

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.⁴

Purpose: Identify research gaps, support or challenge existing theories, and inform new research objectives.⁵

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

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

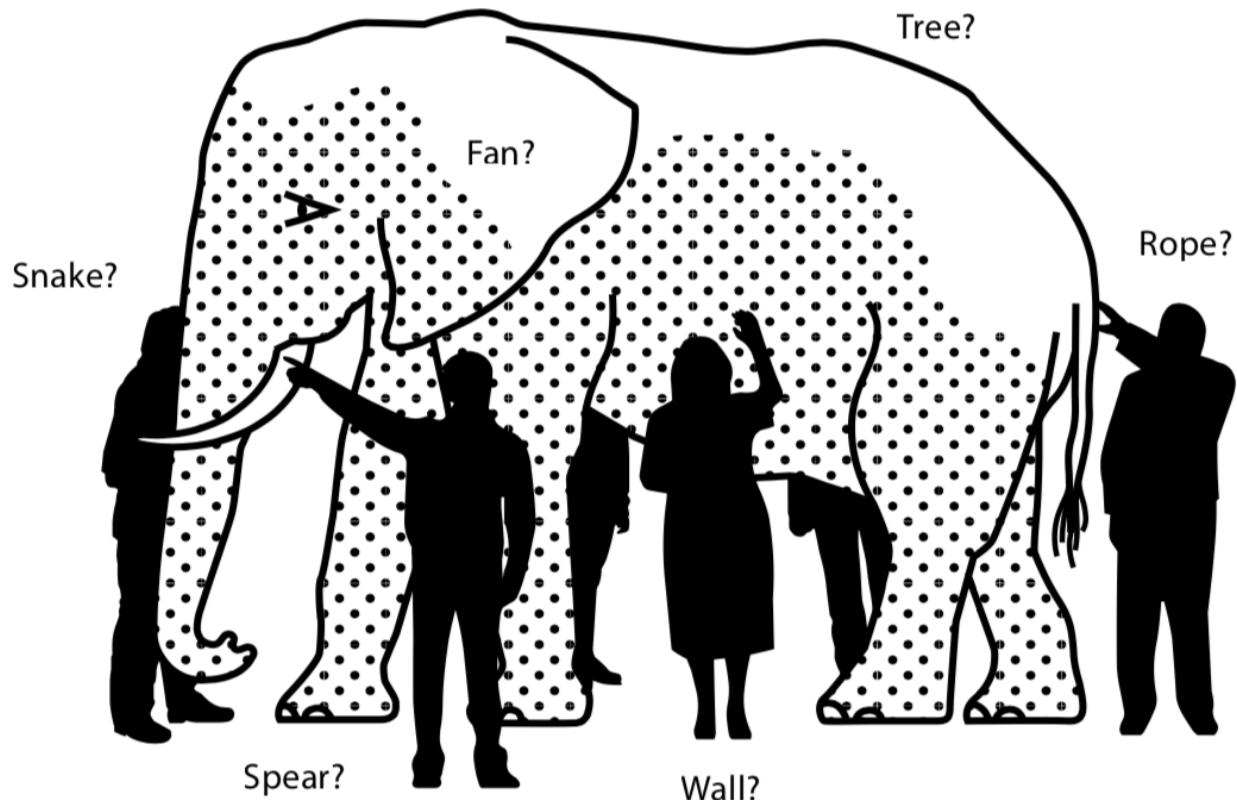
➤ **Solution:** Application of **SLRs** in organizational research.

➤ **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



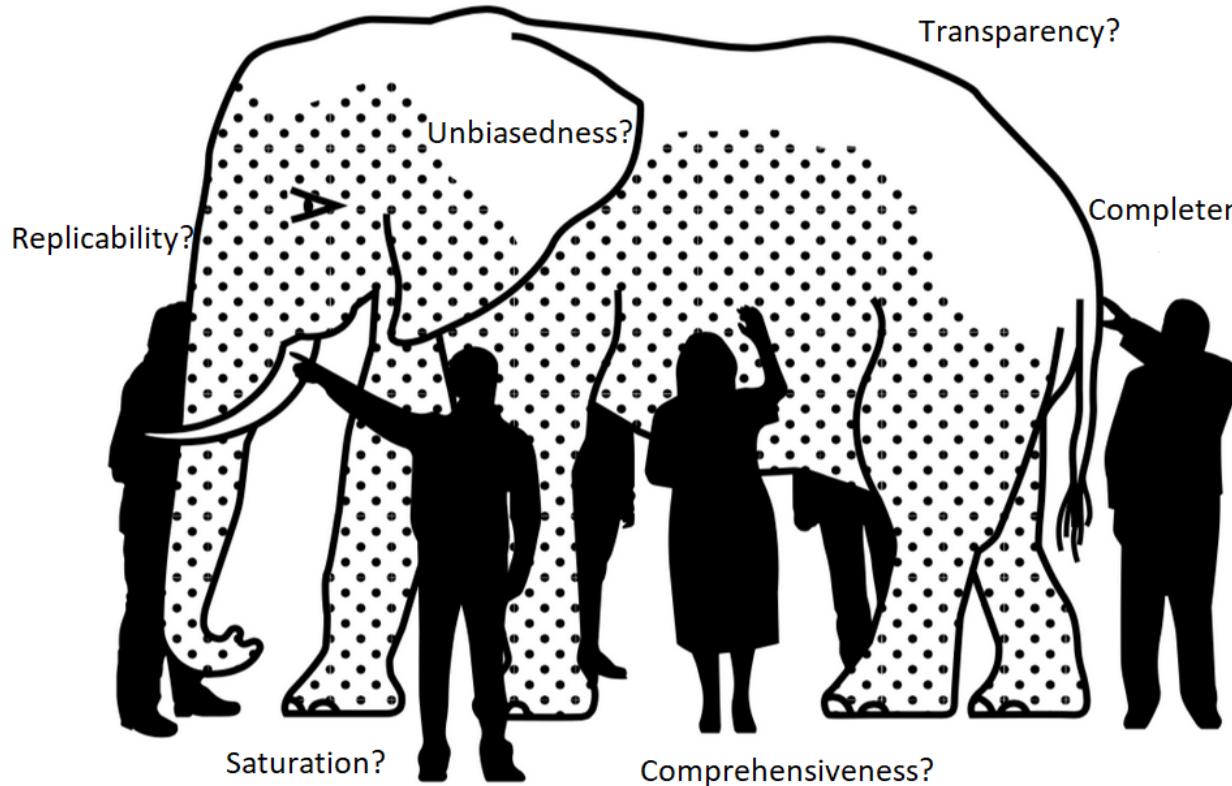
Each human has its own perception.

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.

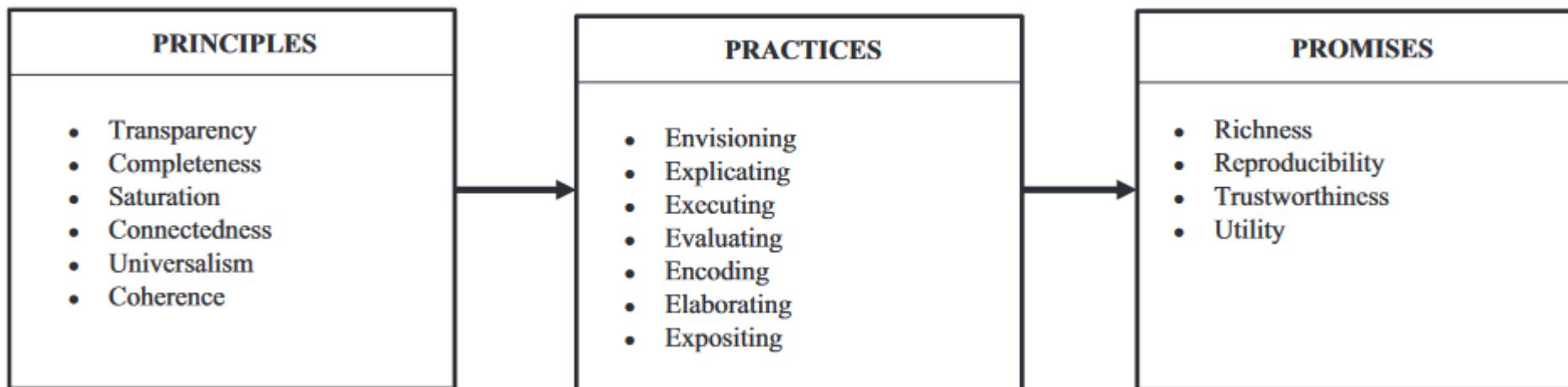
The whole concept of systematicity is through its various extent difficult to grasp.

➤ **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)	
Envisioning	1) Review Contribution 2) Research Objective or Research Questions 3) Existence of Literature Reviews Mentioned 4) Literature Maturity 5) Development of a Priori Framework
Explicating	6) Inclusion Criteria 7) Search Strategy 8) Keywords Specification 9) Time Frame 10) Source List 11) Database Specification 12) Grey Literature
Executing	13) Stopping Rules 14) Keyword Search 15) Backward Search 16) Forward Search 17) Subject Matter Experts 18) Crowd Sourcing
Evaluating	19) Filtering / Screening Method 20) Exclusion Criteria 21) Screening Statistics 22) Quality Appraisal 23) Reliability Metrics
Encoding	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
Elaborating	41) Aggregating 42) Organizing 43) Evaluating 44) Evolutionary Development 45) Bibliometric Analysis 46) Nomological Network
Expositing	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 Accounting⁶

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.**



6. Barrick et al. (2019).

*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.

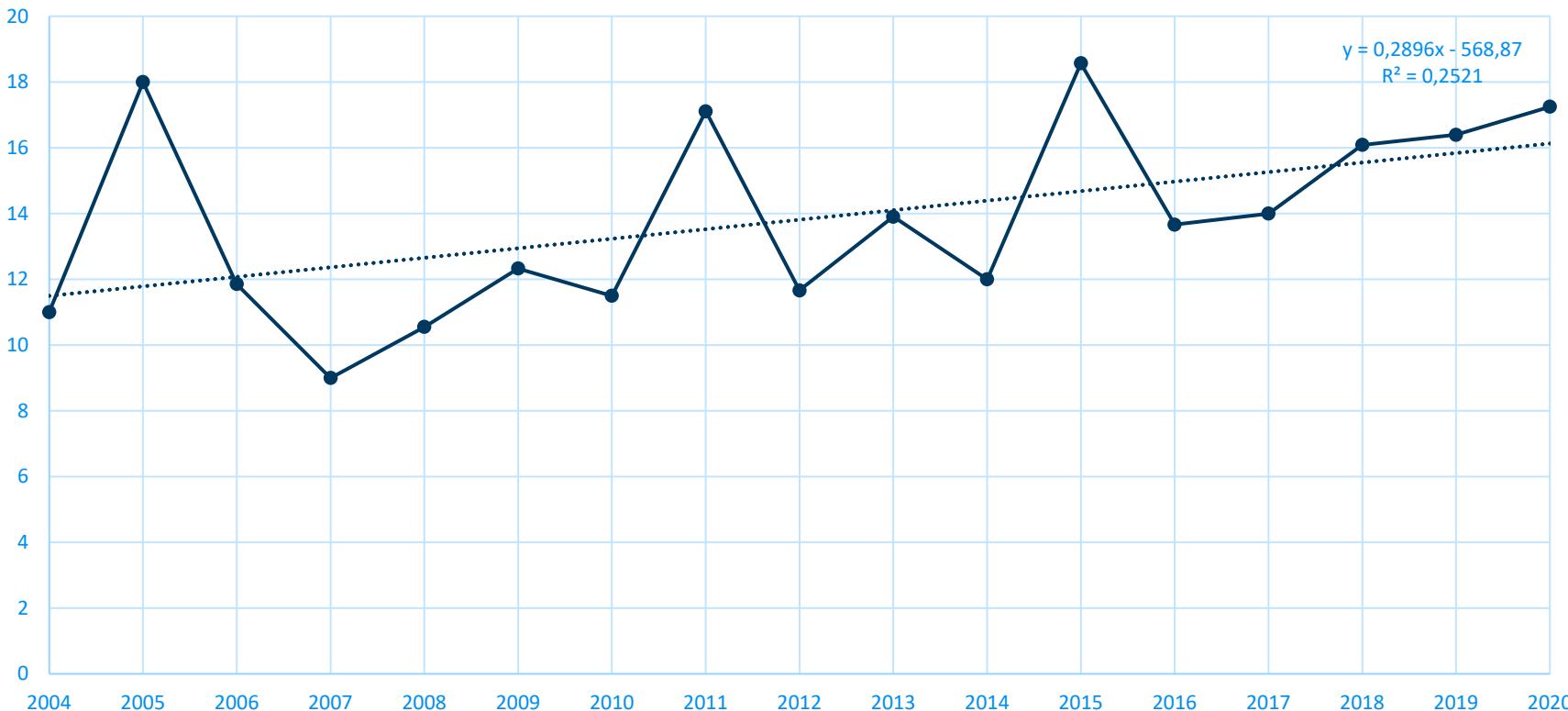
Overall, accounting research LRs contain on average 9.07 systematic items less compared to organizational research.

	Total	244	2,42	2,91	-0,49
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
Evaluating	Total	21	0,21	0,85	-0,64
	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
Total		44	0,44	1,28	-0,84

	PRACTICE CODED	TOTAL	MEAN	SIMSEK ET AL. (2023)	DIFFERENCE
	24) Encoding Method Specification	12	0,12	0,31	-0,19
	44) Evolutionary Development	61	0,60	0,63	-0,03
Elaborating	45) Bibliometric Analysis	1	0,01	0,04	-0,03
	46) Nomological Network	1	0,01	0,36	-0,35
	Total	327	3,24	3,54	-0,30
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
	Total	298	2,95	3,50	-0,55
Mean of all 52 Codes		0,27	0,44	-0,17	
Total of Mean		14,06	23,13	-9,07	



Average Number of Systematic Items per Year



Dependent variable = average number of systematic items

Independent variable = time

B = 0.290

Sig = 0.040

R² = 0.251

Pearson correlation coefficient = 0.50 → moderate correlation

Regression Results

Dependent Variable	Yearly Google Scholar Citations							
	Model 1				Model 2			
Independent Variable	Stand. Beta	t value	p value	VIF	Stand. Beta	t value	p value	VIF
Constant		-0.096	0.924			-1.475	0.144	
Control Variables								
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
Practices								
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 ²		0.353			0.425			
Adjusted R ²		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 exposing 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



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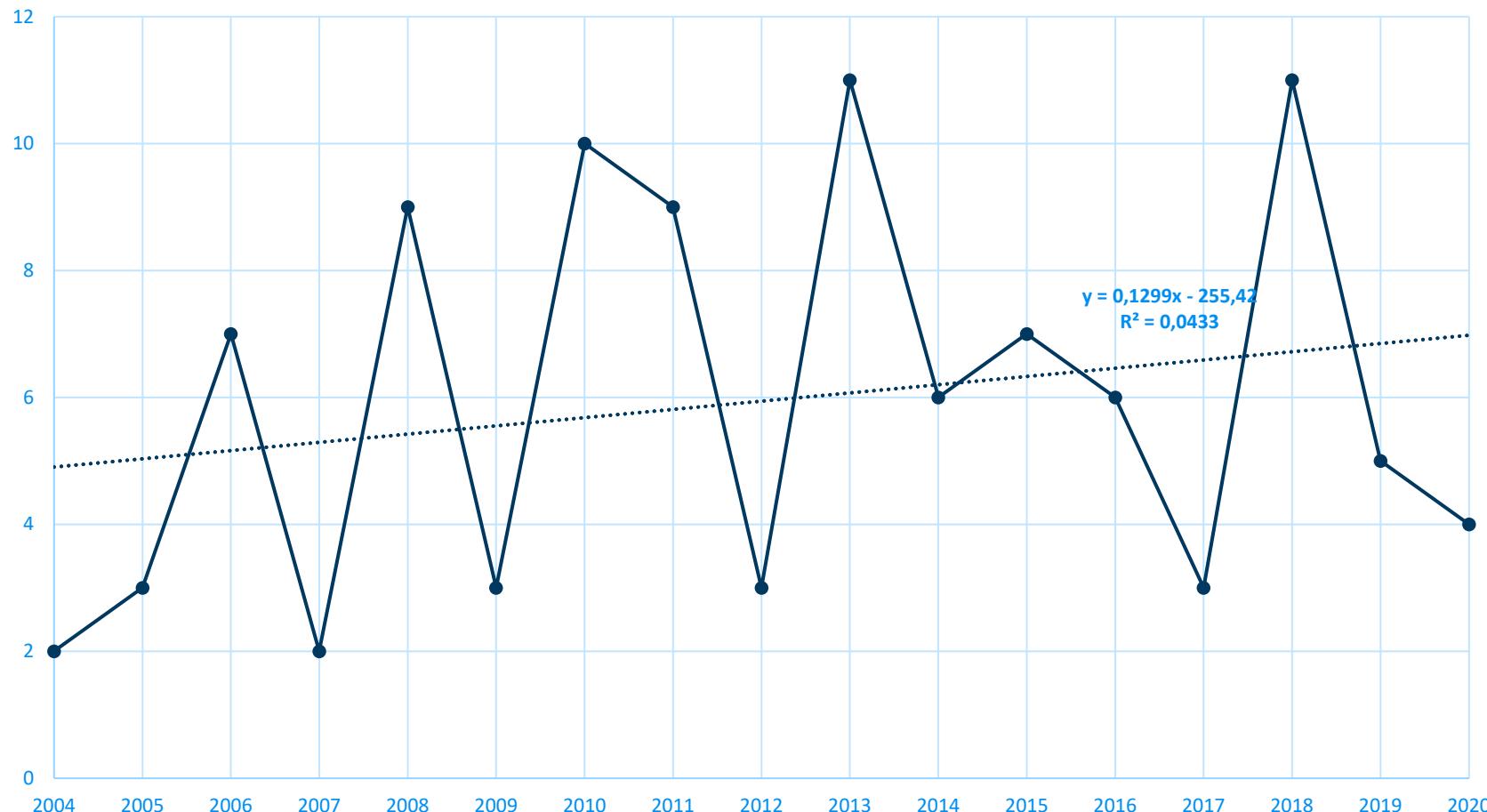
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LRs per Journal and Year and Relative Share of LRs

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
Total	3	11	9	3	1	2	17	20	8	15	2	10	101

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

Overview: Number of LR published in Accounting Research



Full List of Research Items (N=101) and Mean of Practices

Journal	Year	Author(s)	Envisioning	Explicating	Executing	Evaluating	Encoding	Elaborating	Exposing	TOTAL	Journal	Year	Author(s)	Envisioning	Explicating	Executing	Evaluating	Encoding	Elaborating	Exposing	TOTAL	
AOS	2004	Gerdin & Greve	4	1	0	0	0	5	3	13	AudJPT	2013	Elder, Akresh, Glover, Higgs & Lillegren	5	1	0	0	0	0	4	3	13
AH	2004	Mercer	3	0	0	0	0	2	4	9	AH	2013	Hales & Orpurt	2	3	0	0	0	4	4	2	15
BRIA	2005	Hall, Smith & Langfield-Smith	2	1	0	0	0	5	3	16	AudJPT	2013	Hurtt, Brown-Liburd, Earley & Krishnamoorthy	4	5	0	0	0	6	3	3	21
AudJPT	2005	Messier, Martinov-Bennie & Eilifsen	3	3	0	0	5	3	3	17	AudJPT	2013	Knechel, Krishnan, Pevzner, Shefcik & Velury	4	1	0	0	0	0	3	4	12
AOS	2005	Van der Stede, Young & Chen	4	4	0	1	5	4	3	21	AH	2013	Koch, Lefanowicz & Robinson	3	1	0	0	0	3	4	4	15
AH	2006	Allen, Hermanson, Kozloski & Ramsay	3	4	1	0	0	3	2	13	AudJPT	2013	Messier, Simon & Smith	5	2	0	0	0	3	4	3	17
AOS	2006	Bonner, Hesford, Van der Stede & Young	2	2	0	1	3	3	2	13	AudJPT	2013	Moch, Bedard, Coram, Davis, Espahbodi & Warne	4	2	0	0	0	0	3	4	13
AOS	2006	Cooper & Robson	4	2	0	0	0	4	2	12	AudJPT	2013	Trompeter, Carpenter, Desai, Jones & Riley	5	2	0	0	0	0	3	3	13
AH	2006	Maines & Wahlen	3	1	0	0	0	2	1	7	JAE	2014	Beatty & Liao	3	0	0	0	0	0	2	3	8
AH	2006	Martin, Rich & Wilks	3	0	0	0	0	3	2	8	AH	2014	Coates & Srinivasan	2	2	0	0	0	0	4	3	11
AOS	2006	Napier	3	4	0	2	4	3	2	18	JAE	2014	DeFond & Zhang	3	3	0	0	0	0	4	5	15
JMAR	2006	Wagenhofer	3	3	0	1	0	3	2	12	AH	2014	Dyckman & Zeff	2	4	0	1	0	0	3	1	11
AH	2007	Cohen, Gaynor, Krishnamoorthy & Wright	3	4	1	0	0	2	3	13	AudJPT	2014	Nolder & Riley	4	2	0	0	0	4	3	3	16
AH	2007	Gordon, Henry, Louwers & Reed	2	0	0	0	0	1	2	5	AH	2014	Trompeter, Carpenter, Jones & Riley	4	3	0	0	0	0	3	1	11
AudJPT	2008	Bedard, Deis, Curtis & Jenkins	3	0	0	0	0	4	2	9	AOS	2015	Cooper	3	2	0	0	0	0	4	2	11
AH	2008	Brown & Wright	3	3	0	0	0	3	4	13	JMAR	2015	Lavia López & Hiebl	4	5	1	3	3	3	4	4	24
AOS	2008	Caglio & Dittilo	3	2	0	0	0	3	3	11	AOS	2015	Libby, Rennekamp & Seybert	4	5	0	0	0	0	3	2	14
AudJPT	2008	Caster, Elder & Janvrin	3	2	0	0	0	4	5	JIS	2015	Perdana, Robb & Rohde	4	4	1	3	3	3	4	6	25	
AH	2008	Church, Davies & McCracken	3	0	0	1	0	3	2	9	AH	2015	Spencer & Webb	3	7	1	0	0	3	4	2	20
AudJPT	2008	Cohen, Krishnamoorthy & Wright	3	0	0	0	0	3	3	AOS	2015	Trotman, Bauer & Humphreys	4	3	0	1	0	0	4	5	17	
JMAR	2008	Duh, Xiao & Chow	4	3	0	0	0	4	3	BRIA	2015	Weisner	3	3	0	0	6	4	3	19		
AudJPT	2008	Hogan, Rezaee, Riley & Velury	3	0	0	0	0	4	2	JAR	2016	Christensen, Nikolaev & Wittenberg-Moerman	3	1	0	0	0	0	4	1	9	
BRIA	2008	Jenkins, Deis, Bedard & Curtis	2	0	0	0	0	3	2	RAST	2016	De George & Shivakumar	4	5	1	1	0	0	3	5	19	
JMAR	2009	Brown, Evans III & Moser	4	2	0	0	0	4	3	JAR	2016	Leuz & Wysocki	4	1	0	1	0	0	4	3	13	
JIS	2009	Curtis, Jenkins & Bedard	3	0	0	0	0	1	1	JAR	2016	Loughran & McDonald	4	0	0	0	0	0	4	3	11	
JMAR	2009	Lindquist & Smith	3	4	0	1	5	3	3	AudJPT	2016	Simnett, Carson & Vanstraelen	4	4	0	3	5	4	3	23		
JAE	2010	Armstrong, Guay & Weber	4	1	0	0	0	3	3	JMAR	2016	Young, Du, Dworkis & Olsen	3	0	0	0	0	0	2	2	7	
BRIA	2010	Bailey, Scott & Thoma	4	2	0	0	0	3	2	JIS	2017	Guragai, Hunt, Neri & Taylor	3	5	1	0	0	0	2	3	14	
JAE	2010	Beyer, Cohen, Lys & Walther	3	2	0	1	0	4	2	AOS	2017	Modell, Vinnari & Lukka	4	4	1	0	0	0	4	4	17	
JIS	2010	Dilla, Janvrin & Raschke	5	3	0	0	0	3	4	BRIA	2017	Pietsch & Messier	4	1	0	0	2	2	2	11		
TAR	2010	Gow, Ormazabal & Taylor	3	3	0	0	0	2	1	RAST	2018	Amiram, Bozanic, Cox, Dupont, Karpoff & Sloan	2	0	1	0	0	0	3	4	10	
AH	2010	Gramling, Jenkins & Taylor	4	0	0	0	0	4	JMAR	2018	Banker, Byzalov, Fang & Liang	3	1	0	0	0	0	3	2	9		
JAE	2010	Hanlon & Heitzman	5	1	0	0	0	4	JMAR	2018	Bedford & Speklé	3	3	0	1	4	4	4	19			
JAE	2010	Kothari, Ramanna & Skinner	4	0	0	0	0	4	JIS	2018	Eulerich & Kalinichenko	3	5	1	2	0	0	3	5	19		
JIS	2010	Seaton, Pennington & Tuttle	4	0	0	0	0	2	AudJPT	2018	Fiolleau, Libby & Thorne	3	4	0	1	3	4	3	18			
JIS	2010	Wilkin & Chennall	3	3	0	0	4	BRIA	2018	Gödker & Mertins	5	2	0	0	0	0	3	3	13			
CAR	2011	Bamber, Barron & Stevens	3	3	0	0	0	4	AudJPT	2018	Griffith, Nolder & Petty	4	3	0	1	0	0	3	4	15		
JIS	2011	Blaskovich & Mintchik	3	3	0	0	3	TAR	2018	Guggenmos, Piercy & Agoglia	3	4	2	1	2	4	3	19				
JIS	2011	Boritz & No	4	5	1	2	0	4	JMAR	2018	Hiebl & Richter	4	4	0	3	5	4	3	23			
AudJPT	2011	Carcello, Hermanson & Ye	4	7	1	0	0	4	AH	2018	Lennox & Wu	5	5	0	0	3	3	4	20			
AOS	2011	Englund, Gerdin & Burns	4	6	0	2	5	4	JATA	2018	Wilde & Wilson	5	1	0	0	0	4	2	12			
JIS	2011	Grabski, Leech & Schmidt	3	1	0	0	0	3	JMAR	2019	Abernethy & Wallis	4	4	0	1	0	4	4	17			
JIS	2011	Kauffman, Lee, Prosch & Steinbart	3	2	0	0	0	2	JATA	2019	Barrick & Brown	4	4	1	0	3	4	3	19			
JIS	2011	Masli, Richardson, Sanchez & Smith	4	2	0	0	6	2	BRIA	2019	Hamilton & Winchel	3	0	0	0	0	3	3	9			
JIS	2011	Neely & Cook	4	6	1	1	5	4	BRIA	2019	Lynch & Andiola	4	6	2	0	7	3	3	25			
JAE	2012	Graham, Raedy & Shackelford	3	1	0	1	0	4	JAE	2019	Roychowdhury, Shroff & Verdi	4	1	0	0	0	4	3	12			
TAR	2012	Lennox, Francis & Wang	3	5	1	1	2	3	AudJPT	2020	Andiola, Downey & Westermann	3	5	1	2	4	2	4	21			
AH	2012	Rees & Shane	2	0	0	0	0	2	JAE	2020	Blankespoor, deHaan & Marinovic	4	1	0	0	0	3	3	11			
AudJPT	2013	Asare, Fitzgerald, Graham, Joe, Negangard & Wolfe	5	0	0	0	0	3	JIS	2020	Li, Chang, Wang & Chang	4	5	1	3	4	2	4	23			
AudJPT	2013	Bame-Aldred, Brandon, Messier, Rittenberg & Stefaniak	4	1	0	0	6	2	JIS	2020	Wilkin & Chennall	3	3	0	1	0	3	4	14			
AudJPT	2013	Carson, Fargher, Geiger, Lennox, Raghunandan & Willekens	3	0	0	0	0	3	TOTAL		351	244	21	44	135	327	298	1420				
								MEAN		3,48	2,42	0,21	0,44	1,34	3,24	2,95	14,06					
								SIMSEK ET AL. (2021)		3,55	2,91	0,85	1,28	7,5	3,54	3,5	23,13					
								DIFFERENCE		-0,07	-0,49	-0,64	-0,84	-6,16	-0,30	-0,55	-9,07					



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
Total of Mean	14,06	23,13	-9,07
Mean of Adjusted 31 Codes	0,31	0,41	-0,11
Total of Mean	9,52	12,83	-3,31

**-9,07/52
= - 17,44%**
**-3,31/31
= - 10,68%**

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

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

Sig. = 0.571

R² = 0.003

Pearson correlation coefficient = -0.057 → no relationship

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