**A half-century of *Accounting and Business Research*: the impact on the study of international financial reporting**

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**Abstract**

This paper celebrates the contribution of this journal, over its first 50 years, to research on international financial reporting, defined as comprising writings on comparative or harmonisation topics. The paper examines the journal’s output in that field and how it contributed to the field’s development. Even though the journal was sympathetic to international financial reporting, less than 1% of output in its first decade (the 1970s) related to it. In its first 35 years, a large proportion of the journal’s limited output in the field was produced by two small groups of researchers. However, during its fourth decade, the field gradually became dominant as the accounting world changed. By then, the journal had already published the seminal papers on several central topics in international financial reporting, including measuring harmonisation, using reconciliations to measure international accounting differences, assessing international differences in the influence of tax on financial reporting, and measuring international difference in the application of international standards. These topics were later taken up by many researchers in several other journals.

1. **Introduction**

 *Accounting and Business Research* (*ABR*) was launched in late 1970. When Bob Parker was appointed as its second editor in 1975, an editorial by Geoffrey Holmes[[1]](#footnote-1) suggested that “we are likely to see more on Europe and upon international accounting problems” (Holmes, 1975). Parker himself then recorded an “aim to encourage not only discussion of international accounting problems as such but also to attract the best writers from all over the world” (Parker, 1976). As Zeff and Dyckman (2020) explain, the second aim was achieved: there was a continuing stream of famous authors from around the English-speaking world and from continental Europe. However, the discussion of international accounting problems in *ABR* remained sparse for decades. This paper investigates *ABR*’s contribution to the literature on “international financial reporting”, a term which I define as comprising papers on international comparisons of, and international harmonisation of, financial reporting. I apologise to readers for the amount of *ABR* citation and of self-citation, but this is inherent in the task at hand and in the reason that the editors chose me to write this paper. To control this problem, I reduce such citations to just the *ABR* issue number where the detail is not needed for the point being made.

1. **The definition of “international” in this paper**

 As noted above, the mix of *authors* in *ABR* was “international”. In addition, non-UK *topics* were examined from time to time. For example, in the first issue, Solomons (1970) wrote on “Accounting research in the United States: a survey of current organisational activity”. Later, Bailey (1973) studied “Enterprise accounting in the USSR”. Such non-UK topics were rare in the first five years, and those involving international *comparisons* were rarer still. At first sight, the title “A comparative study of the accounts of seven major oil companies” (Most 1974) looks promising, but all seven companies were American. The only internationally comparative paper in the first five years was “The development of accountancy links in the Commonwealth” (Johnson and Caygill 1971), but this was about accountancy bodies not financial reporting.

After Parker took over, there were further comparative papers on topics *other than* financial reporting (e.g. two papers in 1976 on oil taxation and on planning in accountancy professions). Later, there were comparative papers on audit (in 1980 and 1988) though not on management accounting. There was also a paper on the harmonisation of national income accounts (Stone 1981). Despite the word “accounts”, the topic is macro-economics, but the paper is worthy of note as being the only *ABR* paper authored by a Nobel laureate; a feature likely to remain unique. From here on, I will restrict myself to discussion of financial reporting.

 Also in Parker’s term, single-country studies on financial reporting continued and accelerated, perhaps reaching a peak in the Winter 1983 issue which contained papers on: Australian audit reports, Australian data on accountants’ decisions, US data on budgets, and an aspect of French balance sheets. Incidentally, despite the number of Australasian authors in *ABR* (and Parker’s Australian connections[[2]](#footnote-2)), the journal named its issues after northern hemisphere seasons throughout his time as editor (which was until 1993),[[3]](#footnote-3) as it had done from the beginning and did until 2002. From the mid-1970s, there were also papers on the accounting problems of multinational companies, such as segment reporting by UK companies (in Winter 1977), currency translation theory (in Winter 1977), and transfer pricing theory (Autumn 1982). However, these, too were set in no country or in one country. *Comparative* studies of financial reporting remained rare for decades, as I will explain.

 From here on, I concentrate on my scope of “international financial reporting”, comprising papers on international comparisons and on international harmonisation. I examined the published *ABR* papers to assess whether they fit that scope. I include a paper by Gray and Roberts (1984) which studies the growing number of UK university courses on international accounting, and shows that their core content was comparative financial reporting and harmonisation.

1. ***ABR* papers on international financial reporting**

 *ABR’s* first paper on comparative financial reporting was that by Shaw (1976) on “Criteria for consolidation”, which compared UK law with International Accounting Standard (IAS) 3 and the draft European 7th Directive on company law. This seems to be the first *ABR* paper to discuss harmonisation of financial reporting and the first to mention international standards. Soon after Shaw’s paper, Parker (1977) took up the theme with “Explaining national differences in consolidated accounts”, and McMonnies (1977) examined the proliferation of international bodies, including the International Accounting Standards Committee (IASC). The papers by Shaw and McMonnies showed that practitioners could write scholarly papers.

Table 1 summarises the number of *ABR* papers on international financial reporting in two columns: comparative papers and harmonisation papers. As may be seen, the above three papers (by Shaw, Parker and McMonnies) are the only such papers in *ABR’s* first decade. In many of these years, over thirty papers were published each year. So, the percentage of them on international financial reporting was very small, amounting to less than 1% of *ABR*’s output.[[4]](#footnote-4) There had been no great burst of activity following from Parker’s arrival, or from the recent creation of the IASC or the UK’s joining the European Communities (both in 1973), though all three of the above papers were in the second half of the decade, after these events. A book of *Readings in Accounting and Business Research, 1970-1977* (edited by Parker and published in 1978) contained 16 papers which were said to be “articles of lasting value”,[[5]](#footnote-5) but none were on international financial reporting.

Table 1 shows that, in the next two decades, output on international financial reporting remained sparse, although there were occasional spikes of activity, such as in 1980/1, 1993/5 and 1998. Zeff and Dyckman (2020) record the changes in editors over the period. Thin output on international financial reporting is still evident throughout 1999 to 2005. From then, major changes occurred to the world and to the content of *ABR*. The adoption (or adaptation) of International Financial Reporting Standards (IFRS) for some reporting purposes in the European Union, Australia and some other jurisdictions from 2005 meant that many empirical papers on financial reporting would soon be using IFRS accounting numbers. Also, 2006 saw the first of *ABR’s* special issues called “International Accounting Policy Forum” (IAPF). Zeff and Dyckman (2020) report on the origins and nature of this joint project between *ABR* and the Institute of Chartered Accountants in England and Wales, which commissions the authors to write and present the papers. A majority of the papers in these special issues were not about “international financial reporting” as defined here, but the general context was reporting by listed companies, so IFRS was a frequent reference point.

Table 1 shows a major increase in papers on international financial reporting for 2006. The paper by Ball (IFRS: pros and cons for investors) was the first paper in the first IAPF issue. It is now shown by *ABR* as its “most read” paper. An update of it in the 2016 IAPF (Ball 2016) is the third “most read” paper.[[6]](#footnote-6) Another paper in *ABR’s* top ten “most read” (Nobes 2013) is an up-date of another 2006 paper in Table 1. In addition to these three “most read” papers, *ABR*’s top-ten now include one on the benefits of IFRS and another on the IASB’s conceptual framework. So, half of the top ten “most read” are not only in the field of financial reporting but in my much more narrowly defined field of international financial reporting. Thus, I have not continued Table 1 after 2006 because *ABR* reflects the pervasive importance of the IASB and IFRS after that date.

1. **Groups of researchers**

 Apart from the sparsity of papers on international financial reporting before 2006, another feature is visible from the data of Table 1. A large proportion of the papers were written by just two small groups of researchers: a Parker group and a Gray group. My definition of a “group” (somewhat wider than that in IFRS 10, *Consolidated Financial Statements*) includes those significantly influenced by Parker[[7]](#footnote-7) or by Gray[[8]](#footnote-8) as a result of having been their doctoral students (or doctoral students of their doctoral students). Of the 39 papers in Table 1, published over three decades, about half (19) were written by members of these two groups of researchers.

 Both groups had themselves drawn early inspiration from the work of the very first group of researchers in the field, led by Gerry Mueller and including Fred Choi, and starting with Mueller (1967). All three groups co-operated in various ways.[[9]](#footnote-9)

1. **Competing journals**

 Of course, *ABR* was not the only journal which published papers on international financial reporting. From the early years, other notable outlets included *Abacus* and the *International Journal of Accounting*. Later, many relevant papers can also be found in journals such as the *Journal of International Financial Management & Accounting* (from 1989), *European Accounting Review* (from 1992) and *Accounting in Europe* (from 2004). However, even journals with titles including “International” or “European” mostly contained single-country studies or papers in fields other than financial reporting. The authors featured in Table 1 have also been conspicuous in these other journals.

1. **Clusters of papers**

 In addition to detecting groups of researchers, one can detect clusters of papers (in *ABR* or in other journals) which have their origins in ideas and methodologies previously elaborated in *ABR* in papers listed in Table 1. I discuss four clusters here.

 First, van der Tas (1988) explains and uses a technique for measuring the process of *de facto* harmonisation. Many subsequent papers in *ABR* and elsewhere draw inspiration from this; for example, Table 1’s Emenyonu and Gray (1992), Archer *et al*. (1995), Herrmann and Thomas (1995), Rahman *et al*. (1996), Morris and Parker (1998) and Pierce and Weetman (2002). Further, the approach spread to other journals mentioned in the previous section (e.g. Archer *et al*. 1996; Emenyono and Gray 1996; and Krisement 1997).

 A second cluster of papers starts with Weetman and Gray’s (1991) use of reconciliations of profit figures to US generally accepted accounting principles, as published by non-US companies. With this data, they assess comparative conservatism of the practices of Dutch, Swedish and UK companies. Cooke (1993) applies this to Japan compared to the US; and Weetman *et al*. (1998) compare UK, US and IAS profits. The approach spreads to several other journals (e.g. Hellman 1993; Norton 1995; Adams *et al.* 1999; Whittington, 2000). Later, the approach has been applied using data from reconciliations to IFRS, in *ABR* (Gray *et al.* 2009; and Hellman *et al.* 2015) and elsewhere (Ali *et al.* 2016).

 My third cluster starts with Lamb *et al*. (1998) who invent a technique for assessing a country’s degree of connection between tax and financial reporting. They apply it in order to compare France, Germany, the UK and the USA. In papers in other journals, the technique has later been applied to Norway and Spain (Nobes and Schwencke 2006; and Oliveras and Puig 2005), and then to accounting under both domestic reporting and IFRS in Germany and the UK (Gee *et al.* 2010) and in Italy (Gavana *et al.* 2013).

 The fourth cluster of papers spawned by a paper in *ABR* starts with Nobes (2006) who examined ways in which IFRS practice might vary by companies’ domiciles or sectors. A technique for measuring this was also later launched in *ABR*[[10]](#footnote-10) and then used extensively in *ABR* and elsewhere by the present author with colleagues[[11]](#footnote-11) and by others (e.g. Haller and Wehrfritz 2013).

1. **Summary and conclusions**

 *ABR* was “international” from its start in 1970 in the sense of featuring writers from many countries beyond its UK base, especially Australia and the USA. In its first decade, *ABR* also contained occasional papers on “foreign” accounting, and a few comparative international papers on topics other than financial reporting. However, the number of papers on “international financial reporting” (as defined earlier) was very small. In the first decade, there were only three such papers, amounting to less than 1% of *ABR*’s output.

 After that, there was a slight increase in activity in international financial reporting, with occasional peaks, such as in 1980/1, 1993/5 and 1998. However, in many years, there were no papers in the field. The watershed year was 2006 in which several papers on IFRS were published, just as companies in many countries were producing IFRS financial statements for the first time. This was also the first year of *ABR’s* annual special issues on international accounting policy. All in all, I count 39 *ABR* papers on international financial reporting from 1976 to 2006, about half of them written by two small groups of researchers inspired by Bob Parker and Sid Gray. From 2006 onwards, IFRS becomes central for papers on financial reporting.

 Despite the tiny percentage of *ABR’s* output devoted to international financial reporting, the journal was one of the world’s key outlets in the field. On some central topics in international financial reporting, *ABR* published the seminal paper which was followed by papers in *ABR* and other journals. I have suggested four such topics: the measurement of harmonisation, the use of reconciliation data to measure international differences, the assessment of countries’ linkages between tax and financial reporting, and the measurement of international differences in IFRS practices.

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**Table 1. The number of *ABR* papers on international financial reporting, by year**

|  |  |  |
| --- | --- | --- |
|  | *International comparisons of financial reporting* | *Harmonisation and/or the IASC/B* |
| 1970-75 | 0 | 0 |
| 1976 | 0 | 1 (Shaw) |
| 1977 | 1 (Parker) | 1 (McMonnies) |
| 1978 | 0 | 0 |
| 1979 | 0 | 0 |
| 1980 | 2 (Gniewosz; Nobes) | 0 |
| 1981 | 2 (Filios; Kahl/Belkaoui) | 0 |
| 1982 | 0 | 0 |
| 1983 | 0 | 1 (Nobes) |
| 19841985-7 | 1 (Gray/Roberts)0 | 00 |
| 1988 | 0 | 1 (van der Tas) |
| 1989 | 1 (Cooke/Wallace) | 0 |
| 1990 | 0 | 0 |
| 1991 | 1 (Weetman/Gray) | 0 |
| 1992 | 0 | 1 (Emenyonu/Gray) |
| 1993 | 3 (Pike *et al*.; Cooke; Collins *et al.*) | 1 (Nobes) |
| 1994 | 1 (Cho) | 1 (Diggle/Nobes) |
| 1995 | 1 (Rees) | 2 (Archer *et al*.; Herrmann/Thomas) |
| 19961997 | 00 | 1 (Rahman *et al*.)0 |
| 1998 | 3 (Cooke; Lamb *et al*.; Leuz *et al*.) | 3 (Ma; Parker; Weetman *et al.*) |
| 1999/2000 | 0 | 0 |
| 2001 | 0 | 1 (Aisbitt/Nobes) |
| 2002 | 0 | 2 (Aisbitt; Pierce/Weetman) |
| 2003 | 0 | 0 |
| 2004 | 1 (Jahangir *et al*.) | 1 (Taplin) |
| 2005 | 0 | 0 |
| 2006 | 2 (Daske *et al*.; Maijoor/Vanstraelen) | 3 (Ball; Nobes; Walton) |
|  | $$\overbar{19}$$ | $$\overbar{20}$$ |

Note: This table shows the number of papers on international financial reporting (as defined in this paper) which were published in *ABR*, year by year, from its foundation in 1970 until 2006. In the brackets are the names of the authors, and more detail about the papers is given in the References section of this paper.

1. Geoffrey Holmes was recorded in many issues of *ABR* as “Associate editor” but was rather the business manager on behalf of the publishers, and was later called “Publisher”. [↑](#footnote-ref-1)
2. From 1960 to 1966, Parker was a member of staff at the University of Adelaide and then at the University of Western Australia. Later, he was several times a visiting professor at the University of New South Wales. [↑](#footnote-ref-2)
3. Parker was joint editor from 1987 to 1993. [↑](#footnote-ref-3)
4. There were 157 papers in the first five years, and 163 in the next five years. [↑](#footnote-ref-4)
5. These words are in the advertisement for the book, as printed in several issues of *ABR*, such as that of Spring 1979. [↑](#footnote-ref-5)
6. From *ABR’s* website, accessed on 5 December 2019. [↑](#footnote-ref-6)
7. I include Nobes, Wallace, Aisbitt, Diggle, Lamb, and (Alan) Roberts. I also include Cooke, who spent most of his career at the University of Exeter where Bob Parker was the leader of the small group of accounting researchers. Extensions of Table 1 would need to include any later *ABR* papers or papers in other journals by Lisa Evans, Erlend Kvaal, Julie Norton and Christian Stadler. [↑](#footnote-ref-7)
8. I include Emenyonu, Pierce, (Clare) Roberts, and Weetman. [↑](#footnote-ref-8)
9. For example, Gray and Choi jointly founded the *Journal of International Financial Management & Accounting*, on whose editorial board Nobes sits; Parker recruited Gray to be the PhD external examiner of Nobes; and Gray recruited Nobes to be the PhD external examiner of Weetman. [↑](#footnote-ref-9)
10. By Kvaal and Nobes (2010). [↑](#footnote-ref-10)
11. For example, in *ABR*, 43(2) of 2013; *Abacus*, 47(3) of 2011, and 50 (4) of 2014; *Australian Accounting Review*, 23 (3) of 2013; and *European Accounting Review*, 21(2) of 2012. [↑](#footnote-ref-11)