REPUBLIC OF TÜRKİYE
ADANA ALPARSLAN TÜRKEŞ SCIENCE AND TECHNOLOGY UNIVERSITY

GRADUATE SCHOOL OF SOCIAL SCIENCE DEPARTMENT OF BUSINESS AND ADMINISTRATION

A COMPARATIVE STUDY ON STUDIES PUBLISHED IN JOURNALS OF ACCOUNTING HISTORY

Şerife DEMİRBİLEK BAYKUŞ
MASTER OF SCIENCE

ADANA 2023

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JURY CONFIRMATION PAGE

A COMPARATIVE STUDY ON STUDIES PUBLISHED IN JOURNALS OF ACCOUNTING HISTORY

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DECLARATION OF CONFORMITY TO SCIENTIFIC ETHICS

In this thesis study, which I prepared in accordance with the thesis writing rules of Adana Alparslan Türkeş Science and Technology University Master of Science in Department of Business And Administration without resorting to any means or assistance that would be contrary to scientific ethics and traditions;

This thesis is an original work; I declare that the preparation, data collection, analysis and information of my study have been obtained and presented in accordance with academic rules and ethical behavior. In addition, within the scope of the thesis, as required by these rules and behaviors, I have cited all non-original data and information in this study within the framework of scientific ethics and tradition; I declare that I have mentioned these sources in the bibliography. I declare that I accept all moral and legal consequences if a situation is found contrary to the statement I made regarding my work.

..../..../20..

[İmza]

Şerife DEMİRBİLEK BAYKUŞ

ÖZET

MUHASEBE TARİHİ DERGİLERİNDE YAYINLANAN ÇALIŞMALAR ÜZERİNE KARŞILAŞTIRMALI BİR ARAŞTIRMA

Şerife DEMİRBİLEK BAYKUŞ
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Danışman: Dr. Öğr. Üyesi Neriman YALÇIN
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Muhasebe tarihi en önemli kaynaklarından olan muhasebe tarihi dergileri 1970'lerin başından itibaren yayınlanmaya başlamıştır. O tarihten başlayarak günümüze kadar toplam yedi muhasebe tarihi dergisi yayın hayatına başlamış ve devam etmektedir. Bu dergilerden ilk üçü muhasebe tarihi yayıncılığı bakımından öncü olarak kabul edilmektedir. Yayına hayatına 2011 yılında başlayan son dergi ise, Türkiye'de yayınlanmakta olan muhasebe tarihi dergisidir. Bu suretle, çalışmanın amacı,1970'lere kadar dayanan muhasebe tarihi alanında öncü üç muhasebe tarihi dergisi ve Türkiye'de yayınlanmakta olan muhasebe tarihi dergisinde yayınlanan makalelerin bibliyometrik analizini gerçekleştirmektir. Bu amaçla seçilen dört dergide, 1974-2021 yılları arasında yayınlanmış 2.968 başlıkta yer alan eserler içinde yüzde 53'lük paya sahip olan 1.562 makale tespit edilmiştir. Söz konusu makaleler; tür, konu yazarlık bağlamı (sayı, ortaklık ve tekrar etme), anahtar kelimeler, makalelerde incelenen coğrafya ve zaman dilimi bakımından ayrıntılı olarak MAXQDA nitel araştırma programı aracılığıyla içerik analizi yapılarak incelenmiştir.

İncelenen dergilerden elde edilen bulgular; dört muhasebe dergisinde de yüzde ellinin üzerinde arşiv araştırması makalelerin bulunduğunu; makalelerde ele alınan konuların çoğunlukla teknik muhasebe uygulamaları üzerine yoğunlaştığı ancak muhasebe ile ilgili olmayan, *özel alan* olarak sınıflandırılan, konuların bazı temel muhasebe konularından dahi fazla yer tuttuğu görülmüştür. Toplam 3.708 yazar ismine ulaşılmış olup, toplam yazarların ancak yüzde 17'si kadındır. Ortak yazarlık ve tekrar eden yazarlıkta da oranların; tek yazarlık ve sadece bir kez muhasebe tarihi çalışması yapanlara oranla düşük olduğu tespit edilmiştir. İncelenen makalelerde toplam 4.635 anahtar kelime tespit edilmiş olup, "muhasebe tarihi" yerine sadece “muhasebe” kelimesinin daha sık anahtar kelime olarak kullanıldığı görülmüştür. Makalelerde geçen lokasyonlar bakımından bulgular incelenen üç yabancı dergide ABD, İngiltere, İtalya, Fransa; ulusal dergide ise, Osmanlı, Rusya ve Türkiye üzerinde yoğunlaşmıştır. Makalelerin yaklaşık üçte biri herhangi bir zaman dilimini işaret etmezken, tüm dergilerde 19. ve 20. yüzyılları inceleyen çalışmalar yoğunluktadır.

Araştırma sonuçları, muhasebe tarihi alanında yayınlanan dört dergi kapsamında; makalelerin arşiv araştırması ağırlıklı olduğu ancak artık muhasebe tarihi araştırmalarının teknik muhasebe uygulamalarından ayrılarak muhasebe tarihi ile ilişkili konulara yoğunlaşması gerektiğine dikkat çekmektedir. Ayrıca yazarların muhasebe tarihi birikimlerini ortak yazarlarla paylaşarak bu alanda çalışmalarını artırmaları ve kadın yazar katılımının artırılmasıyla alanda çeşitliliğin artacağı değerlendirilmektedir. Bilimsel araştırmalarda görünürlüğün artması için seçilen anahtar kelimelerin muhasebe tarihi ile ilintili olmasına özen gösterilmesi; dar ülke örneklem ve kısıtlı zaman dilimlerinin dışına çıkılması konularında muhasebe tarihi araştırmacılarının daha fazla eğilim göstermesi gerektiği hususları değerlendirilmiştir.

Anahtar Kelimeler: Muhasebe tarihi, bibliyometrik analiz, muhasebe tarihi dergileri

ABSTRACT

A COMPARATIVE STUDY ON STUDIES PUBLISHED IN JOURNALS OF ACCOUNTING HISTORY

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Accounting history journals, which are among the most important sources of accounting history, have been published since the early 1970s. Starting from that date, a total of seven accounting history journals have started their publication life and continue. The first three of these journals are considered to be pioneers in accounting history publishing. The last journal, which started its publication life in 2011, is the journal of accounting history published in Turkey. In this way, the aim of the study is to perform the bibliometric analysis of the articles published in the three leading accounting history journals in the field of accounting history dating back to the 1970s and the accounting history journal published in Turkey. For this purpose, 1,562 articles, which have a 53 percent share among the works in 2,968 titles, published between 1974-2021 in the four journals selected for this purpose, were identified. The articles in question; genre, subject authorship context (number, partnership and repetition), keywords, geography and time period examined in the articles were examined in detail by content analysis through the MAXQDA qualitative research program.

Findings from the reviewed journals; that there are more than fifty percent archival research articles in all four accounting journals; It has been observed that the topics covered in the articles mostly focus on technical accounting practices, but the topics that are not related to accounting, classified as special fields, take up more space than even some basic accounting topics. A total of 3,708 author names were reached, and only 17 percent of the total authors are women. The rates of co-authorship and repeat authorship; It has been determined that it is lower than those who have done a single authorship and accounting history study only once. A total of 4,635 keywords were identified in the articles examined, and it was seen that only

the word "accounting" was used more frequently as a keyword instead of "accounting date". In three foreign journals, the findings of which were examined in terms of the locations mentioned in the articles, USA, England, Italy, France; in the national journal, it focused on the Ottoman Empire, Russia and Turkey. While about a third of the articles do not indicate any time period, studies examining the 19th and 20th centuries are concentrated in all journals.

The results of the research, within the scope of four journals published in the field of accounting history; It draws attention to the fact that the articles are mainly on archival research, but now accounting history studies should be separated from technical accounting applications and focus on accounting history-related issues. In addition, it is considered that the diversity in the field will increase with the increase of the authors' work in this field by sharing their accounting history knowledge with co-authors and increasing the participation of women writers. In order to increase visibility in scientific research, care should be taken to ensure that the selected keywords are related to the accounting history; It has been evaluated that accounting history researchers should show more tendency in terms of narrow country sample and going beyond limited time periods.

Keywords: Accounting History, bibliyometric analyse, journal of accounting history

Dedication

To Yasin, Eymen, Zeynep…

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ABBREVIATIONS

AAA	: American Accounting Association
AAAJ	: Auditing & Accountability Journal
ABFH	: Accounting, Business & Financial History
AH	: Accounting History Journal
AHJ	: Accounting Historians Journal
AHR	: Accounting History Review
CIAH	: International Accounting History
DC	: De Computis
EAR	: European Accounting Review
IAE	: Issues in Accounting Education
IAE	: International Financial Reporting Standards
IAR	: journal 'Italian Accounting Review'
IFRS	: International Financial Reporting Standards
IJAER	: International Journal of Accounting Education and Research
JOA	: Journal of Accountancy
JOAE	: Journal of Accounting Education
MUFTAV	: Accounting and Financial History Research Journal
RCCA	: Rivista di Contabilita e Cultura Aziendali
TAR	: The Accounting Review
UK	: United Kingdom
US	: United States of America
USA	: United States of America

1. INTRODUCTION

It is thought that the history of accounting has a history of about five thousand years. It is possible to reach accounting information in various sources throughout this deep historical process. However, scientific studies carried out for many years have mostly been on the development of accounting as a "profession", a "technique" or a "practice". The issue of scientific research on keeping a diary of events throughout this ancient history seems a bit delayed. So much so that the accuracy of information about the place and time of some events in the history of accounting has begun to be discussed. For this reason, scientists have started research to tell the history of accounting as a science. These studies have started to appear in various scientific and academic publications. Moreover, the accumulation in the field of accounting history has led to the emergence of journals called "accounting history" only since the early 1970s. Today, there are seven journals known in the world with the name "accounting history". These;

1. Journal of Accounting Historians (1974),
2. Accounting History Review (1990),
3. Accounting History (1996),
4. Spanish Journal of Accounting History (2004),
5. Revue d'Histoire des Comptabilités (2010),
6. Accounting and Financial History Research Journal (2011),
7. Rivista di Contabilità e Cultura Aziendale (2013).

The other journals are owned by European and Australian resident publishers. The Turk journal has been published since 2011. It is published in our country by the Oktay Güvemli Accounting and Finance History Foundation, founded by Oktay GÜVEMLİ. The field of accounting history has been less researched in all parts of the world than other accounting subjects. However, this rate decreases more significantly, except for the continents of Europe, America and Australia. By starting to publish "accounting history" journal, Türkiye strives to close this gap in our geography. This thesis work is also a part of this effort; It was carried out with the motivation to bring Turkish scientists to the field of accounting history, to research and bring to light the accounting heritage in our geography, and to contribute to world accounting history research.

1.1. Purpose of the research

The aim of this thesis study is by examining the three leading accounting history journals in the world and the accounting history journal published in Türkiye; is to make a scientific map of accounting history studies within the scope of four journals.

1.2. Methodology of the Research

In order to fulfill the purpose of the thesis research;

1. Journal of Accounting Historians (1974),
2. Accounting History Review (1990),
3. Accounting History (1996),
4. Accounting and Financial History Research Journal (2011), has been reviewed since its first issue.

In four journals from the beginning; classified in terms of annual number of publications and type of publication. In order to identify original researches in the field of accounting history, studies in the type of "article" were selected.

Types of articles published in all four journals; The type, subject, authorship context, keywords (number, variety, repetitive word) of the articles were examined in detail in terms of the geography and period examined in the articles and analyzed by content analysis method. For the aforementioned review, first of all, all the published issues of all four journals were accessed and classified in the above-mentioned subjects. Research data were prepared by creating a "code system" for research published in article type. The said data were analyzed with MAXQDA 2022, one of the qualitative research tools.

1.3. Contribution of the Research to the Literature

Accounting history studies are less studied than other accounting subjects all over the world. This deficiency also manifests itself in our country. This situation shows itself in terms of the number of scientists working in the field of accounting history, the number of published works, the number of Turkish researchers in international journals, the number of papers presented by Turkish scientists in accounting history congresses, and the deficiencies in accounting knowledge about Turkish geography and history. With this thesis, first of all, to increase the number of Turkish accounting history scientists from our country, to draw attention to the field of accounting history, to draw a general framework of accounting history studies for new researchers, to reveal the most / least researched accounting history issues, to explain the methods used in accounting history research. It is expected to contribute to the literature on giving information.

1.4. Limitations of the Research

Although the subject of the thesis research consists of studies in accounting history journals, it has not been possible to examine all existing journals and works on this subject. The first limitation of the study is that three leading international journals and one national journal were examined. Secondly, only "article" type studies were examined by classifying the works according to their types. Apart from the article type, other types of works such as books, doctoral thesis, congress and conference papers have not been examined. Finally, the thesis research has to be completed within a certain period of time. For this reason, the articles in the selected journals were examined according to the information in the generated code system and the contents in the summary texts, but not all the contents of the texts were examined.

1.5. Parts of the Research

The thesis research deals with the concept of accounting and its historical development in the second chapter following the introduction. In the third chapter, the literature on accounting history researches with "bibliometric analysis" is examined and presented.

In the fourth chapter, the content analysis and scientific mapping research about four accounting history journals are discussed in all aspects. Finally, the findings were interpreted and the thesis study was concluded.

2. ACCOUNTING CONCEPT AND HISTORICAL DEVELOPMENT

2.1. Accounting Concept

The history of accounting can be traced back thousands of years to the cradle of civilization in Mesopotamia, and it is said to have developed through writing, counting, and money. The early Egyptians and Babylonians created systems of control, while the Romans compiled detailed financial information. It is estimated that accounting emerged and developed with the word *exchange* in its simplest sense (Akdoğan, 2017; 3). In the earliest history, people exchanged their needs for goods and services. So much so that, after a while, the need to record these change activities emerged. Some of the first accountants were employed in Iran, around 300 BC, where tokens and bookkeeping writings were discovered. Around the first millennium, the Phoenicians invented an alphabetical system for accounting, while the ancient Egyptians may have even given someone the role of the auditor. Over time, changes in techniques and concepts in accounting, which have developed in line with needs, have occurred based on past accumulation. Today, an information system and even a branch of science have been formed that provides information which will explain the current situation of the assets and resources of enterprises, their acquisition, use and change movements in assets and resources and transmits this information to the relevant persons and institutions.

2.1.1. Definition and Functions of Accounting

The concept of accounting, which starts with an exchange, shows the process of formation of resources in an enterprise, the way they are used, and the increase and decrease in resources as a result of the commercial transactions of the enterprises; finally, it is an information system that produces information which will reveal the financial status of the enterprises and transmits them to the relevant persons (Sevilengül, 2000; 9). In other words, accounting provides the window of the enterprise to be seen and understood from inside the enterprise and vice versa (Özkan, 2020; 135). In short, accounting is a branch of science that reveals data about the present which serves to evaluate the past and ensures that the right steps are taken for the future. With a universal definition, accounting is the branch of science that records, reports, and summarizes the financial information of enterprises and presents them to users of information in the form of reports. Accounting, as can be understood from its definition, has a number of functions. The functions of accounting are defined under four main headings as recording, classification, summarization and reporting (Akpınar & Özdemir, 2012; 6):

Recording: Accounting compiles transactions and events of a financial nature that can be expressed in money and records them within the framework of its own rules.

Classification: Accounting classifies information that is properly collected and recorded in the order of time by combining transactions of the same nature.

Summarization: Accounting conducts summarization work in order to ensure that the classified information is collected and interpreted at the end of the period and that the records made in order to guide the decisions to be taken are controlled.

Reporting: Accounting makes a report in accordance with the desired purpose in order to make the summarized information understandable and usable. Analysis and interpretation of the results of the activity and the financial situation is the investigation of what the information summarized in the form of reports means and of the relationships between the events and their results.

2.1.2. Basic Concepts of Accounting

It is founded on a systematic basis as a science of accounting. This basis consists of concepts that can respond to the needs of accounting practitioners over time, serving the purpose of conducting business transactions correctly. The twelve basic concepts that are considered basic in order to make the most useful presentation of the information produced by accounting to the financial information users who need this information are summarized below (Sevilengül, 2000;11).

1. Concept of Social Responsibility: Accounting refers to the consideration of the interests of the whole society, not of certain individuals or groups, in the execution of financial transactions, and in the preparation and presentation of financial statements. In this way, it should be ensured that the information generated by accounting is unbiased and honest in accordance with the truth.

2. Personality Concept: It refers to the acceptance that the business has a separate personality from the owner or owners, partners, personnel and other related persons.

3. Concept of Continuity of Enterprise: This concept states that it is assumed that the enterprise has an eternal life to continue its activities without being bound for a period of time – unless there is a contrary record in the articles of incorporation.

4. Periodicity: This concept refers to the division of the life of the enterprise, which is considered unlimited due to the principle of continuity, into certain periods and the examination of the results of the activities of each period independently of other periods.

5. The Concept of Being Measured in Money: This concept describes the fact that the common measure is money in the measurement and expression of events in the enterprise.

6. Cost Basis concept: This concept refers to the need to take the costs of obtaining the assets and services obtained by the entity as the basis for their acquisition.

7. Concept of Impartiality and Documentation: This concept states that in accordance with the concept of social responsibility, accounting records should be based on objective documents reflecting the real situation and duly issued; the methods used in practice should be impartial and unbiased.

8. Concept of Consistency: This concept refers to the unchanged implementation of accounting policies selected for accounting practices in successive periods.

9. Full Disclosure Concept: Periodic accounts and reports explain that they contain clear enough information for the people and organizations that will benefit from these tables to make the right decision.

10. The Concept of Prudence: This concept describes the need to be cautious in accounting transactions and events, to allocate the necessary provisions for the risks and uncertainties that the enterprise may encounter with an impartial judgment.

11. Concept of Importance: This concept should be ensured that the information produced is easily understood and interpreted by the users of the reports by making certain additions in the transfer of accounting reports. If financial statement interpretations are affected when the information is not provided or is provided incorrectly, that information is important.

12. Concept of Priority of Substance: This concept means that the financial characteristics and the facts that it expresses for the business should be taken into consideration before the forms in reflecting the transactions to the accounting and making the evaluations about them.

2.1.3. Generally Accepted Principles of Accounting

Like all disciplines, accounting has its own basic principles. Accounting principles are the systematic thought network that is produced by the accounting ontology and directs accounting practices. Thanks to these principles, despite the changing needs, it is ensured that the person benefiting from the accounting information system has access to the right information (Yaz, 2021; 14). The reason for the existence of generally accepted accounting principles is to minimize the differences in applications, increase the consistency in the methods used and achieve uniformity in the accounting reports. At the end of each accounting period, two basic financial statements are issued, namely the "balance sheet and income statement" summarizing the activities related to that period. These two tables are considered to be the two most basic financial statements of accounting and the principles of accounting have been prepared on the basis of these two tables and have survived to the present day. In this respect, the basic principles of accounting are listed as "balance sheet principles" and "income statement principles".

2.1.3.1. Balance sheet principles (financial situation statement principles)

A statement of financial situation principles is a set of rules to be followed in the arrangement of these statements. The purpose of the financial statement principles is that "the financial position of the entity at a given date must be clearly and truthfully reflective for those concerned by means of meaningfully identifying and displaying in the accounting records, accounts and statements of the resources provided to the entity by the owners and shareholders and their receivables who subsequently put up capital or subsequently leave their profits in the enterprise." (Küçüksavaş, 2014; 22):

a- Principles related to assets: The purpose of the principles regarding assets is to ensure that the assets are correctly included in accounting records and reports and to allow the financial structure of the enterprise to be clearly and concisely revealed.

b- Principles related to foreign resources: The principles related to foreign resources are aimed at ensuring that they are meaningfully included in accounting records and reports and allowing them to participate in the analysis to be carried out to determine the financial structure of the enterprise with their real dimensions (Sevilengül, 2000;30).

c- Principles related to equity resources: The purpose of the principles related to equity resources is to ensure that the elements constituting the equity that shows the rights of the business owners on the assets of the enterprise are recorded and reported in a way that clearly and clearly reveals the changes that occur from period to period.

Balance sheet principles adopted for this purpose; assets are described below in terms of foreign resources and equity (Küçüksavaş,2014;21-26):

a) Principles Regarding Assets

1. The assets of the entity that can be converted into money within one year or the normal operating period are shown in the group of assets revolving in the balance sheet.

2. Long-term assets of the entity that cannot be converted into money within one year or the normal operating period, whose services are used for more than one accounting period, are shown in the group of fixed assets on the balance sheet. On the balance sheet day at the end of the period, the accounts in this group whose maturities are below one year are transferred to the relevant accounts in the revolving assets group.

3. In order to be able to show the assets on the balance sheet with their fair value at the date of the balance sheet, it is obligatory to separate the provisions by showing the impairments in the assets.

As a result of the valuation to be made for the related items in the securities, receivables, inventories and other revolving assets within the revolving assets group, appropriate provisions are allocated when necessary.

This principle also applies to related items in receivables, related tangible assets, affiliates and related subsidiaries and other fixed assets in the group of fixed assets.

4. Expenses paid in advance for future periods and revenues accrued in the current period but to be collected in future periods should be recorded and determined and shown separately in the balance sheet.

5. Rediscount transactions should be carried out in order to show the receivable assets in the group of revolving and fixed assets with their fair values on the balance sheet date.

6. In the balance sheet, the accumulated amounts of depreciation allocated each period in order to charge the cost of tangible assets and intangible assets in the group of fixed assets to various period costs should also be shown in the balance sheet.

7. In order to attribute the cost of special depleted assets within the group of fixed assets to the costs of various periods, the accumulated amounts of the depletion shares allocated each period must also be shown in the balance sheet.

8. It is a basic principle to show separately from the receivables, securities, related securities and other related accounts and liabilities included in the revolving and fixed assets groups of the balance sheet and the amounts belonging to the partners, personnel, affiliates and subsidiaries to which the entity is related in terms of capital and management.

9. No accrual is made for receivables whose amounts cannot be determined with certainty. Such receivables are indicated in the footnotes or annexes of the balance sheet.

10. The characteristics and scopes of the pledges, mortgages and other guarantees not included in the balance sheet should be clearly stated in the footnotes or annexes to the balance sheet.

This principle also applies to pledges, mortgages and other guarantees not covered by the balance sheet. In addition, the total insurance amounts related to the assets of the enterprise must be clearly shown in the footnotes or annexes of the balance sheet.

b) Principles Relating to Foreign Resources

1. The debts of the entity that are due within one year or the normal operating period are shown in the balance sheet within the short-term foreign resources group.

2. The outstanding debts of the entity within one year or the normal operating period are shown in the balance sheet within the group of long-term foreign resources. On the balance sheet day at the end of the period, the accounts in this group whose maturities are below one year are transferred to the relevant accounts in the short-term foreign resources group.

3. All known and appropriately estimated foreign resources of the enterprise, including those whose amounts cannot be determined with certainty or whose status is disputed, must be recorded and identified and shown on the balance sheet.

The known but unpredictable amounts of the entity should also be clearly stated in the footnotes of the balance sheet.

4. The revenues collected in advance for future periods and the expenses accrued in the current period but to be paid in future periods should be recorded and determined and shown separately in the balance sheet.

5. Rediscount transactions should be carried out in order to show the debt securities in the short- and long-term foreign resources group with their fair values on the balance sheet date.

6. It is the basic principle to show separately the amounts of the balance sheet that belong to the partners, personnel, subsidiaries and affiliates to which the entity is related in terms of capital and management from the debts, advances received and other related accounts in the short and long-term foreign resources groups.

c) Principles Regarding Equity

1.The rights of the owner or partners of the business on the assets of the enterprise as owners or partners constitute the equity group.
The paid-in capital of the entity on the balance sheet date and the profits generated as a result of the business activities and left in the enterprise under various names and the net profit (loss) for the period are shown in the equity group in the balance sheet.

2.The paid-up capital of the entity shall be shown as a single item within the scope of the balance sheet. However, if the capital characteristics are divided into different groups of shares, the capital accounts should be shown in the footnotes of the balance sheet to reflect the rights of each group, the characteristics they may have in the distribution of dividends and liquidation shares, and other important features.

3.The capital invested by the shareholders of the enterprise must be maintained. The occurrence of any losses in the enterprise, or reductions in equity for any reason, should be monitored and recorded both periodically and cumulatively.

4.In order to show the equity clearly in the balance sheet, the losses of the previous years and the loss for the period are included as discount items in the equity group.

5.Equity; paid-up capital consists of capital reserves, profit reserves, past year profits (losses) and period net profit (loss). Profit reserves include legal, statutory and extraordinary reserves, as well as the undistributed portion of the profits obtained as a result of operating activities such as reserve reserves and special funds. Capital reserves, on the other hand, consist of items such as stock issuance premiums, cancelled partnership shares, and revaluation value increases. Capital reserves cannot be transferred to the income statement as an element of income.

2.1.3.2. Income statement principles

Income statement principles specify the set of rules to be followed in the preparation of profit and loss statements. The purpose of the income (profit-loss) statement principles is "to ensure that sales, sales costs and other expense and income accounts are displayed in a disciplined and accurate manner so that the results of the operation of the enterprise can be accurately revealed." (Sevilengül, 2000,p.30).

The income statement principles adopted for this purpose are as follows:

1. Unrealized sales, revenue and profits; it should not be shown as if it has taken place or in excess of the actual amount of what has happened. In order to show the fair results of activities for a particular period, accurate deduction transactions must be made at the beginning and end of the period or periods.

2.The sales and revenues of a particular period shall be compared with the cost and expenses of the sales made to obtain them. In order to show the costs and expenses in accordance with the truth at the beginning and end of a certain period or periods, accurate accounting procedures should be made in inventories, receivables and liabilities.

3.Appropriate depreciation and depletion share should be allocated for tangible and intangible assets and assets subject to special depletion.

4. Costs, tangible assets must be appropriately distributed among inventories, repair and maintenance, and other expense groups. The direct ones should be accrued and distributed directly, and those that concern more than one activity should be accrued and distributed taking into account the time and use factor.

5. Profits and losses of an incidental and extraordinary nature must be accrued at the time of their occurrence but must be shown separately from the normal results of activity.

6. Of all profits and losses, those of a magnitude and nature that would require adjustments to the financial statements of previous periods must be shown in the income statement for the period.

7. Provisions should not be used to arbitrarily reduce the profit of the enterprise or to transfer the profit of one period to another.

8. If a change is made in the valuation principles and cost methods applied in relation to the determination of the results of the period, the effects of this change should be clearly stated.

9. Expenses and losses arising from contingent events, which are reasonably estimated to be close to reality, which are present on the balance sheet date, and which refer to the circumstances of whether one or more events of uncertain outcome arise in the future, shall be accrued and reflected in the income statement. For contingent income and profits, no accrual is made, even if it is likely to happen; the explanation is given in the footnotes.

2.1.4. Accounting Stakeholders (Benefiting from Accounting Information)

Accounting is a science that enables comparisons with other enterprises both periodically and sectorally through all commercial transactions it performs and through the financial information it produces. The data and information obtained from accounting are analyzed and interpreted, helping to plan the future financial situation of the company safely (Özkan, 2020;7).

There are businesses that make up the power of the economy, and people or organizations that directly or indirectly need information about their financial situation, diversity of assets and resources, and results of operations. Such persons or organizations can be listed as managers, business owners or partners, lenderor s, employees in the enterprise, state and public (Akpınar & Özdemir, 2012; 7).

Managers: The persons and groups responsible for the management of the enterprises have to use the information provided by accounting in accordance with their purposes in order to closely monitor the events and make decisions without delay when making future plans or instant decisions about the enterprise.

Business Owners or Partners: Accounting is experiencing major changes in terms of implementation and this situation has also affected the financial structures of real and legal body companies and increases the need to obtain information from the activities of companies. However, what is important is that the information needed is real, reliable, accurate, transparent and comparable, which is one of the most discussed issues among information users. On the other hand, new legal arrangements are being made by taking this situation into consideration by the regulatory institutions and accounting is the common language of commercial and financial life, ensuring that money and events expressed in money are explained and reported, facilitating communication between companies and interest groups (Özkan, 2020;1)

In individual enterprises, companies, and multi-company enterprises, it is the job of accounting to collect data on transactions of a constantly repeated financial nature that cause a change in the entity's asset and resource formation. The business owner decides whether accounting is well managed through the data which suggests, whether the right decisions are made. Business partners, on the other hand, take the decision on whether to remain as partners or not based on their accounting information.

Lenders: Lenders make decisions by looking at the accounting reports of the enterprises that will lend money in the short or long term in order to look at the financial transactions, debt solvency, profit and loss situations of the enterprises that will lend money in different time intervals, and to have information about investment and monitoring policies.

Employees in the Enterprise: All employees in the enterprise closely monitor the financial condition of the enterprise and thus are aware of the financial condition of the enterprise. Employees look at their profitability from the reports and direct their expectations such as staying in the business or looking for a new job and requesting improvements in wages.

State: The state inspects the enterprises with control elements and other state-owned means to correctly calculate the taxes they will receive while implementing fiscal policies on the enterprises. During the audit, it uses the reports summarized in the accounting to examine the income and expense situations.

Public: The welfare level of the society, and the high quality of life are directly related to the state of the economic structure of the country. The formation of the economic structure is only possible with the contribution of the enterprises. It provides the necessary information about the enterprises that affect the public economic situation from accounting.

To summarize briefly, some of the information provided by accounting is used by people working in the enterprise and the other part by people and institutions outside the enterprise. Some of the users outside the business are direct users and some of them are indirect users (Küçüksavaş, 2014;10).

2.1.5. Accountancy Profession

According to TDK, the definition of 'profession' "*is a job with determined rules that is gained through a certain education, based on systematic knowledge and skills, to produce useful goods, to serve people and to earn money in return.*" People who perform the accounting profession are generally called "accountants". The accountant is the person who accounts for events of a financial nature in the enterprise, arranges information for budget and auditing, as well as monitors management activities.

As a result of technological developments and advances developing in the world, the importance of the accounting profession has increased day by day. In addition to the private sector, the accounting profession also responds to widespread employment and needs in the public sector. (Apalı et al., 2019;1).

The profession of accountant in Türkiye is regulated by "Law No. 3568 on Certified Public Accountants and Certified Public Accountants". The purpose of the regulation is declared as "to ensure the healthy and reliable functioning of the activities and transactions in the enterprises, to present the real situation to the benefit of the relevant persons and official authorities in an impartial manner by subjecting the results of the activities to auditing and evaluating within the framework of the relevant legislation and to realize high professional standards, the professions and services of "Certified Public Accountant" and "Certified Public Accountant" and Certified Public Accountants and Certified Public Accountants To regulate the principles regarding the establishment of the Union of Chambers of Counsellors, Chambers of Certified Public Accountants and Certified Public Accountants, its organization, activities and audits, and the elections of its organs" (RG No. 3568).

2.2. Development of Accounting History

About ten thousand years ago, human beings moved away from the hunter-gatherer way of life to a settled way of life. In order to survive, he plowe the land, obtained products, and started his first commercial activities by exchanging more than he needed for other products. Over time, disputes and disagreements arose between people in these trade-swap transactions; this has led to the necessity of keeping an account of the goods and recording them. With the beginning of commercial activities, mankind developed a calculation and recording system to keep account of the goods and thus created the first accounting system (Şeker, et al., 2019; 107).

There are various artifacts belonging to various civilizations that have traces of writing/recording processes in history. One of them is the Epic of Manas. Some researchers state that the events described in the Epic of Manas took place in the Hun period, and according to others, in the 9th century. The first and most important accounting transactions in the Manas Epic are described in the following verses (Türkmen, 1995):

Let's go in and arrive!
Register the goods,
Let's buy the goods in halal!
Register the money,
Let's take the money in halal!

(Epic of Manas, Part II, R.12, 195-199)

In the Epic of Manas, the expression money is often mentioned. In addition, in the epic, many economy-related terms such as writing/saving, money, akça/akçe (money), spending, gold, sales and profit, trade, goods, lalabourproduction, booty, treasury, inheritance, charity, precious metals and exhaustion are found in the verses (Koç, 2017; 2-3);

On the other hand, Kutadgu Bilig was written by Yusuf Has Hacip in 1070. In this important work, there are statements that describe the characteristics that the clerks who keep books in the state and dominate the budget equivalence should have.

"Clerk: very accurate, trusted, good and honest. He must be generous, and his attitude and character must be reliable. In addition to being smart, he should have bashfulness. He must put all kinds of transactions on paper, not rely on reason." is included in the work.

In the East, accounting doctrine books include "Saadatneme, Kanun-u Saadet, Cami-ül hesap, Risale-i Felekiyye". These books were written with siyakat writing technique (Günday, 1989; 7).

In the West, the teaching of accounting is included in the book "Summa di Aritmetica, Geometria, Proportionni ét Proportionnalite", written by Luca Pacioli. In the words of Luca Pacioli (Aries, 2017);

"It's good to close the books every year, especially if you're in a partnership. Constant accounting builds long friendships." -Luca Pacioli

In this context, in this section of the thesis research, important developments in accounting history over periods are summarized and discussed.

2.2.1. Accounting Before the Discovery of Writing

The lack of development of the need for recording before the invention of writing was not conducive to much development in terms of accounting. However, since the beginning of its existence, human beings have possessed a number of objects and have tried to continue to maintain the existence of these objects. Although writing had not been discovered over time, farmers operating in Mesopotamia used some symbols to record and keep accounts of the goods they produced. So much so that this system, which consists of "lines, points and various symbols", turn into a system of about 300 symbols over time. The shape of each symbol represented different types of agricultural products produced at the time. For example, "a cone-shaped symbol represents some barley, while a disc-shaped symbol represents sheep (Kaya, 2021; 16). The clay objects consisting of small clay accounting symbols used in this accounting system are called "Token" (Şeker et al. 2019; 110). Tokens first appeared in the Neolithic Age. The archaic accounting system, which was widely used in the "Fertile Crescent and Ancient Mesopotamia" for about five thousand years until the invention of writing in 3000 BC, and the tokens that formed the basis of this system, were transferred to clay tablets over time and converted into pictographic writing, which is considered the oldest writing system (Şeker, et al. 2019; 110).

2.2.2. Accounting in the Early Ages

Not only is it known exactly where and when accounting first appeared and in what way, but also it is not known exactly when and by which civilization the first accounting records were put forward in its history. Initial writing and numbers began to be used in Mesopotamian civilizations and in Ancient Egypt; therefore, it has been suggested that it was used in these civilizations in the first accounting practices.

In this context, in this section, accounting developments in the Sumerians, Assyrians, Egyptians, Ancient Babylonians, Hittites, Ancient Greece, Rome, Ancient Iran (Persian Empire) periods are discussed.

2.2.3. Accounting in Sumerians

The Sumerians are a civilization founded in Mesopotamia in 4000 BC, before the founding of ancient Egypt. During the excavations, between the Tigris and Euphrates Rivers, accounting records which were drawn on many clay and stone tablets and were related to the management were unearthed. The marks engraved on the tablets are thought to have been created in about 1200 BC. Before this date, the accounting system was symbolized by two tools: accounting tokens (stones, symbols) and seals (Kızıl et al., 2017; 331).

The emergence of writing in the Sumerians took place in four stages:

- The emergence of tokens,
- The emergence of *Kil Bulla*s, which are used for certain business transactions and have tokens in them,
- Sealing the outer surfaces of the bullas with token symbols,
- The emergence of clay tablets (Şeker, et al., 2019; 8).

In 4000 BC, the first urban centres appeared in Southern Mesopotamia. New urban centres and increasing population density, as well as increasing needs, led to the development of long-distance trade, changing trade only in nearby areas. Thus, the search for a new form of accounting has emerged, which in the future will lead to the need to check accounting records in publicly traded companies. For this reason, each event is stored and recorded with receipts. These documents are issued in two or three copies. The first proved the correctness of the work done; the second formed the basis of accounting.

Table 2.1. Accounting Record in Sumerians

Sumerian Accounting,	**The principle of double-sided registration**	
Cost of Goods and Services Produced	Equal	Change of equity component, (inventory of the temple)

(Kaya, 2021; 18).

The principle of duality is important primarily because it summarizes the cost incurred for goods and services produced and then the reduction in certain balance sheet items. Sumerian accounting also encompasses the rules found in the Code of Hammurabi.

2.2.4. Accounting in Assyrians

Between 1974 BC and 1719 BC, the Assyrians implemented the "colonial system" in Anatolia. This situation allowed Assyrian merchants to settle in Anatolia. It was determined that there were accounting records in the tablets recovered from Kültepe, the trade centre of the Assyrians in Anatolia. These records are the documents that constitute the first accounting document system after the beginning of written history in Anatolia. From the findings obtained as a result of the excavations. During the time of the Assyrians, merchants were understood to have used waybills, Delivery-Receipt Reports, Offsets, Guarantees, Confirmation Letters, Payment Commitments, Disbursement Receipts, similar to those used in today's accounting (Gümüş, et al., 2019; 123-146). In addition, these tablets give important clues about the economic and commercial structures of Anatolia and some states in Mesopotamia at that time, as well as the social, religious and political structure of the regions influential in trade about 4000 years ago (Farag, 2018; 90-92).

2.2.5. Accounting in Egyptians

The Ancient Egyptian Civilization is one of the oldest and richest civilizations in the world. The ancient kingdom, 2686 – 2160 BC, was the pyramid-building period. These enormous and spectacular projects are a testament to the creativity of the architects, managers and printers of the time (Farag, 2012; 41).

In ancient Egyptian civilizations, people who could read and write corn hieroglyphics were called scribes. Registrars were obliged to provide the necessary information to record and maintain many studies in accordance with the commands of the managers. One of the most important tasks of scribes was taxation. Since money had not yet been invented, the payment of taxes was extremely complicated to keep records. Confusion in tax payments and difficulty in tracking required an adequate accounting scheme to keep separate accounts. The record-keeping functions belonged to the Clerk. The scribe (accountant) would collect the data of interest, record it, and present it in a form useful to the priests. According to accounting historians, in ancient civilizations such as Egypt, the ledger was kept as a stock record, which provided an inventory showing the number of goods available (Farag, 2018; 28-32).

The trading of food items in Egypt is an example of the first inventory transactions in history. It is known that these records were made for the purpose of tracking the goods. To track goods, records of daily used goods and trading goods were kept and thus included in the sources where the use of inventory as well as supervision was provided (Güvemli, 1995: 103–105). During the reign of Pharaoh in ancient Egypt, many documents belonging to the deliveries made to the state treasury in kind and in cash and to the account of workers' and civil servants' wages have been found. According to accounting historians, movable and immovable properties were written on papyrus every two years for inventory purposes, and daily records were also included. In addition, there is evidence that payment instruments similar to checks and transfers from account to account were used in Egypt through Greek merchants (Akdoğan, 2017; 6-7).

2.2.6. Accounting in Old Babylon

Hammurabi was a second century (BC) king of Babylon, who served from 1792 BC to 1750 BC. The laws of the Babylonians Hammurabi are the only comprehensive document from antiquity. This document consists of 282 non-systematic articles related to criminal, civil and commercial rules but not religious information. Paragraphs 88 to 108 of the law document relate to the credit transactions of exchanges, traders, agents and intermediaries of that time. In the Code of Hammurabi, which consists of a preface and an afterword at the beginning and a total of 282 articles, articles between 104 and 126 between mentioned trade. For example, Article 104: "If a merchant *gives the broker corn, wool, oil, or any other good to transport, the middleman must give the merchant a receipt stating the amount he received. Thereafter he receives a receipt from him for the money which he has given to the merchant."* Although these rules that handle commercial transactions are simple, they are important because they regulate commercial transactions (Koç, 2017; 2).

In examples of tablets related to the order of registration of Hammurabi laws;

- Traders are obliged to keep records,
- Records in temples are public records,
- It is obligatory to exchange the money against the document, otherwise, it is null and void (Farag, 2018; 76).

As can be understood from the articles, the first accounting rules consist of Hammurabi's laws. The Code of Hammurabi was made to develop an understanding of law and administration that does not change regionally.

2.2.7. Accounting in the Hittites

It is known that there were documents belonging to accounting records in the Hittites. In addition to the accounting records showing the entry and exit of goods in the warehouse, wage payments, and the purchase and sale of goods on credit, it is seen that the Hittites contributed to the development of economic life (Güvemli, 1995; 119).

2.2.8. Accounting in Ancient Greece

In Greek civilizations, as in Egypt and Babylon, examples of accounting developments have been found. It is suggested that these examples constitute the source of temple inventories and primitive accounting studies. For example, during the reconstruction of the "Temple of Delf", a separate unit was established in 339 BC in order to make the records regular for the follow-up of income and expenses, the records kept here were tracked in date order, the revenues were counted and then spent. Around the fifth century BC, in addition to the banks in the temples, there were also private banks and accounting books of various accounts. At the same time, it was seen that money was exchanged and the debt institution developed. Even cash transfers were made through affiliated banks in distant cities. Accounting historians have noted that the use of coinage money in Ancient Greece made a great contribution to the development of accounting. The Greek historian Herodotus suggests that the first money was not used by the Greeks, but by the Lydians in Anatolia. However, since there are no accounting records by the Lydians that have survived to the present day, the accounting historians prove their intellectual rightness. According to accounting historians, another contribution to the accounting practices of Ancient Greece is the developments they have made in accounting for inventory purposes (Güvemli, 1995: 121).

In the 5th century BC, members of the Athenian People's Assembly of Greece passed laws on financial matters in the presence of ten state accountants elected by lot; controlled the expenditure of public revenues so that they could have control over the finances of their governments. The social, economic and political structure based on democracy, which is the work of Greek society, could only exist with an accounting system (Gül, 2021; 245).

2.2.9. Accounting in the Romans

In ancient Rome, accounting practices were regularly followed by different fields of recording and formed the foundations of today's accounting system. The accounting system held in ancient Rome was that money accounts were tracked in separate places, and commodity accounts were tracked in different places. Again, the concept of the first depreciation was reached in the ancient Roman records (Akdoğan, 2017; 7). It is said that Roman bankers carried the accounting technique further and kept real cash books with two columns. In addition, there are examples such as the general ledger, the credit and the embezzlement book, and the accounts transferred to the general ledger, the draft book and a kind of journal book. Some accountants claim that the Romans and Greeks knew about the two-way record of debt and credit (Özyürek, 2009;14-15).

In ancient Rome, government and banking accounts traditionally consisted of records kept by prominent families. In Rome, there are high-ranking government employees called "quaestors", who manage the state treasury and do supervisory work. Detailed checks were carried out in Rome with these officers, an audit team regularly checked public accounts, and after the officers left their posts, they were asked to answer to the transferees and the Roman administration. Julius Caesar also personally inspected the Roman treasury and completely oversaw treasury operations during the reign of Augustus. One of the innovations that Roman accounting introduced was the use of an annual budget that tried to organize the financial transactions of the empire (Kızıl, et al., 2017;334).

2.2.10. Accounting in Ancient Iran (Persian Empire)

In ancient Iran, accounting arose in the form of recording the payment of wages, in money or goods. In addition, during the meeting of the nutrition and clothing needs of the armies due to the width of the territory in the Persian Empire, accounting was again used for auditing purposes (Çukacı, 2018;437-450). It is stated that wages in ancient Iran were paid with money, sometimes with agricultural products, and the document on payment is included in the written works that the worker goes to the cashier when he is given and receives the monetary part of his wage with this document. It is stated that the cashier prepares the payment schedule and processes the payment made in the schedule (Akdoğan, 2017; 5).

2.2.11. Accounting in Europe in the Middle Ages

The Middle Ages, which started with the Migration of Tribes in 375 BC, ended with the conquest of Istanbul in 1453. This period, which lasted about 1800 years, was experienced with different perspectives in Europe and the Islamic world.

When you examine Europe politically, religiously and economically, we can find the following information:

In political and economic terms, with the Migration of Peoples, the Roman Empire was divided into two and feudal lords took over instead of kings who could not manage the process. The source of the power of the feudal lords is the soil. These gentlemen with large territories took advantage of the chaos that emerged with the division of the Roman Empire into two and gathered around them. The people worked on the territory of the feudal lords due to security problems to the fullness of their stomachs. In the management of feudalism, the closed economic system is seen, each feudal administration makes its own production and is closed to the outside. In a religious sense, when we look at medieval Europe, we encounter the power of the pope and the church. Since education is in the hands of the church, the literacy rate is low. The power of the Pope's excommunication, enterdi, andalujan, enterdi powers is directly proportional to the ignorance of the people. That is why educational science is forbidden Medieval Europe, dominated by scholastic thought, is also referred to as the Dark Ages.

The church leases its land to the peasants for a period of five years; the rich class gave a part of the land in the form of a partnership. The church and the rich class kept records for the follow-up and control of these lands given under the feudalism. For this reason, it would be appropriate to examine the records kept by rich landowners and churches in order to examine and evaluate the accounting practices in the Middle Ages (Güvemli, 1995: 128-129).

The Crusades, formed by the feudal order, began in the 11th century. In particular, between 1095 and 1211, campaigns aimed at conquering Jerusalem; It is of great economic importance since it has increased the commercial and economic relations with the west and the east (Güvemli, 1995: 129). "The accounting that enabled the Crusades to be carried out naturally began to take on the task of conducting international trade." (Güvemli, 1995: 129).

As a result of this development of accounting in Europe during the Middle Ages, it is thought that concepts such as double-sided registration procedure and accounting basic equivalence formed the basis of accounting theoretical structure and practice (Atabey, et al., 2018;10). The two-sided recording procedure is best handled by Luca Paxoli. Father Paxoli, one of the famous mathematicians of the period, in his book "*Summa de Arithmetica, Geometria, Proportioni et Proportionalita",* which is mainly informed in the field of mathematics, discussed the methotes and techniques of the calculations kept at that time in detail for the

first time. Thus, such a book was created collectively and for the first time, it was published in 1494 and then reproduced, accounting techniques spread first in Europe and then in the world (Atabey, et al., 2018; 23-25).
Pacioli finished the arithmetic chapter of his book *Summa de Arithmetica* with the method of double recorded bookkeeping, which he called the 'Venetian Accounting Method', which held thirty-six chapters, and he clearly explained in his book that this method had been practiced for more than two centuries. Pacioli put forward a double recorded bookkeeping method; A total of three notebooks were included as agenda, diary book and big book. He explained how to establish connections between them. He also emphasized the necessity of approving the pages of daily notebooks, general ledgers and agendas by the competent authorities in a numbered format and stated the importance of internal control (Akdoğan, 2017; 8-10).

In 650 AD, accounting historians say that ancient Greek calculation methods began to be replaced by census tables, current accounts, account statements and management accounts of the Arab civilization. The Baghdad mathematician Muhammad bin Musa, the librarian of Caliph al-Mamun, wrote the first translation book used by Zero in 820 (Akdoğan, 2017; 8-10).

2.2.12 Accounting in the Turkish States

2.2.12.1. Accounting in the Huns

Due to the nomadic life in the Huns, the main economic resources are animal husbandry. They did agriculture, albeit limitedly. They traded especially with the Chinese in order to obtain the grain products and seeds they needed. They traded with the Chinese and produced fur and animal foods for this country, and in return they received grain and clothing.

He fought the Chinese with the "divisional system", a system invented by the Hun ruler Metehan and used in his armies today. By defeating the tile, he dominated the Silk Road and taxed China (Kaya, 2021;87-88).

It is possible to understand the economic and financial information about the period in which the Huns lived from the Oguzhan Epic. This saga was written during the time of the Uyghurs. According to the Epic of Oğuzhan: Oğuz sent envoys to India to settle the disputes

between him and his relatives and then to become provinces and obey them, and asked them for goods (taxes)...
"... Better do you obey before it ends in war, without causing many people to die and the country to be devastated. Decide the amount of tax and send it every year..." The chapters give us clues about the economic structure of the huns and the terms they use in accounting (Kaya, 2021;87-88).

2.2.12.2. Accounting in Göktürks

The Göktürks dealt with animal husbandry as the main source of livelihood due to nomadic life. Agriculture is limited in favorable areas on the shores of lakes and rivers. The Göktürks cultivated with water channels called tötö and mostly grew corn, splitting and millet. Trade is another important source of income among the Göktürks; They constantly fought with the Chinese over the Silk Road. The first coin belonging to the Turks belonged to the Göktürks and they called the money yarmak or targiş. These coins minted by the Göktürks have survived to the present day.

The Göktürks developed the tax system. Among the Göktürks, there are "Tudun", which is the equivalent of today's tax inspectors. They levy customs duties called "tamga"; customs officers were called "tamgaci".

The Orkhon Inscriptions, which are accepted as the first written documents belonging to the Turks, belong to the time of the Göktürks. The first inscription was erected in 732 in the name of Bilge Kagan's son Kültigin. In the Orkhon Inscriptions, accounting records were probably found that were used for inventory purposes. The remains of Kültigin are listed as "precious gold, silver, sandalwood, four tents and horses" (Akdoğan, 2017;17) The Göktürks, who developed the first Turkish alphabet, sewed the first inscriptions and used money for the first time; We can conclude that they have a well-developed recording system and accounting system,because the need for registration scheme is directly proportional to the increase in trade transactions and the success of the use of money (Kaya, 2021;89-90).

2.2.12.3. Accounting in Uyghurs

The first Turkish state in the Turks to engage in trade and settle down was the Uyghurs. Therefore, the main source of livelihood of the Uyghurs is based on agriculture. Like the Göktürks and Huns, the Uyghurs collected taxes from the people. It is known that Uyghurs received customs duties from merchants under the name of "tamga" in exchange for giving way and protection and that they called those who collected taxes "agıcı" (Güvemli, 1995: 169). Taxes collected from the Uyghurs are divided into three groups: taxes on land, animal tax and housing tax. (Güvemli, 1995: 172). Also in the trade are paid barter, besides the Uyghurs who use fabric called sealed socks, They also used coins called Yastuk, Yarmak, Bakır, Vun, Çav.

When the documents remaining from the Uyghur period are examined, it is seen that today's accounting terms are also encountered in the Uyghur period. Some of the words used in accounting records and documents and constituting the language of financial law and their meanings are listed below (Caferoğlu, 1934:16-43, Güvemli, 1995; 170-171, Sertkaya & Alimov, 2006: 92-100; Küçüker & Can,2018: 233-252);

Agı: Treasure, valuables
Agıcı: Treasurer
Agılık : State treasury
Alım : Receivable
Alımçı : Creditor, lender
Amga : Tax collector
Asıg : Benefit, Gain, Profit, Dividend
Asıglıg : Interest
Birim : Debt
Birimçi : debtor
Bitig :Interest, record, receipt
Çuv : promisory note,receipt
Ed : Goods, goods
İnçü : State property
Kalan : Tax (tax on land)
Kalançı : Taxpayer

Koçbır : Animal tax

Kor : loss

Orunçak : Deposit

Sagış : accounting

Sagışçı : accountant

Satıg : Selling, selling

Satıgçı : Seller

Tanuk : Witness

Ter (Tar) : Fee

Terçi (Tarçi) : Worker

Tolaç : Compensation, payment

Tutug : Hostage

Tüş : Interest

Ulam yarlıg : Title deed

Ülüş : Share, share

Yaga : Rental price

Yulug : Ransom, tax

The word "Sagiş" corresponds to the word sayş in today's Turkish. Turkologists and accounting historians have said in their studies that the word "sage" means calculation, reckoning and accounting. In addition, many documents such as debt securities, payment orders, sales and leasing documents, goods delivery documents, have survived to the present day. In the documents, similar to today's dates, identity information and signatures of the parties, the type, amount and price of the goods subject to the agreement or inheritance are clearly written (Küçüker & Can, 2018; 233-252).

2.2.12.4. Accounting in the Qarakhanids

In the Qarakhanids established in Central Asia, mining including coal, copper and lead developed. The gold and copper items produced were sold in the markets, and black and white jade stones were used in trade along the Silk Road. Coins were minted in the name of Hakan in the Qarakhanids. Woolen and silk fabrics were also sold in the trade and taxes are other important sources of income.

The most important documents containing important information about the account works left over from the Qarakhanids are Kutadgu Bilig and Divanü Lügat-it Türk. The work called "Kutadgu Bilig", which means "happiness and happiness giving knowledge" of 6645 couplets written by Yusuf Has Hacib, is the first work of Turkish-Islamic culture.

Kutadgu Bilig is an encyclopedic work. This work contains very important information, determinations, advices, analyses and propositions covering many different fields from astrology to psychology, from anthropology to history, from religion to politics, from economics to law. In Kutadgu Bilig, it was seen that information, principles, rules and approaches containing accounting information were explained. The eighty couplets between couplets 2743-2822 in chapter 39 of Kutadgu Bilig are reserved for the official in charge of the financial affairs of the state (the Treasurer) (Can et al., 2012;68-99). For this reason, concepts such as justice, happiness, right and equality were included in the work. "Righteousness is a capital, good deeds are the profit of this capital." we understand his word. When explaining the issues to be considered in the records, it is understood from the explanation that "year, month, day and date should be determined, numbers should be written clearly" and "trust in the account is undoubtedly provided by recording" (Akdoğan, 2017;17).,

Examples of Some Couplets in Kutadgu Bilig Containing Terms Related to Accounting and Commercial Life: (Can et al., 2012;68-99).

Açıg: Donation-Fee-Tip

Agı: Treasury

Agıçı: Treasurer

Altun: Gold / Pulp: Silver

Asig: Benefit, Gain, Profit.

Birim: Debt

Bitig: Ledger, Recording, Notebook

Bitigci:Clerk

Hazine / Kaznak: Where Valuable Goods and Money Are Stored

Kiriş: Income and Expense

Kumaru: Inheritance, Will

Müflis: A Person Who Goes Bankrupt

Orunç: Bribery

Öngdi / Törü: Law
Sakış: Accounting
Sakışçı: Treasurer, Calculator-Knows, Accountant, Treasurer
Satıs: Sales, Trade
Satıscı: Seller, Merchant
Ulüş: Share
Yulug: Tax, Ransom

Divanı Lügat-it was written by Kasgarlı Mahmut and is the first dictionary of the Turkish language. It is a Arabic-Turkish dictionary. Not only words are included, idioms and proverbs are used in sentences and have taken their place in the dictionary. There is also a World atlas in the work. In this respect, it is shown as a source for geography. It has access to information about Turkish traditions and customs and geographical regions where Turks live.

Kutadgu Bilig was written in the same period in Divanı Lügat-it Türk, which was written in commercial idioms with the means of recording and the words related to some recording order (Akdoğan, 2017;17).

2.2.13. Accounting in the Abbasids

The Abbasid State was an Islamic state that ruled in the Arabian Peninsula between 750 and 1258 after the Umayyads. The Abbasids are ruled by the caliphate. The Abbasid caliphs established the institution of viziership. The decisions of the central government were discussed in the Court.

The basis of economic life in the Abbasids consists of agricultural production, so the revenues of the state depend on agricultural products. The basic basis of the economy of the Abbasids was based on taxes production and trade. The sources of income for the state treasury are hummus, that is, one-fifth of the booty, jizya tribute, zakat, treasure, mines and the property of the dead and unclaimed without leaving an heir, donations and items such as infak income.
The Abbasid State was the first Islamic state to attach importance to accounting and recording order. Although there are not many documents left from the Abbasids to the present day, some of the notebooks they kept passed to the Ilkhanids, and the names of some of the notebooks passed from the Ilkhanids to the Ottomans (Karabulut, et al., 2018; 360-365)

The notebooks used by the Abbasids are listed below (Ertaş, Alpaslan & Akdemir 2017, 51-89):

a. Kanun-ı Harac: It is the book in which the tribute taxes taken from agricultural production are written and recorded together with the rules of collection. This notebook is called Kanun-ı memleket in the Ilkhanids.
b. Defter-i tevcihat: The book in which the annual income and expenses of the state were recorded among the Abbasids; It was used for the purpose of monitoring special accounts in the Ilkhanates.
c. Defter – i tahvilat: It is the book in which the money transfers made between the head of the state and the provinces are recorded. This notebook was also used in the time of the Ilkhanates.
d. Defter-i Avarec: It is a type of ledger in the form of a cash book in which payments are recorded. This book was used as an auxiliary book in the form of a large ledger account in the Ilkhanids.
e. Rec'a: It is the book in which the payrolls of the names of the soldiers are recorded. In the Middle East, records of soldiers' wages have been constantly tracked separately because the wages of soldiers who have died or left have been rigged. In the Ottoman Empire, this control became even stricter.
f. Yevmiye defter: The journal book, which means daily book, reflects the daily cash exchange used for the daily ledger today.

The Abbasids also used the merdiban method in their accounting records. In this method, which was created by writing the main amount and lining up the figures forming this amount in the form of a ladder step under each other, siyakat writing style was used in the writing of the numbers Siyakat means writing without using periods in Arabic letters and was used in accounting records in Arab countries, Ilkhanids and Ottomans for centuries (Karabulut, et al., 2018; 361-369)

Merdiban method. It is a state accounting method based on accrual, which emerged in the Abbasid State in the twentieth century. This form of recording has been used for about 1100 years. After the Abbasids, it was continuously developed by the Ilkhanates and the Ottoman Empire and used in state accounting (Güvemli, 2015; 159-161). Based on this information, it is understood that the Abbasids, Seljuks, Ilkhanids and the foundation period of the Ottoman

Empire existed much earlier than Luca Pacioli's book describing the double-sided recording method in 1494 (Elitaş et al., 2009; 41, Karataş et al., 2019;63-85).

2.2.14. Accounting in the Seljuks

The Great Seljuk Empire was a Turkish-Islamic state that ruled between 1040 and 1157. The civil organization of the state was dominated by the Iranians and the Turks, so the Islamic-Iranian Tradition was also included in the Seljuk state organization. As in the tradition of the Turkish state before Islam, the Great Seljuk State was accepted as the common property of the country's ruling family. In the Seljuks, the representative of the state was the sultan. Money was printed in the name of the Sultan, edicts were drawn and sermons were recited in his name all over the country.

In the Great Seljuks, all state affairs were carried out by the "Great Divan". The head of the "Great Court" was the vizier. There were four other divans attached to the divan; these were the divan-ı inşa(Tuğra), which carried out the internal and external correspondence of the state, the Divan-ı İstifa, which was responsible for all its financial affairs, the Divan-ı İşraf, which carried out financial and administrative inspections, and the Divan-ı Arz, which dealt with the military affairs of the state. Although taxes and production were important in the Seljuks, trade was especially important and the commercial agreements made with Venice and Cyprus and the importance that Aladdin Keykubat gave to the port cities enabled important sources of income to enter the country.

The official language of the Seljuks is Persian. The Seljuks, who were influenced by Persian culture in political, economic and financial matters, signed many firsts. Although there are no documents left from those days; The books written in the period are proof of these practices. One of the works in question is the Kabusnâme, written in 1082 by “Keykavus bin İskender” to inform his son about how he would behave when he became the head of the state. The most important feature of “Kabusnâme”, which was considered as the handbook of trafficking in the Middle East in the 11th century, is that there are no other books written on this subject.

In the work, there is information and advice about accounting, that is, the culture of record keeping. In the work, it is mentioned what characteristics the trader should have as a manager and what characteristics the personnel he employs should have. There is also advice on business functions, management, marketing, human resources, public relations. Information on receivable-debt management, profit and profitability calculations is also included in the work. It would be appropriate to accept the following statements in section 39 of the work (the special part about the clerk) as more characteristics of the accountant (Özkırımlı, 1973; 95-105; Karataş et al.,2019;62-85).

"If you become a clerk, you must learn to speak well and write well",
"You should accustom yourself to writing (recording) constantly",
"The clerk (accountant) must be committed and respectful to the place where he works",
"They should understand what is said, keep it in mind, not forget it",
Some chapters and ranking numbers related to trade and reckoning are given below in the work (Karabulut, et al., 2018; 411-412)

- Chapter 21: Why They Buy Goods and How They Dispose of Them
- Chapter 22: Protecting the Trust
- Chapter 23: The Good and the Bad of the Slave Taken
- Chapter 24: Buying a Vineyard Home
- Chapter 32: Royalty (Merchant)
- Chapter 39: Clerks (Accountants)

Another work written during the Seljuk period is “Siyasetname”. While the “Kabusname” contains the first information about the Middle East about financial, commercial and registration cultures, “Siyasetname” contains information about state financial management and registration order. “Siyasetname” written by Nizamülmülk, the vizier of Melikshah; It was written with Melikshah's Edict. The purpose of writing the work is to advise future generations on how to manage the state politically and financially. In the work, it is possible to find information about various sections such as the importance of the recording order and supervision, discipline in the collection of state receivables, the importance of documentation, the principle of timely payment of the state, the importance of supervision and honesty. One of the important issues in the work is that the income and expenditures of the state are carried out by the ruler in integrity and transparency and should be supervised. In addition, the importance of documentation is emphasized in the work (Karabulut, et al., 2018; 406-408).

2.2.15. Accounting in the Ilkhanids

The Ilkhanids were a Mongol state that ruled between 1256 and 1353. The capital of the state is Tabriz and the basis of the financial system in the Ilkhans was based on taxes, during which commercial life developed. Ilkhanid accounting, which was influenced by Persian culture, was shown among the very regular economies of the period.The accounting culture established in the Ilkhanids was influenced first by the Seljuk State, the Anatolian principalities, and then the Ottomans. The culture of financial management and state accounting entered Anatolia within the framework of Persian culture, and the Anatolian recording culture was born (Güvemli, 2015;5-17).

The basis of the administration in the Ilkhanids was formed by the Khan, the head of state, the viziership, the regent and the beys. The decisions of the state were taken in the Court.Ilkhanids; He was influenced by the Abbasids in all administrative, financial and military matters, which is why many of the institutions of the Ilkhanates were accepted by the Ottoman Empire. In the time of Ahmed Khan, the sultan of Egypt sent a letter in which he showed merchants as the basis of economic life (Güvemli, 1995; 220-221). During the time of Ghazan Khan, trade was carried out in China and it was understood from the sources that interest rates were reduced low. The merdiban method born of the Abbasids was developed by the Ilkhanates. The books he taught about the merdiban method were written only during the time of the Ilkhanates. Although this method was used in the Ottomans, no doctrine books were written. The teaching books of the Ilkhanates have survived to the present day, while the practical notebooks of the Ottomans have survived to the present day. 4 textbooks of teachings written during the time of the Ilkhanids (Karabulut, et al., 2018; 370-401):

- Saadetname -1309,
- Kanun-ı Saadet-1333,
- Cami-ul Hesap-1337,
- Risale-i Felekkiye-1363

Among these books, information about Kanun-ı Saadet-1333 and Risale-i Felekkiye-1363 is given below:

- Kanun Saadet is the first accounting teaching book in the Middle East
- It is a book showing each stage of the merdiban method developed by the Ilkhanids.
- The state in the Middle East in the 19th century is of great importance as revealed by accounting thinking
- Again in the 19th century is a work that gives a general information about the financial structure of the state income and expenses.

Approximately 30 years after Kanuni Saadet, the Risale-i Felekkiye was written. Kitab-us Siyakat (Risale-i Felekkiye) was written by Abdullah Pusar Muhammad bin Kiya-el Mazandarani in 1363 A.D. This book was prepared with siyakat writing during the Ilkhanate period, it is an accounting teaching book. The accounting method discussed in the work is the merdiban method and the state where this method is applied is the Ilkhanid State.

In this book, which is the basis for the merdiban method used in state accounting, the first step of the ladder and the amount in this step are shown in the main account. According to the merdiban method and the information in the book, if there is a mukataa system in the journal article, the account to be debited for the budget revenues is the mültezim and amil account. If the budget revenues are allocated by the state according to the treasury system and not according to the mukataa system, the budget is the treasury account to which the revenues will be debited in return for what they will receive.

When the issue is considered in terms of budget expenses, the accounts to be credited against the debt of the budget expenses at the Ledger level will be the mültezim, treasury and debt accounts.

“Risale-i Felekkiye” consists of 8 sections. These sections are summarized below.

In Chapter 1; Siyakat figures are introduced. The introduction of these figures is described as fractions and whole numbers,

In Chapter 2; counting and measurement units are explained. The number of units described in the book is 24,

In Chapter 3, numbers are defined as ones, them, hundreds, and thousands,

In Chapter 4; The procedures and signs used in recording are described. In particular, the name of the journal books in the book and the recording technique of Ruznamçe are explained with examples. The name and content of the account were explained, the date was written and the control mark used to determine the accuracy of the amount was introduced. A sign of abandonment (deletion) is introduced next to the amount incorrectly recorded to prevent deletion,

In Chapter 5; The form of the journal is explained,

***Chapter 6*;** It consists of 4 subsections. The first of these is Minha, "from him" and Minzalike is expressed as "from this". It is also stated that the auxiliary account amounts will be equal to the main account. The second subdivision; It is called "addition" (relation).
The third subsection is "**remainder"**. This is an expression to be used when making journal book entries. The fourth subsection aims to introduce the Ladder Step (merdiban paya) method.

Chapter 7; It is called "execution of financial transactions" and basically in this section it describes the books to be used in accounting and the documents of the events to be subject to accounting.

In Chapter 8; The rules in state accounting are mentioned and accounting books are described with examples. Seven types of notebooks are introduced in the book. The first of these books is the ruznam (daily book). The recording of daily events is explained with examples and all the records in the daily book are recorded in the big book. The transfer between the two books was made with markings to facilitate internal control.

Other Notebooks in Risale-i Felekkiye are; 1.Tevcihat (Provincial Expense Book), 2. Tahvilat (Provincial Income Book), 3. Müfredat (Provincial Income-Expenditure Book), 4.Cami-ül Hesab (Total Income-Expense and Result Book), 5.Defter-i Kanun-u Memleket (Tax Tariff and Amount Book- ie tax laws)

When the whole work and the notebooks used are examined, it is clearly seen that the recording method in the Kitab-us Siyakat is not one-sided recording. This shows that the basic principles and application of double-sided recording in accounting were written 131 years before Luca Pacioli (1363) (Örten, et al., 2011; 34-69).

2.2.16. Accounting in the Ottoman Empire

The financial organization of the Ottoman Empire has been in an important structure since its foundation period. A principality of 400 tents soon became a state and then an empire. The basis of the finance organization. It was laid with the establishment of the office of bookkeeper during the reign of Murat. In the Classical Ottoman Empire, the basis of the economy was land and agriculture. The land gained through the policy of conquest is miri land and belongs to the state. Most of these lands are given to soldiers and civil servants in return for salaries according to their rank and position. With this system called Dirlik, the salaries of the civil servants and soldiers are covered without spending money from the state treasury and the Sipahi of Tımarlı are trained with a part of the income. For the sake of the Nizam-i alem, that is, for the continuity of the state, the conquered lands should be recorded in the Tahrir book, these lands should be given in exchange for civil servants and military salaries, the income obtained should be the salaries of the officials, and a part of the salary should train soldiers. Production must be continuous for this whole system to continue smoothly.

In the economy of the Classical Period, agriculture was seen as more important than trade. At the same time, the revenues of the state have been more than its expenses, because thanks to agriculture, many expenses have been covered by the ikta system without the need for treasury.

When we look at the money economy, every sultan in the Ottoman Empire together with Osman Bey printed money on your behalf. Money is in the form of copper, silver, gold (the pure mineral contained in it that determines the value of money).

The Ottoman Empire gained the characteristics of an empire with Fatih Sultan Mehmet and the diversity of economic income increased during this period. In Fatih's Law, it is seen that the affairs belonging to the state are divided between the grand vizier “defterdar” and the qadiaskers with the transfer of authority and their duties are clearly stated (Aydın & Günalan, 2008;19)

Solidarity was established between the guild organization, which is the union of tradesmen and craftsmen, and the tradesmen whose quality and prices of the products produced were determined. In the historical process, there are 3 basic principles in the Ottoman economy in the Classical period;

- Entrepreneurship: According to this principle, in order to sustain the welfare of the reaya, first of all, there should be enough goods in the market at the desired quality and reasonable price. For this reason, Ottoman production was given importance.
- Traditionalism: in the economy, production cares about the balance of consumption
- Fiscalism: this principle is aimed at keeping the revenues of the treasury as high as possible and reducing them below the level they reach.

These three basic principles were meticulously emphasized during periods of establishment, but from the 16th century onwards, trade routes changed direction under the influence of geographical discoveries in Europe. The silk and spice roads in the hands of the Ottoman Empire lost their importance, there was a decrease in the income of Customs and Trade, and at the same time, geographical discoveries, some mines were lost to the Ottoman State by illegal means, this situation reduced the value of money and the concept of inflation emerged.

Since the 17th century, the defeats in wars have brought agriculture and production to a halt as Anatolia has become a battlefield. The Ottoman Empire rented these lands to wealthy people with cash through the Asylum system. In this way, cash has entered the coffers of the state. This system later turned into a manor system and the Ottoman State leased these lands for life, not for a year. When the number of renters weakened the number of states, this state became the owner of the lands, so Ayans emerged.

With the dissolution period of the Ottoman Empire, it went to foreign debt for the first time and borrowed from England, and the political weakening of the economy deteriorated. In 1881, with the Muharrem Decree, the Ottoman State declared its bankruptcy and the European states from which it borrowed money confiscated the Ottoman revenues by establishing us in the Duyun-u Umumiye administration, that is, the General Debts Administration. The Ottoman Empire lost its economic independence.

The Ottoman Empire was governed by a statist structure in the economy. The private sector was not developed. Therefore, accounting has developed in culture for state accounting. In accounting for the Ottoman Empire, *they used the* merdiban *method*, which was born in the Abbasids, developed in the Ilkhanates and perfected in the Ottomans. The method is called ladder because it is formed by writing the main amount at the beginning and lining up the amounts that make it up. The method is an accrual-based method. In the Ottoman Empire, as in the Ilkhanates, siyakat writings and figures were used in state accounting. There are two reasons for this, the first reason is that the punctuation marks in Arabic letters are written separately from the letters. This causes difficulties in the records written in cramped lines. The second reason is the confidentiality of state accounting information and its acceptance as a state secret. Articles 19 and 20 of the Kanunname-i Âli Osman mention the confidentiality of financial records. In order to eliminate all these difficulties, siyakat script was used (Güvemli, Güvemli, 2015;18-42).

In the Ottoman classical period (before the Tanzimat), the first of the areas where accounting culture developed was the central accounting system and this system had two purposes. The first purpose was to make the annual income-expenditure account of the state; the second purpose was to manage the state treasury. The third area of development of accounting is foundations. Whether the foundations act in accordance with the purposes of the foundation contract is monitored by accounting control. The annual income-expense account kept by the simple merdiban method at the location of the foundation came to the center after examining the kadı (judge) at the location of the foundation and the accountants there re-registered it. As it can be understood from here, the merdiban method is used only in foundations except for state accounting. Another important issue in the Ottoman classical period was auditing.The internal audit mechanism had a system based on the examination of the place of need in payments. This was particularly evident in the payment of soldiers' wages. Then there were the chief servants (the officer who collects the remaining receivables of the state) who were in charge of collecting the state's overdue receivables. The audit system was carried out on the basis that the accounting scheme was established on an accrual basis. The state notified the tax revenue to the taxpayer at the beginning of the year, this amount was written into the relevant ledger account and collected in installments during the year (Güvemli & Kaya, 2015;43-65).

The accountants, called Muhasebe-i Umumiye and Hazine-i Amire, managed the Ottoman finances, set taxes and determined which expenses would be made until the Tanzimat. After the Tanzimat, accounting and financial administration were separated from each other and it was built in 1838 and the Ministry of Finance (Ministry of Finance) was established. The Muhasebat-ı Umumiye (General Accounting), which still exists today, within the Ministry, would report the accounting information to the finance administration, and they would make decisions about income and expenses and prepare the budget. The use of the merdiban method has become impractical because new information is constantly required in the application of the accounting system that changes with innovations. After the Tanzimat, the second aim was to support the private sector and establish profit-based enterprises. For this purpose, about two hundred students of the Imperial rulers were sent to *Les Ecoles de Haute Commerce* schools in Paris, France, to receive business administration training and to learn new accounting knowledge. When they returned, they translated two books of *Napoleon's Code de Commerce* of 1807 and published them in 1850 under the name of *Kanunname-i Ticaret* (Commercial Code), taking the first step of modernization in the economy. This law enlisted the establishment and functioning of modern enterprises. Since sharia provisions were adopted in trade, only enterprises established with foreign capital could benefit from this law. Thus, Western European commercial law came to the agenda. Another innovation was the inclusion of ledger systems, daily ledger and inventory book and functions in accordance with the double-sided recording method in the law. Since Ottoman accountants did not know about the double-sided registration system, this law remained only in practice. On the other hand, this law enabled the establishment of foreign-owned companies. It also led to the establishment of the Ottoman Bank, which applied the double-sided registration method. When the bank switched to the double-sided registration method in 1879, it was included as an example in the sultan's edict (Güvemli, Kaya, 2015;43-65).

2.2.17. Accounting History Journals

2.2.17.1. The Accounting Historians Journal (1974- USA)

It was founded in 1974 with the publication of The Academy of Accounting Historians**.** From 1974 to 1992, both a searchable PDF and a separate page image PDF were provided. From 1993 to 1998, the PDF page image contains embedded searchable text that reflects advances in PDF technology. Since the software does not always translate the images into text correctly, and the proofreaders do not catch all the reading errors of the software, having both an image and a searchable text file allows the researcher to immediately check the accuracy of any suspicious transcription. For this reason, the journal has continued this publication policy. As of 1999, local (searchable) PDFs were provided by the publisher. The aim of the journal is to support the development of the science of accounting history. The Journal of Accounting Historians is an international journal that deals with the development of accounting thinking. The AHJ covers all topics related to the history of accounting, but is not limited to, providing a historical perspective on current issues. It was first published in 1974 and is currently published every six months in June and December. It is indexed in both Scopus and ESCI. Acceptable submissions to the journal include:

• Career history

•Biography

• Accounting change history

• Foundation case studies: industries, companies, government agencies, or NFP organizations

• Development of accounting theory

• Critical reviews of new or old research

• It is not necessary to be old to be a part of our history The journal has published a total of 97 issues in 49 volumes.

2.2.17.2. Accounting History Review (1990-USA)

Between 1990 and 2010, it has been known as Accounting, Business & Financial History and since 2011 as Accounting History Review. It is an international forum for researching the history of journal practice and institutions. Their primary objective is the publication of scientific papers exploring accounting and its implications in various social, cultural and multifaceted institutional contexts in space and time. The Review of the History of Accounting is of interest not only to accounting historians, but also to experts in other disciplinary areas of history and management because of the widespread and central role that accounting plays in organizations.

The journal maintains its respected position by highlighting the history of accounting as a valuable research topic. However, the goal is not an inside-looking accounting history to illustrate the modern-day utility of accounting, but a history that looks from the outside into the contexts with which accounting interacts. The scope of the journal clearly includes research. Re-evaluates the history of accounting from different and competing perspectives;

- Explores the results of accounting as a computational and quantitative technology and the place of accounting in the broader field of quantitative and computation;
- uses accounting as an interpretive lens; and
- Recognize the differences of accounting, including its relationship with other disciplines.
- The journal publishes three times each year and has published a total of 64 issues in 32 volumes (2 publications for 2022 have not yet taken place).
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2.2.17.3. Accounting History Journal (1996- Australia)

Accounting History is a specialized, international peer-reviewed journal that promotes traditional, critical, and interpretive historical research on the nature, roles, uses, and effects of accounting and provides a forum for the publication of high-quality papers on the historical development of accounting. The journal is recognized as a leading journal in its field and is a valuable resource for academics, practitioners, and students who aim to increase understanding of the history of accounting and use this understanding to illuminate the present and possible future development of accounting. Accounting History is the official journal of the Australian and New Zealand Accounting and Finance Association and its Accounting History Special Interest Group. *Accounting History*, a major international research journal, serves to develop an understanding of the interaction of accounting and its socio-economic and political environments within historical contexts. It promotes the study of accounting as a social practice as well as a technical practice and encourages the identification of the effects of accounting and accounting change on organizational and social functioning and development. Articles suitable for publication *in History of Accounting* cover a wide range of topics and periods, including biography, prospography, corporate history, public sector accounting history, business history through accounting records, comparative international accounting history, and innovative research methods, and a variety of methodological approaches. Research that is firmly embedded in the archive, consisting of written or oral sources, and spanning both time and space, is particularly encouraged. The broad scope and strong international focus of the *History of Accounting* make it relevant to the accounting profession at an international level, and also contribute to informing research, public policy-making and regulations, and to increasing knowledge in other fields such as business, management, finance and economics. The journal has been published in a total of 27 volumes and 84 issues.

2.2.17.4. Spanish Journal of Accounting History (Spain- 2004)

Spanish Journal of Accounting History was published in December 2004 by the Comisión de Historia de la Contabilidad of AECA (Spanish Accounting and Management Association). This was the first and only on-line journal of accounting history. The journal, which started to be published upon international general request, publishes its research free of charge in the main cultural languages such as Spanish, English, French, Italian, German, Portuguese and Catalan. It aims to publish high-quality research articles in the field of accounting and finance. The scope of the SJFA covers theoretical and empirical analyses related to a wide range of financial performance and financial reporting, including financial markets and institutions, corporate finance, market microstructure, corporate governance, internal and managerial accounting and auditing and public accounting. The journal published a total of 201 issues in 51 volumes.

2.2.17.5. Revue d'Histoire des Comptabilités (France- 2010)

The journal Comptable(s), published by the Institut de recherches historiques du Septentrion (CNRS/Université de Lille 3), welcomes all kinds of research and the application of contemporary accounting procedures related to the history and archaeology of accounting, sponsoring institutions, accountants and end users from the beginning of time to the mid-20th century. Accounting(s) is an open access, full-text electronic publication. The journal welcomes all research on the history and archaeology of accounting documents, the institutions that support them and the people who produce them. Receives thematic files, material and methodological articles, interpreted editions of documents, thesis reports, meetings and books, news notes. It publishes texts in all European languages and accompanies them with summaries in French, English, German and Spanish.

2.2.17.6. Accounting and Financial History Research Journal (Türkiye- 2011)

It started its publication life in July 2011. The journal is published twice a year. The publisher of the journal is Oktay Güvemli Accounting and Finance History Foundation

(MUFTAV). The aim of the journal is to develop and spread the science of accounting and finance history. The journal published a total of 23 issues during its publication life (12 years). In addition to these, it has two special numbers. The first of these deals with the history of business and the second on important people, events and cases in the history of accounting.

2.2.17.7. Rivista di Contabilità e Cultura Aziendale (Italy-2013)

Accounting and Corporate Culture is the official journal of the Italian Society for the History of Accounting, which forms the scientific community of those interested in historical research in the field of economics - business. Accounting and Corporate Culture aims to contribute to the validation and advancement of scientific knowledge, focusing on the four thematic lines that make up the Italian Society for the History of Accounting's own interests. Its editor-in-chief is Stefania Servalli (University of Bergamo, Italy). The journal, which has been publishing since 2013, publishes two issues a year and publishes 20 issues in 10 volumes. Accounting and Corporate Culture is the official journal of the Italian Society for the History of Accounting, which forms the scientific community of those interested in historical research in the field of economics - business. Accounting and Corporate Culture aims to contribute to the validation and advancement of scientific knowledge, focusing on the four thematic lines that make up the Italian Society for the History of Accounting's own interests. Doctrines - business, the history of companies and the history of the accounting profession. The journal aims to represent a privileged "place" where it is possible to make comparisons between the scientific positions in the above-mentioned research guidelines. The journal is accredited by the Italian Academy of Business Economics (AIDEA).

3. ACCOUNTING HISTORY RESEARCH LITERATURE REVIEW

Examples of various bibliometric analyzes on accounting history are listed below.

Gamble, Otto & Hyman (1995), in their work between 1956-1990, reviewed citations for educational articles published in the International Journal of Accounting Education and Research (IJAER), Issues in Accounting Education (IAE), Journal of Accountancy (JOA), Journal of Accounting Education (JOAE), and The Accounting Review (TAR). According to the findings; The years with the highest average citations per article were 1981-1982. The years 1976-1985 were the highest in terms of the number of articles, the average number of pages per article, and the average number of citations per article. The highest average number of citations per article is in JOA. Accounting education professionals tend to cite very recent literature. The content of educational articles; It consists of topics ranging from professional development, five-year accounting programs, student exams, developing methodologies used to conduct educational research, and ranking accounting concepts.

Rodgers & Williams (1996) reviewed an analysis of author productivity in The Accounting Review (TAR). It is clear that there was stratification observed in other disciplines for the period from 1967 to 1993 and was found to be linked to a number of "elite" currents. This article has shown that TAR is characterized by an elite group of graduates from these schools. It was concluded that these outstanding authors became dependent on other social science disciplines, especially financial economics, cognitive psychology, and their more and more extensive citations to produce accounting knowledge. Also in the study, analyzes show that TAR, one of the three highest rated US journals, relies the most on the other two US journals.

Prather & Rueschhoff (1996) analyzed the content of accounting research published in international US-based academic accounting journals from 1980 to 1993. Their articles examined the international dimension methodologically by considering the subject and authorship dimensions. The findings suggest that the percentage of total articles reflecting non-US or international content in selected US journals is generally low, but there has been an increase in their quantity between 1980 and 1993; It showed that more international articles were published in quality journals in the 1990s than in the early 1980s. This shows that the prestige of international accounting research has increased among accounting academics in the 1990s.

Carmona, Gutierrez, & Camera (1999) examined all articles published in the top thirteen accounting journals between 1992 and 1997 for the purpose of research profile and evaluation of accounting in Europe. In the study, first of all, management and financial accounting research was handled; Accounting, Organizations and Society; The European Accounting Review; Journal of Management Accounting Research; and Management Accounting Research journals were reviewed. The findings showed that 79 articles from these journals were focused on management accounting, 22 articles were on sociological theories, 12 on organizational behavior, 10 on economics, 10 on others, 7 on production and operations management, 6 on cost techniques, 3 on psychology, 3 on history with traditional accounting, and 2 on information technologies. Secondly, to examine European-based financial accounting research between 1992 and 1997, Accounting and Business Research; Accounting, Organizations and Society; The European Accounting Review; and Journal of Business Finance and Accounting are discussed. Of 179 articles taken from these journals; 106 economic-finance based theories; 10 sociology; 7 others; 5 theory of knowledge; 5 history and remaining articles, 28 review of accounting standards; 9 predictive properties of accounting information; 6 dynamics of financial ratios and 3 inflation; It was concluded that they were framed by their theories. When the findings are considered together; First, European financial accounting researchers appear to be more productive (179 articles) than those produced by their managerial accounting colleagues. In addition, it was concluded that the articles in the journals examined in the study were strongly shaped by researchers affiliated with British higher education institutions.

Fleming, Graci, & Thompson (2000) examined changes in The Accounting Review between 1966-1985 compared to 20-year periods between 1926-1945 and 1946-1965. Comparisons are based on reviews of articles by leading authors published in The Accounting Review. Article bases on topics, research methods, financial accounting subtopics, citation analysis (including influential journals, articles, books, and authors), length, author history, and more. This study showed that between 1966 and 1985 The Accounting Review became a journal with strong acceptance standards, with the top-publishing authors being highly educated, accounting academics, and largely bringing methods and tools to deal with the accounting problem from other disciplines.

Carnegie & Potter (2000) examined publication patterns in a total of 149 English-language private, internationally peer-reviewed journals of accounting history published between 1996 and 1999. The research includes a total of 149 contributions, and the results provide evidence about the authors' location, country or region. After these contributions, the literature was classified based on the classification framework developed by Carnegie and Napier (1996). It has been observed that the claim that accounting historians belong to an international scientific community, with the contributions published in three expert accounting journals at the time of this study, is not fully reflected. It was also determined that contributing authors represented a relatively small number of countries or regions, while collaborative efforts mostly included authors from the same country or region. As a result of this study, some of the recent accounting history literature have been given an idea about recent international publishing patterns, but they confidently asserted why the patterns emerged.

Carnegie&Potter (2000) examined the studies on Australian accounting history published in a 25-year period between 1974-1999 in another study. In the study, literature review was conducted by dividing the surviving commercial records of companies into themes such as using accounting records in the business history, biography, prosopography, corporate history, public sector accounting, comparative international accounting history. This classification also reveals the history of accounting as well as economics and business literature. Institutional history studies for accounting organizations also include regulatory and academic institutions. It is clear from the results of the study that there has been an increase in the number of accounting history publications in Australia in the last 25 years.

In their study, Jones & Roberts (2000) examined 1,867 articles published in six top-ranked UK and six high-ranked US academic journals from 1996 to 2000. Selected US journals: The Accounting Review (TAR), the Journal of Accounting and Economics (JAE), the Journal of Accounting and Public Policy (JAPP), the Journal of Accounting Research (JAR), the Journal of Finance (JOF) and the Journal of Financial and Quantitative Analysis (JFQA). Selected UK journals: Accounting and Business Research (ABR), Accounting, Organizations and Society (AOS), British Accounting Review (BAR), Financial Accountability and Management (FAM), the Journal of Business Finance and Accounting (JBFA) and Management

Accounting Research (MAR). The aim of my study is to determine the publication styles of individuals in the best journals examined. 13% of the total articles in selected US journals were of non-US or international content, and it was determined that this number increased during the study period. Even this small percentage of publishers have often been found to collaborate with US academics. Authors from institutions in Australia, Canada, Hong Kong, the United Kingdom and the United States accounted for 79% of all articles published in top UK journals and 95% of all articles published in top US journals. In conclusion, this review shows that although accounting research is becoming more and more international, U.S. journals continue to be national.

Anderson (2002) analyzed 155 articles published in the first ten volumes of Accounting, Business and Financial History between 1990 and 2000, using standard content and citation techniques to analyze. The main purpose of their work is to identify prominent individual and institutional contributors to ABFH and the journals, articles and academics who have had the greatest influence on ABFH authors. In the review, it was determined that single authorship was dominant and there was a wide geographical spread of authors and institutions. In addition, it is among the results of the study that the most discussed topics in the articles: financial accounting, cost and management accounting and biographical research in the 19th and 20th centuries, primarily in the geographical regions of England, the USA and France.

In the work of Carnegie & Napier (2002) accounting historians have long acknowledged the international scope of accounting, but they have often concentrated their research efforts on region- or country-specific studies, or on investigating the diffusion of accounting ideas, techniques, and institutions from one country to another. Reflecting the interest in the comparative study of international accounting practices and standards over the past two decades, there is much potential to examine the development of accounting from a comparative international perspective. This article proposes a definition of comparative international accounting history (CIAH) and examines the nature and scope of such studies. The CIAH approach is exemplified by an exploratory comparative study of agricultural accounting in England and Australia in the second half of the nineteenth century.

Carnegie, McWatters & Potter (2003) examined women's participation in the development of English-language literature from the time they were first published in three international peer-reviewed English-language journals of accounting history until 2000. The findings provide evidence of women's participation through publication, as well as through their membership on editorial boards and editorial advisory boards. In doing so, the study builds on Carnegie and Potter's earlier work in 2000. The results show that men are active and dominant in contributions and memberships of editorial advisory boards and editorial boards until recently. Although until 2000 women wrote only 12 percent of the contributions appearing in these journals, women's representation has increased in recent years and averaged 22 percent of contributions between 1998 and 2000. The study also found that only 7.57 percent of contributions written or co-written by women were found in non-English speaking countries or regions.

In the study of Carmona (2004), (i) all accounting history articles published in three accounting history journals and 10 general journals specialized in accounting between 1990 and 1999; (ii) all papers presented at the World Congress of Accounting Historians in Kyoto (1992) and Kingston (1996), (iii) papers presented at the Societñ Italiana di Storia della Ragioneria and its biennial meetings in the 1990s, and (iv) explored a number of other secondary sources to examine dissemination patterns in accounting history studies. From the findings, it was seen that the Anglo-Saxon group of 73 people submitted 55 papers in world accounting history congresses, and 57.5 percent of them were also published in international journals. In contrast, the group of 21 non-Anglo-Saxon academics who are not affiliated with a Spanish or Portuguese higher education institute gave 20 papers at world congresses in the 1990s, and only two of their research was published in international English-language journals. The review found that only 24 or 5.85 percent of the articles published in international journals were the result of collaboration between scientists from different countries, and only six or 1.46 percent were the result of collaboration between Anglo-Saxon and non-Anglo-Saxon.

Fleischman, & Radcliffe (2005) summarize the developments in the accounting history literature in the 1990s. The introduction describes the enormous expansion of publishing opportunities in accounting history that characterized the decade. These outlets actually stemmed, in part, from a richer dialogue among accounting historians who were increasingly eager to discuss paradigmatic and methodological issues. In this context, the article identifies and discusses the "additional" and "critical" forms of accounting history and examines the studies within the paradigms of economist-rationalist, Marxist/labor-process studies. The main elements of the debate between the "old" and "new" perspectives on accounting history are assessed and correlated with the latest joint efforts and improvements in the study of each genre. Major research projects published in the 1990s are identified, tabulated and discussed. The article ends with a discussion of the history of accounting as the semester ends, and focuses specifically on future opportunities and threats in this field.

In his study, Walker (2006) investigated the trends in accounting history right after the period defined as the “golden 1990s”. In the research, it was stated that while examining the latest developments, fields of activity and new areas of interest, difficulties such as limited interdisciplinary participation, “Anglo-Saxon” dominance and the place of accounting in different countries were also taken into consideration. Recent developments in the field of accounting history research have been identified and it has been stated that it has become increasingly international and expanded. In the study, it is thought that problems such as the lack of appreciation of researchers who want to work on new issues by moving away from traditional approaches in accounting history, different rates of progress and reputation, lack of interdisciplinary participation, and narrow time and spatial focuses will be overcome in time. Thus, it is stated that the production of knowledge, historical discussion topics and diversity will gradually increase.

Williams, & Wines (2006), in their work, analyzes the content of the first 10 years of the new series of “Accounting History” journal. The article begins by providing a historical background to the introduction of the new series and the editorial team of the journal. This is followed by the content analysis of the journal's research publications. This analysis examines authorship patterns, the journal's top published authors, and the institutional and geographic affiliations of the authors. From the findings, it was understood that 54% of the 104 accounting history articles in the first 10 volumes were written by single authors, with slightly more than three-quarters of the individual authors being male. However, there has been an increase in the proportion of female writers over the 10-year period. The authors who contributed the most to the journal are from the USA, Australia and the UK, and there has been an increase in US-based contributions recently; A decrease was seen in authors based in Australia and the United Kingdom. Increasing topic selection in research contributions to the

History of Accounting over a 10-year period has seen "public sector accounting" and the nineteenth and twentieth centuries being the periods that dominated the journal.

In their study, Heck & Jensen (2007) reviewed 80 years of publication of The Accounting Review (TAR) and explained why some new American Accounting Association (AAA) leaders believe that fundamental changes should be made in the journal's publishing and editorial policies. TAR citation rates are low in academic journals other than accounting because the topics covered in the journal are uninteresting topics outside of models and academic accounting discipline. TAR editors are reluctant to open the journal to non-scientific methods such as case method studies, traditional historical method studies. The publications cause scientific accounting research to focus so heavily on mathematical analysis and empirical research that it does not focus on really interesting accounting problems. They concluded that after publishing research mostly on accounting practices for the first 40 years, in the 1960s and 1970s there had been a sweeping change in editorial policy that used accounting practices to explore scholarly research in the field of accounting.

Güvemli (2007) describes three world congresses on accounting held in 2006 in his study. These are the World Congress of Accounting Historians held in Nantes, France on July 11; It is the 10th World Congress of Educators and the 17th World Congress of Accountants held in Istanbul in November. In the study, it was stated that the participation in these congresses was less than expected, and the number of participants from developed western countries was also low. On the other hand, it was concluded that the number of participants from developing countries increased. It was emphasized that the possibilities of this situation, the Middle East, Asia, which can be seen as a result of general welfare throughout the world, the communication and transportation of some regions and the possibility of creating new balances in the congress culture in the world thanks to the increase in their income, the energy income of African Countries and similar developments.

In the study of De Serra Faria (2008), to analyze the development of accounting history research in Portugal; They considered publication patterns in Portuguese accounting journals during the period from 1990 to 2004. Journals in the study; The gender of the authors, the number of accounting history articles per journal, the periods examined and the subject areas were examined. The results reveal that there are subjects that have never been addressed or need to be explored in Portuguese accounting history, especially from 2002 to 2004. It has been concluded that this increasing trend has led to an increase in the number of articles published in international journals and the number of papers presented to international congresses, and this has brought an international dimension to Portuguese accounting history studies.

Esteve (2008) examined 683 published articles on accounting history in 62 journals, fifty of which were accounting journals, in order to examine the development of accounting history research from 2000 to 2007, taking the 8th World Congress of Accounting Historians as a starting point. Of the 683 studies examined; 396 of them were published in specialized journals. An Italian and a Spanish journal were added to such journals. As a result of this study, it has been determined that the increase rate of accounting history researches is 46%. In addition, as a result of the study, 683 studies; 1)210 (31%) studies with intensive accounting content 2)107 (16%) studies with philosophical and epistemological content 3) 76 (11%) studies with accounting education, formation of the accounting profession, accounting 4) 62 (9%) of them are studies on accounting books and their authors, the remaining groups are audit and control, cost accounting and other specialization areas; It has been concluded that the birth and importance of the double-entry accounting system and studies on other ancient accounting systems, the number of accounting history studies on ancient cultures and primitive societies are very few. In this study conducted for the years 2000-2007, the fact that Anglo-Saxon culture is dominant, as in 1990-1999, confirms the results of the previous years. The author concluded that the increase in topics due to the interest in accounting history shows that the interest in accounting history is on the agenda.

Güvemli (2008) explained the 12th World Congress of Accounting Historians held in Istanbul between 20-24 July 2008 in his study. A total of 572 participants, 254 from other countries and 318 from Türkiye, participated in the Congress, which was prepared with the slogan of accounting history and culture from past to present. The number of countries that registered to the congress together with Türkiye is 58. However, the delegates of three of these countries could not come to the Congress for various reasons. 15 of the countries that registered to the congress are Middle East and Balkan countries. The geographical location of Türkiye has been effective in increasing the number of participating countries. 239 papers were discussed in the congress. Nine of these papers were made-to-order presentations presented in the main sessions. Social activities were given wide coverage at the Congress, and a special closing session was held.

Walker (2008) made an analysis of the accounting background content and related literature in the last 20 years in order to identify the different research themes of the Auditing & Accountability Journal (AAAJ). The findings showed that the dates appearing in the AAAJ are mostly based on technical issues, accounting in commercial organizations, cost and management accounting, accounting historiography, professionalization, and socio-cultural studies of accounting. The author concluded that although the journal is an important medium for their search for techniques such as oral history and new approaches such as comparative international accounting history, the number of studies applying these innovations in the journal's content is very small.

Matamoros & Gutiérrez-Hidalgo (2010) reviewed three international journals - the Accounting Historians Journal; counting, Business & Financial History; They examined two national accounting history publications from Latin Europe - Rivista di Contabilita e Cultura Aziendali (Italy) and De Computis (Spain) - to compare their Accounting History and History findings with international journals. They also investigated whether non-Anglo-Saxon researchers expanded the settings, periods, and sectors studied from Anglo-Saxon researchers, thereby changing the traditional focus accounting history. For the purpose of this study, the USA, England, Canada, Australia and New Zealand (NZ). Anglo-Saxon countries and Italy, France, Portugal and Spain are considered in Latin. After examining AHJ, ABFH, AH, RCCA, and DC, 494 articles from more than one country, written by 783 authors, were selected. As a result of the findings in the study; Among international journals, only ABFH increased the number of co-authored articles. US authors (34% of all co-authored articles) were more likely to collaborate with colleagues from their home country, followed by UK authors (20%) and Spanish-Italian authors (6% and 7% of all authors, respectively) followed.

Kutluk, Ağyar, Ersoy (2011) examined 630 accounting history articles in the 2000-2009 period by considering their numbers, content, authors and periods. The study is in three specialist journals: Accounting Historians Journal, Accounting, Business and Financial History and Accounting History, as well as Accounting, Organizations and Society, Accounting and Business Research, Abacus, Accounting, Auditing and Accountability J.

Business History, Critical Perspectives on Accounting, European Accounting The Review includes articles from journals such as British Accounting Review, Accounting Forum and Accounting Horizons. As a result of the study, it is stated that almost all the articles of 1) Accounting, Business and Financial History, Accounting Historians' Journal and Accounting History are historical, and Accounting, Accounting, Organizations and Society, Accounting and Business Research, Abacus, Accounting, Auditing and Accountability, Business History, Critical Perspectives on Accounting and British Accounting Review contain more historical articles than others. In Content Analysis, articles were classified into 22 subject areas; accounting profession, two areas of financial accounting (bookkeeping and reporting) and cost and management accounting make up 30.32% of these subject areas. 3) The rate of single-authored articles is 50.79%; Articles with two authors were 35.24%, articles with three authors were 12.38%, and the rate of articles with four authors was 1.59%. The UK, USA and Australia are the countries with the highest number of articles published. The institutions with the highest number of published articles are Cardiff Business School, Deakin University and University of Warwick. Stephen P.Walker, Thomas A. Lee, John R. Edwards are the most published authors. 77 of the 310 co-authored articles were written by academics.8) Academic collaborations were mostly between the UK and Australia. 26.97% of the authors are female and 73.03% are male. The proportion of women is highest in articles with four authors and lowest in articles with three authors.

In the Bisman (2011) study, excerpts from 546 articles published in three specialized, English, accounting history journals from 1996 to 2008; analyzed the literature structure of this journal network to understand it. A certain heterogeneity was found in the articles compared. Furthermore, the analysis also identified a group of core articles widely cited in these journals, with coverage of references to the broader business, economics, and management history literatures that, although all such articles were drawn from general accounting journals, had little interaction with these related disciplines. The findings suggest that while the history of accounting as a discipline can foster excellence in research, it is an important area to expand the research community to address identified shortcomings in the literature and revitalize the discipline.

Ertaş, Erol, Elagöz (2013) examined publications, congresses and symposiums related to Accounting History Studies in Türkiye between 1984 and 2011. The aim of the study is to analyze the recent studies and activities in the field of accounting history in Türkiye and to discuss the efforts of Turkish accounting historians to integrate with the world accounting history in order to integrate the world accounting history with the Turkish accounting history. The method to be followed in the study is based on the examination of publications and scientific organization in Türkiye. The findings of the study were created with the data of the Middle East and Anatolian recording culture. As a result of the analyzes, the interest in studies related to the history of accounting in Türkiye increased after Oktay Güvemli's 4-volume work titled " Türk Devletleri Muhasebe Tarihi " completed between 1995-2001, and that this study both included accounting history in university curricula and It has been stated that it has led to participation in national and international symposiums, conferences and congresses with papers. In the study, it is also seen that the number of papers prepared by Turkish Accounting Historians and the number of international congresses they attended accordingly increased. Turkish accounting historians, organizing important international activities between 2007-2010 caused more studies in the archives of the world in Türkiye. The authors the most important contributions of Turkish accounting historians to the world accounting history literature in this period; They concluded that they introduced the Merdiban Method, which emerged during the Abbasid period, developed in the Ilkhanate and matured in the Ottomans, to the world.

Hotamışlı & Erem (2014) analyzed 562 articles published between 2005 and 2013 in the Journal of Accounting and Finance, which is published four times a year, using the bibliometric citation analysis technique. As a result of the analysis; financial performance, public finance and financial markets are the most covered topics in the articles; It was understood that Marmara, Trakya and Istanbul Universities were the institutions with the highest number of articles and 112 institutions contributed to the journal in total. In addition, when the author status is examined; A total of 250 citations were made to the Journal of Accounting and Finance, where individual studies are common among the articles, and it was understood from the findings that the number of self-citations was 224.

Antonelli & D'Alessio (2014) show in their study how Italian accounting history is an example of the "native" accounting discipline. For this purpose, he examined all historical publications edited from 1869 to 2008; The authors analyzed the publication dates, publication forms, study times, problems and approaches. In the study, 1100 publications written by 499 authors from 1869 to 2008 were collected.From the findings, it was determined that the most productive 112 authors (with three or more publications), of which 871 (71%) academic authors and 355 (29%) professional accountants, constitute approximately 62.5% of total authorship. 38% of these authors died. The remaining historians wrote 413 publications (54%). publish (10.5% of the total) ;In the 1960-1989 period, the increasing interest in accounting history issues is shown by 172 (15.5%) publications. From the findings of this study, it was determined that books and articles were related to 19 (24%), 14th (15.5%) and prehistoric (13%) between 1869-1929. Many general histories have also been published (17%) In 1930-1959, the most researched centuries are still the 19th (25%) and 14th (22%) centuries. At the same time, the overall number of backgrounds is (20%). In 1960-1989, about 28% of the studies dealt with events in the first decades of the 20th century, while 19% treated the firm's bookkeeping system as a system. In 1990-2008, most articles and books focused on events and scholars in the 19th (24.5%) and 20th (23.5%) centuries, followed by publications on the 15th century. It was determined that the most studied subject in all four periods examined in the study was biographies.

Apak, Erol, Öztürk (2016) examined 107 bibliometric articles published in the Accounting and Financial History Research Journal (Muhasebe ve finans tarihi araştırmaları dergisi) in July 2011 and January 2016. They found that Marmara, Dokuz Eylül, Çanakkale Onsekiz Mart, Trakya and İstanbul Universities are the institutions that publish the most. In the list of cited sources, it was concluded that journals are in the first place, books are in the second place, other sources are in the third place, and papers are in the fourth place.

Fowler & Keeper (2016) is in their work to examine the publication patterns in Accounting History in their new publications from 1996 to 2015. They found that while there were 104 research publications from 1996 to 2005, there were 192 such publications from 2006 to 2015. The thematic coverage of the journal from the review, the increases in the number of articles published per issue and the increasing representation of women as authors and editorial team members each year, the change in publications to four issues per year, the increasing internationalization of the editorial team and authors, all as one of the leading English-speaking international accounting history journals. It was concluded that he maintained his reputation.

Elitaş & Elitaş (2016) examined the scientific studies of accounting history studies published in the domestic literature between 2005 and 2015 with the method of meta-analysis. They found that the university with the highest number of publications in the field of accounting history was Marmara University with a weight of 21%, Afyon Kocatepe University and Dokuz Eylül University were the second with 7%. In addition, they stated that 71% of the articles published were published in the "Accounting and Financial History Research Journal" with the highest number of articles published in the "Journal of Accounting and Finance" with a rate of 23%.

Ferri, Lusiani, & Pareschi (2018) analyzed all articles published in Accounting History using an analytical technique called topic modeling technique. The aim of the research is to provide measurements of how accounting history research fields have developed. In the study, they downloaded 351 articles published in Accounting History from 1996 to 2015, but excluded book reviews, calls for papers, publication lists, provisional referee lists, or announcements. Among the findings, “literature reviews”, “explaining history” and “explaining discipline” topics (8.1%, 20.5% and 9.1%, respectively) are generally among the top three topics per article, and “explaining history” is a continuous and It has been concluded that it is an extremely current issue. The subject of “Biography” is closer to the subjects of “Microhistories” and “Prosopography”, these micro-history approaches were found to be in a certain decline, accounting for 16% of all articles in 1997 and only 1% to 5% over the last decade. Studies on "management accounting" and "financial accounting" are decreasing over time. It has been understood from the studies that the subject of “religion” (accounting practices in religious institutions) constitutes the smallest and on average 2.7% of all subjects, and in 2006, it was the most discussed subject in the special issue of accounting and religion.

Zeff & Dyckman (2018) analyze the historical analysis of the first 30 years of Accounting Horizons, the journal of the American Accounting Association; They did so by examining the evolution of both the comments and the main articles sections. One of the key findings is that there has been a large increase in the percentage of articles based on regression-based NHST analysis over 30 years. In the study, it was emphasized that one of the biggest reasons for this was the increasing use of statistical research methods and especially RMB, enabling more academics to systematically address important issues. In order to determine whether the topics covered in the articles are based on data only, the RMB documents were examined in the study and it was concluded that the topics also changed against the ever-changing readership. At the end of the review, it was determined that there are many articles written by regulators and standard setters.

Spraakman & Quinn (2018) analyzed research articles in three accounting history journals, namely Accounting History, The Accounting Historians Journal, and Accounting History Review. A total of 443 articles were grouped in 12 categories by inductively deriving a categorization system. The results show that some categories such as Education, Religion, Events and Regulation are not adequately explored. Using statistical analysis techniques, it reveals that the studies based on archival evidence in three journals are incomplete and the Hypothesis Testing category is underrepresented, and this will be a guide for future research.

Moreno & Hidalgo (2018) presents a review of the contributions to the History of Accounting by authors from the Iberian Peninsula between the years (1998-2018) to readers of De Computis. The data presented in the study are based on the compilation prepared annually by the AECA Accounting History Committee for the award of the Enrique Fernández Peña Accounting History Awards, Accounting History, Accounting History Review - Accounting Business and Financial History, Accounting Historians Journal and De Computis; Jornal deContabilidade; Revista de Contabilidade e Comércio; Revista Portuguesa de Contabilidade;Revista Evidenciaçao Contábil & Finanças; Critical Perspectives on Accounting; Journal of Business and Technical Communication; Accounting, Auditing & Accountability Journal;Contabilità e Cultura Aziendale; Accounting Organizations and Society; Revista Española de Financiación y Contabilidad; Revista de Contabilidad; and Pecunia journal publications, analysis of congresses and meetings, a database has been prepared. From the findings; An increase was also detected in English language presentations referring to public and religious institutions seen as private in monasteries. Thus, 31 of the 67 presentations written in English belong to the last five years. 65% of the presentations in meetings and congresses were published in articles or book chapters.83% of the contributions were written in the local language and the remaining 17% in English, one written in Italian by Esteban Hernández. While individual works continue to be the largest in number, works with several authors normally belonging to the same university have increased from 36% in the first five years to 54% in the last period. There is also a slight increase in collaborations with foreign authors and the number of works is low: 32 out of 721, 12 papers and 20 articles, 17 in foreign journals and 3 in Spanish These are: Accounting History (16), Accounting History Review (9), Journal of Accounting Historians (6), Accounting, Auditing & Accountability Journal (2), Accounting, Organizations and Society (2) The European Accounting Review (2). A general upward trend is observed in the publications of articles in foreign (non-Iberian) journals and in English, with a significant increase in the last five years. Thus, out of 238 articles, 56 (24%) are in English and 28 (50%) are dated in the last five years.

Coronella, Neri, Risaliti, & Russo (2019) examined the articles related to accounting history for 115 years from 1901 to 2015 in the general accounting journal 'Italian Accounting Review' (IAR, 'Rivista Italiana di Ragioneria') IAR. In their study, they first divided 374 accounting historys between 1901 and 2015 into three distinct periods. Found 50 articles originally published in 1912 and 1917. It was stated that the biggest reasons for the scarcity of articles in this date range were the Italian social and economic development, the Second World War, fascism, the new economic boom after the war and the 70-year social conflict that followed. The second period is the 1980s and 1990s, and in this period Italian scientists participated in the Fourth International Congress of Accounting History.In the study, during the 10 years preceding the founding of the SISR (Society for the History of Italian Accountants) (1975–1984), the journal published 11 dates, and for the next eight years (1985–1992), only three years (from 1990 to 1992) emerged. It is stated that 37 articles, including 25 of them, have been published. This shows that the number of accounting researches is increasing. 3. most recently SISR between 2007 and 2015 (a) Residential Accounting History Seminars (Seminari residenceziali di Storia della Ragioneria, since 1996), (b) Emerging Scholars' Colloquiums (in 2009), (c) Schools Efforts have been made to promote studies in the field of accounting history, such as the creation of a monetary award for the best doctoral thesis in accounting history in the Research Methodology in Accounting History (Scuole di Methodologia della riderca di storia dellaragioneria, d). As a result of the research, 374 articles discussing accounting history published by IAR were written by 154 authors: 7 362 (97%) were written by a single author and 12 (3%) were written by several authors. Studies reveal that the professional categories of academics peaked from 2001-2010, and the main categories the authors examined were nineteenth-century “public sector accounting” and “opinion of major accounting writers”.

Maran & Leoni (2019) compared Italian and international publications based on CIAH through a review of AH publication patterns by Italian scholars from 2010 to 2016 in both Italian and English. This study aimed to identify how Italian FH scholars contributing to international and Italian publications could enhance their contributions by highlighting the textual similarities and differences of certain contributions, thereby enhancing the contributions of non-native English-language writers – trained in a non-Anglo-Saxon accounting and FH context. Among the findings, it was determined that those in Italian publications, context and archival documents were more detailed, and those in international publications were more argumentative and standardized in their structure. In addition, it was concluded that Italian business management refers to the generally accepted theoretical framework when publishing in Italian broadcast media, while targeting international organizations, they apply internationally accepted theories. For evaluation purposes, it has been suggested that such national identity will be preserved as long as Italian publications continue to think about business management and research, even if it means the risk of losing some aspect of national identity.

Behrend & Eulerich (2019) examines the scientific transformation of internal auditing within contemporary accounting research in the period after the Sarbanes Oxley Act. To this end, they analyzed the citation patterns of 170 research articles published in five leading accounting journals between 1926 and 2016. The results indicated that the quality of internal auditing is becoming more and more important in the articles in the reviewed journals. Behrend & Eulerich (2019) also concluded in their study that the scientific environment of internal auditing within accounting research is highly fragmented and is defined in part by internal auditors' relationships with other parties in the corporate governance framework.

In his study, Matthews (2019) examined the publications in the field of accounting history from 1989 to 2016 in order to statistically determine and explain the past, present and probable future of accounting history. From the data obtained from the study, it is understood that the number of accounting history articles increased due to the increasing demand from the accounting teaching profession at universities in the 1980s and 1990s, at least in the United States and the United Kingdom, and few accounting academics with an interest in history emerged from them. It is also understood from the results that there was a decrease in the number of articles, at least in English-speaking countries, and the decline in the publication of accounting history books was greater than that of journal articles in the 2000s, largely due to the cessation of the growth of accounting teaching at universities.

Carnegie's (2020) study, this response to Matthews's (2019) publication entitled "The Past, Present, and Future of Accounting History" highlights the problems associated with focusing on counting publication numbers when examining the state of a scientific research field at the beginning of the study.Regarding the narrow focus analysis of the number of publications in selected English journals, provided by Matthews in the study, it is stated that the accounting history research publications are more than the numbers, the trends in the quality of the publications examined are very important, and the accumulated information in the international publication and accounting history does not consist only of English publications.

Akpınar & Yıldız's (2020) studies, in order to protect the books written in the field of accounting in terms of content and authors, to determine which topics have come to the forefront over the years and to shed light on academicians who will conduct research on similar topics; They have reviewed 510 books written in Turkish on the websites of Kitap Yurdu and Idefix and the websites of leading publishing houses such as Gazi, Seçkin, Ekin and Türkmen. From the findings, it was concluded that the topics related to computerized accounting, accounting control, management and cost accounting, foreign trade transactions accounting, bank accounting, financing methods and accounting for derivative instruments still remain popular, and also Inflation Accounting, Accounting and Financial Reporting Standards, Integrated Reporting has been reached. Other findings are that most of the books published in the field of accounting (68 copies) came from Gazi Bookstore and the publishers were mostly academicians

Emir, Kıymık & Apali's (2020) studies, it was aimed to determine and evaluate the number of studies carried out in the field of accounting in recent years, the subjects studied, which resources the researchers consulted, research methods, data collection techniques, analysis methods, and package programs used in the studies analyzed 897 articles published by four journals in the field of accounting-finance in Türkiye using qualitative research method and content analysis technique. From the findings, it was concluded that "Accounting Standards" was the most studied subject among the relevant years, and "Embedded Theory (Theory Building)", which was the most frequently cited and researched "Articles" by researchers. In addition, the most frequently used data collection method is “Guidelines & Reports”, the most used analysis method is “Frequency and Percentage Analysis / Demographic Features”, the most frequently used package program is “SPSS” and the people who do the most research are “Dr. Instructor Member / Assist. Assoc. Dr.” It is understood from the studies.

Karaaslanoğlu & Şahin (2021), 370 articles published between 2014-2020 in the Journal of Accounting and Finance, one of the leading journals in the field of accounting and finance, were analyzed by content analysis method in order to determine their bibliometric features within the framework of various parameters. Among the findings, the most articles were published in 2020 and the least in 2014; it was concluded that qualitative research methods were used rather than quantitative research methods in these articles. In addition, content Analysis and Case Analysis are the most frequently used analysis techniques in articles, the number of pages of the articles is at least 12 and the maximum 32, foreign sources are used more than domestic sources in the articles, the articles are mostly published in Uludağ University, Dokuz Eylül University and Burdur Mehmet Akif Ersoy University. It was understood from the reviews that a total of 1,393 keywords were used, with a minimum of 136 keywords in 2014 and a maximum of 250 in 2020.

Yücel (2021) analyzed the accounting articles published in academic journals in Türkiye between the years 2015-2020 with the bibliometric analysis technique in order to determine the developments in the accounting literature. The articles published in this period were classified according to the journals in which they were published, the number of articles by year and the number of authors. From the findings, it was concluded that 3602 articles were published in 221 journals, the most articles were published in 2020, and "Accounting Science World", "Accounting and Finance" , "Accounting and Auditing Review" were the journals that published the most articles. In addition, it is understood from the findings that the articles are generally with 2 authors, the number of studies with a single author has increased in recent years and the most studied topics are "Financial Statement and Performance Analysis", "Financial Accounting" and "Accounting Audit".

Güvemli & Eskin (2021) examined the publication models of De Computis, Revista Espanola de Historia de la Contabilidad, a specialized journal of accounting history. By examining authorship patterns, topics, periods, sources, and language, these studies have highlighted dominant research trends and declines in research areas. The findings reveal that since its inception the historical research environment at De Computis has been evolving into the Emerging Sources Citation Index in 2015. The results also revealed an increase in the percentage of non-Spanish articles and a decline in the use of archival sources, with the 18th and 19th centuries emerging as the most popular research periods.

García, Rosselló, Valluzzi & Forteza, (2021), analyzes the contribution it has made to accounting research since its establishment in 1992, in order to identify the evolution of the main research areas in the European Accounting Review. The study analyzed with a bibliometric approach, a total of 952 European Accounting Review publications indexed in the Scopus database since its inception, as well as 22,605 publications from 18 other journals indexed in the 'accounting' subject category of the Scopus database in the first quarter. From the findings it was concluded that the most prolific authors in the EAR were Christopher Humphrey, David Alexander, Christopher W. Nobes, Pat Sucher and Begoña Giner, with the most productive countries being England, Spain and the Netherlands. It has also been understood that while 'disclosure', 'audit' and 'IFRS' have become subjects of greater interest in the last ten years. In addition, as a result of the study, although the publications in the field of 'accounting history' of the journal decreased over the years, it was seen that 9% of all documents published in the EAR were in this research field.

Kesimli (2022) examined the publication patterns of three specialized accounting history journals—Accounting History, Accounting History Review, and Accounting Historians Journal—on cost accounting research. The research covers these three journals and 1,832 peer-reviewed articles published since their first issue. As a result of the examination, the number of articles on the history of cost accounting was found to be 100. It has been determined that there are no articles on the history of cost accounting in the Journal of Accounting Historians in the last ten years. The maximum number of articles on cost accounting history published in any of the three journals in any five-year period is ten, which is stated to be prior to the year 2000.

4. REVIEW OF ACCOUNTING HISTORY JOURNALS: A RESEARCH ON FOUR ACCOUNTING JOURNALS

4.1. Introduction

It is thought that the history of accounting has a history of about five thousand years. It is possible to reach accounting information in various sources throughout this deep historical process. However, scientific studies carried out for many years have mostly been on the development of accounting as a "profession", a "technique" or a "practice". The issue of scientific research on keeping a diary of events throughout this ancient history seems a bit delayed. So much so that the accuracy or clarity of information about the place and time of some events in the history of accounting has begun to be discussed. For this reason, scientists have started research to tell the history of accounting as a science. These studies have started to appear in various scientific and academic publications. Moreover, the accumulation in the field of accounting history has led to the emergence of journals called "accounting history" only since the early 1970s. Today, there are seven journals known in the world with the name "accounting history". The field of accounting history is less researched in all parts of the world compared to other accounting subjects. However, this situation is much more clearly lacking outside the continents of Europe, America and Australia. In order to guide new research to address this deficiency, in this thesis study, a scientific map of the accounting history researches made so far in the leading journals in the field of accounting history and in the accounting history journal published in Türkiye has been drawn. In addition, it was carried out with the aim of bringing Turkish scientists to the field of accounting history, researching the accounting heritage in our geography and contributing to accounting history research. The findings of this thesis research may be useful for academics who want to do research on the history of accounting. This benefit can be realized in subjects such as understanding the anatomy of the publications made in the history of accounting, seeing the general framework of the studies published at the beginning, examining the main topics written in the field, and identifying the missing topics. For this purpose, four accounting history journals, namely Accounting Historians Journal, Accounting History Review, Accounting History and Accounting and Financial History Research Journal, were examined.

In the literature, the journals examined in this thesis study, individually (Williams & Wines, 2006; Apak, Erol, Öztürk, 2016; Ferri, Lusiani, & Pareschi, 2018; Spraakman & Quinn, 2018; Güvemli & Eskin 2021) or with other accounting history journals. comparatively (Prather & Rueschhoff, 1996; Lee, 1997; Carnegie & Potter, 2000; Carnegie, McWatters & Potter, 2003; Kutluk, Ağyar, Ersoy, 2011; Kapakli, 2022), examining only book reviews or doctoral theses, there are studies examining the articles.

On the other hand, in these reviews, the number of publications (Prather & Rueschhoff, 1996), citation analysis (Bisman, 2011; Apak, Erol, Öztürk, 2016), number of authors (Williams & Wines, 2006; Kutluk, Ağyar, Ersoy, 2011), author diversity and gender (Carnegie & Potter, 2000; Carnegie, McWatters & Potter, 2003; Williams & Wines, 2006; Kutluk, Ağyar, Ersoy, 2011), subject distribution (Williams, & Wines, 2006; Kutluk, Ağyar, Ersoy, 2011; Güvemli & Eskin 2021; Kapaklı, 2022), keywords, the most published journal (Rodgers & Williams, 1996; Carnegie, McWatters & Potter, 2003; Kutluk, Ağyar, Ersoy, 2011) or analyzes in terms of content (Prather & Rueschhoff, 1996; Güvemli & Eskin 2021; Seal, 2022).

In this thesis, a scientific mapping was carried out between 1974-2021 within the scope of the articles published in the field of accounting history by examining the three leading international journals and the accounting history journal in our country in terms of various variables selected from these studies.

4.2. Methodology of the Research

In this thesis research, bibliometric analysis was carried out by considering four journals publishing in the field of accounting history. Analyzing by classifying, measuring and ranking the "performances" of items (study, author, journal, keyword, country) in any research field using bibliometric analysis, mathematical and statistical methods (algorithms, packages, etc.); is to visualize the intellectual, conceptual and social structure that reflects the scientific communication in the field under study with the help of "mapping" techniques (Şimşir, 2021; 14). Bibliometric analysis;

1. The level of development in research from the beginning to the present,
2. Scientific origins of the research subject,
3. A quick overview of the research topic,
4. Leading authors on the research,
5. Topics that are frequently examined in research,
6. Keywords related to the research topic,
7. Areas that are lacking in research / need to be researched,

They provide information and perspective to researchers on issues such as (Ranjbarsahraei & Negenborn, 2017). There are four basic stages of bibliometric analysis (Öztürk, 2021; 35). As in other research techniques, the first stage is to determine the purpose and scope of the research, the second stage is to create the data set regarding the relevant literature, the third stage is to analyze and visualize, and finally to interpret the analysis results and findings. There are two main analysis procedures in bibliometric research: performance analysis and scientific mapping (Öztürk & Gürler, 2021; 39). This thesis study was carried out as a bibliometric analysis research by considering the leading journals in the field of accounting history and the journal of accounting history published in our country.

Within the scope of the thesis research; Among the international pioneers of accounting history publications, the Accounting Historians Journal, Accounting History Review, Accounting History and the Accounting and Financial History Research Journal, which has been published in Türkiye since 2011, were selected and examined.

All four journals are primarily from the beginning; classified in terms of annual number of publications and type of publication. In order to identify original researches in the field of accounting history, studies in the type of "article" were selected and analyzed separately. Article type publications in all four journals;

1. Type of article,
2. Research subject,
3. Context of authorship (co-author/author gender, recurring authorship),
4. Keyword (number, type, repeating word, relation of words with accounting history),
5. Location studied (geography),
6. The historical period studied,

7. In terms of the relation of the study subject with accounting and accounting history, analyzed in detail in terms of content analysis method. For the aforementioned review, first of all, all the issues published in all four journals were obtained and classified in the above-mentioned subjects. Research data were prepared by creating a "code system" for research published in article type. The said data were analyzed with MAXQDA 2022, one of the qualitative research tools.

4.3. Sample of the Research

Each branch of science is divided into subjects within itself and creates specialization branches. The branch of accounting also has sub-specialties in various subjects and types. Accounting history is also an important and special research sub-topic of accounting. This field has its own publishing since the early 1970s. Bradford's Law of Distribution was used in the sample selection of the study. According to the law introduced in 1934; There is a small core group of journals (a nucleus of preodicals) that covers a significant percentage (about one-third) of articles in a literature or research field. The second group of journals with more numbers publishes the other one-third of the articles in that field, and lastly, a much larger group of journals publishes the remaining articles in that field (Şimşir, 2021; 23). The first three journals in the sample of this research are journals that are accepted as "a nucleus of preodicals" of the accounting history research field. In this study, four of these publications were selected and analyzed. The first three of these publications consist of the leading and most influential journals in the history of accounting. In order to fulfill the purpose of the thesis research, the selected sample; It consists of the international pioneers of accounting history publications, Accounting Historians Journal, Accounting History Review, Accounting History and the Accounting and Financial History Research Journal, which has been published in Türkiye since 2011.

Journals published with the title of "accounting history" in the world are limited in number. In our country, a special scientific journal in the field of "history of accounting" has been published since 2011 as part of this limited issue. Therefore, along with the leading journals, the journal published in our country was also included in the sample. As explained in detail in the second part of the thesis, there is a sixteen-year period between the publication of the first accounting history journal and the second one. Between the second and the third there is a six-year time frame. This means that the first 14 years of publishing as an accounting history journal were carried out in a single journal, and the first twenty years in only two journals. Later, other accounting history journals started to be published. In this context, a total of four accounting history journals were examined and the sample is shown in Table 4.1.

Table 4.1. Sampling Table

No	Name of Journal[1]	Starting date	Number of publications	Page of Number		Articles	
				Total	Average number of pages per year	Number	%
01	Accounting Historians Journal (AHJ)	1974	1099	14.207	307	**518**	**47**
02	Accounting History Review (AHR)	1990	705	9.924	310	**425**	**60**
03	Accounting History (AH)	1996	885	7.390	284	**422**	**48**
04	Accounting and Financial History Research Journal (MUFTAV)	2011	279	4.773	433	**197**	**70**
	Total		**2968**	**36.294**	**1.334**	**1562**	**53**

- As shown in Table 4.1,
    - The first accounting history journal, Accounting Historians Journal (AHJ), which has been published since 1974, with a total of 1099 published works (articles, editorial notes, announcements, book abstracts, acknowledgments, awards, etc.) and 518 article research,
    - The second journal, Accounting History Review (AHR), with a total of 705 works and 425 articles,
    - Accounting History (AH), with 885 total works, 422 articles;
    - Accounting and Financial History Research Journal (MUFTAV) was included in the research with 279 works and 97 articles.
    - During the forty-eight years of AHJ journal's publication life, a total of 14.207 pages; AHR has a total of 9.924 pages during its thirty-two-year publication life; During its twenty-six-year publication life, AH brought a total of 7.390 pages and MUFTAV journal, a total of 4.773 pages during its eleven years of publication life, to the field of accounting history.

[1] In order not to repeat the names of the journals; The abbreviations **AHJ, AHR, AH** and **MUFTAV Journal** will be used. Since an abbreviation to be made with the initials of the accounting history journal published in Türkiye can be confused with the other first three journals, it was preferred to use the Turkish name abbreviation of the Accounting and Financial History Research Foundation, which is the publisher of the journal and is the architect of the Turkish accounting history accumulation.

Table 4.2 shows the increase in the number of publications by years of accounting history journals in the sample.

Table 4.2. Number of Publications in the Sample by Years

Years	AHJ	AHR	AH	Years	AHJ	AHR	AH	MUFTAV
1974	19			1999	20	19	15	
1975	30			2000	20	19	27	
1976	24			2001	18	21	24	
1977	35			2002	13	24	23	
1978	33			2003	12	18	29	
1979	31			2004	12	20	31	
1980	30			2005	16	20	26	
1981	39			2006	17	23	30	
1982	45			2007	14	24	26	
1983	30			2008	13	23	32	
1984	45			2009	12	24	31	
1985	36			2010	12	27	37	
1986	33			**2011**	**12**	**29**	**34**	**22**
1987	31			2012	9	24	28	22
1988	23			2013	10	27	48	23
1989	33			2014	10	21	41	34
1990	**30**	**10**		2015	13	20	40	26
1991	26	24		2016	12	26	46	30
1992	25	23		2017	26	16	47	35
1993	30	30		2018	15	16	37	23
1994	29	31		2019	15	20	48	16
1995	24	27		2020	16	18	33	16
1996	**24**	**27**	**19**	2021	13	15	41	25
1997	28	18	25	**2022***	**9**		**40**	**7**
1998	27	21	22	**Total**	**1099**	**705**	**885**	**279**

*The issues for 2022 have not been completed.

As it can be seen in Table 4.2, AHJ is the journal with the highest number of publications since it is the first journal to start publication. Although there was an initial difference of approximately six years between AHR and AH, AH has rapidly increased the number of publications. MUFTAV Journal, on the other hand, con-tinued to broadcast consistently every year despite its young broadcasting life of eleven years. It has continued to be published in all four journals without interruption since its publication date. The said flow is shown in Figure 4.1; although the journals have been publishing uninterruptedly, they have shown a fluctuating momentum over the years.

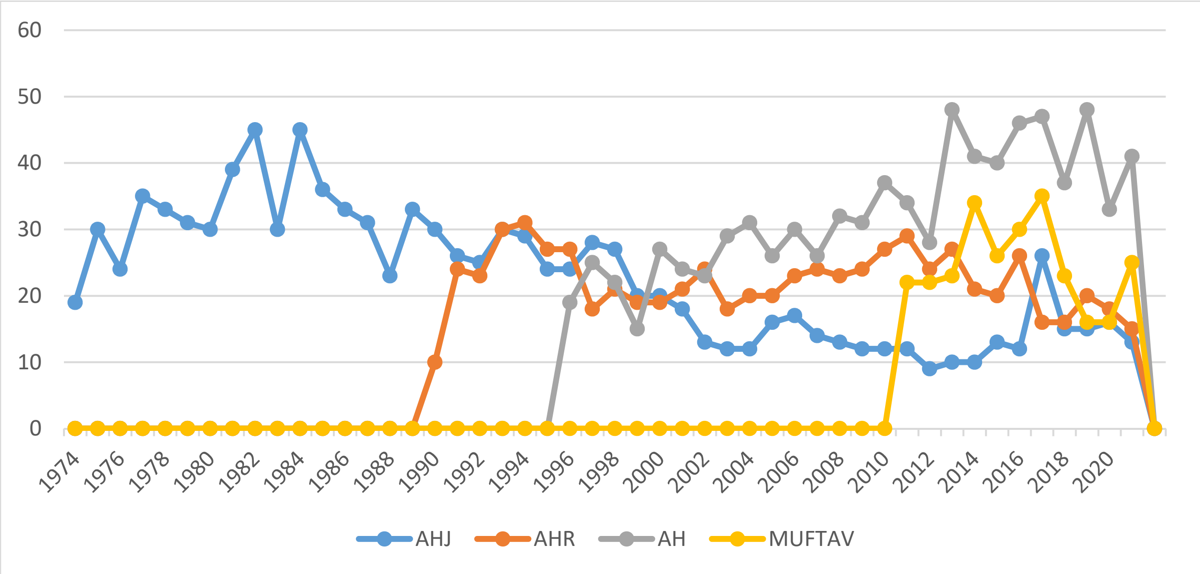

Figure 4.1. Publication Tendencies of Journals by Years

Table 4.3 shows the distribution of journals in the sample in terms of work types and their percentages in the total sample. As can be seen, the first journal AHJ represents 37 percent of the total sample, the second journal AHR 24 percent, the third journal AH 30 percent, and finally MUFTAV 9 percent.

Table 4.3. Sample Descriptive Statistics

Type	**AHJ**	**AHR**	**AH**	**MUFTAV**	**Total**
Publication Type	Number	Number	Number	Number	Number
Article	518	425	422	197	1562
Bibliography	17	8	9	2	36
Biography	107	18	20	21	166
Book review	379	126	164	8	677
Congress/conference summary	9	4	62	11	86
Announcement	4	51	123	14	192
Editorial	41	73	85	25	224
Phd Thesis Review	24	-	-	-	24
Total	1099	705	885	279	2.968
Percent %	37%	24%	30%	9%	%100

However, looking at Table 4.3, after the articles for research are separated from other publication types; AHH, 33 percent; It is seen that AHR and AH were included in the research with equal rates of 27 percent and finally MUFTAV with 12 percent.

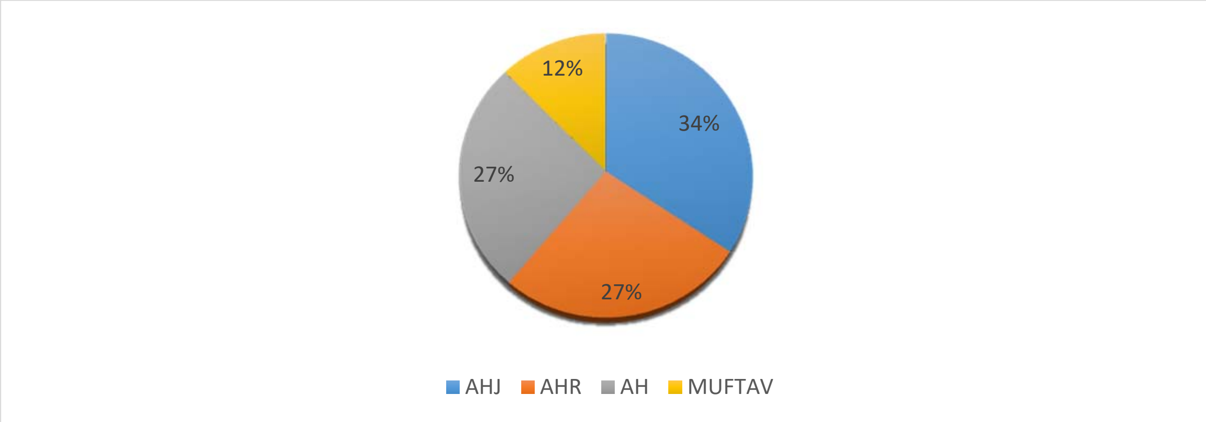

Figure 4.2. Distribution of the final sample between journals

Finally, data on 2968 titles were collected, analyzed and classified. 47 percent of the total data amount was filtered out and the articles representing 53 percent of the total sample were separately classified and prepared for analysis.

4.4. Generating Codes

The titles (variables) of the articles in the final sample were determined by using the literature and bibliometric analysis techniques. Especially preferred variables in journal reviews and scientific mapping technique are listed below:

- Type of article,
- Research topic,
- Context of authorship (co-author/author gender, recurring authorship),
- Keyword (number, type, repeating word, relation of words with accounting history),
- Location (geography) studied,
- The historical period studied,

Although variables such as subject, title and content vary, a separate classification has been created for technical variables.

- Type of article used in the article; it is important because the methods are related to the focus of the topics covered on accounting and their contribution to the development of accounting (Heck & Jensen; 2007; Fleming et al. 2000). The articles reviewed in this study were classified into five categories, which are:

- Research paper; Studies that perform qualitative or quantitative analysis,
- Archival research; Articles dealing with historical documents, manuscripts, libraries or other evidence made in the field of accounting.
- Theoretical/ Compilation; Studies that compile previous studies or evaluate a topic,
- Literature search; Literature review, studies conducted by researching academic resources on a particular subject,
- Case study; Articles dealing with a specific event are divided into five categories.
- Research topic; In his study, Walker (2006) identified problems such as the lack of appreciation of researchers who want to work on new issues by moving away from traditional approaches in accounting history research, the lack of interdisciplinary participation, and narrow time and spatial focuses. For this reason, in this study, 26 recurring topics in these journals were determined, regardless of tradition, from the topics selected by benefiting from previous studies (Güvemli & Eskin, 2021; Akpınar & Yıldız, 2020; Coronella et al., 2019; Fleming et al., 2000). Topics will be listed together with the analyses.
- Authorship; Co-authorship is an outcome of a research collaboration and a co-author as an individual who makes a significant contribution to research. co-authorship; It is valuable in terms of bringing together the own cultures, scientific knowledge and experiences of the authors and increasing the quality of the research (Guvemli and Eskin, 2021).
    - In terms of single author and co-authorship (double authors, three authors, four authors or more),
    - In terms of the gender of the authors,
    - The author has been examined in terms of repetition.
- Keywords;
    - Number of words,
    - Variety of words,
    - Keyword repetition has been examined in terms of.

Rodgers & Williams (1996); Keyword classification, which is also used in research such as Karaaslanoğlu & Şahin (2021), is an important key that is frequently used in the research field and increases the findability of the article (Arrom vd., 2018).

- The location where the article was reviewed; As Walker (2006) states in his study, the place of accounting in different countries and the accumulation of accountants trained by countries affect the course of accounting history research and the differences in their subjects. Therefore, it is also important to identify the countries mentioned in the articles.
- Period of the article; accounting history studies have a wide range of time. The researcher will limit these periods according to the availability of resources (Güvemli and Eskin, 2021; Matamoros & Gutiérrez-Hidalgo, 2010; Carmona, 2004). In this study, the periods were determined within the framework of the available literature.

4.5. Findings

The four journals covered in the study were listed according to their year of origin. In terms of the determined variables used in the bibliometric analysis, the journals are respectively; Below is a separate analysis for each journal in six categories: article type, article topics, authorship, keywords, location and period.

4.5.1. Accounting Historians Journal (AHJ)

Accounting Historians Journal (AHJ), which started to be published in 1974 and published in the field of accounting history, has been considered in the first place.

4.5.1.1. AHJ- findings by article type

For AHJ, firstly, the type of articles was examined. Table 4.4, shows the distribution of AHJ in terms of article type. As the first accounting history journal, "archive research" received the largest share of research, as expected. "Case studies" are in the second place and "research articles" are in the third place. It was determined that the least number of studies consisted of "theoretical/compilation" and "literature research".

Table 4.4. AHJ-Findings in Terms of Article Type

No	Article type	Numbers
01	Archive Research	246
02	Case Study	47
03	Research Paper	74
04	Literature Research	137
05	Theoretical/Compilation	14
06	Total	518

Looking at the percentile distribution chart in Figure 4.3, it is seen how widespread "archive research" is and how little other genres occupy in the AHJ.

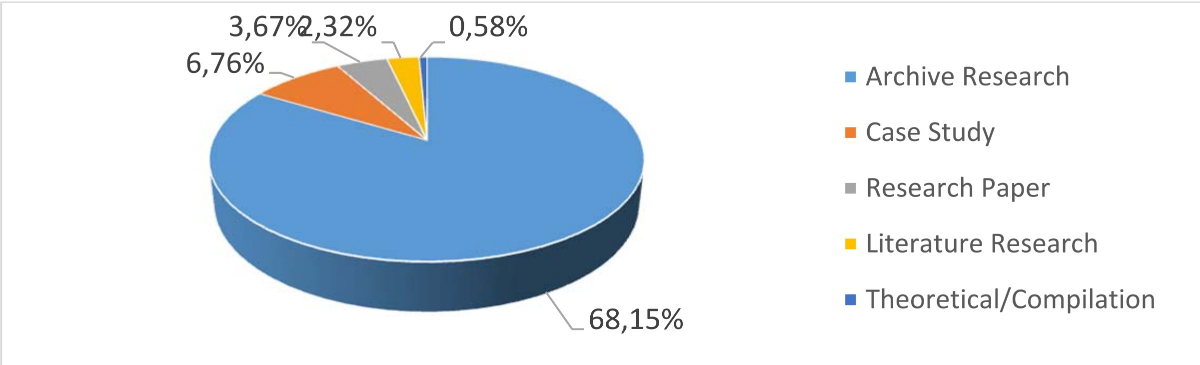

Figure 4.3. AHJ-Findings in Terms of Article Type

Looking at the percentile scatterplot shows how widespread "archival searches" are and how little other genres occupy in the AHJ.

4.5.1.2. AHJ- Findings in terms of topics researched in articles

The second of the analysis steps is in terms of the topics covered in the articles. The analysis findings according to the topics of the articles published in AHJ are presented in Table 4.5. As can be seen from Table 4.5, studies on "accounting history studies" and "accounting practices" are among the most researched subjects. It is natural that accounting history research is the most studied subject, due to the current publication purpose of the journal and the high density of archival research.

Under the title of “Accounting practices”, it includes researches on the application of various accounting techniques, especially financial accounting, banking/insurance accounting records, depreciation records. Following these two issues, researches on "the development of accounting" and "cost accounting" follow. Studies on the "development of accounting"; These are the articles that contain historical and important steps in the development of accounting as a science and a profession.

Research on the "development of accounting" and issues affecting the development of accounting as a science are covered. Another of the most covered topics in AHJ is “cost accounting”. About eight percent of the studies published in AHJ consisted of "special field" studies not related to accounting. The fact that special field studies have received such a large share in accounting history journals is also a critical issue. Because these studies are studies prepared on various subjects that are not directly related to accounting. Studies in the fields of “auditing, tax, accounting profession and accounting education” come with six, five, four and three percent rates, respectively, following the “special field”. Studies on “public accounting, double-entry registration, professional accountancy organizations and accounting regulations/laws” account for around two percent on average. Other subjects received less than one percent.

Table 4.5. AHJ- Findings in terms of Research Topics

No	Topics	Number	%
01	Accounting history research	88	16,99
02	Accounting practises	83	16,02
03	The evolution of accounting	58	11,20
04	Cost accounting	57	11,00
05	Special area	41	7,92
06	Audit	32	6,18
07	Tax	28	5,41
08	Accounting profession	24	4,63
09	Education	17	3,28
10	Public accounting	14	2,70
11	Double entry	13	2,51
12	Professional accounting organizations	12	2,32
13	Accounting regulations/Laws	10	1,93
14	Management accounting	7	1,35
15	Accounting in religious institutions	6	1,16
16	Financial scandals/ accounting fraud	6	1,16
17	Ethic	5	0,97
18	Big_4	4	0,77
19	Internal control	4	0,77
20	Wartime accounting	4	0,77
21	Woman in accounting	3	0,58
22	Earnings management	2	0,39
23	Accounting in family businesses	0	0,00
24	Regulatory accounting bodies	0	0,00
25	Corporate governance	0	0,00
26	Accounting for death	0	0,00
27	Total	518	%100

4.5.1.3. AHJ- Findings in terms of authorship context

The third of the analysis steps is the review in the context of authorship. In terms of authorship, first of all, the number of authors who carried out the research was analyzed. The number of authors in 518 articles published in AHJ is 769 in total. What is meant by the term "authorship" here; is the number of authors in numerical terms in the articles. Of these authorships, 330 were single researchers and this constituted 64 percent of the total studies. 133 studies were prepared with a two-person research team and this constituted 26 percent of the total studies. 47 studies were carried out with three authors and constituted 9 percent of the total studies. Finally, eight studies were carried out in teams of four, and 5 or more authors were not identified in the AHJ. The findings are summarized in Table 4.6.

Table 4.6. AHJ- Findings in terms of Number of Authors

Number of Authors	Number of Articles	Total number of authors
Single author	330	330
2	133	266
3	47	141
4	8	32
Total	518	769

As seen in Table 4.6 and Figure 4.4, of these authorships, 330 were single researchers and this constituted 64 percent of the total studies. 133 studies were prepared with a two-person research team and this constituted 26 percent of the total studies. 47 studies were carried out with three authors and constituted 9 percent of the total studies. Finally, 8 studies were carried out in teams of four, and 5 or more authors were not identified in the AHJ.

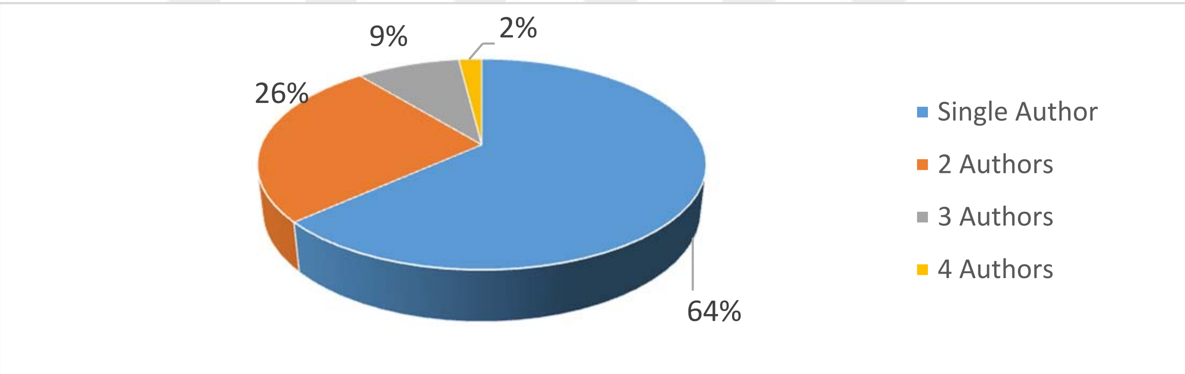

Figure 4.4. AHJ- Percentage of number of Authors

As seen in Figure 4.5, in the context of authorship, the second analysis was made in terms of the gender of the authors. 23 percent of the articles published in AHJ are women and 77 percent are men.

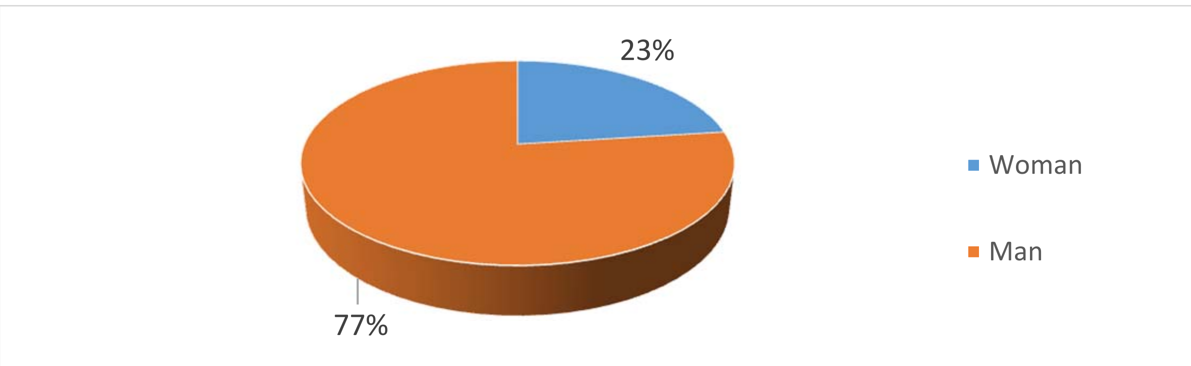

Figure 4.5. AHJ- Distibution in terms of Author Gender

The third analysis in the context of authorship is in terms of repetition of authors. This analysis provides information about which authors are pioneers in the field of accounting history. Table 4.7 shows the list of authors who have published on AHJ more than once. Twenty of the authors in AHJ have published accounting history articles in this journal three or more times.

Table 4.7. AHJ-Findings in Terms of Repeat Authorship

No	Author name	Number of Article	No	Author name	Number of Article
1	Gary John Previts	8	27	Fernando Gutierre	2
2	Richard K. Fleischman	8	28	Frank Badu	2
3	Dale L. Flesher	7	29	Frank R. Rayburn	2
4	Charles W. Wootton	6	30	Garry D. Carnegie	2
5	John Richard Edwards	6	31	Gloria Vollmers	2
6	George J. Murphy	4	32	Graeme Dean	2
7	Marina Gurskaya	4	33	J. R. Edwards	2
8	Thomas N. Tyson	4	34	Jan R. Heier	2
9	Alan Sangster	3	35	Jesse Beeler	2
10	David N. Herda	3	36	Mark A Covaleski	2
11	David Oldroyd	3	37	Mark W. Dirsmith	2
12	Edward N. Coffman	3	38	Masayoshi Noguchi	2
13	Elliott L. Slocum	3	39	Maxwell Aiken	2
14	Jeffrey J. Archambault	3	40	Mikhail Kuter	2
15	Raffaele D'Alessio	3	41	Miklos A. Sarhelyi	2
16	Roger B Daniels	3	42	Paul E. Nix David E. Nix	2
17	Sally M Schultz	3	43	Pauline Sadler	2
18	Valerio Antonelli	3	44	Ram S. Sriram	2
19	William D Samson	3	45	Richard H. Homburger	2
20	William F. Bowlin	3	46	Richard Krever	2
21	Alfred R. Roberts	2	47	Ripsime Bagdasaryan	2
22	Christopher W. Nobes	2	48	Robert Bricker	2
23	Edwin J. Perkins	2	49	Robert W. Russ	2
24	Emanuela Mattia Cafero	2	50	Roxanne T Johnson	2
25	Ernest Stevelinck	2	51	Russell Craig	2
26	Falconer Mitche	2	52	Sandra T. Welch	2

4.5.1.4. AHJ- Findings in terms of keywords

The fourth analysis was made in terms of keywords and is presented in Table 4.8. The analyzes made in terms of keywords express the important search words in the research area. Most of the articles published in AHJ do not have keywords. During its forty-eight-year publication life, only 84 keyword records were reached.

Table 4.8. AHJ- Findings in terms of Number of Keywords

Keywords	Number	Total
None	499	0
1	-	0
2	-	0
3	3	9
4	8	32
5	2	10
6	1	6
7	4	28
8	1	8
Total	518	84

The frequency of repetition of the keywords in the AHJ is examined and shown in Table 4.9. As can be seen in Table 4.9, the most frequently repeated keyword in the AHJ journal is "accounting" followed by "accounting history". The keyword “Audit” was determined as the third repeating keyword.

Table 4.9. AHJ- Keyword Frequency Findings

No	Keywords	Frequency	%
01	Accounting	13	15,25
02	Accounting History	3	8,70
03	Audit	4	6,78
04	Theory	4	6,78
05	Double sided	3	5,08
06	Name of countries	3	5,08
07	Research	2	3,39
08	Financial	2	3,39
09	Medieval	2	3,39

As it can be seen in Figure 4.6, the keywords that were reached in very few numbers were chosen from the most frequently used words in the accounting language.

Figure 4.6. AHJ - Keyword Cloud

The relationship between the keywords in the articles, that is, the relationship status of one keyword with another keyword is seen in the "Code relations" graph. This type of graph expresses the frequency of a keyword being found in the same study with other keywords and the intensity of being considered together. The color “red” in the graph shows the intensity of the relationship. As the color of the sign changes from red to blue and the size of the sign decreases, the level of correlation decreases. In this thesis, the words “accounting” and “accounting history” were accepted as dependent variables and other keywords were accepted as independent variables. The relationship between these two keywords and other frequently used keywords was examined.

Among the keywords, the analysis was made in terms of the relationship with the word accounting and accounting history. For the analysis in question, the words accounting and accounting history were coded separately, and the relationship of other keywords with these two keywords was investigated. It should be particularly noted here that; The word "accounting" in "accounting history" has not been recoded.

Therefore, if a keyword is found to be related to the word "accounting", this is directly related to the word "accounting"; If a keyword is associated with "accounting history", this shows its direct relationship with "accounting history".

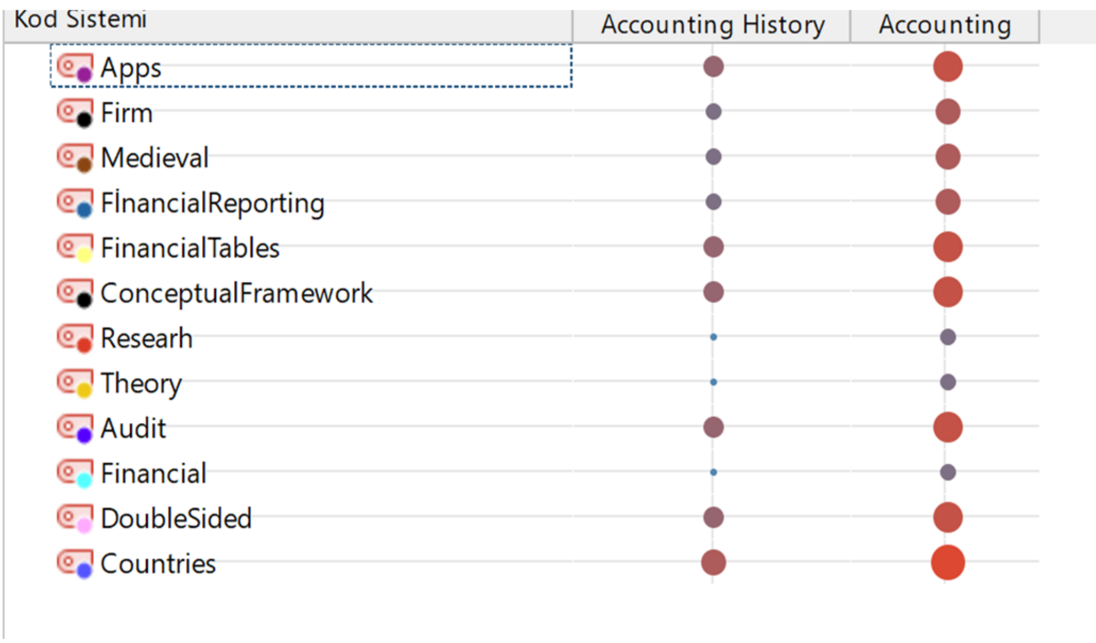

Figure 4.7. AHJ- Code Relationships Matrix

Among the keywords, the analysis was made in terms of the relationship with the word accounting and accounting history. For the analysis in question, the words accounting and accounting history were coded separately, and the relationship of other keywords with these two keywords was investigated. It should be particularly noted here that; The word "accounting" in "accounting history" has not been recoded.

Therefore, if a keyword is associated with the word "accounting", this is directly related to the word "accounting"; If a keyword is associated with "accounting history", this shows its direct relationship with "accounting history".

As can be seen from Figure 4.7, in the studies (explaining keywords in the text) in the AHJ; The keyword "accounting history" was determined to be mostly associated with the words "country names" and "financial statement", respectively. It has been determined that the word accounting is associated with all other keywords more intensely compared to the keyword "accounting history".

4.5.1.5. AHJ- findings in terms of the location examined by the articles

Articles may have been covered in a specific geographical region, as well as drawing a general framework without indicating any geographical region. The regions mentioned in the articles in the AHJ are listed in Table 4.10 below, in order from the most frequently examined country to the least studied country sample.

Table 4.10. AHJ- Findings in terms of Location

No	Location	Num.	%	SNo	Location	Num.	%	No	Location	Num.	%
01	General	169	32,6	19	Ottoman Empire	2	0,4	37	Jerusalem	1	0,2
02	ABD	165	31,9	20	Portugal	2	0,4	38	Massachusetts	1	0,2
03	UK	57	11,0	21	Greece	2	0,4	39	Mesopotamia	1	0,2
04	Italy	20	3,9	22	Brezil	2	0,4	40	Naples	1	0,2
05	Spain	12	2,3	23	Ashanti Empire	1	0,2	41	Nepal	1	0,2
06	Australia	9	1,7	24	Athens	1	0,2	42	Norway	1	0,2
07	France	7	1,4	25	West Indian Islands	1	0,2	43	Ohio	1	0,2
08	Japan	7	1,4	26	Geneve	1	0,2	44	Middle East	1	0,2
09	Germany	5	1,0	27	Early Islamic States	1	0,2	45	Catalan Region	1	0,2
10	China	5	1,0	28	Early Roman States	1	0,2	46	roman empire	1	0,2
11	East India	4	0,8	29	Ancient india	1	0,2	47	Russia	1	0,2
12	Egypt	4	0,8	30	Ancient Gypt	1	0,2	48	Sumerian	1	0,2
13	New Zeland	4	0,8	31	Fiji	1	0,2	49	Shanghai	1	0,2
14	EU	3	0,6	32	Hawaiian	1	0,2	50	Türkiye	1	0,2
15	Indian	3	0,6	33	Iranian	1	0,2	51	Venice	1	0,2
16	Israel	3	0,6	34	Switzerland	1	0,2				
17	Belgium	2	0,4	35	Kenya	1	0,2				
18	Mesopotamia	2	0,4	36	Korea	1	0,2				

As shown in Table 4.10, studies that do not specify location in the articles in AHJ constitute 32.6% of the total sample. When the studies indicating any country or region are examined, it is seen that 51 different countries or locations are mentioned. These studies; 31.91% consider US, 11% UK, 3.9% Italy, 2.3% Spain and 1.7% Australia locations.

4.5.1.6. AHJ- findings in terms of the period

The articles may have drawn a general framework without indicating any period, or may have dealt with a specific period. The periods mentioned in the articles in AHJ are BC and AD; The AD period is classified as centuries, ordered from the most frequently studied period to the less studied period, and is listed in Table 4.11 below.

Table 4.11. AHJ-Findings in terms of Period

No	Period	Number	%	No	Period	Number	%
1	General	182	35,14	10	21th century	7	1,35
2	20th century	128	24,71	11	12 century	3	0,58
3	19th century	104	20,08	12	5th century	2	0,39
4	18th century	34	6,56	13	14th century	2	0,39
5	B.C.	14	2,70	14	1th century	1	0,19
6	15th century	11	2,12	15	2th century	1	0,19
7	16th century	11	2,12	16	6th century	1	0,19
8	13th century	8	1,54		Total	518	100%
9	17th century	7	1,35				

4.5.2. Accounting History Review (AHR)

The Journal of Accounting History Review started to be published in 1990. The analyzes of the journal, which ranks second chronologically, are presented below.

4.5.2.1. AHR- findings in terms of type of articles

For AHR, firstly, the type of articles was examined. Table 4.12 shows the distribution of AHR in terms of research methods. Among the articles published in the journal, which started its publication life sixteen years after the first journal of accounting history, archival research has taken the largest share. "Case studies" come second and "theoretical/review" articles come third. It was determined that the least number of studies occurred in "literature research" and "research articles".

Table 4.12. AHR– Findings in Terms of Article Type

No	Article type	Numbers	%
01	Archive Research	218	51,29
02	Case Study	117	27,53
03	Theoretical/Compilation	48	11,29
04	Literature Research	35	8,24
05	Research Paper	7	1,65
	Total	425	100%

Table 4.12 and Figure 4.8 show the distribution of AHR in terms of research methods. Among the articles published in the journal, which started its publication life sixteen years after the first journal of accounting history, *archival research* has taken the largest share. *Case studies* come second and *theoretical/review* articles third. It has been determined that the least number of studies occur in literature research and research articles.

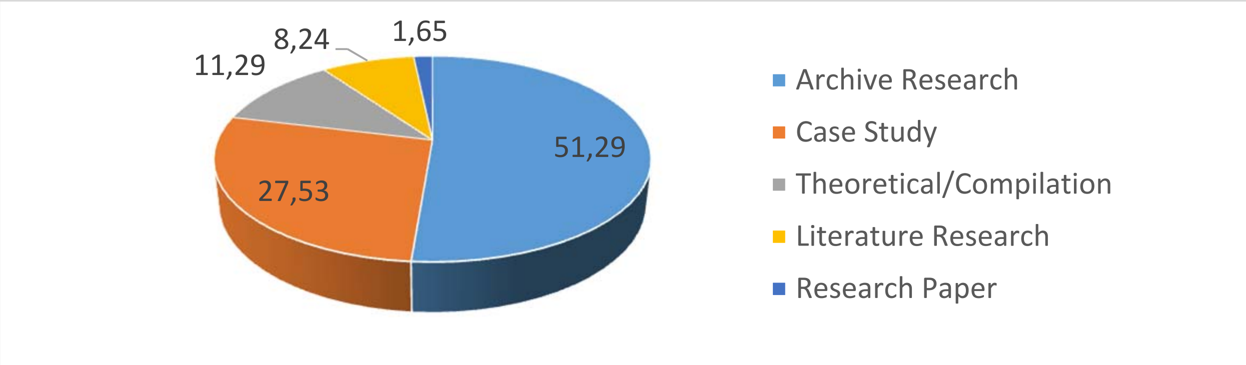

Figure 4.8. AHR– Findings in Terms of Article Type

Looking at the percentage distribution in Figure 4.8, "archive research" is half of the total studies in the AHR. Then "case study" can be seen as the most used method. "Theoretical research", "literature research" and "research article" are methods that have a share of 11 percent or less.

4.5.2.2. AHR-findings in terms of topics researched in articles

The analysis findings according to the subjects of the articles published in the AHR are presented in Table 4.13. As seen in Table 4.13, 33 percent of the articles published in AHR; It consists of "accounting practices" research. Accounting practices include research on sectoral accounting records such as banking, insurance, or financial accounting records such as depreciation. There is a huge difference in share between the topic that has the most place after accounting practises. Cost accounting, with a share of approximately 9 percent, has the highest place among other subjects; with shares of five and six percent; There are studies on "the development of accounting, accounting history research, auditing and management accounting". In the range of two to five percent, there are subjects such as "double-sided registration, wartime accounting, accountancy profession, private field, tax, women in accounting, accounting professional organizations". Finally; "education, regulatory accounting bodies, corporate governance, accounting regulations/laws, accounting in religious institutions, ethics, financial scandals/accounting fraud, internal control, public accounting" are the subjects that are at or below one percent in AHR.

Table 4.13- AHR-Findings in terms of Research Topics

No	Topics	Number	%
1	Accounting practises	140	32,94
2	Cost accounting	38	8,94
3	The evolution of accounting	35	8,24
4	Accounting history research	34	8,00
5	Audit	27	6,35
6	Management accounting	22	5,15
7	Double entry	18	4,24
8	Wartime accounting	17	4,00
9	Accounting profession	16	3,76
10	Special area	13	3,06
11	Tax	13	3,06
12	Woman in accounting	12	2,82
13	Accounting professional organizations	11	2,59
14	Education	7	1,65
15	Regulatory accounting bodies	5	1,18
16	Corporate governance	5	1,18
17	Accounting regulations/Laws	5	1,18
18	Accounting in religious institutions	2	0,47
19	Ethic	2	0,47
20	Financial scandals/ accounting fraud	1	0,24
21	Internal control	1	0,24
22	Public accounting	1	0,24
23	Accounting in family businesses	0	0,00
24	Big_4	0	0,00
25	Earnings management	0	0,00
26	Accounting for death	0	0,00
Total		425	%100

4.5.2.3. AHR-findings in terms of authorship context

In the analyzes made in terms of authorship, the number of authors, gender and author repetition were examined. The findings of the articles published in AHR in terms of the number of authors are shown in Table 4.14, 60 percent of the articles published in this journal have a single author, approximately 30 percent have two authors, 9 percent have three authors and 2 percent have four authors. The total number of authors is 646, and 40 percent of these authors have conducted accounting history research alone.

Table 4.14. AHR- Findings in terms of Number of Authors

Number of Authors	Number of Articles	Total number of authors
Single author	255	255
2	126	252
3	37	111
4	7	28
Total	425	646

As seen as the Figure 4.9, the total number of authors is 646, and 40 percent of these authors have conducted accounting history research, alone.

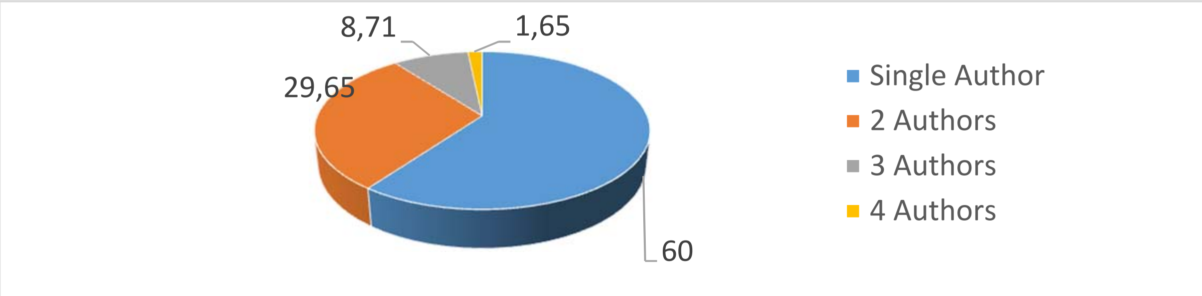

Figure 4.9. AHR-Percentage of Number of Authors

As seen as the Figure 4.10, in the context of authorship, the second analysis was made in terms of the gender of the authors. Of the articles published in Figure 4.10, AHR, 21 percent are women and 79 percent are men.

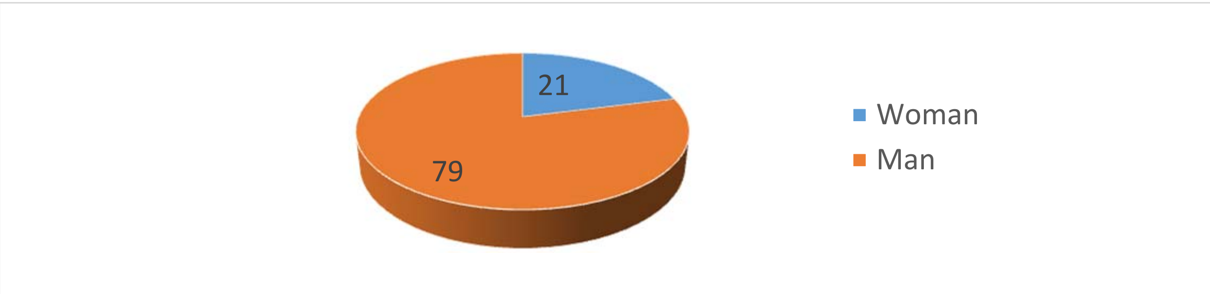

Figure 4.10. AHR-Distibution in terms of Author Gender

In the analyzes made in terms of authorship, the number of authors, gender and author repetition were examined. The findings of the articles published in AHR in terms of the number of authors are shown in Table 4.15, 60 percent of the articles published in this journal have a single author, approximately 30 percent have two authors, 9 percent have three authors and 2 percent have four authors. The total number of authors is 646, and 40 percent of these authors have conducted accounting history research alone.

Table 4.15. AHR-Findings in terms of Repeat Authorship

No	Author name	Number of Article	No	Author name	Number of Article	No	Author name	Number of Article
1	Janette Rutterford	13	33	ValerioAntonelli	3	65	LudovicCailluet	2
2	Yannick Lemarchand	9	34	WilliamJJackson	3	66	MagnusLindmark	2
3	John Richard Edwards	7	35	YasuhiroShimizu	3	67	MalcolmAnderson	2
4	TrevorBoyns	7	36	YutaSumi	3	68	MaxAiken	2
5	ThomasALee	6	37	AlessioRaffaeleD	2	69	MikeAdams	2
6	RichardMattessich	5	38	AlisdairDobie	2	70	NeilRobson	2
7	AJArnold	4	39	AnthonyJArnold	2	71	NicolasBerland	2
8	DerekMatthews	4	40	BrianARutherford	2	72	NoguchiMasayoshi	2
9	MartinQuinn	4	41	CharlesRichardBaker	2	73	PhilipO	2
10	MichaelJohnJones	4	42	CherylSMcWatters	2	74	RHParker	2
11	MonicaKeneley	4	43	ChristopherNoke	2	75	RichardDMorris	2
12	PierreLabardin	4	44	DavidDugdale	2	76	RichardKFleischman	2
13	RaffaeleD	4	45	DavidHiggins	2	77	RobertBloom	2
14	AnnePezet	3	46	DavidOldroyd	2	78	RobertHParker	2
15	BasilSYamey	3	47	DianeHRoberts	2	79	RobinPearson	2
16	ChristopherJNapier	3	48	EnricSaguer	2	80	SeanMcCartney	2
17	EstebanHernández-Esteve	3	49	FabrizioCerbioni	2	81	SimonArcher	2
18	GarryDCarnegie	3	50	ForrestCapie	2	82	SimonaScarparo	2
19	GaryJohnPrevits	3	51	FrankClarke	2	83	SonjaGallhofer	2
20	HenriZimnovitch	3	52	GeraldCrompton	2	84	StevenToms	2
21	JosephineMaltby	3	53	GraemeDean	2	85	T.A.Lee	2
22	KeesCamfferman	3	54	IngridJeacle	2	86	TColwynJones	2
23	LeeDParker	3	55	JimHaslam	2	87	TerryECooke	2
24	LynneOats	3	56	JoãoSilvaFerreira	2	88	ThomasTyson	2
25	StephenPWalker	3	57	LucaZan	2	89	TiagoCardao-Pito	2
26	MarcNikitin	3	58	JohnFWilson	2	90	Tony	2
27	MarkBillings	3	59	JordiPlanas	2	91	WarwickFunnell	2
28	MasayoshiNoguchi	3	60	JunichiChiba	2	92	WeiLu	2
29	MassimoSargiacomo	3	61	KeithFSugden	2	93	Xu-dongJi	2
30	MichaelEScorgie	3	62	KeithHoskin	2			
31	RichardMacve	3	63	Lars-FredrikAndersson	2			
32	SamMcKinstry	3	64	LinoCinquini	2			

4.5.2.4. AHR- findings in terms of keywords

Keyword analyzes for AHR are shown in Table 4.16, there are no keywords in 66 articles published in AHR. While there is no article with a keyword, at most five, six and four keywords are found in studies.

Table 4.16. AHR - Findings in terms of Number of Keywords

Keywords	Number	Total
0	66	0
2	7	14
3	38	114
4	81	324
5	116	580
6	89	534
7	24	168
8	1	8
9	1	9
10	2	20
Total	425	1.771

The frequency of repetition of 1771 keywords in the AHR is examined and shown in Table 4.17. As seen in Table 4.17, the most frequently repeated keyword in the articles published in the AHR journal is "accounting" as a natural expectation, followed by various country names. The keyword “accounting history” was determined as the third repeating keyword.

Table 4.17. AHR - Keyword Frequency Findings

No	Keywords	Freq.	No	Keywords	Freq.	No	Keywords	Freq.
1	Accounting	275	34	Change	9	67	Responsibility	4
2	Country names	133	35	Financial	9	68	Stock	4
3	Accounting history	101	36	Sector	9	69	Saving	4
4	Management	75	37	Capital	9	70	International	4
5	Period	50	38	Social	9	71	Presence	4
6	Public	42	39	Railway	8	72	Live	4
7	Cost	39	40	Hospital	8	73	Explanation	3
8	Bank	36	41	Snow	8	74	Depreciation	3
9	Institutional	34	42	Institute	7	75	Anonymous	3
10	Couple	30	43	Woman	7	76	Military	3
11	Valuation	30	44	Markets	7	77	Balance	3
12	Financial	30	45	Gender	6	78	Current	3
13	Accountant	27	46	Income	6	79	Arrangement	3

Table 4.17. AHR - Keyword Frequency Findings **(continue)**

14	Tax	26	47	Law	6	80	Human	3
15	Audit	25	48	Special	6	81	Resources	3
16	War	25	49	Commercial	6	82	Guides	3
17	Labor	22	50	analysis	5	83	Assets	3
18	Account	21	51	research	5	84	Hire	3
19	Control	21	52	Education	5	85	Slavery	3
20	Professional	18	53	committee	5	86	Coal	3
21	Theory	18	54	Insurance	5	87	Credit	3
22	Economy	17	55	System	5	88	Culture	3
23	Industry	17	56	Apps	5	89	Cash	3
24	World	16	57	Ministry	4	90	Ratio	3
25	Standard	16	58	Exchange	4	91	Pacioli	3
26	Company	15	59	Financing	4	92	Money	3
27	New	15	60	Voluntarily	4	93	Performance	3
28	Job	12	61	Business	4	94	Policy	3
29	Reporting	12	62	Movable	4	95	rhetoric	3
30	Agriculture	11	63	Model	4	96	Fake	3
31	With input	10	64	Organizational	4	97	Dividends	3
32	Budget	10	65	Portfolio	4			
33	Information	9	66	Advertisement	4			

In the AHR, 97 of 1771 keywords were repeated at least three times. The general view of the keywords that are repeated at least three or more times is shown in Figure 4.11 below.

Figure 4.11. AHR - Keyword Cloud

The relationship between the keywords in the articles, that is, the relationship status of one keyword with another keyword is seen in the "Code relations" graph. As the color of the sign changes from red to blue and the size of the sign decreases, the level of correlation decreases. In this thesis, the words “accounting” and “accounting history” were accepted as dependent variables and other keywords were accepted as independent variables. The relationship between these two keywords and other frequently used keywords was examined.

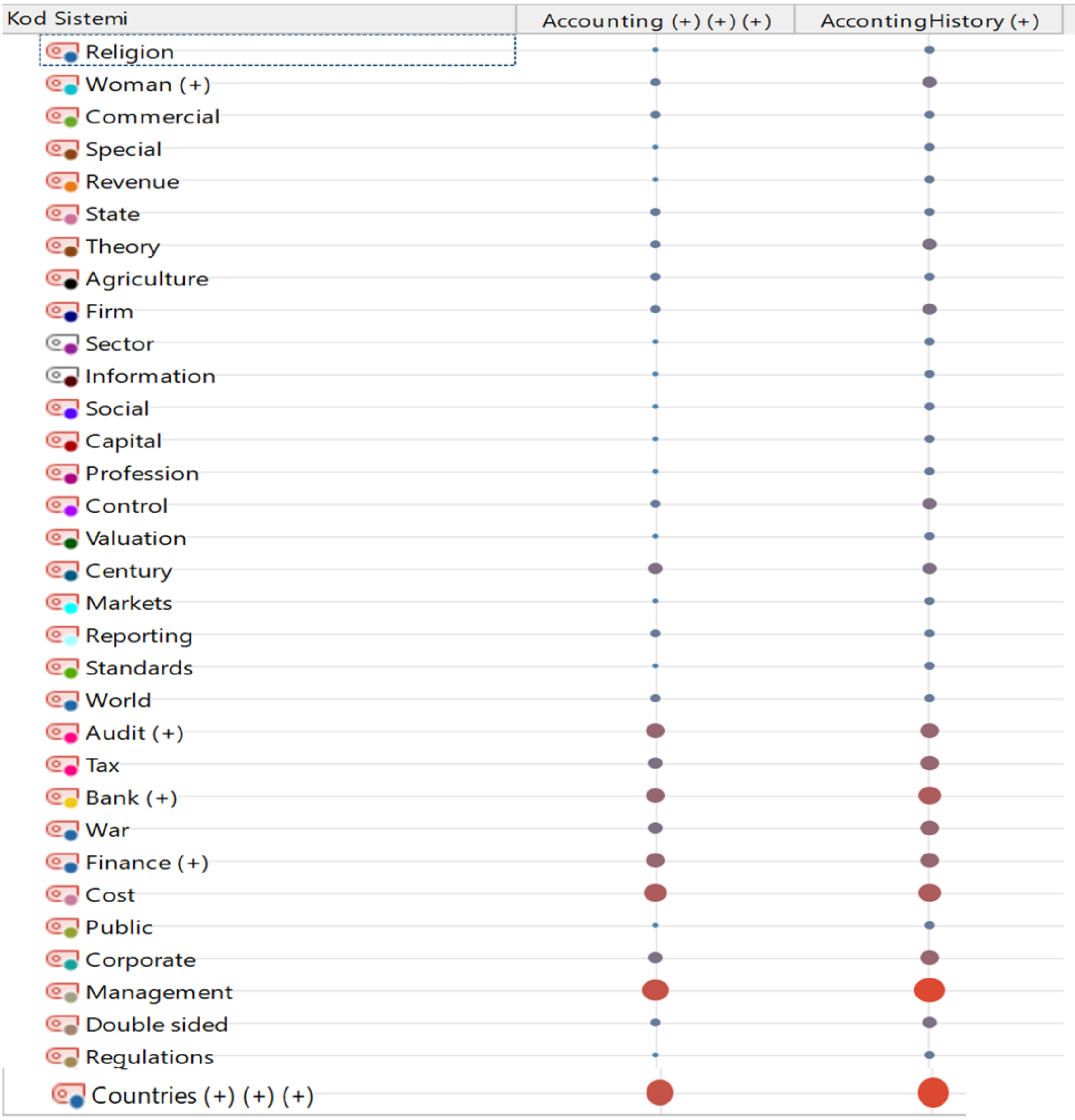

Figure 4.12. AHR- Code Relationships Matrix

As can be seen from Figure 4.12, in the studies (explaining keywords in the text) in the AHR; the keyword "accounting history" was determined to be mostly associated with the words of country names, management, cost, finance and financial statements, respectively. It has been determined that the word accounting is associated with all other keywords more intensely compared to the keyword "accounting history".

4.5.2.5. AHR- findings in terms of the location

The regions mentioned in the articles in the AHR are listed in Table 4.18 below, in order from the most frequently examined country to the least studied country sample.

Table 4.18. **AHR-Findings in terms of Location**

No	Location	Sayı	%	No	Location	Sayı	%
1	UK	150	33,94	15	India	3	0,68
2	General	49	11,09	16	Sweden	3	0,68
3	USA	48	10,86	17	Asia	2	0,45
4	France	44	9,96	18	Belgium	2	0,45
5	Italy	34	7,69	19	Ancient World	1	0,23
6	Australia	25	5,66	20	Chinese	1	0,23
7	Spain	16	3,62	21	Iraq	1	0,23
8	Japan	16	3,62	22	Israel	1	0,23
9	Germany	12	2,72	23	Sweetcorn	1	0,23
10	Chinese	11	2,49	24	Normandy	1	0,23
11	Holland	6	1,36	25	Portugal	1	0,23
12	New Zealand	5	1,13	26	Russia	1	0,23
13	Africa	4	0,91	27	Greece	1	0,23
14	Brazil	3	0,68				

As shown in Table 4.18, studies that do not specify a location in the articles in the AHR represent 49 articles in the total sample and constitute 11.09%. When the researches indicating any country or region are examined, it is seen that 27 different countries or locations are mentioned. These studies; 31.94% UK, 10.86% USA, 9.86% France, 7.69% Italy, 5.66% Australia, 3.62% Spain, 3% .62 of them were carried out in Japan, 2.72% in Germany and 2.49% in China. Studies conducted in other countries or locations represent one percent or less of the sample.

4.5.2.6. AHR- findings in terms of the period

The periods in which the articles in the AHR are discussed are listed in Table 4.19 below, in order from the most frequently examined period to the less studied period.

Table 4.19. AHR- Findings in Terms of Period

No	Period	Number	%
1	20th century	157	36,94
2	19th century	123	28,95
3	General	82	19,29
4	18th century	28	6,59
5	17th century	10	2,35
6	15th century	6	1,41
7	16th century	6	1,41
8	5th century	5	1,18
9	14th century	2	0,47
10	16th century	2	0,47
11	11th century	1	0,24
12	13th century	1	0,24
13	20th century	1	0,24
14	B.C.	1	0,24
	Total	425	%100

As can be seen from Table 4.19, studies that do not indicate any period constitute approximately 20 percent of the sample. Researches that point to time are concentrated in the 19th and 20th centuries. Studies examining BC periods have a very low density (0.24) in the sample.

4.5.3. Accounting History Journal (AH)

Accounting History has been publishing since 1996 as the third journal in the field of accounting history.

4.5.3.1. AH- findings by article type

For (AH), first of all, an examination was made in terms of the type of articles. Table 4.20 shows the distribution of AH in terms of research methods.

Table 4.20. AH- Findings by Article Type

No	Article type	Numbers
01	Archive Research	353
02	Case Study	35
03	Research Paper	19
04	Literature Research	12
05	Theoretical/Compilation	3
06	Total	518

Table 4.20 and Figure 4.13, shows the distribution of AHJ in terms of research methods. Archival research took the largest share (83.65%) among the articles in AH. Compared to the first two journals reviewed, articles in other genres other than archival research occupy very little space.

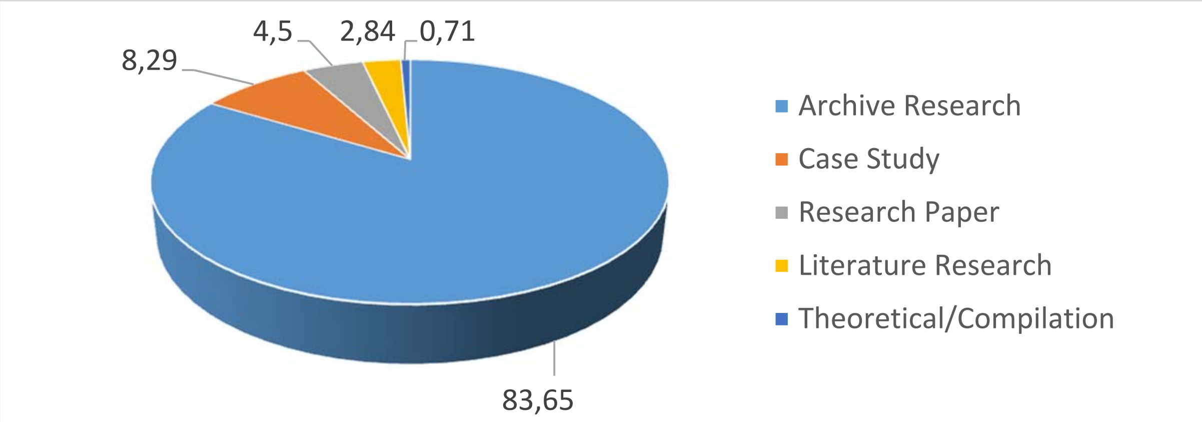

Figure 4.13. AH- Findings by Article Type

4.5.3.2. AH- findings in terms of topics researched in articles

The analysis findings based on the topics of the articles published in AH are presented in Table 4.21. As can be seen from Table 4.21, research on accounting practices and accounting history studies is one of the most researched subjects. Following these two topics, non-accounting related special field articles came in third place. Topics in the first three ranks almost showed a close distribution. It is seen that the articles on the development of accounting, regulations, accounting in religious institutions, auditing, education, cost accounting have a share between seven and four percent. It is seen that articles on public accounting, women in accounting, the war period, the accounting profession, double entry, financial scandals and management accounting have a share of three to two percent. Other subjects occupied less than one percent.

Table 4.21. AH- Findings in terms of Research Topics

No	Topics	Number	%
01	Accounting practises	69	16,35
02	Accounting history research	63	14,93
03	Special area	51	12,09
04	The evolution of accounting	29	6,87
05	Regulations/Laws	25	5,92
06	Accounting in religious institutions	22	5,21

Table 21 AH- Findings in terms of Research Topics **(continue)**

No	Topics	Number	%
07	Audit	19	4,50
08	Education	18	4,27
09	Cost accounting	17	4,03
10	Public accounting	14	3,32
11	Woman in accounting	13	3,08
12	Wartime accounting records	13	3,08
13	Accounting profession	10	2,37
14	Double entry	9	2,13
15	Financial scandals/ accounting fraud	9	2,13
16	Management accounting	9	2,13
17	Big_4	8	1,90
18	Tax	7	1,66
19	Ethic	5	1,18
20	Corporate governance	4	0,95
21	Accounting in family businesses	3	0,71
22	Accounting for death	3	0,71
23	Regulatory accounting bodies	1	0,24
24	Earnings management	1	0,24
Total		422	%100

4.5.3.3. AH- findings in terms of authorship context

In terms of authorship, first of all, the number of authors who carried out the research was analyzed. As seen in Table 4.22, the total number of authors included in 422 articles published in AH is 799. Of these authors, 173 conducted their research alone, accounting for

41 percent of the total studies. 306 authors worked with a co-author, accounting for 36.26 percent of the total studies.

210 authors conducted research in teams of three and constituted 16.59 percent of the total studies. 84 authors conducted research in teams of four, 20 authors in teams of five, and one article was prepared with a team of six authors.

Table 4.22. AH-Findings in terms of Authorship Number

Number of Authors	Number of Articles	Total number of authors
Single author	173	173
2	153	306
3	70	210
4	21	84
5	4	20
6	1	6
Total	422	799

41% of the articles are by a single author; 36% were written in partnership with two authors, 16% were written in partnership with 3 authors, and 5% were written in partnership with four authors. Studies with five or six authors are below 1%.

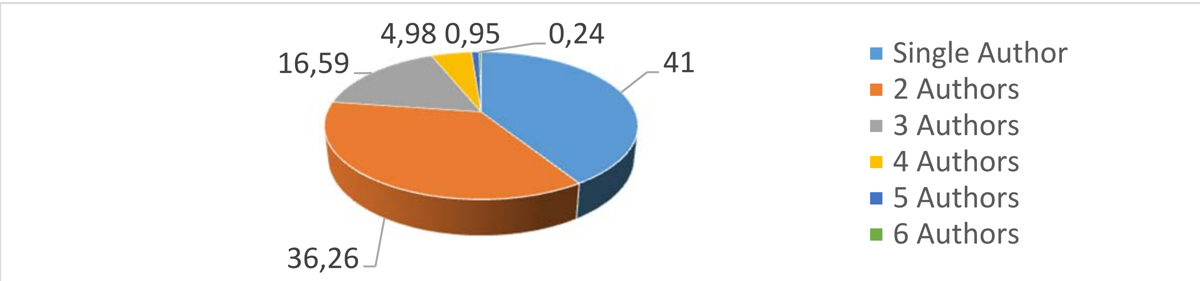

Figure 4.14. AH- Percentage of number of Authors

In the context of authorship, the second analysis was made in terms of the gender of the authors. Approximately 38 percent of the articles published in AH are women and 62 percent are men.

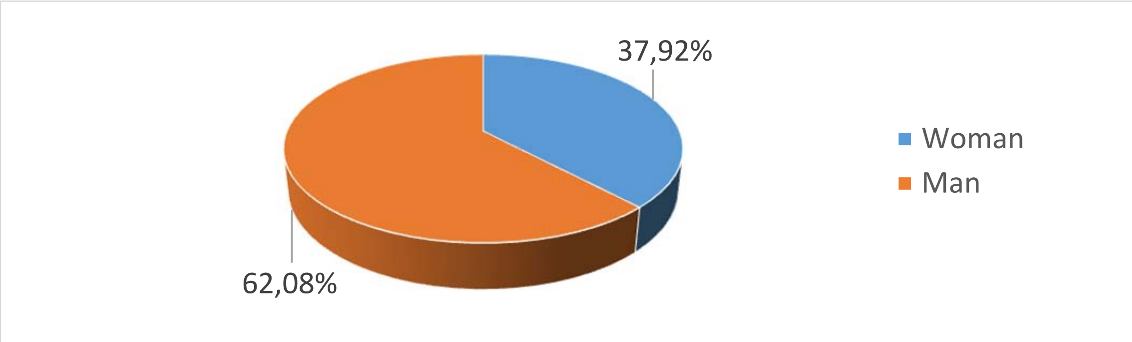

Figure 4.15. AH- Distibution in terms of Author Gender

The third analysis in the context of authorship is in terms of repetition of authors. Table 4.23 shows the list of authors who have published more than once in AH. In the analysis, 147 of 799 authors said more than once, 39 authors three times; It was seen that 18 authors published four times, 8 authors five times, 4 authors six times, 3 authors 7 times, and finally one author eight times.

Table 4.23. AH- Findings in terms of Repeat Authorship

No	Author name	Number of Article	No	Author name	Number of Article	No	Author name	Number of Article
1	ThomasNTyson	8	51	Johnblack	3	101	GiovanniFavero	2
2	CRichardBaker	7	52	KeithCHooper	3	102	GregoryAsokaLiyanarachchi	2
3	DelfinaGomes	7	53	LeeDParker	3	103	GregStoner	2
4	PaulJMiranti	7	54	LeeMoerman	3	104	GrietjieVerhoef	2
5	GeoffreyHBurrows	6	55	LúciaLimaRodrigues	3	105	HelenIrvine	2
6	JosephineMaltby	6	56	MarianneVPitts	3	106	JanRichardHeier	2
7	SamMcKinstry	6	57	MartinQuinn	3	107	JesúsDLópezManjón	2
8	ValerioAntonelli	6	58	MasayoshiNoguchi	3	108	JoanHollister	2
9	CarolynJCordery	5	59	MichaelEScorgie	3	109	JohnMcDonald	2
10	DominicDetzen	5	60	MorinaDRennie	3	110	JohnParkinson	2
11	GarryDCarnegie	5	61	PeterForeman	3	111	JohnRichardEdwards	2
12	JuanBañosSanchez-Matamoros	5	62	RachelFBaskerville	3	112	JohnSolotko	2
13	LauraMaran	5	63	RaffaeleD	3	113	KateKearins	2
14	LuciaLimaRodrigues	5	64	RobVosslamber	3	114	KeesCamfferman	2
15	MassimoSargiacomo	5	65	RonBaker	3	115	LinaXu	2
16	RichardKFleischman	5	66	SandraLvanderLaan	3	116	LionelFrost	2
17	AlanJRichardson	4	67	StefaniaServalli	3	117	LisaEvans	2
18	AlanSangster	4	68	StefanoCoronella	3	118	MarcNikitin	2
19	AlessandroLai	4	69	ThomasALee	3	119	MargaretLightbody	2
20	AndrewRead	4	70	TonyaKFlesher	3	120	MariaCadizDyball	2
21	ChristopherJNapier	4	71	WarwickHunisi	3	121	MariaLusiani	2
22	DaleLFlesher	4	72	YingYongDing	3	122	MarioNicoliello	2
23	DavidOldroyd	4	73	YvesLevant	3	123	MarisaAgostini	2
24	FernandoGutierrez	4	74	AlanJRobb	2	124	MarkChristensen	2
25	FrancesMiley	4	75	AlonsoMoreno	2	125	MicheleBigoni	2
26	GiuliaLeon	4	76	AnaCaria	2	126	MikhailKuter	2
27	JanetteRutterford	4	77	AndreaLionzo	2	127	MonicaJKeneley	2
28	MerrideeLBujaki	4	78	AnılKNarayan	2	128	NolaBuhr	2
29	MichaelEDoron	4	79	AriannaLazzini	2	129	OfeliaPinto	2
30	NandiniChandar	4	80	BradPotter	2	130	PatriciaStanton	2
31	PaulBarnes	4	81	BrianARutherford	2	131	RiccardoStacchezzini	2
32	PhillipCobbin	4	82	BrianPWest	2	132	RobertBloom	2
33	RoyAChandler	4	83	BrianWest	2	133	RobertHParker	2
34	SebastianHoffmann	4	84	BruceMcConomy	2	134	RobertLuther	2
35	AbdelKHalabi	3	85	CharlesRichardBaker	2	135	RussellCraig	2
36	Alessio	3	86	ChiaraLeardini	2	136	SallyMSchultz	2
37	AmandaSonnerfeldt	3	87	ChristopherHumphrey	2	137	SalvadorCarmona	2
38	BertrandPQueré	3	88	DavidAlexander	2	138	StephenPWalker	2
39	Brianwest	3	89	DeirdreCollier	2	139	TheresaHammond	2
40	CarolynCordery	3	90	DelfinaGomesRussellCraig	2	140	TizianaDiCimbrini	2
41	CarolynFowler	3	91	DidierBensadon	2	141	TrevorBoyns	2
42	CarolynJFowler	3	92	EddyEdouardFelix	2	142	UmeshSharma	2
43	CharlesWWootton	3	93	ElaineEvans	2	143	UtzSchäffer	2
44	CherylSMcWatters	3	94	ElenaGiovannoni	2	144	ViacheslavSokolov	2
45	ChristineFournèsDattin	3	95	EmanuelaMattiaCafaro	2	145	WeiLu	2
46	CorinneCortese	3	96	EmidiaVagnoni	2	146	Wenjunwen	2
47	EagleZhang	3	97	FredaHui	2	147	Xu-dongJi	2
48	GarySpraakman	3	98	GabrielDonleavy	2			
49	GrantSamkin	3	99	GeorgeCRomeo	2			
50	HenriZimnovitch	3	100	GinaRossi	2			

4.5.3.4. AH- findings in terms of keywords

The analyzes made in terms of keywords in AH are presented in Table 4.24. Since AH is the last journal among the reviewed accounting history journals, the number of articles without keywords is relatively less. Studies with four, five and six keywords are intense. A total of 2.114 keywords have been reached.

Table 4.24. AH- Findings in terms of Number of Keywords

Keywords	Number	Total
None	12	0
2	1	2
3	29	58
4	106	424
5	132	660
6	73	438
7	39	273
8	21	168
9	4	36
10	3	30
11	1	11
14	1	14
	Total	2.114

The frequency of repetition of 2.114 keywords in AH was examined and shown in Table 4.25. As can be seen in Table 4.25, the most frequently repeated keyword in the AH journal is "accounting" as a natural expectation, followed by the word "accounting history". The keyword “Audit” was determined as the third repeating keyword. The general view of frequently repeated keywords in AH is shown in Figure 3 below.

Table 4.25. AH- Keyword Frequency Findings

No	Keywords	Freq.	No	Keywords	Freq.	No	Keywords	Freq.
1	accounting	196	36	Australia	7	71	performance	4
2	accountant	170	37	state	7	72	advertisement	4
3	double sided	69	38	income	7	73	structure	4
4	accounting history	68	39	special	7	74	innovation	4
5	Administration	36	40	commercial	7	75	anonymous	3
6	finance	32	41	gender		76	balance	3
7	bank	31	42	labor	6	77	change	3
8	Corporate	31	43	Japan	6	78	period	3
9	public	29	44	consultants	6	79	arrangement	3
10	cost	26	45	Insurance	6	80	education	3
11	war	23	46	analysis	6	81	early	3
12	account	18	47	institute		82	voluntarily	3
13	economy	17	48	Italy	5	83	southern	3
14	tax	17	49	model	5	84	law	3
15	audit	16	50	portfolio	5	85	employee	3
16	world	16	51	stock	5	86	woman	3
17	standards	16	52	presence	5	87	Canada	3
18	professional	14	53	swore	5	88	snow	3
19	Theory	14		depreciation			values	3
20	France	13	54	research	5	89	coal	3
21	reporting	13	55	military	5	90	eighteenth	3
22	England	12	56	exchange	4	91	medieval	3
23	markets	12	57	budget	4	92	fake	3
24	century	11	58	current	4	93	responsibility	3
25	valuation	10	59	East	4	94	dividends	3
26	control	10	60	industrial	4	95	applications	3
27	job	10	61	human	4	96	law	3
28	capital	10	62	business	4	97	Zealand	3
29	social	10	63	hire	4			
30	financial	9	64	slavery	4			
31	costing	9	65	movable	4			
32	information	8	66	cash	4			
33	industry	8	67	ratio	4			
34	companies	8	68	measurement	4			
35	Agriculture	8	69	money	4			

Figure 4.16 shows the word cloud of the most frequently repeated keywords in AH. At the center of the cloud was the word "accounting". Accounting history is again positioned outward. At the center of the cloud was the word "accounting". Accounting history is again positioned outward.

Figure 4.16. AH- Keyword Cloud

The relationship between the keywords in the articles, that is, the relationship status of one keyword with another keyword is seen in the "Code relations" graph. This type of graph expresses the frequency of a keyword being found in the same study with other keywords and the intensity of being considered together. The color “red” in the graph shows the intensity of the relationship. As the color of the sign changes from red to blue and the size of the sign decreases, the level of correlation decreases. In this thesis, the words “accounting” and “accounting history” were accepted as dependent variables and other keywords were accepted as independent variables. The relationship between these two keywords and other frequently used keywords was examined.

Figure 4.17. AH- Code Relationships Matrix

As can be seen from Figure 4.17, in the studies (explaining keywords in the text) in the AH; The keyword "accounting history" was determined to be mostly associated with the words "managements", "country names" and "financial statement", respectively. It has been determined that the word accounting is associated with all other keywords more intensely compared to the keyword "accounting history".

4.5.3.5. AH- findings in terms of the location

Examined by the articles the regions mentioned in the articles in AH are listed in Table 4.26 below, in order from the most frequently examined country to the least studied country sample.

Table 4.26. AH- Findings in terms of Location

No	Location	Number	%	No	Location	Number	%	No	Location	Number	%
1	General	76	15,64	21	Sri Lanka	3	0,62	41	Sweden	1	0,21
2	UK	76	15,64	22	Venice	3	0,62	42	Jamaica	1	0,21
3	USA	59	12,14	23	Australia	2	0,41	43	Kenia	1	0,21
4	Italy	43	8,85	24	France	2	0,41	44	Colombia	1	0,21
5	Australia	37	7,61	25	Spain	2	0,41	45	Kuwait	1	0,21
6	New Zeland	24	4,94	26	Italy	2	0,41	46	North Korea	1	0,21
7	Spain	18	3,70	27	New Zeland	2	0,41	47	Lexington	1	0,21
8	France	15	3,09	28	Holland	2	0,41	48	Sweetcorn	1	0,21
9	Canada	14	2,88	29	Cambodia	2	0,41	49	Cyprus	1	0,21
10	Germany	12	2,47	30	Portugal	1	0,21	50	Ottoman	1	0,21
11	Portugal	11	2,26	31	Sri lanka	1	0,21	51	Pakistan	1	0,21
12	Chinese	10	2,06	32	Austria	1	0,21	52	Queensland	1	0,21
13	South Africa	8	1,65	33	Belgium	1	0,21	53	Romania	1	0,21
14	India	7	1,44	34	The Byzantine Empire	1	0,21	54	Greece	1	0,21
15	Japan	7	1,44	35	Ethiopia	1	0,21	55	SSCB	1	0,21
16	Russia	5	1,03	36	Philippines	1	0,21	56	Taiwan	1	0,21
17	Brazil	4	0,82	37	Finland	1	0,21	57	Tobago	1	0,21
18	Fiji	3	0,62	38	Florida	1	0,21	58	Trinidad	1	0,21
19	Hawaiian	3	0,62	39	Iranian	1	0,21	59	Verona	1	0,21
20	Papal states	3	0,62	40	Ireland	1	0,21	60	Vietnamese	1	0,21

As shown in Table 4.26, studies that do not specify a location in the articles on AH constitute 32.6% of the total sample. When the studies indicating any country or region are examined, it is seen that 51 different countries or locations are mentioned. These studies; 31.91% consider US, 11% UK, 3.9% Italy, 2.3% Spain and 1.7% Australia locations.

4.5.3.6. AH- findings in terms of the time frame examined by the articles

The periods mentioned in the articles in AH are BC and AD; The AD period is classified as centuries, ordered from the most frequently studied period to the less studied period, and is listed in Table 4.27 below. It has a share of 31 percent, with the most publications in the 20th century. Publications that do not indicate any period correspond to 26 percent of the total sample.

Table 4.27. AH- Findings in Terms of Period

No	Period	Number	%	No	Period	Number	%
1	20th century	132	31,28	9	14th century	4	0,95
2	General	111	26,30	10	21th century	4	0,95
3	19th century	100	23,70	11	1th century	1	0,24
4	18th century	34	8,06	12	4th century	1	0,24
5	16th century	11	2,61	13	11th century	1	0,24
6	17th century	11	2,61	14	13th century	1	0,24
7	BC	5	1,18	15	4th century	1	0,24
8	15th century	5	1,18		Total	422	%100

4.5.4. Accounting and Financial History Research Journal (MUFTAV)

Accounting and Financial History Research Journal is an accounting history journal that has been published in Türkiye since 2011.

4.5.4.1. MUFTAV- findings by article type

First of all, MUFTAV Journal was examined in terms of the method used by the articles. Table 4.28 and Figure 4.18; shows the distribution in terms of research methods used in 197 articles in MUFTAV Journal. Archival research took the largest share (66.50%) among the articles published in MUFTAV Journal.

Table 4.28. MUFTAV- Findings by Article Type

No	Article type	Numbers
01	Archive Research	131
02	Theoretical/Compilation	48
03	Case Study	9
04	Literature Research	5
05	Research Paper	4
	Total	197

Following the archival researches, the articles written with the theoretical/compilation method are the most. “Case study”, “literature research” and “research article” studies have low shares below 10 percent.

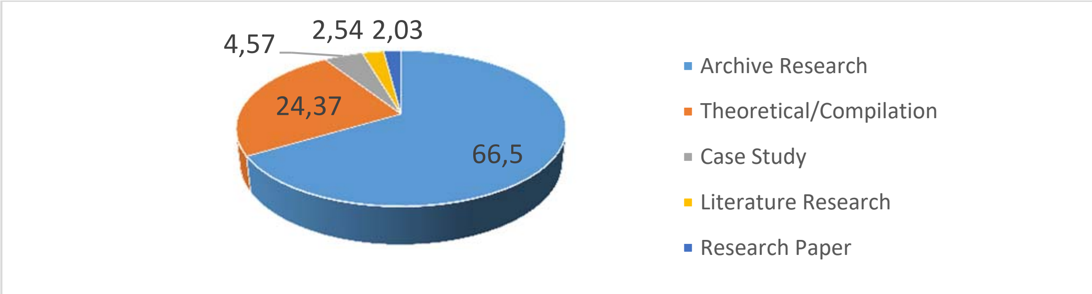

Figure 4.18. MUFTAV- Findings in Terms of Article Type

4.5.4.2. MUFTAV - findings in terms of topics researched in articles

The analysis findings according to the topics of the articles published in MUFTAV Journal are presented in Table 4.29. As can be seen, the subject of accounting practices comes up. Secondly, studies on accounting history studies and articles on the development of accounting came in third place. The second and third rank subjects showed almost a close distribution. Articles on accounting education and non-accounting special fields had an equal share of 9 percent. Audit ranked as the fourth most studied subject with seven percent.

It is seen that articles on public accounting, women in accounting, the war period, the accounting profession, double entry, financial scandals and management accounting have a share of three to two percent. Other subjects occupied less than one percent.

Table 4.29. MUFTAV-Findings in terms of Research Topics

Number	Topics	Number	%
1	Accounting practises	33	16,75
2	Accounting history research	27	13,71
3	The evolution of accounting	26	13,20
4	Education	19	9,64
5	Special area	18	9,14
6	Audit	14	7,11
7	Accounting professional organizations	9	4,57
8	Banking/insurance and accounting	8	4,06
9	Double entry	7	3,55
10	Cost accounting	6	3,05
11	Regulatory accounting bodies	5	2,54
12	Accounting profession	4	2,03
13	Management accounting	4	2,03
14	Regulations/Laws	3	1,52
15	Big_4	2	1,02
16	Financial scandals/ accounting fraud	2	1,02
17	Corporate governance	2	1,02
18	Tax	2	1,02
19	Ordinary accounting	1	0,51
20	Ethic	1	0,51
21	internal control	1	0,51
22	public accounting	1	0,51
23	Wartime accounting records	1	0,51
24	Sustainability	1	0,51
	Total	197	%100

4.5.4.3. MUFTAV- findings in terms of authorship context

The number of authors in 197 articles published in MUFTAV is 340 in total. Of these authors, 94 conducted their research alone, accounting for 27 percent of the total studies. 142 authors worked with a co-author, accounting for 42.14% of the total studies. 75 authors conducted research in teams of three and constituted 22.26 percent of the total studies. 24 authors conducted research in teams of four, and a single article was prepared by a team of five. Authorship context findings are shown in Table 4.30.

Table 4.30. MUFTAV-Results in terms of Number of Authors

Number of Authors	Number of Articles	Total number of authors
Single Author	94	94
2	71	142
3	25	75
4	6	24
5	1	5
Total	197	340

Figure 4.19, 48% of articles are single-authored; it was determined that 36% were prepared with two authors, 13% with 3 authors, 3% with four authors and 0,5% with five authors.

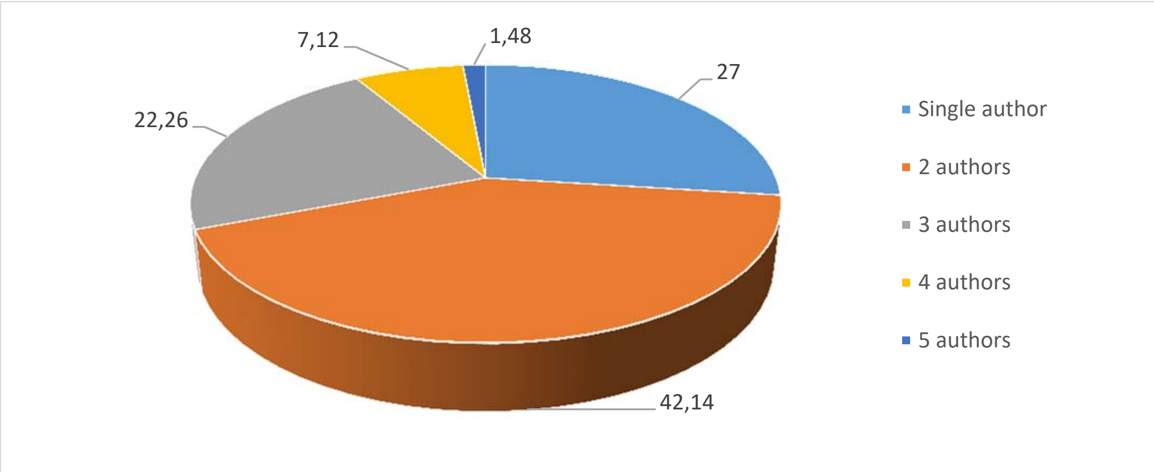

Figure 4.19. MUFTAV-Percentage of number of Authors

As seen as the Figure 4.20, in the context of authorship, the second analysis was made in terms of the gender of the authors. Figure 4.20 shows the gender distribution of the articles published in MUFTAV Journal; about 5 percent of the articles are women and 95 percent are men.

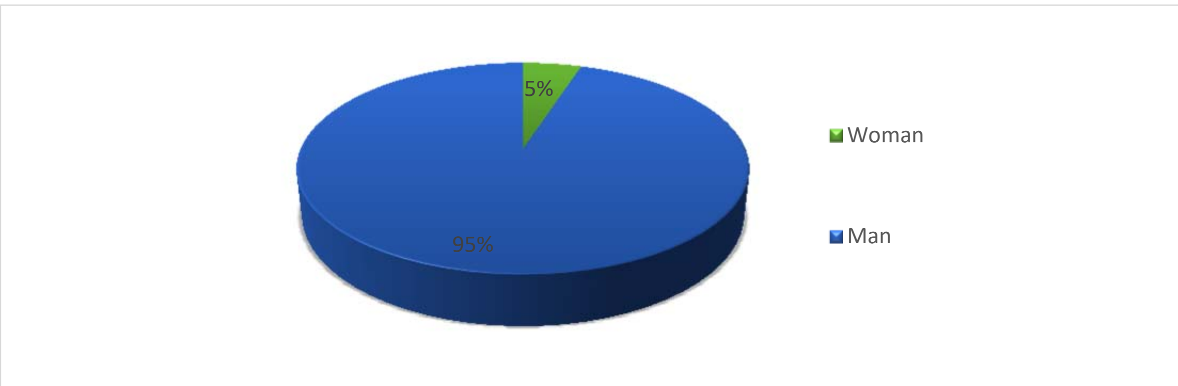

Figure 4.20. MUFTAV- Findings in Terms of Author Gender

The third analysis in the context of authorship is in terms of repetition of authors. Table 4.31 shows the list of authors who have published in MUFTAV Journal more than once. From 340 authors in the analysis; 46 of them more than once, 3-three authors three times; eight authors four times, four authors five times, one author seven times, two authors 8 times, one author 11 times, and one author 32 times, in articles published in MUFTAV Journal. The late Prof. Dr. Oktay Güvemli, the founder of MUFTAV Journal, has the highest broadcasting score.

Table 4.31. MUFTAV- Findings in terms of Repeat Authorship

No	Author name	Number of Article	No	Author name	Number of Article
1	GüvemliO	72	31	ŞişmanB	3
2	AslanM	15	32	AbdioğluH	2
3	GüvemliB	11	33	AkbaşHE	2
4	ErolM	8	34	AtaiG	2
5	SürmenY	8	35	AtmacaM	2
6	YükçüS	7	36	AydınS	2
7	ToramanC	6	37	AygülE	2
8	AdiloğluB	5	38	BekçioğluS	2
9	AysanMA	5	39	BozkurtS	2
10	BayraktarY	5	40	ÇabukA	2
11	ŞensoyF	5	41	DermakuA	2
12	TetikN	5	42	Elagözİ	2
13	YazanÖ	5	43	EsteveEH	2
14	YücelG	5	44	HatunoğluZ	2
15	ApakS	4	45	KaracaH	2
16	AtağanG	4	46	KöroğluÇ	2
17	ErkanM	4	47	NazlıoğluB	2
18	ErtaşFC	4	48	NinA	2
19	ErtunaÖ	4	49	OğuzT	2
20	Küçükİ	4	50	ÖzbirecikliM	2
21	YazDA	4	51	ÖztürkS	2
22	ApalıA	3	52	ÖztürkT	2
23	AslanÜ	3	53	SaygılıAT	2
24	ÇapkınerTosunE	3	54	UlucenkE	2
25	DandagoKİ	3	55	UluyolO	2
26	DegosJ	3	56	Vargas-hernandezJG	2
27	KarabulutR	3	57	YazıcıK	2
28	ÖzerhanY	3	58	YılmazC	2
29	SanlıN	3	59	ZeytinoğluE	2
30	SokolovV	3			

4.5.4.4. MUFTAV- findings in terms of keywords

The analyzes made in terms of keywords in MUFTAV Journal are presented in Table 4.32. MUFTAV Journal does not own the work without keywords; it is seen that the studies with three, four and five keywords are concentrated. A total of 666 keywords were identified in MUFTAV Journal.

Table 4.32. MUFTAV- Findings in terms of Number of Keywords

Keywords	Numer	Total
1	3	3
2	24	48
3	82	246
4	33	132
5	25	125
6	6	36
7	8	56
9	1	9
11	1	11
Total		666

A total of 666 keywords were identified in MUFTAV Journal. The frequency of repetition of these keywords is examined and shown in Table 4.33. As seen in Table 4.33 and Figure 4.21, the most frequently repeated keyword in the MUFTAV Journal is "accounting" followed by the word "Ottoman". The keyword “Accountant” was determined as the third repeated keyword. The keyword “accounting history” was the fourth most frequently repeated keyword.

Table 4.33. MUFTAV- Keyword Frequency Findings

No	Keywords	Freq.	No	Keywords	Freq.	No	Keywords	Freq.
1	Accounting	121	26	Century	11	51	Agriculture	5
2	Ottoman	37	27	Stairs	10	52	Anonymous	4
3	Accountant	35	28	Company	10	53	West	4
4	History	32	29	periods	9	54	Income	4
5	Management	31	30	financial	8	55	Economic	4
6	Audit	27	31	Reporting	8	56	Culture	4
7	Business	21	32	Application	8	57	Restaurant	4
8	Trade	21	33	Republic	7	58	School	4
9	Türkiye	18	34	Idea	7	59	Greeks	4
10	Foundations	18	35	Laws	7	60	Milk	4
11	State	17	36	Russia	7	61	Reorganization	4
12	Bank	16	37	Tax	7	62	Estate	4
13	Standard	16	38	State	6	63	Attempts	4
14	Turkish	16	39	Account	6	64	Europe	3
15	Education	15	40	Public	6	65	Price	3
16	System	15	41	Concept	6	66	Expense	3
17	Financial	14	42	Institutional	6	67	Law	3
18	Information	13	43	Pacioli	6	68	Istanbul	3
19	Empire	12	44	international	6	69	Cyprus	3
20	Cost	12	45	Exchange	5	70	High Schools	3
21	Couple	11	46	Debt	5	71	Exchequer	3
22	Notebook	11	47	Arrangements	5	72	Movable	3
23	Economy	11	48	Development	5	73	Tables	3
24	Record	11	49	Institutions	5	74	Public	3
25	Theory	11	50	Organization	5			

Figure 4.21. MUFTAV- Keyword Cloud

The code relationship matrix of the keywords in the articles published in MUFTAV Journal is shown in Figure 4.21. In this thesis, the words “accounting” and “accounting history” were accepted as dependent variables and other keywords were accepted as independent variables. The relationship between these two keywords and other frequently used keywords was examined. As an accounting history journal, It was seen that most of the keywords were also related to the word “accounting”. Whereas it was expected to be related to the word “Accounting history”.

Figure 4.22. MUFTAV- Code Relationships Matrix.

4.5.4.5. MUFTAV- findings in terms of the location

The regions and locations mentioned in the articles published in MUFTAV are listed in Table 4.34 below, in order from the most frequently examined country to the least studied country sample. As can be seen in the table, articles that do not specify a location constitute 31 percent of the sample, while studies on the Ottoman state have the highest share (28%) among studies that specify location. Immediately after the Ottoman state sample comes studies conducted in the sample of Türkiye (21%). Starting from the third rank, the countries and states included in the sample have varied in such a way that they have a value of two percent or less.

Table 4.34. MUFTAV-Findings in terms of Location

No	Location	Num.	%	No	Location	Num.	%	No	Location	Num.	%
01	General	169	32,6	19	Ottoman Empire	2	0,4	37	Slovenıa	0	0,2
02	USA	165	31,9	20	Portugal	2	0,4	38	Jerusalem	1	0,2
03	UK	57	11,0	21	Greece	2	0,4	39	Massachuse tts	1	0,2
04	Italy	20	3,9	22	Ashanti Empire	1	0,2	40	Mezopotam ya	1	0,2
05	Spain	12	2,3	23	Athena	1	0,2	41	Naples	1	0,2
06	Austria	9	1,7	24	West India Islands	1	0,2	42	Nepal	1	0,2
07	France	7	1,4	25	Brazil	1	0,2	43	Norway	1	0,2
08	Japan	7	1,4	26	Geneve	1	0,2	44	Ohio	1	0,2
09	Germany	5	1,0	27	Early Islamic States	1	0,2	45	Middle East	1	0,2
10	China	5	1,0	28	Early Roma States	1	0,2	46	Catalan Region	1	0,2
11	East India	4	0,8	29	Old India	1	0,2	47	Roma Empire	1	0,2
12	Egypt	4	0,8	30	Old Egypt	1	0,2	48	Russia	1	0,2
13	New Zealand	4	0,8	31	Fiji	1	0,2	49	Sumeria	1	0,2
14	USA	3	0,6	32	Hawai	1	0,2	50	Shanghai	1	0,2
15	India	3	0,6	33	İran	1	0,2	51	Türkiye	1	0,2
16	Israel	3	0,6	34	Switzerland	1	0,2	52	Venezia	1	0,2
17	Belgium	2	0,4	35	Kenya	1	0,2				
18	Old Mezopotamya	2	0,4	36	Korea	1	0,2				

4.5.4.6. MUFTAV- findings in terms of the period

The periods examined in the articles in MUFTAV Journal are listed from the most studied period to the least studied period and are listed in Table 33 below. According to Table 4.35; the most publications, with 34 percent, belong to the general classification that does not indicate any period; 20th century in second place with 25.38 percent and 19th century in third place with 21.32 percent; It is seen that the publications belonging to the BC periods have 3.55 percent.

Table 4.35. MUFTAV-Findings in Terms of Time

No	Period	Number	%	No	Period	Number	%
1	General	67	34,01	9	21st century	3	1,52
2	20th century	50	25,38	10	8th century	2	1,02
3	19th century	42	21,32	11	11th century	2	1,02
4	BC	7	3,55	12	15th century	2	1,02
5	16th century	6	3,05	13	18th century	2	1,02
6	14th century	5	2,54	14	6th century	1	0,51
7	17th century	4	2,03	15	12th century	1	0,51
8	13th century	3	1,52		Toplam	197	100

5. CONCLUSIONS

With its universal definition, accounting is the science that records, classifies, summarizes and reports financial transactions of businesses. This universal definition not only includes the functions and duties of accounting, but also expresses the evolution of accounting. Thousands of years ago, this technique, which only wrote and recorded "existing", needed to classify what they wrote over time.

In its most primitive form; Mankind, who wrote down their "assets" one after the other, felt the need to separate and classify "assets" and "debts" among their writings when their assets increased and began to exchange. As the increasing assets and liabilities became more complex, there was a need for techniques to summarize them. These needs have led to the emergence of the most basic statements, which we know as the "financial position statement and the income statement" today.

It is seen that scientific researches on the great knowledge we have about this branch of science, which even has a "history" on its definition, generally focused on the basic functions of accounting until the twentieth century. As it is known, it is thought that the history of accounting goes back about five thousand years. It is possible to reach accounting information in various sources throughout this deep historical process. However, scientific studies carried out for many years have mostly been on the development of accounting as a "profession", a "technique" or a "practice". Scientific research on keeping a diary of events throughout this ancient history seems a bit delayed.

Of course, research in the history of accounting was always carried out and these studies were published in various journals on Business, Accounting and Economics. However, in 1974, a journal under the title of "accounting history" began to be published for the first time. The publication of the journal was undertaken by the Academy of Accounting Historians. With this journal, which accepts publications all over the world, interest in the field of accounting history and accounting historiography has started to increase.

During the first 16 years since the “Accounting Historian Journal” started to be published, no accounting history journal could be found. However, it started to be published in other

"accounting history journals" since 1990. And today, there are seven international accounting history journals in total, the first three being the most important and leading journals. Studies in these journals now constitute an important source for the accumulation of world accounting history. In terms of Türkiye; The late Prof. Until Güvemli established the Oktay Güvemli Accounting and Financial History Foundation (MUFTAV) in 2011, there was not much development in the history of accounting. With the efforts of the Foundation, " Accounting and Financial History Research Journal ", Türkiye has started to publish an accounting history journal as the sixth country in the world and the last journal to be published. The MUFTAV Journal Library, on the other hand, provides services with approximately fifteen thousand books and journals, most of which are of historical nature. In Türkiye, the "First Accounting and Finance History Congress" has been held once in 2019 by the Foundation.
When the studies on accounting history journals in the literature are examined; It has been found that there are few studies in the field of accounting history in Asia and Türkiye. This thesis study has been prepared especially on the basis of this finding. Starting the research with the accounting research journal, which has been publishing in our country for about 11 years, first of all, the scientific map of the accounting history journal published in our country was drawn. Then, the thesis study was evaluated comparatively by performing bibliometric analysis on the first three "accounting history journals", which are the leading sources in the field of world accounting history.

The primary aim of this thesis is; by examining the three leading accounting history journals in the world in the field of accounting history and the accounting history journal being published in Türkiye; is to make a scientific map of accounting history studies within the scope of four journals. Besides this main purpose; It is also aimed to attract the attention of Turkish researchers in the field of accounting history, to raise awareness about accounting history and to train new accounting history researchers. In addition, it aims to increase both quantitative and qualitative research in accounting history in Türkiye and to shed light on new accounting history research by providing information to new researchers about the framework of accounting history research to date.

In this context, the first three leading journals are; AHJ, AHR, AH and MUFTAV, the Turkish accounting history journal, have been published since the first issue; classified in terms of the number of publications per journal per year and the type of publication. The four selected journals continue to be published from the date of publication until today and today. In order to identify and examine the original studies on the history of accounting; Studies such as biography and book summary were excluded from the research, and only those published in the article type were classified. All studies published in article type per journal; The article was analyzed in terms of six main indicators: type, subject, authorship relationship, keyword relationship, location and time of the research. The indicators in question were chosen from among the various variables in the literature in accordance with the main purpose of the thesis.

When the findings obtained from the examined journals are evaluated collectively: First of all, a total of 2,968 works in all publication types in four journals were examined. These works are of various types, such as articles, book reviews, editorial texts, biography or interviews. Considering the share of publications of all genres in the total sample, bibliographic studies are 1.5%; biography studies 5.5%; book reviews 23%; congress/conference abstracts and evaluations 3%; announcement texts 6.5; Editorial texts receive a share of 7.5%, PhD thesis evaluations 1% and finally articles 52%. In order to examine both the share in all genres and the original new and original studies in the field of accounting history, 1,562 studies written only in article type were prepared for analysis by separating them from other genres.

The analyzes made in terms of variables were carried out separately for each journal, and the findings were interpreted together in this conclusion section:
In terms of the method used in the articles; It has been determined that the most "archive research" articles are included in all journals. However, when viewed proportionally, 68% in AHJ; 51% in AHR; It is seen that it is 83 in AD and 66% in MUFTAV. As can be seen, in accordance with the purpose of being a history journal, at least 50% of the articles published in all journals were written in the form of "archive research". This is an expected and positive result. Especially the 83% rate of AD is remarkable.

In terms of the subjects examined in the articles; The topics examined in all journals are listed and the most frequently repeated topics are grouped under twenty-six titles. While AHJ's studies on accounting history are handled with a rate of approximately 17%; It has been determined that there are mostly studies on "accounting practices" in AHR, AH and MUFTAV journals. Studies on "Accounting practices" are also in the second place in AHJ.

This finding is a concrete indication of how important the studies on the functions of accounting as a profession are in the literature and how much research is done. Although there are historical studies expected from accounting history journals, since accounting is a technical science, the content of research is based on accounting practices. When we look at the order of the studies on the "history of accounting" in the other three journals, it is in the fourth place with 8% in AHR; It is in the second place with 15% in AD and in the second place with approximately 14% in MUFTAV journal. It has been determined that the second place in the AHR journal is on "cost accounting" and the third place is on the "development of accounting as a branch of science". Another important finding in terms of the subjects examined in the articles is the shares of the studies on "private field" in the journals. Special field study; This means that the subject examined in the article is not directly related to accounting. These studies can be about economic issues or business administration, or they can be completely different, even art-related. Topics classified as “special field” are ranked fifth in AHJ, one of the reviewed journals, with approximately 8%; It ranks tenth with 3% in AHR; It is in the third place with 12% in AD and in the fifth place with 9% in MUFTAV journal. Except those; Studies on "cost accounting, auditing, double-sided recording, accounting education, the development of accounting as a profession, management accounting, accounting in wartimes, the effect of religion in accounting, taxation and women in accounting" have been identified as among the top ten research topics of four journals.

In terms of authorship; The study was conducted in four different ways, namely the number of authors, author partnership, author gender and author repetition. First of all, in terms of the number of authors, a total of 769 author names in 518 articles in AHJ; 646 author names in 425 articles in AHR; 799 author names in 422 articles in AH and 340 author names in 197 articles in MUFTAV journal were identified. According to this; Approximately 1.5 per article in AHJ and AHR; There are about two authors in AH and MUFTAV journals. 64% of articles in AHJ; 60% in AHR, 41% in AH and 48% in MUFTAV journal were written by a single author. Author partnership adds value to the research of the authors in terms of cultural values, knowledge and scope of the research. In the context of authorship, the second research is in terms of the gender of the authors. Of all the authors in the journals, 23% in AHJ, 21% in AHR, 38% in AH and 5% in MUFTAV journal are women. The number of women in the accounting profession and accounting academics is increasing day by day compared to the past. However, the findings about women in accounting history studies show that this progress is not sufficient. We still continue to accumulate a "male-intensive" accounting literature. Here, it is necessary to mention a second situation implicit in these ratios; these rates were obtained from the determination of the number of women. The number of articles consisting of only female authors is lower than these rates. The third research on the authors is whether the authors show continuity in their accounting history research. According to the findings obtained; 20 (2.5%) of 769 authors in AHJ; 36 (6%) of 646 authors in AHR; 73 (9.5%) of 799 authors in AH and 25 (4%) of 341 authors in MUFTAV journal have conducted accounting history research at least three times. Since accounting history research is a field that requires archival research and requires more resources and time than other research subjects, authors doing research on this subject may move away from this field after the first study. The findings of the study prove this situation.

In terms of keywords in the articles; The total number of keywords, the variety of keywords, the frequency of using the same keyword, and finally the relationship of keywords with accounting and accounting history were examined. Although AHJ started its publication life in 1974, only 21 articles have keywords written since 2014; A total of 84 words were reached. 1,771 in the AHR; 2,114 words in AH and 666 words in MUFTAV journal were identified as keywords. The words in question were examined in terms of the frequency of repetition in each journal, and the words that were used at least 3 or more times in the keywords were examined; 97 for AHR and AH; For MUFTAV journal, 74 words were determined.

Among the keywords, "accounting" and "accounting history" have been analyzed in terms of their relationship. In the analyzes made by coding the words accounting and accounting history separately for the said analysis; Although most of the studies on accounting history were identified among the topics examined, the word "accounting history" was less preferred when coding the keywords; It has been seen that the word "accounting" is used more frequently. Looking at the journal-based; Due to the large number of few keywords in the AHJ, they are not considered here. In AHR and AH, it was seen that the keyword "accounting history" was used more frequently and was more strongly related to the words in the keyword phrases. In some keywords, a weak relationship was detected with both the words "accounting" and "accounting history". In the MUFTAV journal, it was seen that almost all the words were strongly and frequently associated with the word "accounting". These findings provide information in terms of the place of non-accounting issues in journals and accounting practices other than accounting history.

In terms of the location mentioned in the article; If a country, state or geographical place was mentioned in each journal, the mentioned places were examined. Accounting history studies are mostly carried out by researchers from America, Europe and Australia. Since the researchers were from these regions, it was examined whether the studies took place in these regions. First of all, in the analyzes; 33% of the studies in AHJ; 11% in AHR; It was observed that 16% in AD and 34% in the journal MUFTAV did not specifically mention any location. When the studies in which a geographical place or a state are mentioned are examined; It has been determined that a total of 52 different place names are mentioned in AHJ and AH, and the three most researched locations are USA, UK and Italy, respectively. It has been determined that a total of 27 place names are mentioned in the AHR and the three most researched locations are the UK, USA and France, respectively. Finally, in the MUFTAV journal, it was determined that there were 24 place names in total and the three locations where the most research was done were the Ottoman state, Türkiye and Russia, respectively. Although the total number of countries mentioned in each of the four journals seems to be varied, it is seen that there is a need for research on other locations as the countries that are the subject of the most research have a large share of the total studies.

In terms of the time spent in the articles; if a period is specified in the articles, an analysis has been carried out in terms of the periods covered by this period. All time expressions are classified into centuries, BC and AD. The aim here is to determine the most distant date that accounting history researches can reach and to determine the least examined time intervals. In the analysis, studies that did not indicate any period were 35% in AHJ; 19% in AHR; It has a rate of 26% in AD and 34% in the MUFTAV journal. In articles specifying the time zone; 14 in AHJ; 1 in AHR; 5 studies in AH and 7 studies in the journal MUFTAV date back to BC. In the studies that point to the dates of AD, studies mentioning the 19th and 20th centuries are concentrated in all journals. So much so that 67% of the researches in AHJ; 66% in AHR; 55% of AD and 46% of the articles in the MUFTAV journal refer to the 19th and 20th centuries. This shows that there is a need for research in periods before the 19th century.
As a result, this research examined four journals published in the field of accounting history, and revealed findings about studies in the field of accounting history.

Within the scope of four journals published in the field of accounting history; It has been seen that the articles are mainly on archival research, but now accounting history studies should be separated from technical accounting applications and focus on accounting history-related issues. In addition, the authors increase their studies in this field by sharing their accounting history knowledge with co-authors, and increase the productivity of women writers in the field of accounting history; paying attention to the fact that the selected keywords are related to the accounting history in order to increase visibility in scientific research; It has been evaluated that there is a need for efforts in terms of narrow country sampling and going beyond limited time zones.

The findings are consistent with Spraakman & Quin, (2018) especially in terms of the types and topics of the articles in the journals. It has been observed that statistical research methods are less preferred and subjects such as accounting education and accounting ethics are rarely discussed. Again, in terms of authorship, time zone and country sample, the findings showed similar results with Anderson (2002), Williams & Wines (2006) and Kutluk, Ağyar, Ersoy (2011) studies. Although 20 years of new data between 2002-2022 were added to the data of the aforementioned research, it shows that the trends did not change, especially in terms of co-authorship, author gender and country sample. As a result, this thesis study has revealed findings about accounting history studies by examining four journals published in the field of accounting history. It is expected that the findings explained in detail above will guide accounting history researchers and contribute to the emergence of accounting history research. In particular, like Türkiye, where studies in the field of accounting history are still in their infancy, a framework for past research has been presented to new researchers who will work in the field of accounting history, and the parts that need research in the field have been revealed.

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