European paper. This means that European research is relatively dispersed, rather than concentrated in a few journals. If we consider the nationality of the journals (see Table 6, Panel B), we find that US journals published 18 papers (out of 55), journals managed by European Associations 15 papers and UK journals 12.

Table 7 presents the development of publication over time. No particular pattern emerges from a quick inspection of this table.

**Insert Table 7**

Table 8 seeks to analyse the factors associated with the likelihood of publication. We include four series of factors: the number of co-authors, the nationality of the authors, the nature of the classification as European (‘European by the authors’, ‘fully European’, ‘European by the sample’ is treated as the benchmark group) and the research topics (Management Accounting, Financial Accounting, Audit, Speciality, and Social study papers are treated as the benchmark group).
We include the number of co-authors as a determinant because past research (e.g. Glänzel, 2002) has shown that the number of co-authors is associated with a higher likelihood of publication. Many factors may explain this relationship (see Glänzel, 2002): co-authorship may foster greater creativity, and multiply the possibility of networking, both these factors probably being related to higher chances of publication. Lukka and Kasanen (1996) and Chan, Chen and Cheng (2006) have shown that the US and UK dominate accounting literature. We therefore also include a dummy variable to capture author nationality. We include research nature and research topics (research topics and methodology are highly correlated and we do not combine these two sets of variables) as control variables. Note that research nature and author nationality are correlated: a paper classified as European by its authors cannot have US or Canadian co-authors. This is why we do not include all variables simultaneously.

We present 9 specifications of the model. Given that past research (e.g. Lukka and Kasanan, 1996; Panozzo, 1997) has shown that English-language and non-English-language papers should be separated, we present regression results by considering: ‘All publications’ (models 1, 2 and 3), ‘US publications’ (models 4, 5 and 6) and ‘publications from English-language countries’ (USA, Canada, UK, Australia) (models 7, 8 and 9).

Our findings are consistent across all nine models. The number of co-authors is generally statistically associated with a higher likelihood of publication, consistent with findings in other disciplines (see Glänzel, 2002). We also note that if at least one co-author comes from the US (or another English-speaking country), the chances of publication are higher whatever the type of publication (all publications, US publications or English-language publications). The nature of research variables ‘European by the authors’ or ‘Fully European’, are generally significant and negative, suggesting that these kinds of paper are less published than papers
that are ‘European by the sample’ (the reference group). Variables on research topics are not significant. This suggests that, as far as European research is concerned, publication is not related to the research topic but to characteristics of the papers (in terms of co-authorship for instance).

Insert Table 8

5. DISCUSSION AND CONCLUSION

The goal of this paper is to analyse the supply and the demand for European accounting research. Several papers in the mid 1990s showed that accounting research is very local in nature (Lukka and Kasanen, 1996; Panozzo, 1997; Carmona et al., 1999), although the EAA was created in 1977 to foster the emergence of a European research community. A distinctive feature of our study is that we do not rely solely on published papers in a limited number of outlets (as in previous literature) to assess the existence of a European research community. In the first step of our research, we study the supply of European research by coding and analysing all papers presented at the 1998, 2000, 2002 and 2005 EAA congresses. Of the 1622 papers studied, 257 (16%) are European, with an increase after 2002. Overall, our analysis reveals that European papers are closer to international papers than to local papers. Like international research, European papers exhibit a high proportion of co-authored ‘financial accounting’ and ‘empirical archival’ papers. However, European research shares some common features with local research, especially in its use of ‘empirical field/case study’ methodology. Concerning the proportion of management accounting papers, European accounting research occupies an intermediate position. Taken as a whole, these findings corroborate the idea that European research has certain distinct features compared to other types of research.

Out of the 158 European papers presented at the 1998, 2000 and 2002 EAA congresses, 55 (34%) had been published by 2006. As expected, the EAR is the major outlet for European papers, with 10 papers published. However, British and US journals respectively published 12
and 18 of the identified European papers. The number of co-authors and their nationality are the only significant variables associated with the likelihood of publication. This confirms that the co-authorship strategy is a key issue in achieving publication. More precisely, papers with US or English-speaking co-authors are more likely to be published, especially in US or English-language journals. These findings confirm that ‘Anglo-Saxon’ journals are not easily accessible to European researchers, even if the research is carried out on European data. Surprisingly, neither the research methodology nor the research topic is associated with publication. These findings contrast with Raffournier and Schatt (2006), who find that financial accounting research is over-represented in academic publications. This might be explained by the fact that we do not consider a pre-defined list of journals, instead seeking the publication status of each paper presented, whatever the outlet used.

To develop a European accounting research community, researchers must concentrate on developing an international co-authorship strategy, and placing more European scholars on the journals’ editorial boards.
References


Figure 1: Relationships between sample and author nationality
Figure 2: Classification scheme of research papers
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All figures are adjusted for co-authorship.
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Table 3: Co-authorship and Nature of Research

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<td>Av # co-authors in 1998</td>
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<td>T test 2000 vs 2002</td>
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Table 4: Nature of Research by Research Topic

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Pearson chi-square (10 df) = 64.866, probability = 0.000
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Pearson chi-square (14 df) = 50.000, probability = 0.000
### Table 6: Publication of European research

#### Panel A: Journals that publish European research

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<td>Management Accounting Research</td>
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<td>USA</td>
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<td>European Journal of Finance</td>
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<td>Auditing</td>
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<td>Contemporary Accounting Research</td>
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<td>Corporate Communications: An International Journal</td>
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<td>Corporate Ownership and Control</td>
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<td>European Financial Management</td>
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<td>1.82%</td>
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<td>Journal of Accounting &amp; Public Policy</td>
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<td>USA</td>
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<td>Knowledge &amp; Process Management</td>
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<td>1.82%</td>
<td>USA</td>
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<tr>
<td>Managerial Finance</td>
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<td>USA</td>
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<td>Public Budgeting and Finance</td>
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<td>USA</td>
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<td>GBR</td>
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<td>The International Journal of Accounting</td>
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**Total** 55 100.00%

#### Panel B: Analysis by journal nationality

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<td>Europe</td>
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<tr>
<td>UK</td>
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<td>Ukraine</td>
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<tr>
<td>Netherlands</td>
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**Total** 55
Table 7: Patterns of publications

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<th>1998</th>
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<th>2002</th>
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<tr>
<td>All publications</td>
<td>10</td>
<td>20</td>
<td>25</td>
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<tr>
<td>US publications</td>
<td>3</td>
<td>7</td>
<td>8</td>
<td>18</td>
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<tr>
<td>English speaking publications</td>
<td>6</td>
<td>11</td>
<td>17</td>
<td>34</td>
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<tr>
<td>Number of European papers</td>
<td>34</td>
<td>46</td>
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<tr>
<td>Rate of publication</td>
<td>29%</td>
<td>43%</td>
<td>32%</td>
<td>35%</td>
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Table 8: Determinants of publication

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<tr>
<th>Coef</th>
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<th>Coef</th>
<th>Coef</th>
<th>Coef</th>
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<th>Coef</th>
<th>Coef</th>
<th>Coef</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>(p-value)</td>
<td>(p-value)</td>
<td>(p-value)</td>
<td>(p-value)</td>
<td>(p-value)</td>
<td>(p-value)</td>
<td>(p-value)</td>
<td>(p-value)</td>
<td>(p-value)</td>
</tr>
<tr>
<td>Av # of co-authors</td>
<td>0.387*</td>
<td>0.321*</td>
<td>0.356*</td>
<td>0.533</td>
<td>0.552**</td>
<td>0.592**</td>
<td>0.245</td>
<td>0.291</td>
<td>0.312</td>
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<tr>
<td></td>
<td>(1.794)</td>
<td>(1.655)</td>
<td>(1.824)</td>
<td>(1.614)</td>
<td>(2.073)</td>
<td>(2.309)</td>
<td>(0.936)</td>
<td>(1.222)</td>
<td>(1.284)</td>
</tr>
<tr>
<td>At least one US co-author</td>
<td>1.356**</td>
<td>1.932**</td>
<td>1.601**</td>
<td>0.598</td>
<td>0.632</td>
<td>0.758*</td>
<td>(2.764)</td>
<td>(2.871)</td>
<td>(2.806)</td>
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<tr>
<td>At least one English-speaking co-author</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>European by the authors</td>
<td>-1.105**</td>
<td>-1.702**</td>
<td>-1.245*</td>
<td>0.598</td>
<td>0.632</td>
<td>0.758*</td>
<td>(2.150)</td>
<td>(2.216)</td>
<td>(1.945)</td>
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<tr>
<td>Fully European</td>
<td>-0.845*</td>
<td>-1.794**</td>
<td>-1.403**</td>
<td>0.598</td>
<td>0.632</td>
<td>0.758*</td>
<td>(1.822)</td>
<td>(2.287)</td>
<td>(2.494)</td>
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<td>0.771</td>
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<td>-0.878</td>
<td>-0.35</td>
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<td>-1.072</td>
<td>-0.79</td>
<td>1.287</td>
<td>0.923</td>
<td>1.063</td>
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<td>Constant</td>
<td>-1.222</td>
<td>-1.753</td>
<td>-2.175*</td>
<td>-1.016</td>
<td>-2.241*</td>
<td>-2.712**</td>
<td>-0.668</td>
<td>-1.69</td>
<td>-2.180*</td>
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<td>136</td>
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<tr>
<td>% correctly classified</td>
<td>68%</td>
<td>69%</td>
<td>67%</td>
<td>89%</td>
<td>88%</td>
<td>88%</td>
<td>76%</td>
<td>76%</td>
<td>75%</td>
</tr>
</tbody>
</table>

We chose EAA congresses rather than IAAER (International Association for Accounting Education and Research) conferences for several reasons. The EAA congress takes place annually, whereas the IAAER research conference takes place every three years, the EAA has more members than the IAAER, and finally the IAAER is a more specialized association (more education-oriented) than the EAA.

We exclude papers presented during poster sessions and research forums, principally because the presentation format differs from one congress to the other.

We have used a geographical definition of European countries, not restricted to the European community.

Note that Lukka and Kasanen (1996) cross-tabulated the first-mentioned author against the first-mentioned country of origin of the data (footnote 17, page 765). In this paper, we are able to weight the country by the number of co-authors.


Note that we do not exclude analytical and theoretical papers, because a research paper can be defined as European by its authors. 196 of the 1622 papers studied are non-empirical (analytical and theoretical papers).

We classify all papers concerning bibliometric analysis, literature review and accounting standard analysis in this category.
2004

04001 BESANCE NOT Damien, VRANCEANU Radu
Excessive Liability Dollarization in a Simple Signaling Model

04002 ALFANDARI Laurent
Choice Rules Size Constraints for Multiple Criteria Decision Making

04003 BOURGUIGNON Annick, JENKINS Alan
Management Accounting Change and the Construction of Coherence in Organisations: a Case Study

04004 CHARLETY Patricia, FAGART Marie-Cécile, SOUAM Saïd
Real Market Concentration through Partial Acquisitions

04005 CHOFFRAY Jean-Marie
La révolution Internet

04006 BARONI Michel, BARTHELEMY Fabrice, MOKRANE Mahdi

04007 BARONI Michel, BARTHELEMY Fabrice, MOKRANE Mahdi
Physical Real Estate: A Paris Repeat Sales Residential Index

04008 BESANCE NOT Damien, VRANCEANU Radu
The Information Limit to Honest Managerial Behavior

04009 BIZET Bernard
Public Property Privatization in France

04010 BIZET Bernard
Real Estate Taxation and Local Tax Policies in France

04011 CONTENSOU François
Legal Profit-Sharing: Shifting the Tax Burden in a Dual Economy

04012 CHAU Minh, CONTENSOU François
Profit-Sharing as Tax Saving and Incentive Device

04013 REZZOUK Med
Cartels globaux, riposte américaine. L’ère Empagran ?
2005

05001 VRANCEANU Radu
The Ethical Dimension of Economic Choices

05002 BARONI Michel, BARTHELEMY Fabrice, MOKRANE Mahdi
A PCA Factor Repeat Sales Index (1973-2001) to Forecast Apartment Prices in Paris (France)

05003 ALFANDARI Laurent
Improved Approximation of the General Soft-Capacitated Facility Location Problem

05004 JENKINS Alan

05005 BESANCENOT Damien, VRANCEANU Radu
Socially Efficient Managerial Dishonesty

05006 BOARI Mircea
Biology & Political Science. Foundational Issues of Political Biology

05007 BIBARD Laurent
Biologie et politique

05008 BESANCENOT Damien, VRANCEANU Radu
Le financement public du secteur de la défense, une source d’inefficacité ?

2006

06001 CAZAVAN-JENY Anne, JEANJEAN Thomas
Levels of Voluntary Disclosure in IPO prospectuses: An Empirical Analysis

06002 BARONI Michel, BARTHELEMY Fabrice, MOKRANE Mahdi
Monte Carlo Simulations versus DCF in Real Estate Portfolio Valuation

06003 BESANCENOT Damien, VRANCEANU Radu
Can Incentives for Research Harm Research? A Business Schools Tale

06004 FOURCANS André, VRANCEANU Radu
Is the ECB so Special? A Qualitative and Quantitative Analysis

06005 NAIDITCH Claire, VRANCEANU Radu
Transferts des migrants et offre de travail dans un modèle de signalisation

06006 MOTTIS Nicolas
Bologna: Far from a Model, Just a Process for a While…

06007 LAMBERT Brice
Ambiance Factors, Emotions and Web User Behavior: A Model Integrating and Affective and Symbolical Approach

06008 BATISTA Catia, POTIN Jacques
Stages of Diversification and Capital Accumulation in an Heckscher-Ohlin World, 1975-1995

06009 TARONDEAU Jean-Claude
Strategy and Organization Improving Organizational Learning

06010 TIXIER Daniel
Teaching Management of Market Driven Business Units Using Internet Based Business Games

06011 COEURDACIER Nicolas
Do Trade Costs in Goods Market Lead to Home Bias in Equities?
06012 AVIAT Antonin, COEURDACIER Nicolas
The Geography of Trade in Goods and Asset Holdings

06013 COEURDACIER Nicolas, GUIBAUD Stéphane
International Portfolio Diversification Is Better Than You Think

06014 COEURDACIER Nicolas, GUIBAUD Stéphane
A Dynamic Equilibrium Model of Imperfectly Integrated Financial Markets

06015 DUAN Jin-Chuan, FULOP Andras
Estimating the Structural Credit Risk Model When Equity Prices Are Contaminated by Trading Noises

06016 FULOP Andras
Feedback Effects of Rating Downgrades

06017 LESCOURRET Laurence, ROBERT Christian Y.
Preferencing, Internalization and Inventory Position

06018 BOURGUIGNON Annick, SAULPIC Olivier, ZARLOWSKI Philippe
Management Accounting Change in the Public Sector: A French Case Study and a New Institutionalist Perspective

06019 de BEAUFORT Viviane
One Share – One Vote, le nouveau Saint Graal ?

06020 COEURDACIER Nicolas, MARTIN Philippe
The Geography of Asset Trade and the Euro: Insiders and Outsiders

06021 BESANCENOT Damien, HUYNH Kim, VRANCEANU Radu
The "Read or Write" Dilemma in Academic Production: A European Perspective

2007

07001 NAIDITCH Claire, VRANCEANU Radu
International Remittances and Residents' Labour Supply in a Signaling Model

07002 VIENS G., LEVESQUE K., CHAHWAKILIAN P., EL HASNAOUI A., GAUDILLAT A., NICOL G., CROUZIER C.
Évolution comparée de la consommation de médicaments dans 5 pays européens entre 2000 et 2004 : analyse de 7 classes pharmaco-thérapeutiques

07003 de BEAUFORT Viviane
La création d'entreprise au féminin dans le monde occidental

07004 BOARI Mircea
Rationalizing the Irrational. The Principle of Relative Maximization from Sociobiology to Economics and Its Implications for Ethics

07005 BIBARD Laurent
Sexualités et mondialisation

07006 VRANCEANU Radu
The Moral Layer of Contemporary Economics: A Virtue Ethics Perspective

07007 LORINO Philippe
Stylistic Creativity in the Utilization of Management Tools

07008 BARONI Michel, BARTHELEMY Fabrice, MOKRANE Mahdi
Optimal Holding Period for a Real Estate Portfolio

07009 de BEAUFORT Viviane
One Share - One Vote, the New Holy Graal?

07010 DEMEESTERE René
L'analyse des coûts : public ou privé ?
07011  **TIXIER Maud**  
Appreciation of the Sustainability of the Tourism Industry in Cyprus

07012  **LORINO Philippe**  
Competence-based Competence Management: a Pragmatic and Interpretive Approach. The Case of a Telecommunications Company

07013  **LORINO Philippe**  
Process Based Management and the Central Role of Dialogical Collective Activity in Organizational Learning. The Case of Work Safety in the Building Industry

07014  **LORINO Philippe**  
The Instrumental Genesis of Collective Activity. The Case of an ERP Implementation in a Large Electricity Producer

07015  **LORINO Philippe, GEHRKE Ingmar**  

07016  **SALLEZ Alain**  
Urbaphobie et désir d'urbain, au péril de la ville

07017  **de CARLO Laurence**  
The Classroom as a Potential Space - Teaching Negotiation through Paradox

07019  **ESPOSITO VINZI Vincenzo**  
Capturing and Treating Unobserved Heterogeneity by Response Based Segmentation in PLS Path Modeling. A Comparison of Alternative Methods by Computational Experiments

07020  **CHEVILLON Guillaume, Christine RIFFLART**  
Physical Market Determinants of the Price of Crude Oil and the Market Premium

07021  **CHEVILLON Guillaume**  
Inference in the Presence of Stochastic and Deterministic Trends

07023  **COLSON Aurélien**  
The Ambassador, between Light and Shade. The Emergence of Secrecy as the Norm of International Negotiation

07024  **GOMEZ Marie-Léandre**  
A Bourdieusian Perspective on Strategizing

07025  **BESANCENOT Damien, VRANCEANU Radu**  
Multiple Equilibria in a Firing Game with Impartial Justice

07026  **BARONI Michel, BARTHEEMY Fabrice, MOKRANE Madhi**  
Is It Possible to Construct Derivatives for the Paris Residential Market?

2008

08001  **BATISTA Catia, POTIN Jacques**  
International Specialization and the Return to Capital, 1976-2000

08002  **BESANCENOT Damien, FARIA Joan Ricardo, VRANCEANU Radu**  
Why Business Schools do so much Research: a Signaling Explanation

08003  **De BEAUFORT Viviane**  
D’un effet vertueux de l’art. 116 de la loi NRE en matière de RSE ? La problématique est posée à échelle de l’Union européenne

08004  **MATHE Hervé**  
Greater Space means more Service: Leveraging the Innovative Power of Architecture and Design

08005  **MATHE Hervé**  
Leading in Service Innovation: Three perspectives on Service Value delivery in a European Context
08006 ROMANIUK Katarzyna, VRANCEANU Radu
Asset Prices and Asymmetries in the Fed’s Interest Rate Rule: A Financial Approach

08007 MOTTIS Nicolas, WALTON Peter
Measuring Research Output across Borders - A Comment

08008 NAPPI-CHOULET Ingrid, MAURY Tristan-Pierre
A Spatiotemporal Autoregressive Price index for the Paris Office Property Market

08009 METIU Anca, OBODARU Otilia
Women’s professional Identity Formation in the Free/Open Source Software Community

08010 SIBIEUDE Thierry, VIDAL Rodolphe
Le programme « Une grande école : pourquoi pas moi ? ® ». D’une action de responsabilité sociétale de l’ESSEC à la responsabilité sociétale des grandes écoles françaises

08012 FOURCANS André, VRANCEANU Radu
Money in the Inflation Equation: the Euro Area Evidence
SUPPLY AND DEMAND FOR EUROPEAN ACCOUNTING RESEARCH. EVIDENCE FROM EAA CONGRESSES

Anne Cazavan-Jeny et Thomas JeanJean

JUIN 2008
SUPPLY AND DEMAND FOR EUROPEAN ACCOUNTING RESEARCH.
EVIDENCE FROM EAA CONGRESSES

ANNE CAZAVAN-JENY ET THOMAS JEANJEAN

JUIN 2008