



A study of the structure and framework of scientific articles in international accounting journals

Mohammad Namazi^{1*}, Mohammad Mohammadian², Zeynab Mehtari³

1- Professor Distinguished of Accounting, Shiraz University, Shiraz, Iran.

2- Ph. D. Graduate in Accounting, Shiraz University, Shiraz, Iran.

3- Ph. D. Graduate in Accounting, Shiraz University, Shiraz, Iran.

ARTICLE INF	ABSTRACT
<p><i>Article history:</i> Received: 28-04-2018 Accepted: 22-11-2018</p>	<p>The purpose of this paper is to examine the framework of scientific research papers in international accounting journals to address the status of the structure of global accounting scientific papers and to present a common pattern of scientific methods in accounting. First, using the library method, a conceptual framework consisting of eleven components of the structure of research papers was presented. Then, using content analysis, the structure of 643 articles from 2009 to 2017 was reviewed among 78 international accounting journals with different degrees of validity. The results showed that, generally, the structure of accounting articles is in accordance with the structure prescribed in the research method for a scientific article, and only two parts of the theoretical framework and suggestions are not consistent with the desirable characteristics of a scientific article. In addition, the results showed that 37 and 36 percent of the articles don't have the section of "suggestions and limitations. In contrast, 75, 94 and 93 percent of the articles have the desired characteristics of title, resources, and introduction. Finally, the ranking of the journals was determined using quartile and the results were compared.</p>
<p>* Corresponding author: Mohammad Namazi Professor Distinguished of Accounting, Shiraz University, Shiraz, Iran. Email: Mnamazi@rose.shirazu.ac.ir</p>	

1- Introduction

The purpose of this paper is to examine the framework of scientific articles in international accounting journals to access the commonly used method of accounting research. In this regard, a conceptual framework for

components of the structure of scientific articles was presented, using the library method.

2- Hypotheses

Considering the theoretical foundations of the desirable structure of a research paper and the literature of research, the main question is whether the articles published in accounting journals follow the desirable structure of a scientific research paper? Thus, two hypotheses are presented:

H1: *The structure of scientific accounting research papers is consistent with the desirable structure of a scientific research paper.*

H2: *There is a significant difference between the structures of scientific articles in international accounting journals with different degrees.*

3- Method

The conceptual framework for components of the structure of scientific articles was presented, using the library method. In the next step, the structure of 643 articles between 2009 and 2017 and among 78 international accounting journals with varying degrees, were performed, using content analysis and the structure of accounting articles were adapted with a conceptual framework according to statistical tests.

4- Results

The results showed that, generally, the structure of accounting articles is in accordance with the structure prescribed in the research method for a scientific article, and only two parts of the theoretical framework and suggestions are not consistent with the desirable characteristics of a scientific article. In addition, the results showed that 37 and 36 percent of the articles don't have the section of "suggestions and constraints". In contrast, 75, 94 and 93 percent of the articles have the desired characteristics of title, resources, and introduction. Finally, the ranking of the journals was determined using quartile and the results were compared.

5- Discussion and Conclusion

After determining the journal's rank, using quartile, the results were compared. The results of this section showed that the main structure of articles in different journals is not different, but there is a difference between the characteristics of the abstract, keywords, introduction, theoretical framework and findings.

Keywords: Accounting Research Structure, Features of Research Components, Scientific Research Method, International Accounting Journals