

Exploring the Accounting History Research in Turkey: Publishing Patterns of Academicians

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Abstract

The aim of the study is to determine how much interest the accounting academicians have in the history of their field. To analyze this interest we reviewed the academic research of the accounting academicians in Turkey on accounting history. The study explores publishing patterns in Turkish accounting academicians in academic journals and the thesis submitted in Turkish Universities on accounting history. In the study we analyzed and reported the recent development of the accounting history research in Turkey in the period 2000 to 2013. In the study we implemented a content analysis for academic articles. Firstly a comprehensive literature review has been done to find the accounting history articles published by the Turkish academicians in the last decade. We found 74 accounting history articles published in national and international academic journals by the Turkish academicians. The analysis of the articles examined the patterns of authorship, the most published authors, institutional affiliations of authors, author gender, the most published journals, subject areas, and period covered by the articles. In the second part of the study is a content analysis for the master and doctoral thesis on accounting history in Turkish Universities is provided. We searched the theses in the thesis database of The Council of Higher Education of Turkey. We limited the research on accounting history thesis, and we found only 11 theses on accounting history. The analysis of the theses examined the authorship, institutions thesis submitted, advisor of the thesis, subject areas, and period covered by the theses.

Keywords: Accounting history, publishing patterns, authorship analysis, content analysis, Turkey.

1. Introduction

Since the nearly 15 millions of the 95 millions documents and 180 thousands of the 360 thousands books in Ottoman Achieves are related to accounting (Can & Esen, 2010), the emergence of the research in Turkish accounting history is clearly seen. In last decade there have been significant improvements in accounting history research in Turkey.

As mentioned by De Serra Faria (2008) with the promotion of the associations in many countries there is an increasing interest in accounting history in recent decades. In Turkey the main motivator of these improvements is the activities supported by two organizations: Turkish Association of Accounting and Finance Association (MUFAD) and The Association of Accounting and Finance History Researchers (MUFITAD). In addition the encouragement and leadership of distinguished accounting history professor Oktay Guvemli, the establisher of these two national associations. 1st and 2nd is significant. Balkans and Middle East Countries Conferences on Accounting and Auditing History (BMAC) were organized in 2007 and 2010 by MUFAD. The 12th World Congress of Accounting Historians (WCAH), the world biggest academic event of accounting history, also hosted by MUFAD in Istanbul in 2008. MUFITAD was established in 2011 and a new journal, the Accounting and Financial History Research Journal was launched as the journal of MUFITAD. These associations organized the participation of the Turkish academicians to the 4th, 8th, 9th, 10th, 11th, 12th and 13th World Congress of Accounting Historians and the 7th, 8th, 9th, 11th, 16th and 17th World Congress of Accountants (Orten, 2007). The number of the participants from Turkey and the papers presented by them has been increased during the years.

As a result of these progresses the number of books, articles and proceedings of the Turkish academicians on accounting history research increased in the last decade. In recent years Turkish accounting academicians presented papers not only in the BMAC and WACH in Istanbul, but also participated in the International Conferences such as

Accounting History International Conferences, World Congresses of Accounting Historians, and International Conference before and after Luca Pacioli. They published in national and international journals both in Turkish and English.

The main objective of the study is to evaluate the current situation of the accounting history research in Turkey and to investigate the problems and opportunities of developing the research in the accounting history area. In the study improvements in the academic research of the Turkish academicians on accounting history is analyzed. The study limited with the refereed articles in academic journals and the thesis submitted to the universities in Turkey on accounting history between 2000 and 2013.

2. Literature Review

Over the last forty years accounting history has emerged as an academic discipline and there are significant number of researchers, journals and conferences in this field (Richardson, 2008). Important developments in the accounting history area result an increase in the publications in this area (Carnegie et al. 2003; Carmona, 2006, De Serra Faria, 2008; Sánchez-Matamoros & Hidalgo, 2011).

In recent years there are several researches conducted studies on the publishing patterns of the academicians in accounting history (Carnegie & Napier, 2002; Anderson, 2002; Carnegie et al., 2003; Williams & Wines, 2006; Shimizu et al., 2007; De Serra Faria, 2008; Fleischman & Schuele, 2009; Bisman, 2011; Sánchez-Matamoros & Hidalgo, 2011; Bisman 2012).

Anderson (2002), Williams & Wines (2006) and Bisman (2012) analyzed the articles in one of the specialized history journal. Anderson (2002) analyzed the articles published in the Accounting, Business and Financial History using standard content and citation techniques. The analysis included the leading individual and institutional contributors to the journal in three main criteria such as authorship of study, focus of study, and significant influences upon area of study. Williams & Wines (2006) performed a content analysis of publications in the new series of the journal Accounting History by examining patterns of authorship, the journal's most published authors, institutional and geographical affiliations of authors, author gender and article classifications. Bisman (2012) examined the articles that have appeared in the Accounting History journal using a series of thematic landscapes depicting dominant research trends and trajectories and analyzed the increasing and declining interests in the areas of historical accounting research.

Shimizu et al. (2007) and De Serra Faria (2008) studied the accounting history research in one country. Shimizu et al. (2007) evaluated the accounting history research in Japan in terms of subject classifications, Geographic area of research, time period of the research and trends in Japanese research and prolific authors. De Serra Faria (2008) reported the development of accounting history research in Portugal and analyzed the publishing patterns in the Portuguese accounting journals in the areas such as the number of articles per journal, the gender of authors and the period and subject areas of the articles.

Sánchez-Matamoros & Hidalgo (2011) examined the publishing patterns of accounting history research in generalist accounting journals. In their study the title of the article, number of authors, the year and name of the publication, the period and setting analyzed, type of paper, institutions affiliation of the authors, and the countries of the authors of the articles were analyzed in the selected journals.

In other researches different aspects of the publication patterns were analyzed. For example, Carnegie et al. (2003) examined the publishing patterns of the women authors in the in the international accounting history literature. They conducted a gender analysis in the areas of location of the authors by gender, patterns of authorship by women, and location of women by country on the basis of English or non-English language dichotomy in three accounting journals: Accounting Historians Journal, Accounting, Business and Financial History Journal and Accounting History. Fleischman & Schuele (2009) analyzed the co-authorship patterns in accounting history, both quantitatively and qualitatively. Bisman (2011) analyzed the accounting history research publications through a citation analysis in articles published in three specialized accounting history journals. The analysis presented the journal network, influential articles, and the scholarly community of accounting history in these journals.

3. Research Method

As mentioned by Bisman (2011) "publication in a scholarly journal is a key ingredient in assessing and establishing the academic merit of a work and that of the author".

The main focus of this study is the refereed articles by the Turkish academicians and the thesis submitted to the universities in Turkey on accounting history. This study does not include the proceedings, working papers, notes, editorials, book reviews, reports and books. A total of 74 individual articles and 11 theses were analyzed in this study (For

a complete list of articles and the theses surveyed, please contact the corresponding author). The study covers the period between 2000 and 2013.

Articles are analyzed in the four criteria: distribution of articles per publication years, authorship analysis, distribution of articles per journal, and focus of the articles. The Theses are analyzed in the five criteria: submission years, authorship analysis, institutions thesis submitted, advisor of the thesis, subject areas, and period covered by the theses.

3.1 Analysis of the Articles

This part of the study is a content analysis of the articles of Turkish academicians on accounting history.

3.1.1 Distribution of Articles per Publication Years

Table 1 shows publication periods of the accounting history articles, by aggregating into periods of three years. Table 1 indicates that the number of articles published by Turkish academicians continuously increased over the period 2000 to 2013.

Table 1: Distribution of articles per publication years

Period	Number of Articles
2000 -02	2
2003-05	9
2006-08	12
2009-11	30
2012-13	21
Total	74

Approximately 69 percent of the articles are published in last five years. Figure 1 shows that the highest number of articles is published in 2011 and 2012 (15 articles and 13 articles respectively).

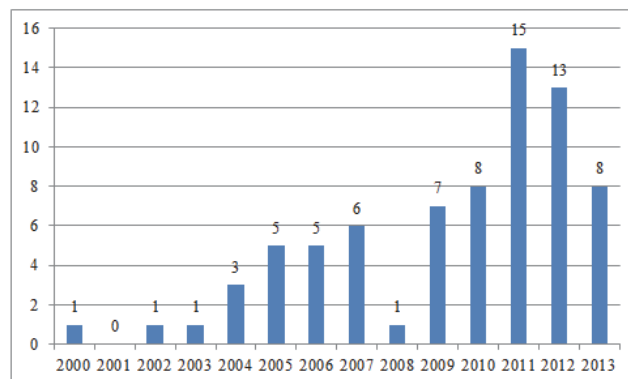


Figure 1. Number of articles published by Turkish academicians on accounting history

3.1.2 Authorship analysis

In this section an authorship analysis will be undertaken for the accounting history articles published by the Turkish academicians between 2000 and 2013. The analysis is performed under the following headings:

- Patterns of authorship;
- The most published individual authors;
- Institutional affiliation of authors;
- Author gender analysis;

3.1.2.1 Patterns of Authorship

Williams & Wines (2006) indicated that there is a trend in the international research publication in accounting history area. They explained the reasons of the increasing collaborations among the academicians as greater demands on academics mean it is more difficult for individuals to research alone. They also indicated that, there is greater encouragement by universities for collaboration, particularly between senior and junior members of staff. In Turkey despite the majority of the articles are still single authored, there is a trend to collaborations among the academicians in recent years. As the results of this study shown in Table 2 the 62.2 percent of the articles were single authored, 23 per cent of the articles had two authors, and 14.8 percent of the articles had three or four authors. Before 2009 the great majority (79.2 %) of the articles were single authored while only 4 out of 24 had two authors. Between 2009 and 2013 there is a change in publication pattern of the Turkish accounting academicians and the collaborations among the academicians has been improved.

Table 2. Pattern of Authorship

Year	Single Author	Two Authors	Three Authors	Four Authors	Number of Articles
2000	1	-	-	-	1
2001	-	-	-	-	0
2002	1	-	-	-	1
2003	1	-	-	-	1
2004	3	-	-	-	3
2005	5	-	-	-	5
2006	2	2	1	-	5
2007	4	2	-	-	6
2008	1	-	-	-	1
2009	2	2	2	1	7
2010	5	2	1	-	8
2011	8	5	2	-	15
2012	10	1	2	-	13
2013	3	3	2	-	8
Total	46	17	10	1	74
Percentage	62,2%	23,0%	13,5%	1,4%	100,0%

Between 2009 and 2013 nearly half of the articles are co-authored, 23 articles had two or more authors while 27 articles were single authored (Figure 2).

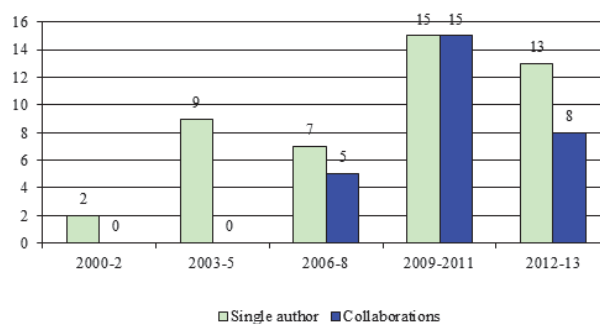


Figure 2. Pattern of the publication

Fleischman & Schuele (2009) suggests accounting history researchers to improve the collaboration with the other disciplines such sociologists and psychologists in order to expand the understanding of the parameters of the accounting's history. In this research we found out that all co-operations are within the same areas, co-authors are all in accounting departments. There are a few articles written by one author from accounting department one from history.

3.1.2.2 The Most Published Authors

Because of some authors have multiple publications; there were 114 authors of the 74 research articles published between 2000 and 2013. There were 62 individual authors 19 of which have had multiple articles. A summary of the authors with multiple articles is presented in Table 3. The most published author was Kayhan Orbay, the author fifteen articles. Oktay Guvemli followed him with eight articles. After them Batuhan Guvemli and Mehmet Erkan come, authors of five articles each. In terms of weighting number of multiple articles Kayhan Orbay and Oktay Guvemli have the highest number of articles. Batuhan Guvemli follows them with 3.30 articles. After them, İsmail Kucuk, Temel Ozturk, İsmail Otar and İhsan Fazlioglu had the highest number of weighted articles with two weighted articles each, represented by two single authored articles.

Table 3. The Most Published Authors

Author Name	University	Total Number	Weighted Total
Orbay, Kayhan	Historian /Middle East Technical University (2007)	15	15.0
Guvemli, Oktay	Marmara University	8	6.5
Guvemli, Batuhan	Trakya University	5	3.3
Kucuk, İsmail	Accountant	3	2.0
Otar, İsmail	Historian	2	2.0
Fazlioglu, İhsan	İstanbul University	2	2.0
Ozturk, Temel	Karadeniz Teknik University	2	2.0
Erkan, Mehmet	Afyon Kocatepe University/ İstanbul University (2012)	5	1.9
Toraman, Cengiz	Zonguldak Karaelmas University	3	1.7
Yukcu, Suleyman	Dokuz Eylul University	3	1.5
Sipahi, Baris	Marmara Universitesi	3	1.5
Gucenme, Umit	Uludag University	2	1.5
Elitas, Cemal	Afyon Kocatepe University	4	1.4
Aydemir, Oguzhan	Afyon Kocatepe University	4	1.4
Can, Ahmet Vecdi	Sakarya University	2	1.3
Coskun, Fatih Ertas	Gaziosmanpasa University	2	1.0
Atagan, Gulsah	Dokuz Eylul University	2	1.0
Bayramoglu, Fatih	Zonguldak Karaelmas University	2	0.7
Elitas, Bilge Leyli	Afyon Kocatepe University	2	0.6
Others		43	25.7
Total		114	74

3.1.2.3 Institutional Affiliation of Authors

In this section, institutional affiliations of the 62 individual authors are analyzed. 55 of the 62 individual authors are from 29 different universities, and remaining 7 authors are from other institutions. The weighted number of the articles of the authors who are from a university is 61.5 whereas the individuals' number is 12.5. The highest weighted number of articles is from Middle East Technical University while the highest number of articles is from Afyon Kocatepe University.

Table 4. Institutional Affiliation of Authors

University	Single Author	Two Authors	Three Authors	Four Authors	Total	Weighted Total
Middle East Technical University	11				11	11.0
Marmara University	5	6	0	0	11	8.0
Afyon Kocatepe University	0	4	6	4	14	5.0
Dokuz Eylul University	1	6	0	0	7	4.0
Trakya University	2	3	1	0	6	3.8
İstanbul Universitesi	3	0	1	0	4	3.3
Gazi University	1	0	5	0	6	2.7
Uludag University	1	3	0	0	4	2.5
Zonguldak Karaelmas University	1	0	4	0	5	2.3
Akdeniz University	1	0	3	0	4	2.0
Other	21	9	10	0	40	28.8
Total	30	22	18	4	114	74

3.1.2.4 Author Gender Analysis

A gender analysis of the authors contributing to accounting history literature shows that overwhelming majority of the authors was male. There were 46 individual male authors and 16 female. Table 5 dissects author gender between single, dual, triple and four authored articles. The breakdown of the authors indicates that 82.5 per cent of the authors (94 authors) were male in this period and 17.5 per cent were female (20 authors). In terms of weighted number of multiple articles 64.25 of the 74 articles (86.8 %) authored by male. The data indicates that the majority of female participation was at double and triple authored articles (85 percent).

Table 5. Authorship by gender (number of author)

Gender	Single Author	Two Authors	Three Authors	Four Authors	Total Number	Weighted Total
Male	43	27	21	3	94	64.25
Female	3	7	9	1	20	9.75
Total	46	34	30	4	114	74.0

On the other hand the first author of was male in 89.1 percent of the articles as shown in Table 6. The results indicate that men have been dominating the accounting history research in Turkey as it's seen both in weighted total number of publications and the author orders in the articles.

Table 6. Authorship by gender (author order)

Gender	First author	Second author	Third author	Forth author	Total Number	Percentage
Male	68	20	6	-	94	82.5%
Female	6	8	5	1	20	17.5%
Total	74	28	11	1	114	100.0%

3.1.3 Distribution of Articles per Journal

The classification of the articles according to the journals published showed that the articles are published in 44 different national and international journals. Thirty five percent of the articles were published in two journals: 18 articles in Muhasebe ve Finans Tarihi Arastirmalari Dergisi (Journal of Accounting and Finance History Researches) and 8 articles in Muhasebe ve Finansman Dergisi (Journal of Accounting and Finance). These two journals are established by distinguished accounting history professor Oktay Guvemli who encourages Turkish accounting academicians in studying in accounting history. With the other journals the number of accounting history articles published in the journals of the accounting associations reaches to 33. The number of the accounting history articles published in university journals is 14, and the number in other academic social science journals is 12. Additionally, Turkish academicians also published 15 accounting history articles in international journals such as Accounting History, Accounting Historians Journal, De Computis: Spanish Journal of Accounting History, International Journal of Business & Social Science, African Journal of Business Management, Rivista degli Studi Orientali, Revue D'Etudes Turques, Acta Orientalia: Academiae Scientiarum Hung, Wiener Zeitschrift fur die Kunde des Morgenlandes, Zeitschrift fur die Welt der Turken, International Journal of Food and Agricultural Economics, Journal of the Economic and Social History of the Orient, Pecvnia and International Journal of Social Science.

Table 7. Distribution of Articles per Journal

Type of Journal	Name of the Journal	Number of Articles	Total number
Journals of Accounting Associations	Muhasebe ve Finans Tarihi Arastirmalari Dergisi (Journal of Accounting and Finance History Researches)	18	33
	Muhasebe ve Finansman Dergisi (Journal of Accounting and Finance)	8	
	Mali Çözüm Dergisi (Journal of Financial Solution)	3	
	Muhasebe ve Denetime Bakis (Accounting and Auditing View)	2	
	Mali Kilavuz (Financial Guide)	1	
	Muhasebe Bilim Dnyasi Dergisi (World of Accounting Science Journal)	1	
University Journals	Akademik Bakis	1	14
	Bilig: Turk Dnyasi Sosyal Bilimler Dergisi	1	

	Bogaziçi Journal: Review of Social, Economic and Administrative Studies	1	
	Dumlupınar Üniversitesi Sosyal Bilimler Dergisi	1	
	İstanbul Üniversitesi Edebiyat Fakültesi Tarih Dergisi	1	
	Kilis Üniversitesi İİBF Dergisi	1	
	Hacettepe Üniversitesi Türkiyat Araştırmaları Dergisi	1	
	Ege Akademik Bakış	1	
	Ankara Üniversitesi Tarih Araştırmaları Dergisi	1	
	Ankara Üniversitesi Osmanlı Tarihi Araştırma ve Uygulama Merkezi (OTAM) Dergisi	1	
	Yalova Sosyal Bilimler Dergisi	1	
	Ankara Üniversitesi Güneydoğu Avrupa Çalışmaları Uygulama ve Araştırma Merkezi Dergisi	1	
	Uludağ Üniversitesi Fen Edebiyat Fakültesi Sosyal Bilimler Dergisi	1	
	İstanbul Üniversitesi İktisat Fakültesi Mecmuası	1	
Academic Social Science Journals	Vakıflar Dergisi	3	
	İktisat İşletme ve Finans Dergisi	1	
	Kamu Hesaplarına Uzman Bakış Dergisi	1	
	Osmanlı Araştırmaları	1	
	Tarih Araştırmaları Dergisi	1	
	Belleten - Türk Tarih Kurumu	1	12
	Türk Dünyası İncelemeleri Dergisi	1	
	Türkiye Araştırmaları Literatür Dergisi	1	
	Sayıstay Dergisi	1	
	Kütadgubilik: Felsefe Bilim Araştırmaları Dergisi	1	
International Journals	De Computis	2	
	Accounting History	1	
	Accounting Historians Journal	1	
	Acta Orientalia: Academiae Scientiarum Hung.	1	
	African Journal of Business Management	1	
	International Journal of Business & Social Science	1	
	International Journal of Food and Agricultural Economics	1	
	International Journal of Social Science	1	15
	Journal of the Economic and Social History of the Orient	1	
	Pecunia	1	
	Revue D'Etudes Turques	1	
	Rivista degli Studi Orientali	1	
	Wiener Zeitschrift für die Kunde des Morgenlandes	1	
	Zeitschrift für die Welt der Türken	1	
Total	74		

3.1.4 Main Focus and the Coverage of the Articles

In this section focus of the articles are analyzed in terms of study subject area and the time period of the article.

3.1.4.1 Subject of the Study

The analysis reveals that the three areas of "accounting of waqfs", "history of double-entry accounting" and "governmental accounting" account for almost 62.2 percent of the articles. The subject categories of the articles are summarized in Table 8.

Table 8. Subject of the study

Subject	Number of Articles	Percentage
Accounting of Waqfs (foundations)	22	29,7%
History of bookkeeping	13	17,6%
Governmental accounting	11	14,9%
Development of accounting	6	8,1%
History of accounting education	6	8,1%
Cost accounting	5	6,8%
Accounting history research and literature	3	4,1%
Auditing	2	2,7%
Other (real estate acc., agriculture acc., acc. occupation, etc.)	6	8,1%
Total	74	100,0%

3.1.4.2 Time Period Covered in the Study

The time period examined in the accounting history articles of Turkish academicians in Table 9 and Table 10 present. Most of the articles address the Ottoman period while articles about the Turkish Republic era follows it.

Table 9: Time Period Covered in the Study

Period	Number of Articles
Ottoman Period	48
Turkish Republic Period	20
Ilkhanate and Abbasiad Period	6
Other	7

The analysis also shows that the most emphasized to the period from the seventeenth century to twentieth century. The results show that, Turkish academicians mostly studying the near history, but far less research are conducted before fifteenth century.

Table 10: Time Period of Study (by century)

Period	Number of Articles
12 th -14 th century	5
15 th -16 th century	11
17 th -18 th century	26
19 th century	18
20 th century	22
N/A	8

3.2. Analysis of the Theses

This part of the study is a content analysis for the master and doctoral thesis on accounting history in Turkish Universities is provided. We searched the theses in the thesis database of The Council of Higher Education of Turkey (YOK). We limited the research on accounting history theses, after searching with several different keywords we found only 11 theses on accounting history. The analysis of the theses examined the patterns of authorship, institutions thesis submitted, advisor of the thesis, subject areas, and period covered by the theses.

Even there are very few number of these prepared in accounting history there is a growing interest to the field. Thus 10 of the theses were submitted after 2007 while there is only one thesis before that year. Another important point is that the most of the theses is PhD thesis (Table 11).

Table 11: Distribution of theses per years submitted

Years	Master Thesis	PhD Thesis	Total Number of Thesis
2000-2006	-	1	1
2007-2010	3	3	6
2011-2013	4	4	4
Total	7	4	11

The theses are submitted nine different universities as shown in Table 12. This indicates that there isn't any department focusing the accounting history research in Turkish universities. On the other hand The universities which have the highest number of articles published such as Middle East Technical University, Afyon Kocatepe University, Uludag University, Zonguldak Karaelmas University, Akdeniz University and Dokuz Eylul University do not have any submitted thesis.

Table 12: Universities theses submitted

University	Number
Istanbul University	2
Marmara University	2
Ankara University	1
Balikesir University	1
Bogaziçi University	1
Gazi Osman Pasa University	1
Sakarya University	1
Trakya University	1
Ufuk University	1
Total	11

Table 13 shows which departments the theses are submitted. Only four of the accounting history theses were supervised by an accounting professor. Three of the theses were submitted either to a history or an Islamic history department. The others were submitted to finance, economics history, economics, and literature departments.

Table 13: Departments theses submitted

Department	Number
Accounting	4
Finance	1
History	2
Islamic History	1
Economics History	1
Economics	1
Literature	1
Total	11

The other interesting point is that only two of the thesis advisor published an accounting history article. As presented in Table 14 the mostly Ottoman period was studied in the accounting history theses. Remaining theses address the Turkish Republic era.

Table 14: Time Period covered by the Thesis

Period	Number
Ottoman	7
Turkish Republic	3
Other	1
Total	11

4. Conclusion

In this study we analyzed the accounting history research of the Turkish academicians in the period 2000 to 2014. For that purpose, a comprehensive literature review completed through databases and libraries to find the refereed accounting history articles published by the Turkish academicians in this period. To find the accounting history theses database of The Council of Higher Education of Turkey (YOK) has been searched using several keywords. A total of 74 individual articles and 11 theses were analyzed.

The results of the study show that there is an increasing interest to the accounting history research among the Turkish accounting academicians in recent years. In last four years the number of accounting history articles reached the highest level of last twelve years. On the other hand the number of the thesis on accounting history is very few even the number has been increased in last four years.

There is an increased number of collaborations among the Turkish accounting academicians after 2009. But the all of the co-authorships are within the same areas, there isn't any articles written by one author from accounting department one from other department. The multidisciplinary studies may provide more understanding of the parameters of the

history of accounting.

An analysis of the most published authors revealed that some of the authors such as Kayhan Orbay, Oktay Guvemli, Batuhan Guvemli and Mehmet Erkan has been came forward. In gender analysis of the authors contributing to accounting history literature in Turkey, we found that there is male domination, and the majority of the authors both in weighted total number of publications and the author orders in the articles were male.

The articles are published in an enormous variety of journal. Whereas Turkish accounting academicians published 74 accounting history articles in 43 different national and international journals; thirty five percent of these articles were published in top two journals: Muhasebe ve Finans Tarihi Arastirmalari Dergisi (Journal of Accounting and Finance History Researches) and Muhasebe ve Finansman Dergisi (Journal of Accounting and Finance).

The majority of the articles in studied the three main areas of "history of double-entry accounting", "accounting of waqfs" and "history of accounting education". The results show that most of the articles address the Ottoman period while thirty three per cent of the articles are about the Turkish Republic era and only ten percent of the articles about the Ilkhanate and Abbasiad Period. The analysis also shows that the most emphasized to the period from the seventeenth century to twentieth century. The analysis stated that articles in accounting history by Turkish academicians mostly focusing the studying the near history, especially after seventieth century.

Most of the accounting history theses are submitted to the other departments rather than accounting departments. The results of the study indicated that Turkish accounting academicians are interested in publishing articles on accounting history rather than supervising the thesis in this area. There could be several reasons behind this; since inquiries on these reasons are not the subject of this study, further studies can be implemented on this subject.

The results show that even though there is an encouragement of the accounting history associations Turkish accounting academicians still do not have much interest on the history of accounting. The reasons may be considered as the lack of accounting history classes in universities, change in the Turkish alphabet from Arabic letters to Latin letters in the beginning of the 20th century, discouragements on studying Ottoman documents in the early years of the Republic, lack of separate accounting history departments or in the faculties, being the current topics in accounting more popular than accounting history, etc. To investigate and the find out the real reasons of not being motivated in accounting history could be a subject of a further research.

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