



# A review of accounting research in internationalising journals in the South African region



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## Dates:

Received: 14 Dec. 2016

Accepted: 19 July 2017

Published: 07 Dec. 2017

## How to cite this article:

De Villiers, C.J. & Hsiao, P.-C.K., 2017, 'A review of accounting research in internationalising journals in the South African region', *South African Journal of Economic and Management Sciences* 20(1), a1729.  
<https://doi.org/10.4102/sajems.v20i1.1729>

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**Background:** This study analyses the accounting research articles published by South African journals.

**Aim and setting:** A review of accounting research in internationalising journals in the South African region that publish accounting research.

**Methods:** The characteristics of accounting articles were analysed. Five journals were analysed, including the four internationalising journals, *Investment Analysts Journal*, *Meditari Accountancy Research*, *South African Journal of Business Management*, and *South African Journal of Economic and Management Sciences* and one local journal, *South African Journal of Accounting Research* (SAJAR).

**Results:** The findings of this study will be of interest to journal editors, authors who would like their research to make an impact and be cited, as well as university research administrators and government higher education policy-makers.

**Conclusion:** The analyses show that many of the highly cited articles have been published recently, boding well for the citation statistics of these journals in future and indicating some success in their efforts to internationalise. The citations of SAJAR lag behind the citations of the internationalising journals. Each journal publishes articles that cover different subject area(s). Within accounting research, accounting education and social and environmental accounting are popular areas of research, whereas taxation; the public sector; and management accounting are not well represented among published articles during 2015–2016 in these five journals. About half of all accounting articles claim their insights will contribute to the accounting literature, with much smaller percentages claiming to contribute to management, policy-making and practice. The most prolific authors and most prominent universities to some extent follow the most popular subject areas, with a social and environmental researcher, Warren Maroun, featuring strongly, and his university, the University of the Witwatersrand, being prominent. Large proportions of authors of 2015–2016 articles are from outside of Africa, speaking to the success of the internationalisation efforts of the internationalising journals, whereas SAJAR mostly publishes articles by African authors.

## Introduction

The accounting academic community in South Africa is characterised by a teaching focus rather than a research focus (Samkin & Schneider 2014b; Venter & de Villiers 2013), which has hindered efforts to link with the international research community. South African accounting academics tend to publish in South African journals. However, universities are increasingly expecting accounting academics to fulfil their research obligations and publish in international journals, which are seen to be better quality compared to local journals (Samkin & Schneider 2014a). A number of South African journals have started to internationalise their journals by, for instance, aspiring to be included in international journal lists, such as Scopus. This review reflects upon the state of accounting research as exemplified by articles published by internationalising South African journals, contrasted with the premier local accounting journal.

This study assesses South African journals (defined in this study as scientific journals on the South African Department of Higher Education and Training journal list) which publish accounting research (defined in this study as journals that have published at least four accounting articles in 2015 and 2016). While the focus is placed on internationalising journals (defined in this study as being on Scopus), the premier local accounting journal is analysed for a more comprehensive assessment of accounting research and to provide a point of comparison. The four international journals to be identified by following the assessment criteria were *Investment*

*Analysts Journal (IAJ)*, *Meditari Accountancy Research (MedAR)*, *South African Journal of Business Management (SAJBM)* and *South African Journal of Economic and Management Sciences (SAJEMS)*. The local accounting journal, *South African Journal of Accounting Research (SAJAR)*, is assessed because of its status as the premier South African accounting journal among South African accounting academics. An overview of the journals is provided in Appendix 1, which includes the year of first issue, editor, 2015 Scopus citation statistics, overall and 2012 to present h-index,<sup>1</sup> 2016 ABCD rating and current statement of 'Aims and Scope'. It should be noted that, although the focus is on accounting research, these journals publish papers from diverse management fields. *MedAR* and *SAJAR* primarily focus on accounting research, *IAJ* focuses on finance and investments, with *SAJBM* and *SAJEMS* having a broader, general business, remit. These differences are also evident from the types of articles published in each journal, which will be discussed in the findings section. An inspection of the journals' h-indexes in Appendix 1 provides an early indication that articles published in the internationalising journals are cited more than articles published in *SAJAR*.

This study is based on a similar study of accounting research in Asia-Pacific journals (Benson et al. 2015). Following Benson et al. (2015), modified where appropriate, this paper analyses the most cited papers in each of the five journals, as measured by total citations and by citations per year (total citations divided by the number of years since publication). In addition to the characteristics examined by Benson et al. (2015), this study provides an overview of the non-accounting publications, details of what is published in the journals, summarises the relevance to practice of the articles, provides more detail on the research methods applied and summarises the universities that feature prominently in published articles in these journals.

The findings of this study should be of interest to universities in their efforts to manage the research output of their accounting academics, and may also hold policy implications related to government efforts to promote research at universities. In addition, journal editors and authors who are interested in maximising the impact of their research and being cited, will be interested in the findings.

## Most frequently cited articles

Google Scholar data and the ABDC journal rankings were used to measure the impact of accounting articles; this is consistent with studies such as Benson et al. (2015) and Rosenstreich and Wooliscroft (2009). Google Scholar includes all citations in scientific sources, such as journals, books, theses, etc. By contrast, other sources of citation statistics, such as Scopus and Web of Science, limit their citations statistics to references made in the journals on their lists. Google Scholar provides the most comprehensive coverage of scientific publications

1. A journal's h-index reflects the number of articles published in the journal (h), which has been cited at least h number of times. Therefore, a higher h-index reflects higher overall citations.

and is therefore considered appropriate for the purpose of this study. Citation counts were drawn from Google Scholar on 7 July 2017, using the software program Harzing's Publish or Perish. Citations per year for each article are calculated as the total number of citations for the paper divided by (2017 less the year of publication).

Table 1, Panel A, lists the 10 most frequently cited articles, measured by total citations, published in each journal over its history. This is followed by Panel B listing the most frequently cited articles measured by citations per year, measured as total citations divided by number of years since publication. In situations where there is no clear cut-off, all papers with the same number of citations, or citations per year, are included.

*SAJBM* has the highest mean total citation for their top 10 cited articles, followed by *MedAR*, *SAJEMS* and *IAJ*. Note that *SAJBM* on 148.80 is far ahead of the three journals in the middle, which are bunched together between 46 and 61, with *SAJAR* lagging behind on 23

*MedAR* has the highest mean citations per year for their top 10 cited articles, followed by *SAJBM*, *SAJEMS*, *IAJ* and finally *SAJAR*. However, it should be noted that the difference between the internationalising journals' averages are relatively small, with *SAJAR* lagging behind.

Note that many of the most cited papers per year were published in 2015 or later. This may be because these journals are internationalising and therefore their articles are being noticed and cited more frequently of late. If this trend continues, these journals' citation statistics should benefit in future. This is also true for *SAJAR*, but apart from Raemaekers et al. (2016), none of the other papers would have made it onto the list if it was published in one of the other journals.

Table 2 lists the 10 most frequently cited articles published during 2015–2016 for each journal, measured by total number of citations. Where fewer articles are listed for a journal, this is because fewer than ten articles have been cited. Where more than 10 articles are listed for a journal, this is because more than one article has been cited the same number of times around the cut-off of 10 articles.

*MedAR* has the highest number of citations for articles published during 2015–2016, with the other journals lagging far behind. As mentioned before, a high level of citations for recent articles bodes well for future citations. It is worth noting that articles published in the journals that do not have 'South African' in their names are cited more often. Journal names may be indicative of their strategic stance towards integration with the international research community and internationalisation strategies may be increasing the attention of the international research community on articles published in journals with an internationalisation strategy.

TABLE 1: Most frequently cited articles in each journal.

Panel	Journal	Authors	Year	Title	Citations	
					Per year	Total
A: Most frequently cited articles by journal, based on total citations	<i>Investment Analysts van Rensburg and Robertson Journal (IAJ)</i>	van Rensburg and Robertson	2003a	Size, price-to-WW-earnings and beta on the JSE Securities Exchange	5.00	70
			2003b	Style characteristics and the cross-section of JSE returns	4.21	59
			2006	Book-to-market ratio and returns on the JSE	5.18	57
			2001	A decomposition of style-based risk on the JSE	3.06	49
			2007	The efficient market hypothesis: Evidence from ten African stock markets	4.70	47
			2000	Value and momentum strategies: Evidence from the JSE	2.53	43
			2011	Beta, size and value effects on the JSE, 1994–2007	6.67	40
			1992	Stock Market Over-reaction: The South African Evidence	1.56	39
			2007	The impact of reported corporate governance disclosure on the financial performance of companies listed on the JSE	3.70	37
			2013	Style-based effects on the Johannesburg Stock Exchange: A graphical time-series approach	8.75	35
	2012	Empirical testing of the CAPM on the JSE	7.00	35		
	<i>Mediterranean Accounting Research (MedAR)</i>	Mean de Wet	2005	EVA versus traditional accounting measures of performance as drivers of shareholder value – A comparative analysis	8.25	99
			2003	Testing the relationship between intellectual capital and a company's performance: Evidence from South Africa	5.86	82
			2010	The incorporation of soft skills into accounting curricula: preparing accounting graduates for their unpredictable futures	11.29	79
			2012	The value relevance of corporate responsibility reporting: South African evidence	12.80	64
			2008	An analysis of cost of capital, capital structure and capital budgeting practices: A survey of South African listed companies	6.22	56
			2009	Corporate social responsibility assurance: how do South African publicly listed companies compare?	6.75	54
			2005	An empirical analysis of career choice factors that influence first-year Accounting students at the University of Pretoria: A cross-racial study	4.42	53
			2004	An empirical study on measuring efficiency and profitability of bank regions	3.69	48
			2000	Environmental reporting in South Africa from 1994 to 1999: A research note	2.76	47
2011			Sustainability reporting and assurance: An analysis of assurance practices in South Africa	7.17	43	
<i>South African Journal of Business Management (SAJBM)</i>	Barac	2009	South African training officers' perceptions of the knowledge and skills requirements of entry-level trainee accountants	5.38	43	
		2004	The relationships between service quality, customer satisfaction and buying intentions in the private hospital industry	23.38	60.73	
		2005	Job insecurity, extrinsic and intrinsic job satisfaction and affective organisational commitment of maintenance workers in a parastatal	20.42	245	
		1997	An instrument to measure organisational culture	6.70	134	
		2005	The effect of ethical values on transformational leadership and ethical climate in organisations	10.92	131	
		2004	Strategy and business models-strange bedfellows? A case for convergence and its evolution into strategic architecture	10.00	130	
		2002	Employer-of-choice branding for knowledge workers	8.27	124	
		1997	Measuring associations between working capital and return on investment	5.70	114	
		2001	A review of research on the Job Characteristics Model and the attendant job diagnostic survey	6.50	104	

Table 1 continues on the next page →

TABLE 1(Continues...): Most frequently cited articles in each journal.

Panel	Journal	Authors	Year	Title	Citations		
					Per year	Total	
A	Kinneer and Sutherland	Rothmann and Joubert	2000	Determinants of organisational commitment among knowledge workers	6.06	1.03	
			2007	Job demands, job resources, burnout and work engagement of managers at a platinum mine in the North-West Province	9.90	99	
	Mean	Kandiero and Chitiga	2006	Trade openness and foreign direct investment in Africa	6.27	148.80	
					69		
	South African Journal of Economic and Management Sciences (SAJEMS)	Booyesen	Kalitanyi and Visser	2007	Societal power shifts and changing social identities in South Africa: Workplace implications	6.80	68
				2010	African immigrants in South Africa: Job takers or job creators?	9.71	68
				2004	Business plans in bank decision-making when financing new ventures in South Africa	4.38	57
				2009	Financial development and economic growth: Literature survey and empirical evidence from Sub-Saharan African countries	6.38	51
				2004	The effect of a budget deficit on inflation: The case of Tanzania	3.85	50
				2008	Critical variables of business failure: A review and classification framework	5.33	48
				2008	The impact of shopping mall development on small township retailers	5.00	45
				2005	Factors responsible for the growth of small business	3.42	41
				2000	Foreign direct investment flows and fiscal discipline in South Africa	2.35	40
				Mean			
	South African Journal of Accounting Research (SAJAR)	Firer and Williams	2005	Firm ownership structure and intellectual capital disclosures	4.17	50	
			2009	Factors influencing success in first-year accounting at a South African university: A comparison between lecturers' assumptions and students' perceptions	6.13	49	
			1999	International stock market linkages in Southern Africa	1.61	29	
			2010	Factors influencing success in first-year Accounting at a South African university: The profile of a successful first-year Accounting student	2.71	19	
			2008	The identification and discussion of strategies for implementing an IT skills framework in the education of professional accountants	2.11	19	
			2011	Accounting academics' multiple challenges: Issues-driven learning offers a way forward	2.67	16	
			2006	An empirical test of the agency problems and capital structure of South African quoted SMEs	1.45	16	
			2010	Students' perceptions of the usefulness of an accounting project in acquiring accounting knowledge and professional skills	2.14	15	
			2005	Predictors of management accounting change in South Africa: Evidence from five retail companies	1.17	14	
			1998	A note on the effect of secondary school accounting study on university accounting performance	0.74	14	
	1997	Some evidence on the stability of beta coefficients on the JSE	0.70	14			
	Mean				23.18		
B	Investment Analysts Zambwa Journal (IAJ)	2015	Country selection strategies based on value, size and momentum	12.00	24		
		2015	Effect of the subprime mortgage crisis on a leading emerging market	9.50	19		
		2013	Style-based effects on the Johannesburg Stock Exchange: A graphical time-series approach	8.75	35		
		2012	Empirical testing of the CAPM on the JSE	7.00	35		
		2011	Beta, size and value effects on the JSE, 1994–2007	6.67	40		

B: Most frequently cited articles by journal, based on citations per year (total citations divided by years since publication)

Table 1 continues on the next page →

TABLE 1(Continues...): Most frequently cited articles in each journal.

Panel	Journal	Authors	Year	Title	Citations	
					Per year	Total
		Han et al.	2012	Asymmetric and negative return-volatility relationship: The case of the VKOSPI	5.80	29
		Lee and Ryu	2014	The volatility index and style rotation: Evidence from the Korean stock market and VKOSPI	5.33	16
		Auret and Sinclair	2006	Book-to-market ratio and returns on the JSE	5.18	57
		van Rensburg and Robertson	2003a	Size, price-to-earnings and beta on the JSE Securities Exchange	5.00	70
		Ryu	2012	The profitability of day trading: an empirical study using high-quality data	5.00	25
		Mean	7.02			
		Atkins and Maroun	2015	Integrated reporting in South Africa in 2012: Perspectives from South African institutional investors	19.50	39
	<i>Meditari Accountancy Research (MedAR)</i>					
		Atkins et al.	2015	The emergence of integrated private reporting	15.00	30
		Stent and Dowler	2015	Early assessments of the gap between integrated reporting and current corporate reporting	13.50	27
		de Klerk and de Villiers	2012	The value relevance of corporate responsibility reporting: South African evidence	12.80	64
		de Villiers	2010	The incorporation of soft skills into accounting curricula: preparing accounting graduates for their unpredictable futures	11.29	79
		Massa, Farneti and Scappini	2015	Developing a sustainability report in a small to medium enterprise: process and consequences	10.00	20
		Rao and Tilt	2016	Board diversity and CSR reporting: An Australian study	10.00	10
		Schaltegger, Gibassier and Zvezdov	2013	Is environmental management accounting a discipline? A bibliometric literature review	9.75	39
		de Wet	2005	EVA versus traditional accounting measures of performance as drivers of shareholder value-A comparative analysis	8.25	99
		Broadbent	2016	A gender agenda	8.00	8
		Mean	11.81			
		Boshoff and Gray	2004	The relationships between service quality, customer satisfaction and buying intentions in the private hospital industry	23.38	304
	<i>South African Journal of Business Management (SAJBM)</i>					
		Buitendach and De Witte	2005	Job insecurity, extrinsic and intrinsic job satisfaction and affective organisational commitment of maintenance workers in a parastatal	20.42	245
		Engelbrecht et al.	2005	The effect of ethical values on transformational leadership and ethical climate in organisations	10.92	131
		Mansfield and Fourie	2004	Strategy and business models-strange bedfellows? A case for convergence and its evolution into strategic architecture	10.00	130
		Rothmann and Joubert	2007	Job demands, job resources, burnout and work engagement of managers at a platinum mine in the North-West Province	9.90	99
		Sutherland et al.	2002	Employer-of-choice branding for knowledge workers	8.27	124
		Terblanche and Boshoff	2006	The relationship between a satisfactory in-store shopping experience and retailer loyalty	8.09	89
		van der Merwe and van Heerden	2009	Finding and utilising opinion leaders: Social networks and the power of relationships	7.38	59
		de Wet and du Toit	2007	Return on equity: A popular, but flawed measure of corporate financial performance	7.10	71
		Rothmann, Steyn and Mostert	2005	Job stress, sense of coherence and work wellness in an electricity supply organisation	6.83	82
		Mean	11.23			
		Packendorff and Lindgren	2014	Projectification and its consequences: Narrow and broad conceptualisations	12.33	37
	<i>South African Journal of Economic and Management Sciences (SAJEMS)</i>					
		Kalitanyi and Visser	2010	African immigrants in South Africa: Job takers or job creators?	9.71	68
		Turyakira, Venter and Smith	2014	The impact of corporate social responsibility factors on the competitiveness of small and medium-sized enterprises	8.33	25
		Booyesen	2007	Societal power shifts and changing social identities in South Africa: Workplace implications	6.80	68

Table 1 continues on the next page →

TABLE 1(Continues...): Most frequently cited articles in each journal.

Panel	Journal	Authors	Year	Title	Citations	
					Per year	Total
		Acaravci et al.	2009	Financial development and economic growth: Literature survey and empirical evidence from Sub-Saharan African countries	6.38	51
		Kandiero and Chitiga	2006	Trade openness and foreign direct investment in Africa	6.27	69
		du Plessis and Barkhuizen	2012	Psychological capital, a requisite for organisational performance in South Africa	5.60	28
		Pretorius	2008	Critical variables of business failure: A review and classification framework	5.33	48
		Hall and Millard	2010	Capital budgeting practices used by selected listed South African firms	5.14	36
		Ligthelm	2008	The impact of shopping mall development on small township retailers	5.00	45
		Mean	7.09			
		Raemaekers, Maroun and Padia	2016	Risk disclosures by South African listed companies post-King III	10.00	10
	<i>South African Journal of Accounting Research (SAJAR)</i>	Steenkamp et al.	2009	Factors influencing success in first-year accounting at a South African university: A comparison between lecturers' assumptions and students' perceptions	6.13	49
		Firer and Williams	2005	Firm ownership structure and intellectual capital disclosures	4.17	50
		Pamburai et al.	2015	An analysis of corporate governance and company performance: a South African perspective	3.00	6
		Baard et al.	2010	Factors influencing success in first-year Accounting at a South African university: The profile of a successful first-year Accounting student	2.71	19
		Hesketh	2011	Accounting academics' multiple challenges: Issues-driven learning offers a way forward	2.67	16
		Coetsee	2011	A comment on research frameworks applied in accounting research	2.17	13
		Stainbank	2010	Students' perceptions of the usefulness of an accounting project in acquiring accounting knowledge and professional skills	2.14	15
		Wessels	2008	The identification and discussion of strategies for implementing an IT skills framework in the education of professional accountants	2.11	19
		Myers	2016	Knowledge structures and their relevance for teaching and learning in introductory financial accounting	2.00	2
		Fourie and Poggenpoel	2017	Public sector inefficiencies: Are we addressing the root causes?	2.00	2
		Jansen and de Villiers	2016	Determinants of student performance in an accounting degree programme	2.00	2
		Moodley, Ward and Muller	2017	The relationship between the management of payables and the return to investors	2.00	2
		Mean	3.32			

**TABLE 2:** Most frequently cited articles published in each journal during 2015–2016.

Journal	Authors	Year	Title	Citations
<i>Investment Analysts Journal (IAJ)</i>	Zemba	2015	Country selection strategies based on value, size and momentum	24
	Kim and Ryu	2015	Effect of the subprime mortgage crisis on a leading emerging market	19
	Li	2016	Endogeneity in CEO power: A survey and experiment	4
	Fang and Wang	2015	Fund manager characteristics and performance	4
	Katzke and Garbers	2016	Do long memory and asymmetries matter when assessing downside return risk?	3
	Ryu, Ryu and Hwang	2016	Corporate social responsibility, market competition, and shareholder wealth	3
	Su, Wan and Feng	2015	Government control structure and allocation of credit: evidence from government-owned companies in China	3
	Miller and Ward	2015	The market impact on shares entering or leaving JSE indices	2
	Lee and Yao	2015	Evaluating and predicting the failure probabilities of hedge funds	2
	Eom et al.	2015	Effects of the market factor on portfolio diversification: The case of market crashes	2
	Mean			6.60
<i>Meditari Accountancy Research (MedAR)</i>	Atkins and Maroun	2015	Integrated reporting in South Africa in 2012: Perspectives from South African institutional investors	39
	Atkins et al.	2015	The emergence of integrated private reporting	30
	Stent and Dowler	2015	Early assessments of the gap between integrated reporting and current corporate reporting	27
	Massa et al.	2015	Developing a sustainability report in a small to medium enterprise: process and consequences	20
	Khelif, Hussainey and Acheh	2015	The effect of national culture on the association between profitability and corporate social and environmental disclosure: a meta-analysis	14
	Rao and Tilt	2016	Board diversity and CSR reporting: An Australian study	10
	Broadbent	2016	A gender agenda	8
	Hay	2015	The frontiers of auditing research	8
	Callaghan and Papageorgiou	2015	Gender differences in locus of control and student performance in the South African context of accounting studies	7
	Parker	2015	Accounting historiography: looking back to the future	7
	Soni, Maroun and Padia	2015	Perceptions of justice as a catalyst for whistle-blowing by trainee auditors in South Africa	7
Maroun	2015a	Culture, profitability, non-financial reporting and a meta-analysis: Comments and observations	7	
Mean			15.33	
<i>South African Journal of Business Management (SAJBM)</i>	Chang, Magobe and Kim	2015	E-commerce applications in the tourism industry: A Tanzania case study	5
	Kruger, Saayman and Slabbert	2015	Managing visitors' dining and retail experiences in South African national parks	5
	Botha, van Vuuren and Kunene	2015	An integrated entrepreneurial performance model focusing on the importance and proficiency of competencies for start-up and established SMEs	5
	Jonck and Swanepoel	2015	Exploring the theoretical link between cultural and emotional intelligence: A system analysis for human resource management	4
	Naidoo and Sutherland	2016	A management dilemma: Positioning employees for internal competition versus internal collaboration. Is cooperation possible?	3
	Saayman and Dieske	2015	Segmentation by motivation of tourists to the Kgalagadi Transfrontier Park	3
	Sutherland et al.	2015	The components of career capital and how they are acquired by knowledge workers across different industries	3
	Al-Jabri	2015	The intention to use mobile banking: Further evidence from Saudi Arabia	3
	Kruger and Mostert	2015	The influence of cell phone users' relationship intentions on expectations and perceptions of service recovery'	2
	Lee, Chao and Chen	2015	The relationship between HRM practices and the service performance of student interns: Industry perspective	2
	Wesson, Bruwer and Hamman	2015	Share repurchase and dividend payout behaviour: The South African experience	2
Mean			3.36	
<i>South African Journal of Economic and Management Sciences (SAJEMS)</i>	Sethibe and Steyn	2015	The relationship between leadership styles, innovation and organisational performance: A systematic review	6
	Harris and Vermaak	2015	Economic inequality as a source of interpersonal violence: Evidence from Sub-Saharan Africa and South Africa	5
	Ngulube and Ngulube	2015	Mixed methods research in <i>The South African Journal of Economic and Management Sciences</i> : An investigation of trends in the literature	5
	Marcia, Callaghan and Maroun	2015	Value relevance and corporate responsibility reporting in the South African context: An alternate view post-King III	4
	Bussin	2015	CEO pay-performance sensitivity in the South African context	4
	Özer et al.	2015	Effects of intellectual capital on qualitative and quantitative performance: Evidence from Turkey	4
	Taljaard, Ward and Muller	2015	Board diversity and financial performance: A graphical time-series approach	3

Table 2 continues on the next page →

**TABLE 2(Continues...):** Most frequently cited articles published in each journal during 2015–2016.

Journal	Authors	Year	Title	Citations
	Hill and Maroun	2015	Assessing the potential impact of the Marikana incident on South African mining companies: An event method study	3
	Coetzee	2015	The perceived treatment of employees from designated groups in the workplace	3
	Burra et al.	2015	Implementing the countercyclical capital buffer in South Africa: Practical considerations	3
	Mean			4.00
<i>South African Journal of Accounting Research (SAJAR)</i>	Raemaekers et al.	2016	Risk disclosures by South African listed companies post-King III	10
	Pamburai et al.	2015	An analysis of corporate governance and company performance: a South African perspective	6
	Myers	2016	Knowledge structures and their relevance for teaching and learning in introductory financial accounting	2
	Jansen and de Villiers	2016	Determinants of student performance in an accounting degree programme	2
	Scholtz and Smit	2015	Factors influencing corporate governance disclosure of companies listed on the Alternative Exchange (AltX) in South Africa	3
	Badenhorst, Brümmer and de Wet	2016	The value relevance of listed associates: a cross-country investigation	1
	Loliwe	2016	Voluntary employee reporting by the wholesale and retail companies listed on the Johannesburg Stock Exchange	1
	Eloff and de Villiers	2015	The value relevance of goodwill reported under IFRS 3 versus IAS 22	1
	Dhai	2015	A comparison of the performance of the FTSE South Africa Islamic Index to the conventional market (JSE) in South Africa	1
	Mean			3.00

**TABLE 3:** Management field of articles published during the period 2015–2016.

Subject area	Journals					Total (n)	%
	IAJ	MedAR	SAJBM	SAJEMS	SAJAR		
Accounting	4	42	5	9	16	76	34.55
Economics	3	1	5	31	0	40	18.18
Finance	24	0	5	8	4	41	18.64
Management	0	0	23	15	0	38	17.27
Other	0	1	19	5	0	25	11.36
<b>Total</b>	<b>31</b>	<b>44</b>	<b>57</b>	<b>68</b>	<b>20</b>	<b>220</b>	<b>100.00</b>

IAJ, *Investment Analysts Journal*; MedAR, *Meditari Accountancy Research*; SAJBM, *South African Journal of Business Management*; SAJEMS, *South African Journal of Economic and Management Sciences*; SAJAR, *South African Journal of Accounting Research*.

## Analysis of recent accounting publications

### Relative role of accounting research

All papers published during 2015–2016, within the five journals were classified into a management field. Multidisciplinary studies were categorised according to their dominant focus, which results in papers being classified under a single category. The classification is based on the keywords listed by the author(s), the stated purpose of the paper, the references cited and the academic department of the author(s).

Table 3 shows the subject area of articles published in each journal during 2015–2016.

Among these five journals, the main sources of accounting research are *MedAR* and *SAJAR*. Each journal has a unique focus in terms of subject area(s), based on articles published during 2015–2016, with *IAJ* being finance oriented, *MedAR* and *SAJAR* accounting, *SAJBM* management and *SAJEMS* being economics and management oriented. *MedAR* and *SAJAR* are most focused on accounting, as can be expected from the inclusion of the word ‘accounting/accountancy’ in these journals’ titles and the emphasis on accounting research in their stated objectives.

Table 4 shows the accounting research (2015–2016) classified according to ScholarOne manuscript submission categories.

As can be expected for refereed journals, research paper is the most common classification.

### Research areas in accounting

Table 5 documents the major topic areas covered within the accounting research published in the five journals during 2015–2016. The topic categories follow Benson et al. (2015) in using the 10 European Accounting Association (EAA) topic areas: auditing (AU), accounting education (ED), financial analysis (FA), financial reporting (FR), governance (GV), accounting and information systems (IS), management accounting (MA), public sector accounting (PS), social and environmental (SE), taxation (TX), and an additional category, Other, for studies not captured in the EAA categories.

AU includes any article related to auditing and assurance, for example, auditors, audit reports, and audit fees. ED covers any educational aspects of accounting, for example, universities, accounting students, and accounting curriculum. FA relates to users and analysis of financial accounting information, e.g. analyst forecast, value



**TABLE 4:** Article classifications of accounting articles 2015–2016.

ScholarOne classification	Journals					Total (n)	%
	IAJ	MedAR	SAJBM	SAJEMS	SAJAR		
Case study	0	2	0	0	0	2	2.63
Conceptual paper	0	1	0	2	1	4	5.26
General review	0	5	0	0	0	5	6.58
Literature review	0	3	0	0	0	3	3.95
Research paper	4	28	5	7	15	59	77.63
Technical paper	0	0	0	0	0	0	0.00
Viewpoint	0	3	0	0	0	3	3.95
<b>Total</b>	<b>4</b>	<b>42</b>	<b>5</b>	<b>9</b>	<b>16</b>	<b>76</b>	<b>100.00</b>

IAJ, *Investment Analysts Journal*; MedAR, *Meditari Accountancy Research*; SAJBM, *South African Journal of Business Management*; SAJEMS, *South African Journal of Economic and Management Sciences*; SAJAR, *South African Journal of Accounting Research*.

**TABLE 5:** Articles by EAA categories: 2015–2016 articles.

EAA Categories	Journals					Total (n)	%
	IAJ	MedAR	SAJBM	SAJEMS	SAJAR		
Accounting and Information Systems (IS)	0	0	0	1	0	1	1.32
Accounting Education (ED)	0	11	0	0	4	15	19.74
Auditing (AU)	0	2	0	0	1	3	3.95
Financial Analysis (FA)	4	2	1	3	2	12	15.79
Financial Reporting (FR)	0	1	0	2	2	5	6.58
Governance (GV)	0	2	1	1	3	7	9.21
Management Accounting (MA)	0	1	1	0	0	2	2.63
Public Sector Accounting (PS)	0	0	0	0	0	0	0.00
Social and Environmental (SE)	0	10	1	1	1	13	17.11
Taxation (TX)	0	0	0	0	2	2	2.63
Other	0	13	1	1	1	16	21.05
<b>Total</b>	<b>4</b>	<b>42</b>	<b>5</b>	<b>9</b>	<b>16</b>	<b>76</b>	<b>100.00</b>

IAJ, *Investment Analysts Journal*; MedAR, *Meditari Accountancy Research*; SAJBM, *South African Journal of Business Management*; SAJEMS, *South African Journal of Economic and Management Sciences*; SAJAR, *South African Journal of Accounting Research*.

relevance of voluntary disclosure, and firm valuation. FR relates to preparers of financial information, e.g. accounting standards and risk-related disclosures. GV includes e.g. internal audit, directors, and shareholder oversight. IS relates to, for example, information systems, accounting software, and XBRL. MA covers, e.g. management accounting, control systems, and organisational learning and change. PS includes anything related to accounting in the public and voluntary sectors, inclusive of not-for-profit sectors and local governments. SE covers all aspects of social and environmental accounting, e.g. carbon accounting, and voluntary environmental and social disclosures. TX includes, for example, tax regimes and tax aggressiveness. Other captures, for example, accounting literature and theories, accounting history and accounting research.

None of the journals cover all EAA categories, with no research on the public sector in any of the journals. The top categories, ignoring Other, were in order from the top: Accounting Education, Social and Environmental, and Financial Analysis. The coverage of these accounting research areas, to a large extent, follow the focus of *MedAR*, being the journal that published the most accounting research. A brief overview of the articles published follows.

Accounting and Information Systems (IS): Esterhuyse and Wingard (2016) assess the extent companies listed on the JSE comply with international best practice guidelines for investor relations practices based on analysis of corporate website contents.

Accounting Education (ED): There is a focus on enhancing the learning experience of accounting students and implementing methods of teaching to better prepare accounting students for their professional career. Sugahara et al. (2016) investigate the impact of a new interactive form of teaching on the learning motivation and performance on accounting undergraduate students in Japan. Stainbank and Gurr (2016) study whether accounting students in South Africa find social networking sites useful for their learning. Viviers, Fouché and Reitsma (2016) evaluate the usefulness of an educational game to develop soft skills. Van Oordt and Mulder (2016) describe the consequences of implementing basic e-learning tools in an undergraduate taxation curriculum. Kirstein and Kunz (2015) report on the development and implementation of two student-centred approaches, suggesting active student participation in large classes are possible and develops professional skills. Barac et al. (2016) describe factors that influence students' learning approaches in auditing. From a teaching perspective, Kirstein and Kunz (2016) examine whether learning style flexibility has been incorporated into accounting courses, Keevy (2016) examines educators' views on whether case studies can be used to transfer soft skills to students, and Samkin and Stainbank (2016) discuss the challenges faced by accounting teachers. Other topics include investigating the quality of accounting doctorates in South Africa (de Jager & Frick 2016), gender and performance of accounting students (Callaghan & Papageorgiou 2015).

**Auditing (AU):** Soni et al. (2015) applies organisational justice theory in examining variations in the tendency for trainee auditors in South Africa to whistle blow on a leader's internal misconduct. Hay (2015) reviews literature to identify current issues in auditing research.

**Financial Analysis (FA):** Studies have investigated the relation between CSR reporting or activities on market competition, stock returns, and financial performance (Marcia et al. 2015; Ruiz-Palomino, Pozo-Rubio & Martínez-Cañas 2015; Ryu et al. 2016), and the potential impact of the Marikana incident on stock prices of mining companies listed on the JSE (Hill & Maroun 2015). Huang, Su and Wang (2015) examine market reactions to seasoned equity offerings. Da Silva (2016) assesses the effect of earnings announcement on credit default swaps markets. Lin, Lai and Tang (2016) examine how liquidity and price discovery are affected by the incremental transparency provided by the limit-order book in Taiwan.

Badenhorst (2016) investigates whether investors price the future growth of acquisitions and the subsequent materialisation accurately. Oberholster, Koornhof and Vorster (2015) examine whether the financial information contained in interim reports is understood by individual shareholders. Atkins and Maroun (2015) explore the initial reactions of South African institutional investors on integrated reporting.

**Financial Reporting (FR):** Vivian and Hutcheson (2015) use principles by Adam Smith to develop a framework for annual financial statements applicable to property-casualty insurers. Scott, Wingard and van Biljon (2016) discuss the challenges public entities encounter with the application of Generally Recognised Accounting Practice 101. Badenhorst (2015) compares actual and stated fair value measurement policies to investigate the use and potential consequences of exchange-traded funds' equity investments.

**Governance (GV):** Studies have investigated into the relation between diversity, gender or racial, and financial performance (Taljaard et al. 2015; Willows & van der Linde 2016). Islam, Sathye and Hu (2015) develop a corporate governance index and applied it in examining the relationship between corporate governance and bank performance. Mey and de Klerk (2015) examine whether having a Chartered Accountants South Africa as Chief Executive Officers is associated with accruals quality.

**Management Accounting (MA):** Morris (2015) investigates the movement in human capital efficiency of the workers of South African listed companies over time. Alkaraan (2016) focuses on strategic management accounting and examines the strategic investment decision-making processes of a case company.

**Social and Environmental (SE):** The process of developing environmental and social disclosures, or assessment of such reports, is a common focus. Del Sordo et al. (2016) analyse

the contents disclosed in the social reports of Italian state universities' and discusses their motivations and difficulties faced. Massa et al. (2015) discusses the mechanisms and consequences involved in developing a sustainability report for a small to medium enterprise. Leung and Gray (2016) explore the relevance of social responsibility and social and environmental reporting to controversial industries. Borghei, Leung and Guthrie (2016) explore voluntary greenhouse gas disclosures after the introduction of the National Greenhouse and Energy Reporting Act 2007 and before the introduction of the Australian ETS. Stent and Dowler (2015) assess the gap between current corporate reporting and integrated reporting principles. Other topics include investigating the role of moral philosophy and ethics in CSR activities and disclosure (Ackers 2015), whether Buddhism is informing the sustainability practices of corporations in Sri Lanka (Abeydeera, Tregidga & Kearins 2016), the moderating effect of cultural dimensions on the relation between environmental and social disclosures and profitability (Khlif et al. 2015), and emergence of integrated private reporting (Atkins et al. 2015). Yoo and Nam (2015) proposed an accounting framework to provide information on both financial information of a focal firm and stakeholder relationships. Rao and Tilt (2016) examine the relationship between board diversity and CSR reporting. Maroun (2015a) discusses key limitations to meta-analyses that assess the correlation between corporate social environmental disclosures and financial measures.

**Taxation (TX):** Maroun (2015b) assesses section 24JB of the Income Tax Act No. 58 of 1962 and the International Financial Reporting Standards 9, suggesting potential for dysfunctional consequences following adoption of a fair value taxation regime for financial instruments. Junpath, Kharwa and Stainbank (2016) surveyed taxpayers regarding their attitudes towards tax amnesties and tax compliance.

**Other:** Researchers have investigated into accounting for the Bitcoin (Ram, Maroun & Garnett 2016), frameworks used to examine fraud (Free 2015), power exerted by accountants on small enterprises (Stone 2015), earnings management (Liu 2016; Pududu & de Villiers 2016), gender in accounting (Broadbent 2016; Galizzi & Siboni 2016; Siboni et al. 2016; Zhao & Lord 2016), analysis of performance or publications of academic journals (Murphy & Maguire 2015; Ngulube & Ngulube 2015), central banks with private shareholders (Rossouw 2016), accounting historiography (Parker 2015), theory of autopoiesis and its association with sustainability (Khan & Gray 2016), the legitimacy of the International Financial Reporting Standards (Wingard, Bosman & Amisi 2016) and review of the use of Hofstede's cultural dimensions in accounting research (Khlif 2016).

## Relevance to practice

Table 6 shows the stated contributions of the 2015–2016 articles. Papers may have specified multiple contributions. If so, the papers are coded in multiple categories.

A common contribution stated by studies is extending the current literature by improving research methodology, such as considering analysis of additional variables for a particular research topic or extended time periods or databases (Marcia et al. 2015; Taljaard et al. 2015; Ryu et al. 2016). Studies also express addressing knowledge gaps in current literature (Barac et al. 2016; Huang et al. 2015; Leung & Gray 2016), and develop theories (Ram et al. 2016). Suggestions for future research are also common (Free 2015; Siboni et al. 2016).

A few studies are targeted at practitioners. Research that may be relevant to the accounting profession includes those that investigated into whistle-blowing in the audit profession (Soni et al. 2015), relationship between accountants and small businesses (Stone 2015), and suggested the need to develop education regarding non-financial performance and assurance (Ackers 2015). For investors, there have been suggestions for improvements in investment analysis methods (Liu 2016), and indication of factors to consider for in the appointment of a CEO (Mey & de Klerk 2015).

Studies relevant to managers are those, for instance, related to identifying aspects or factors to consider to improve corporate disclosures (Atkins & Maroun 2015), corporate policies (Khlif et al. 2015), and corporate governance (Willows & van der Linde 2016).

For educators, studies have suggested the use of technology and social media as beneficial for student learning (Stainbank & Gurr 2016, van Oordt & Mulder 2016) and implementation of innovative and student-focused teaching styles (Kirstein & Kunz 2015, Viviers et al. 2016).

Articles targeted at contributing to policy or standard development includes Zhao and Lord (2016) who calls for enforcement of employment laws to support equal opportunity rights for women accountants in China, Stent and Dowler (2015) who developed an integrated reporting checklist and systems thinking proposal which could be used

in assessing the potential and the additional requirements integrated reporting will impose on corporate reporting, and Lin et al. (2016) assessed the impact of introducing the limit-order book change event which may be considered by similar markets to Taiwan.

Articles classified under other are those that did not specifically state their contribution or are difficult to group into the other categories; for instance, Wingard et al. (2016) question the legitimacy of the International Financial Reporting Standard, Broadbent (2016) argues for reform towards a broader diversity agenda in the accounting profession, and Murphy and Maguire (2015) evaluate the future potential of MedAR.

## Research methods

Table 7 shows the research approach applied by the researchers; this only applies to articles classified as research papers or case studies.

The literature reviews and general reviews are classified under 'Not Applicable' (Maroun 2015a; Siboni et al. 2016). Mixed methods are generally characterised by a combination of questionnaires and focus groups or interviews (Stone 2015; Viviers et al. 2016). Qualitative methods involve action research (Kirstein & Kunz 2015), case studies (Kirstein & Kunz 2016), focus group discussions (Barac et al. 2016), and interviews (Atkins & Maroun 2015). Quantitative methods include survey and questionnaires (Oberholster et al. 2015; Del Sordo et al. 2016), regression analysis (Ryu et al. 2016; Willows & van der Linde 2016) or other descriptive statistics and graphical descriptions (de Jager & Frick 2016; Pududu & de Villiers 2016). Content analysis could be either employed qualitatively by interpreting the text (Abeydeera et al. 2016), or quantitatively by quantifying the text to data for statistical analysis (Borghei et al. 2016).

## Most prolific authors

The most prolific authors and institutions cover all individuals who published in the five journals and are not limited to those that published accounting articles. For each paper, all individual authors and institutions were counted to have one publication even when papers may involve multiple authors and institutions.

Table 8 lists the authors who published more than three articles during 2015–2016 and shows the number of articles

**TABLE 6:** Stated contribution by articles – 2015–2016.

Contribution	Total (n)	%
Accounting literature	51	50.00
Educators	8	7.84
Managers	16	15.69
Policy	13	12.75
Practitioners	8	7.84
Other	6	5.88
<b>Total</b>	<b>102</b>	<b>100.00</b>

**TABLE 7:** Research approaches.

Approaches	Journals					Total (n)	%
	IAJ	MedAR	SAJBM	SAJEMS	SAJAR		
Qualitative	0	9	0	1	2	12	15.79
Quantitative	4	16	5	6	13	44	57.89
Pragmatic – mixed	0	5	0	0	1	6	7.89
Not applicable	0	12	0	2	0	14	18.42
<b>Total</b>	<b>4</b>	<b>42</b>	<b>5</b>	<b>9</b>	<b>16</b>	<b>76</b>	<b>100.00</b>

IAJ, *Investment Analysts Journal*; MedAR, *Meditari Accountancy Research*; SAJBM, *South African Journal of Business Management*; SAJEMS, *South African Journal of Economic and Management Sciences*; SAJAR, *South African Journal of Accounting Research*.

in total and the number of these articles that were classified in each of the subject areas. The most prolific accounting author, by far, was Warren Maroun.

Table 9 lists universities with more than five papers published in the five journals during 2015–2016. The University of Pretoria and the University of the Witwatersrand feature prominently in terms of accounting articles. Most of the universities listed are South African, except the University of Bologna (Italy).

Table 10 lists the geographical regions the author(s) were associated with at the time of publication.

South Africa authors account for 159 of the 164 authors from Africa, the rest are spread through Nigeria, Tanzania, Tunisia and Zambia. From Asia, the greatest contributors are from South Korea (10/42), China (8/42), Taiwan (7/42) and the remainder by individuals in Hong Kong, India, Iran, Japan,

Malaysia, Pakistan and Saudi Arabia. From Australasia, 13/24 is based in Australia, while 11/24 is from New Zealand. For Europe, the highest contribution is from United Kingdom (13/42), with the remainder from Austria, Belgium, Italy, Netherland, Poland, Portugal, Serbia, Spain, Sweden, Switzerland and Turkey. For North America, 6/10 is from Canada, 3/10 from the United States and 1/10 from Mexico. The one South American author was from Brazil.

*IAJ* and *MedAR* have the lowest percentages of published authors from Africa, reflecting a greater level of internationalisation than the other two internationalising journals, *SAJBM* and *SAJEMS*. *SAJAR* appears to be very parochial, mostly publishing articles by African authors. These latter journals declare themselves as South African in their titles and this may have a bearing on the efforts of *SAJBM* and *SAJEMS* to internationalise, whereas *SAJAR* may not be interested in the international research community at all.

## Conclusion

This study identifies four South African journals that publish accounting research articles, journals that are also internationalising, as shown by their inclusion in Scopus. The four journals are *IAJ*, *MedAR*, *SAJBM* and *SAJEMS*. These journals are contrasted with the premier South African accounting journal, *SAJAR*. The study's analyses show that many of the highly cited articles have been published during or since 2015. This may be indicative of the international community starting to notice and cite work from these journals and if this trend continues, future citation statistics will benefit. Thus, these journals show signs of success in their efforts to internationalise. The citations of *SAJAR* lag behind those of the four internationalising journals, providing evidence that reliance on a largely South African support base, without tapping into the international accounting

**TABLE 8:** Most prolific authors (number of articles 2015–2016).

Author	Total	ACCT	ECON	FINA	MNGT	Other
Warren Maroun	8	8	0	0	0	0
Gary van Vuuren	6	0	5	1	0	0
Melville Saayman	6	0	2	0	0	4
Charl de Villiers	4	4	0	0	0	0
Margie Sutherland	4	0	0	0	4	0
Benedetta Siboni	3	3	0	0	0	0
Christa Wingard	3	3	0	0	0	0
David Bradfield	3	0	0	3	0	0
Federica Farneti	3	3	0	0	0	0
Marina Kirstein	3	3	0	0	0	0
Mark Bussin	3	0	0	0	3	0
Michael Ward	3	1	0	2	0	0
Pierre Mostert	3	0	0	0	0	3
Rolien Kunz	3	3	0	0	0	0
Wessel M. Badenhorst	3	3	0	0	0	0

ACCT, Accountancy; ECON, Economics; FINA, Financial; MNGT, Management.

**TABLE 9:** Top universities (number of articles during 2015–2016).

University	Total	ACCT	ECON	FINA	MNGT	Other
North-West University	36	3	17	2	5	9
University of Pretoria	36	17	4	4	8	3
University of the Witwatersrand	27	15	5	4	3	0
University of Cape Town	18	8	1	6	2	1
University of South Africa	18	7	1	2	4	4
University of Stellenbosch	18	6	6	5	0	1
University of KwaZulu-Natal	14	5	6	2	1	0
University of Bologna	8	8	0	0	0	0
University of Johannesburg	7	1	2	0	3	1
Rhodes University	6	3	0	3	0	0

ACCT, Accountancy; ECON, Economics; FINA, Financial; MNGT, Management.

**TABLE 10:** Geographical regions of published authors.

Regions	Journals					Total (n)	%
	IAJ	MedAR	SAJBM	SAJEMS	SAJAR		
Africa	11	23	36	57	37	164	57.95
Asia	16	2	15	6	3	42	14.84
Australasia	1	17	3	1	2	24	8.48
Europe	6	15	11	10	0	42	14.84
North America	4	1	3	2	0	10	3.53
South America	0	0	0	1	0	1	0.35

research community, leads to the maintenance of a stagnant position, whereas internationalising journals are moving ahead. The fact that *SAJAR*'s board appears to be dominated by non-academics and non-researchers (e.g. the editor in chief) can be taken as a signal that the journal has no interest in integrating with the international research community.

Each journal publishes articles that cover different subject area(s), with *IAJ* publishing mostly finance, *MedAR* and *SAJAR* publishing mostly accounting, *SAJBM* mostly management, and *SAJEMS* mostly economics and management. When considering accounting research only, accounting education and social and environmental accounting are popular focus areas. By contrast, taxation, the public sector, and management accounting are not well represented among published articles during 2015–2016 in these five journals. Accounting articles claim to contribute in different ways, with about half claiming to contribute to the accounting literature, and much smaller percentages claiming to contribute to management, policy-making, and practice. The most prolific authors and most prominent universities make for interesting reading and, to some extent, follow the most popular subject areas. For example, Warren Maroun, who does social and environmental research, is the most prolific accounting author, and his university, the University of the Witwatersrand, features strongly. Large proportions of authors of 2015–2016 articles are from outside of Africa, which can again be taken as evidence of success in the internationalisation efforts of the four internationalising journals.

Overall, the evidence points towards *IAJ* and *MedAR* being more successful in their internationalisation efforts and reaping the benefits of more articles by non-African authors and increased citations for published papers. Having 'South African' in the name of a journal appears to work against efforts to internationalise, or otherwise it may be reflective of an underlying editorial philosophy to remain true to the initial target audience of the journal and not to aggressively pursue a strategy to internationalise. Journal editors and authors who would like their research to make an impact and be cited will be interested in these findings.

## Acknowledgements

### Competing interests

The authors declare that they have no financial or personal relationships that may have inappropriately influenced them in writing this article.

### Authors' contributions

Both authors contributed equally to the write-up of this article.

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## Appendix 1

**TABLE 1-A1:** Journal overview for five South African accounting journals

Journal name	Year of first issue	Editor	2015 Scopus citation statistics IPP SNIP	Overall h-index (h-index for 2012-present)	2016 ABDC rating	Aims and scope
Investment Analysts Journal (IAJ)	1972	Christo Auret – Professor of Finance, School of Economic and Business Sciences, University of the Witwatersrand, South Africa	0.892 0.688	24 (9)	N/A	<ul style="list-style-type: none"> <li>The <i>Investment Analysts Journal</i> is an international, peer-reviewed journal, publishing high-quality, original research three times a year. The journal publishes significant new research in finance and investments and seeks to establish a balance between theoretical and empirical studies. Papers written in any areas of finance, investment, accounting and economics will be considered for publication. All contributions are welcome but are subject to an objective selection procedure to ensure that published articles answer the criteria of scientific objectivity, importance and replicability.</li> <li>Readability and good writing style are important. No articles which have been published or are under review elsewhere will be considered. All submitted manuscripts are subject to initial appraisal by the Editor, and, if found suitable for further consideration, to peer-review by independent, anonymous expert referees. All peer-review is double blind and submission is via email. Accepted papers will then pass through originality checking software. The editors reserve the right to make the final decision with respect to publication.</li> <li>The <i>Investment Analysts Journal</i> is the official journal of the Investment Analysts Society of South Africa. The Journal is included in the Thomson Reuters Social Science Citation Index and is accredited by the South African Department of Higher Education and Training (DHET).</li> </ul>
Meditari Accountancy Research (MedAR)	1993	Charl de Villiers	1.862 1.164	30 (13)	C	<ul style="list-style-type: none"> <li>Meditari Accountancy Research takes its name from the Latin for constantly pondering, suggesting a journey towards a better understanding of accountancy related matters through research. Innovative and interdisciplinary approaches are encouraged.</li> <li>The journal is a double blind refereed publication that welcomes manuscripts using diverse research methods that address a wide range of accountancy related topics, where the terms accountancy and accounting are interpreted broadly. Manuscripts should be theoretically underpinned.</li> </ul>
South African Journal of Business Management (SAJBM)	1970 – based on current volume numbers	Eon Smith	0.368 0.406	33 (9)	C	<ul style="list-style-type: none"> <li>Not available online.</li> </ul>
South African Journal of Economic and Management Sciences (SAJEMS)	1998 – based on current volume numbers	Pieter Buys	0.300 0.554	24 (16)	C	<ul style="list-style-type: none"> <li>The South African Journal of Economic and Management Sciences (SAJEMS) is a leading publication for interdisciplinary research in economic and management sciences, with a special focus on the African continent. SAJEMS publishes and disseminates academic articles that contribute to the understanding of African markets and the behaviour of economic agents operating in those markets, including consumers, firms and regulators. In addition to applied research on African markets and market participants, the editorial board invites authors to submit interdisciplinary research that breaks down common intellectual silos and prepares a new path for debate on the operation and development of markets in and around Africa.</li> <li>SAJEMS is a refereed scientific journal and is accredited by ISI Thomson in their Social Sciences Citation Index and by the South African Department of Education. SAJEMS is also indexed and abstracted in EconLit, the electronic database of the Journal of Economic Literature (JEL); the relevant JEL classification number appears with the abstract of each article.</li> <li>SAJEMS, which appears in March, June, September and December, is hosted by the Faculty of Economic and Management Sciences at the University of Pretoria. All published articles are assumed to represent the views of the authors; neither the editorial board of the journal nor the University of Pretoria accept responsibility for those views.</li> </ul>

Table 1-A1 continues on the next page →

**TABLE 1-A1(Continues...):** Journal overview for five South African accounting journals

Journal name	Year of first issue	Editor	2015 Scopus citation statistics IPP SNIP	Overall h-index (h-index for 2012-present)	2016 ABDC rating	Aims and scope
<i>South African Journal of Accounting Research (SAJAR)</i> , formerly known as <i>De Ratione</i> (1987–1996)	1987	Charl Kocks	N/A	13 (4)	N/A	<ul style="list-style-type: none"> <li>The South African Journal of Accounting Research (SAJAR) publishes peer-reviewed original research papers, notes and commentaries that address issues relevant to accounting academics and professional accountants in Southern Africa and elsewhere. This includes areas of interest in the study and practice in financial accounting, auditing, taxation, financial management, management accounting, finance, ethics and information systems. Research papers should be analytical and contribute to knowledge in the field. They may be empirically based (including survey and case study methods) or review and theoretically based. Notes and commentaries should meet all the criteria for good quality research, however their interest and topicality may compensate for the research problem being less rigorously pursued. Notes and commentaries would typically be shorter than research papers. To provide a balanced presentation contributions are welcomed from the fields mentioned above, and from related areas, such as environmental accounting, corporate law, corporate governance, and accounting education. These fields may be approached from a wide variety of perspectives such as the behavioural, technological, institutional, organisational, regulatory, societal, educational, or environmental. Manuscripts that pass the initial screening will be sent for evaluation based on the double blind peer-review procedure.</li> </ul>

N/A, not applicable; IPP, impact per publication; SNIP, source normalized impact per paper.