

# Systematicity of Literature Reviews in Accounting Research

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# Motivation and Research Questions

## Aim and scope of accounting journals

Accounting Organization and Society:

“We aim to publish **high quality work** which draws upon diverse methodologies and theoretical developments from across the social sciences, and which illuminates the development, processes and effects of accounting within its organizational, political, historical and social contexts.”

Journal of Accounting and Economics:

“The Journal of Accounting and Economics encourages the application of economic theory to the explanation of accounting phenomena. It provides a forum for the publication of the **highest quality manuscripts** which employ economic analyses of accounting problems.”

## Research Questions:

1. How systematic are LRs in accounting research?
2. How systematic are LRs in accounting research compared to organizational research?
3. How has the systematicity of LRs in accounting research developed over time?
4. Are SLRs in accounting research more frequently cited?

➤ **Accounting journals strive for rigor and high-quality papers.**



1. Massaro et al. (2016); 2. Linnenluecke et al. (2020); 3. e.g., Adams et al. (2017), Aguinis et al. (2020), Snyder (2019), Tranfield et al. (2003).

# Literature Review and Systematic Literature Review

A **LR** is a comprehensive summary and analysis of existing research on a specific topic.

- **searching**
- **evaluating**
- **synthesizing**

... of relevant sources.<sup>4</sup>

**Purpose:** Identify research gaps, support or challenge existing theories, and inform new research objectives.<sup>5</sup>

Seminal work of **Tranfield et al. (2003)** challenges the application of traditional (narrative) reviews:

- lack of thoroughness
- lack of rigorousness
- potential of bias

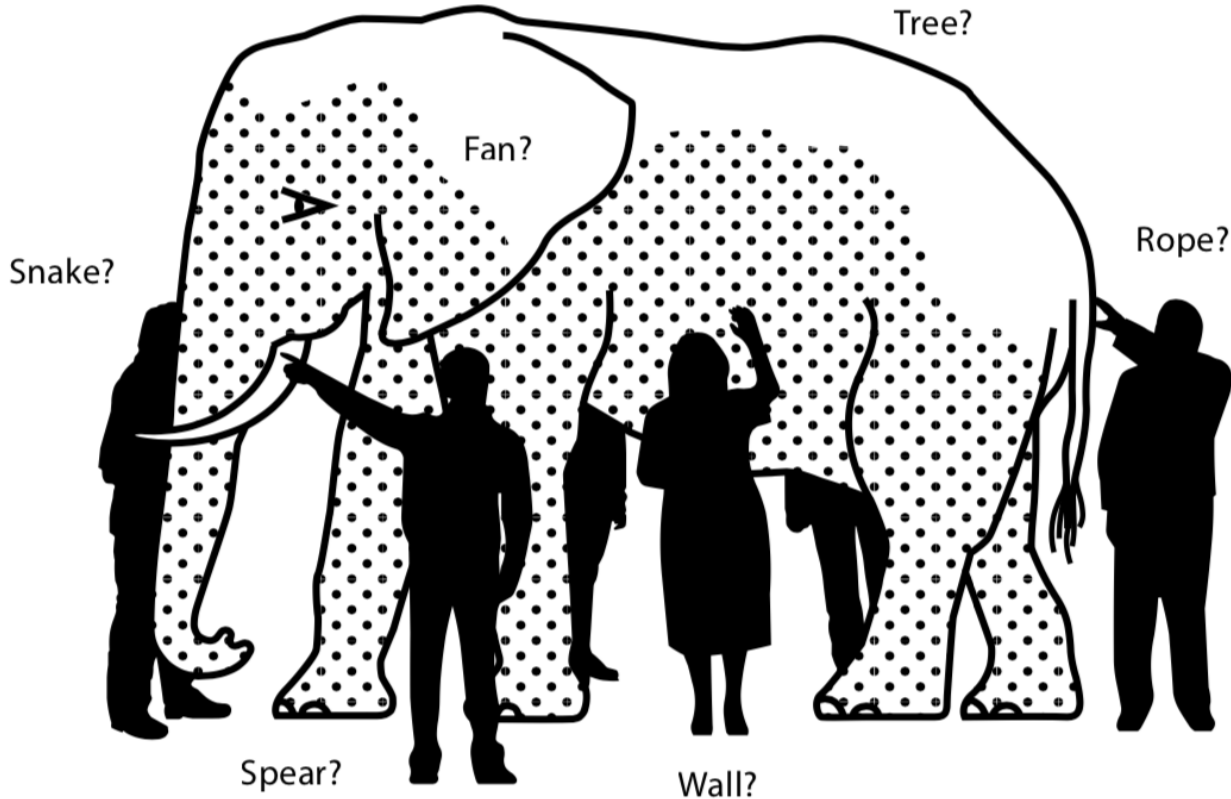
➤ **Solution:** Application of **SLRs** in organizational research.

➤ **Promises:** Synthesizing research in a **systematic, transparent** and **reproducible** manner (Tranfield et al., 2003).



4. Jesson et al. (2011); 5. Snyder (2019), Tranfield et al. (2003).

# Systematicity



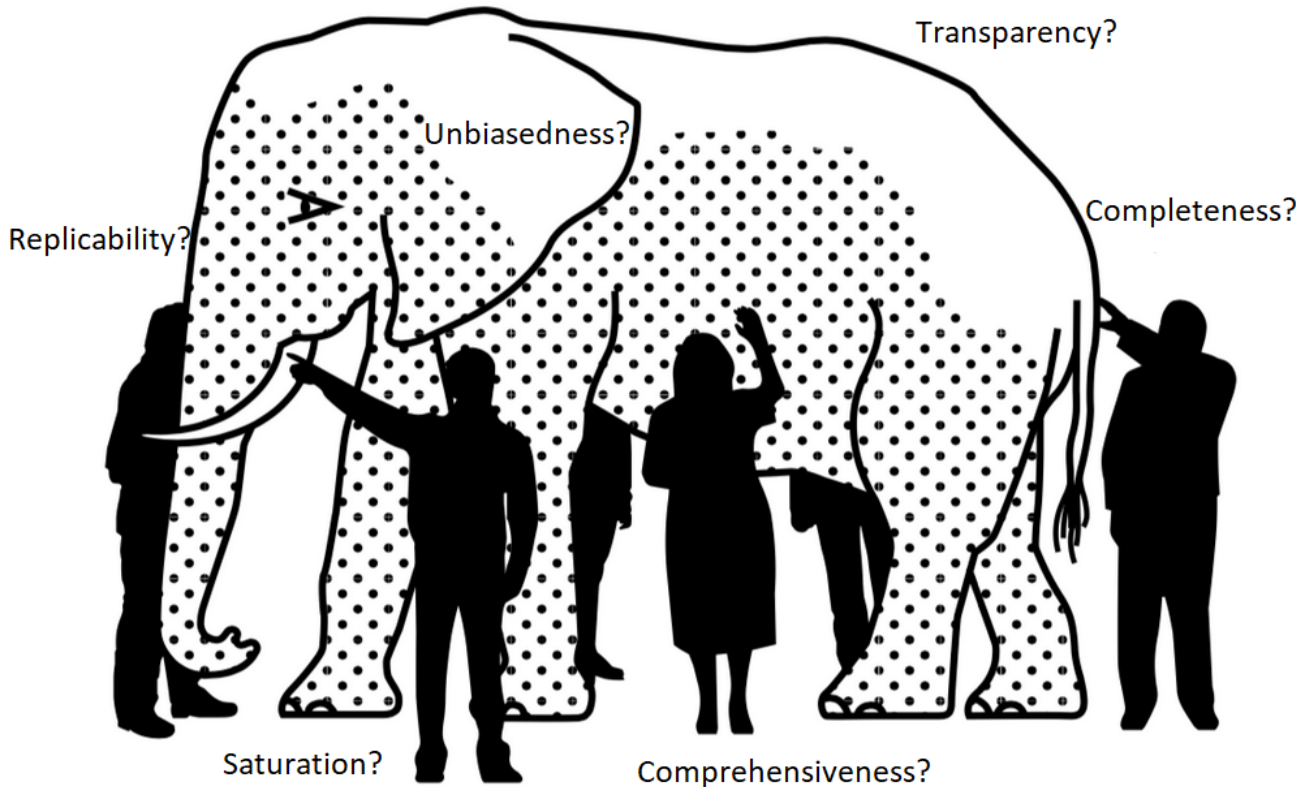
Each human has its own perception.

Different individual points of view do not necessarily contradict each other.

The parable of the blind men and the elephant illustrates how difficult it is to find consensus.

➤ **How can we find a consensus for a complex concept?**

# Systematicity



Researcher found many criteria that can be assigned to the concept of systematicity:

- ✓ Tranfield et al. (2003): transparent & replicable
- ✓ Hiebl (2023): structured, comprehensive & transparent
- ✓ Littell et al. (2008): organized & transparent
- ✓ Jesson et al. (2011): objective, balanced & unbiased etc.

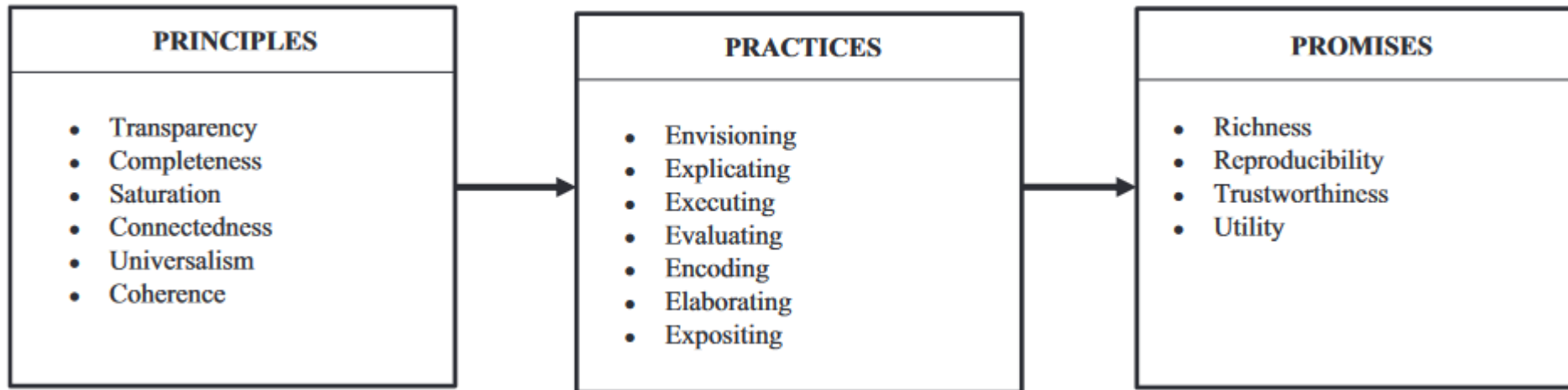
The whole concept of systematicity is through its various extent difficult to grasp.

➤ **How can systematicity of LRs be analyzed?**

# Systematicity Framework by Simsek et al. (2023)

This work is based on the recently published concept of systematicity by:

*Simsek, Z., Fox, B., & Heavey, C. (2023). Systematicity in organizational research literature reviews: A framework and assessment. Organizational Research Methods, 26(2), 292-321.*



- Simsek et al. (2023) attempt to capture the concept of systematicity **universally**.
- Systematicity can be applied in **any section of a LR**.
- Based on these seven **practices** a coding framework is established.
- Simsek analyze systematicity in Journal of Management, Academy of Management Annals and International Journal of Management Reviews.

# Coding Framework by Simsek et al. (2023)

Coding Framework by Simsek et al. (2023)	
<b>Envisioning</b> 1) Review Contribution 2) Research Objective or Research Questions 3) Existence of Literature Reviews Mentioned 4) Literature Maturity 5) Development of a Priori Framework	<b>Encoding</b> 24) Encoding Method Specification 25) Encoding Framework 26) Theoretical Perspectives Coded 27) Phenomena Coded 28) Data Sources / Observations Coded 29) Research Design Choices Coded 30) Contextual Setting / Backdrop Coded 31) Sampling Coded 32) Theoretical Mechanisms Coded 33) Process Coded 34) Empirical Techniques Coded 35) Contingencies / Boundaries Coded 36) Hypotheses Coded 37) Findings Coded 38) Constructs Coded 39) Variables Coded 40) Measures Coded
<b>Explicating</b> 6) Inclusion Criteria 7) Search Strategy 8) Keywords Specification 9) Time Frame 10) Source List 11) Database Specification 12) Grey Literature	
<b>Executing</b> 13) Stopping Rules 14) Keyword Search 15) Backward Search 16) Forward Search 17) Subject Matter Experts 18) Crowd Sourcing	<b>Elaborating</b> 41) Agregating 42) Organizing 43) Evaluating 44) Evolutionary Development 45) Bibliometric Analysis 46) Nomological Network
<b>Evaluating</b> 19) Filtering / Screening Method 20) Exclusion Criteria 21) Screening Statistics 22) Quality Appraisal 23) Reliability Metrics	<b>Expositing</b> 47) Narrative Summarizing 48) Quantitative Summarizing 49) Visual Summarizing 50) Theoretical Directions 51) Methodological Directions 52) Practice Recommendations

- Contains 52 codes in total.
- Codes are derived from the practices.
- Systematicity is captured in any section of a LR.
- **Binary coding applied.**
  - Systematic item is **disclosed or not.**
- Principle of **transparency:**
  - Disclosure = item is used
  - Non-disclosure = item is not used



# Method

## Methodological Literature Review

### Journal Search:

- Journal Ranking of BYU Accounting<sup>6</sup>

### Time Span:

- 2004 – 2020

### Inclusion Criteria:

- LR serving as main method

### Exclusion Criteria:

- LR serving as introduction
- LR serving as transition to other methods
- bibliometric & meta-analyses

**Articles were manually checked for the inclusion criteria of a LR.**

- **Sample of 101 LRs was identified.**

*The Accounting Review (TAR)\**

*Accounting, Organizations and Society (AOS)\**

*Journal of Accounting and Economics (JAE)\**

*Journal of Accounting Research (JAR)\**

*Contemporary Accounting Research (CAR)\**

*Review of Accounting Studies (RAST)\**

*Accounting Horizons (AH)*

*Auditing: A Journal of Practice & Theory (AudJPT)*

*Journal of the American Taxation Association (JATA)*

*Journal of Management Accounting Research (JMAR)*

*Journal of Information System (JIS)*

*Behavioral Research in Accounting (BRIA)*

\* Top 6 accounting journal according to Coyne et al. (2010).



# Results

5,252 codes were independently analyzed by two coders.

LRs in organizational research seem more systematic compared to LRs in accounting research. Especially the practice of encoding, shows large gaps between both research areas (-6.16/17 = -36.24%). In contradiction, the encoding area could be associated with the main values of accounting itself, namely accuracy and structure.

Overall, accounting research LRs contain on average 9.07 systematic items less compared to organizational research.

		PRACTICE CODED			TOTAL	MEAN	SIMSEK ET AL. (2023)	DIFFERENCE	
					24) Encoding Method Specification	12	0,12	0,31	-0,19
									-0,38
									-0,55
									-0,34
									-0,16
									-0,16
									-0,43
									-0,21
									-0,43
									-0,40
									-0,14
									-0,57
									-0,20
									-0,52
									-0,85
									-0,25
									0,37
									<b>-6,16</b>
									0,15
									0,00
									-0,05
									-0,03
									-0,03
									-0,35
									<b>-0,30</b>
									-0,29
									-0,03
									-0,22
									-0,11
									-0,12
									0,23
									<b>-0,55</b>
									-0,17
									<b>-9,07</b>

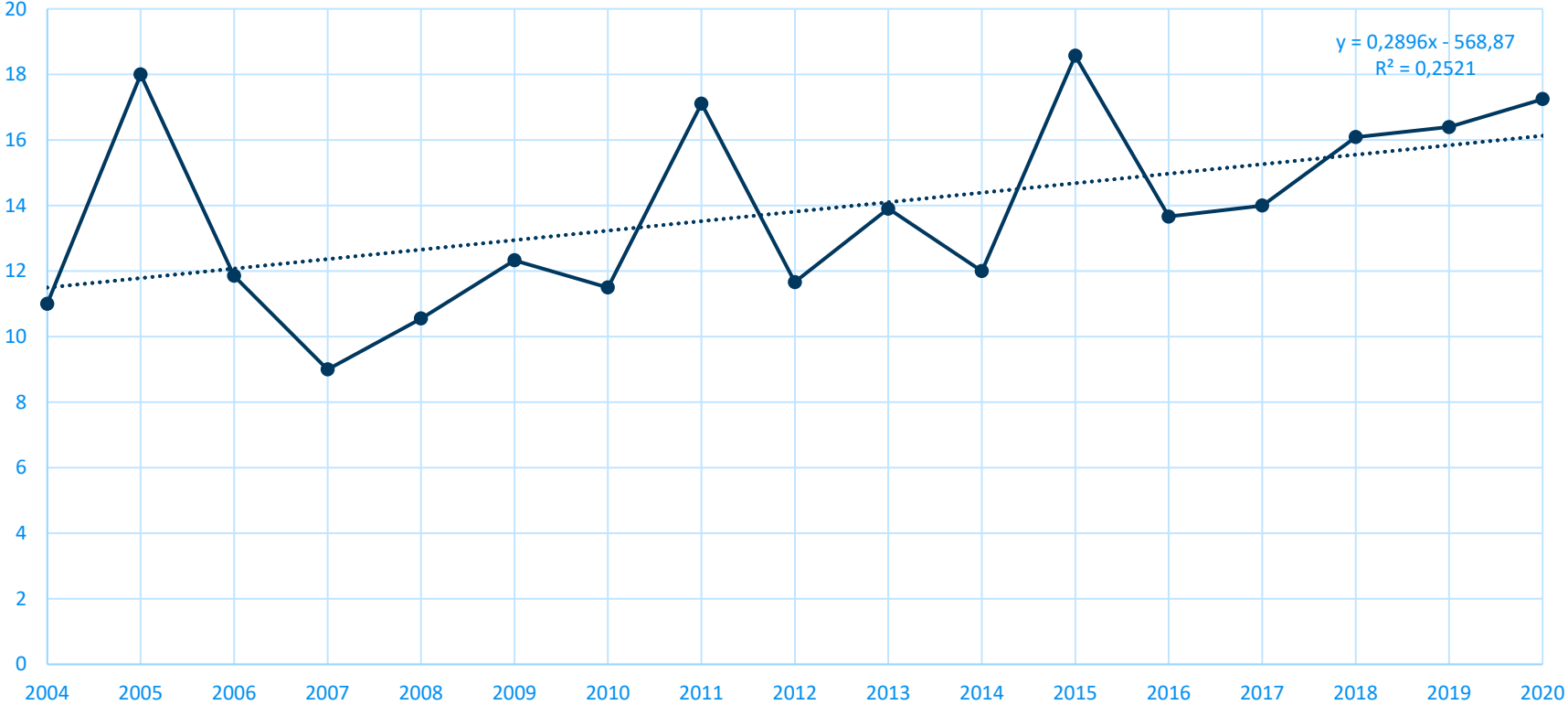
	<b>Total</b>	<b>244</b>	<b>2,42</b>	<b>2,91</b>
				<b>-0,49</b>
Executing	13) Stopping Rules	0	0,00	0,04
	14) Keyword Search	18	0,18	0,48
	15) Backward Search	0	0,00	0,16
	16) Forward Search	2	0,02	0,10
	17) Subject Matter Experts	1	0,01	0,05
	18) Crowd Sourcing	0	0,00	0,02
	<b>Total</b>	<b>21</b>	<b>0,21</b>	<b>0,85</b>
				<b>-0,64</b>
Evaluating	19) Filtering / Screening Method	12	0,12	0,30
	20) Exclusion Criteria	23	0,23	0,35
	21) Screening Statistics	9	0,09	0,34
	22) Quality Appraisal	0	0,00	0,13
	23) Reliability Metrics	0	0,00	0,16
	<b>Total</b>	<b>44</b>	<b>0,44</b>	<b>1,28</b>
				<b>-0,16</b>
				<b>-0,84</b>

Elaborating	44) Evolutionary Development	61	0,60	0,63
	45) Bibliometric Analysis	1	0,01	0,04
	46) Nomological Network	1	0,01	0,36
	<b>Total</b>	<b>327</b>	<b>3,24</b>	<b>3,54</b>
				<b>-0,30</b>
Expositing	47) Narrative Summarizing	50	0,50	0,79
	48) Quantitative Summarizing	25	0,25	0,28
	49) Visual Summarizing	29	0,29	0,51
	50) Theoretical Directions	89	0,88	0,99
	51) Methodological Directions	57	0,56	0,68
	52) Practice Recommendations	48	0,48	0,25
	<b>Total</b>	<b>298</b>	<b>2,95</b>	<b>3,50</b>
				<b>-0,55</b>
	<b>Mean of all 52 Codes</b>		<b>0,27</b>	<b>0,44</b>
	<b>Total of Mean</b>		<b>14,06</b>	<b>23,13</b>
				<b>-0,17</b>
				<b>-9,07</b>



# Average Number of Systematic Items per Year



Dependent variable = **average number of systematic items**  
 Independent variable = **time**  
 B = 0.290                      Sig = 0.040                      R<sup>2</sup> = 0.251  
 Pearson correlation coefficient = 0.50 → moderate correlation



# Regression Results

Dependent Variable	Yearly Google Scholar Citations							
	Model 1				Model 2			
	Stand. Beta	t value	p value	VIF	Stand. Beta	t value	p value	VIF
Constant		-0.096	0.924			-1.475	0.144	
<b>Control Variables</b>								
North America Author (dummy)	0.156	1.865	0.065*	1.032	0.190	2.112	0.037**	1.257
Top Six Journal (dummy)	0.550	6.389	<0.001***	1.098	0.530	5.861	<0.001***	1.265
Number of Authors	-0.007	-0.083	0.934	1.085	-0.037	-0.408	0.684	1.250
Google Scholar Topic Hits	0.077	0.875	0.384	1.157	0.109	1.206	0.231	1.256
<b>Practices</b>								
Envisioning					0.144	1.672	0.098*	1.146
Explicating					-0.117	-0.955	0.342	2.315
Executing					-0.051	-0.488	0.627	1.714
Evaluating					0.045	0.455	0.650	1.502
Encoding					-0.101	-1.068	0.289	1.388
Elaborating					-0.019	-0.213	0.832	1.288
Expositing					0.202	2.248	0.027**	1.246
R <sup>2</sup>		0.353				0.425		
Adjusted R <sup>2</sup>		0.326				0.354		
F		13.075***				5.978***		
N		101				101		

\*p<0.10; \*\*p<0.05; \*\*\*p<0.01;

# Conclusion

## Approach:

101 LRs from twelve well-known accounting journals were analyzed in the period from 2004 – 2020 using the coding framework of Simsek et al. (2023).

## Findings:

Accounting research seems to lack systematic items in LRs compared to organizational research.

Nevertheless, the number of systematic items in LRs has increased over the years in the analyzed sample.

Furthermore, regression analysis suggests that systematic application of expositing practices may lead to an increase in citations.

## Outlook & Appeal:

It is up to the researchers and reviewers of the journals to maintain this trend in accounting research.

**LRs should include the required systematic items depending on the research intention and reveal them transparently to the reader.**

**Time for Discussion.**

**Systematicity of Literature Reviews in  
Accounting Research**



# References

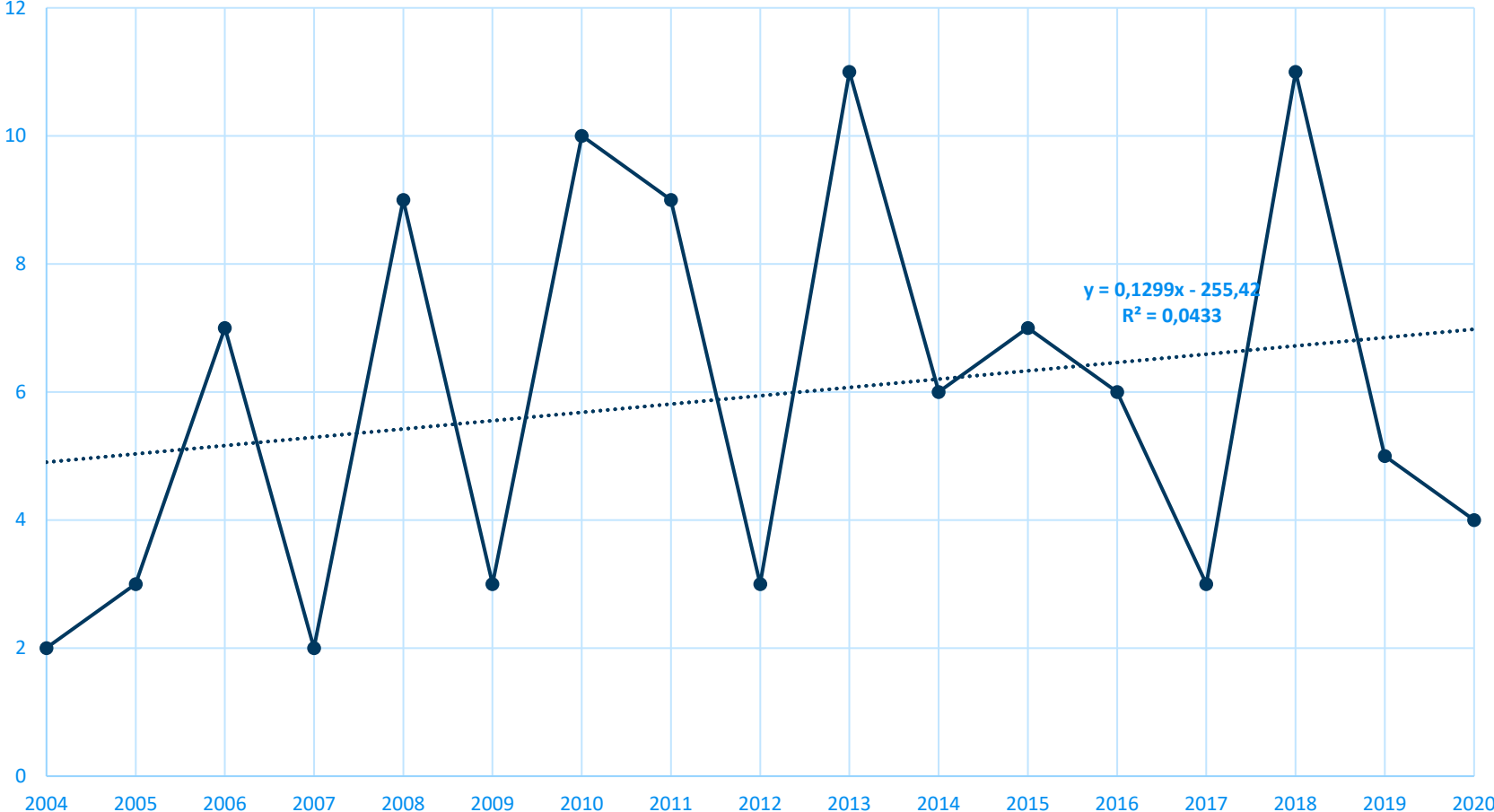
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# LRs per Journal and Year and Relative Share of LRs

Year	TAR	AOS	JAE	JAR	CAR	RAST	AH	AudJPT	BRIA	JIS	JATA	JMAR	Total
2004	-	1	-	-	-	-	1	-	-	-	-	-	2
2005	-	1	-	-	-	-	-	1	1	-	-	-	3
2006	-	3	-	-	-	-	3	-	-	-	-	1	7
2007	-	-	-	-	-	-	2	-	-	-	-	-	2
2008	-	1	-	-	-	-	2	4	1	-	-	1	9
2009	-	-	-	-	-	-	-	-	-	1	-	2	3
2010	1	-	4	-	-	-	1	-	1	3	-	-	10
2011	-	1	-	-	1	-	-	1	-	6	-	-	9
2012	1	-	1	-	-	-	1	-	-	-	-	-	3
2013	-	-	-	-	-	-	2	9	-	-	-	-	11
2014	-	-	2	-	-	-	3	1	-	-	-	-	6
2015	-	3	-	-	-	-	1	-	1	1	-	1	7
2016	-	-	-	3	-	1	-	1	-	-	-	1	6
2017	-	1	-	-	-	-	-	-	1	1	-	-	3
2018	1	-	-	-	-	1	1	2	1	1	1	3	11
2019	-	-	1	-	-	-	-	-	2	-	1	1	5
2020	-	-	1	-	-	-	-	1	-	2	-	-	4
<b>Total</b>	<b>3</b>	<b>11</b>	<b>9</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>17</b>	<b>20</b>	<b>8</b>	<b>15</b>	<b>2</b>	<b>10</b>	<b>101</b>

Journal	TAR	AOS	JAE	JAR	CAR	RAST	AH	AudJPT	BRIA	JIS	JATA	JMAR	Total
<b>Number of Literature Reviews</b>	3	11	9	3	1	2	17	20	8	15	2	10	<b>101</b>
<b>Number of Articles</b>	1.141	580	600	556	890	535	414	493	239	337	182	267	<b>6.234</b>
<b>Relative Share of Literature Reviews</b>	0,26%	1,90%	1,50%	0,54%	0,11%	0,37%	4,11%	4,06%	3,35%	4,45%	1,10%	3,75%	<b>1,62%</b>

# Overview: Number of LR published in Accounting Research







# Limitations

Is the coding framework inappropriate for comparing the two research fields?

- Coding framework could be designed more to the nature of organizational research.

Especially the encoding practice is highly dependent on the research intention.

- Coding framework should rather analyze general systematic items.

Some codes are less objectifiable than others and could be subjectively biased.

Comparison of two research field samples not the whole research population.

**The usage of systematic items is still dependent on the individual research intention of a review.**

# Adjusted Coding Framework

Elimination of 21 codes (31 codes left):

The difference between accounting research and organizational performance is now smaller...  
but accounting research still performs worse than organizational research in every single practice.

	ACCOUNTING RESEARCH	SIMSEK ET AL. (2023)	DIFFERENCE	
Mean of all 52 Codes	0,27	0,44	-0,17	-9.07/52
Total of Mean	14,06	23,13	-9,07	= - 17.44%
Mean of Adjusted 31 Codes	0,31	0,41	-0,11	-3.31/31
Total of Mean	9,52	12,83	-3,31	= - 10.68%

	PRACTICE CODED	TOTAL	MEAN	SIMSEK ET AL. (2023)	DIFFERENCE
Envisioning	2) Research Objective or Research Questions	99	0,98	1,00	-0,02
	3) Existence of Literature Reviews Mentioned	62	0,61	0,65	-0,04
	4) Literature Maturity	49	0,49	0,52	-0,03
	5) Development of a Priori Framework	40	0,40	0,48	-0,08
	<b>Total</b>	<b>250</b>	<b>2,48</b>	<b>2,65</b>	<b>-0,17</b>
Explicating	6) Inclusion Criteria	67	0,66	0,54	0,12
	7) Search Strategy	46	0,46	0,41	0,05
	8) Keywords Specification	18	0,18	0,50	-0,32
	9) Time Frame	44	0,44	0,47	-0,03
	10) Source List	35	0,35	0,52	-0,17
	11) Database Specification	18	0,18	0,39	-0,21
	12) Grey Literature	16	0,16	0,08	0,08
<b>Total</b>	<b>244</b>	<b>2,42</b>	<b>2,91</b>	<b>-0,49</b>	
Executing	13) Stopping Rules	0	0,00	0,04	-0,04
	14) Keyword Search	18	0,18	0,48	-0,30
	15) Backward Search	0	0,00	0,16	-0,16
	16) Forward Search	2	0,02	0,10	-0,08
	17) Subject Matter Experts	1	0,01	0,05	-0,04
	18) Crowd Sourcing	0	0,00	0,02	-0,02
	<b>Total</b>	<b>21</b>	<b>0,21</b>	<b>0,85</b>	<b>-0,64</b>
Evaluating	19) Filtering / Screening Method	12	0,12	0,30	-0,18
	20) Exclusion Criteria	23	0,23	0,35	-0,12
	21) Screening Statistics	9	0,09	0,34	-0,25
	22) Quality Appraisal	0	0,00	0,13	-0,13
	23) Reliability Metrics	0	0,00	0,16	-0,16
	<b>Total</b>	<b>44</b>	<b>0,44</b>	<b>1,28</b>	<b>-0,84</b>
En-coding	24) Encoding Method Specification	12	0,12	0,31	-0,19
	25) Encoding Framework	32	0,32	0,70	-0,38
	<b>Total</b>	<b>44</b>	<b>0,44</b>	<b>1,01</b>	<b>-0,57</b>
Elabo-rating	44) Evolutionary Development	61	0,60	0,63	-0,03
	<b>Total</b>	<b>61</b>	<b>0,60</b>	<b>0,63</b>	<b>-0,03</b>
Expositing	47) Narrative Summarizing	50	0,50	0,79	-0,29
	48) Quantitative Summarizing	25	0,25	0,28	-0,03
	49) Visual Summarizing	29	0,29	0,51	-0,22
	50) Theoretical Directions	89	0,88	0,99	-0,11
	51) Methodological Directions	57	0,56	0,68	-0,12
	52) Practice Recommendations	48	0,48	0,25	0,23
	<b>Total</b>	<b>298</b>	<b>2,95</b>	<b>3,50</b>	<b>-0,55</b>

Mean of Adjusted 31 Codes	0,31	0,41	-0,11
Total of Mean	9,52	12,83	-3,31



# Systematicity: Top Journals versus Other

Dependent variable = yearly Google Scholar citations

Independent variable = top six journal (dummy)

$B = -0.625$

$\text{Sig.} = 0.571$

$R^2 = 0.003$

Pearson correlation coefficient =  $-0.057$   $\longrightarrow$  no relationship

➤ **Top journals dont use more systematic items compared to other journals in accounting research.**