

A profile of accounting research in Morocco: a review of major journals over the period 2005-2013

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Abstract

The purpose of this paper is to examine the profile of accounting research in the leading academic accounting research journals in Morocco during the last-year period from 2005 to 2013. This research is based on the identification of 237 articles published between 2005 and 2009 in the three main journals management in Morocco: Moroccan Journal of management control, the Moroccan Journal of Business and Management and the Moroccan Journal of Research in Management and Marketing.

The archival research method is applied. The research method used to analyse the related articles in the Moroccan accounting research journals is based on various international studies. The following dimensions are assessed: authorship; research field; the nature of the research; and research methods. Authorship is classified by institution, and the top seven authors by relative contribution are also identified.

Knowledge of the profile of accounting research in Morocco could provide opportunities for scholars to expand identified research areas and explore methods that are currently under-developed in the Moroccan accounting research field.

Keywords: Evaluation of research, scientific publications, historical approach.

1. Introduction

Journals play an important role in the process of production of scientific knowledge. However, if the first British magazine dedicated to the accounting was established in 1926 under the name of *The Accounting Review*, (Wells, 2000), the first French journal called *Accounting, Audit Control* was created in 1995, in Morocco, Morocco's first research journal specifically dedicated to accounting Sciences was established in 2009 (under the name of *Moroccan Journal of Control Management*) ie 84 years later, shows that the delay the emergence of French research in relation to international scientific research.

Indeed, magazines are often regarded as unique, support academic production, and this is why it there's an abundance of research dedicated to the evaluation of scientific journals in the Anglo-Saxon countries.

By cons, few French researchers have attempted this exercise, in France, only Malo (2001), Dupuy and Hoarau (2004) Rougès (2005), Gosselin (2005) attempted this exercise.

In North Africa, only two historical studies theses published in Accounting were performed (Ahsina K, 2012 Klibi, MF and Ayadi, S 2006).

By against Morocco, to our knowledge, no analysis of scientific journals in Accounting has yet been made, hence, the need for this work, if only by a comparison of results with the work already cited.

This research is structured as follows: it starts with a review of the literature on scientific publications in accounting (section 1). It continues with a description of the methodology (Section 2). The results are then exposed (section 3). And to conclude the main results will be discussed.

2. Review of literature:

We discuss in this section, in a first point of evaluation methods commonly used by scientific journals, then we will discuss in a second point in our previous studies research subject.

2.1 Methods of evaluation of scientific journals in Accounting

Two rating systems are primarily used to assess an article, a system of rapporteurs who assess the content of articles and a bibliometric system whose objective is to evaluate the impact of an article.

a-The system of peer review

The evaluation procedure can be called "blind" double-blind" (or public This peer review generally involves two major steps:

-Article submitted is reviewed by the editorial board asks scientists (usually two) known in the field, to assess the quality of the proposed document, based on the quality of the form and quality of the fund.

-In an article submitted for publication in a journal is accepted, it must contain original results have not been published elsewhere. On this basis, after reading the article, the reporter made the following recommendations: publication status, changes (small and large), the refusal of the article.

b- Assessment by bibliometrics:

In addition to peer review an article may be subject to an assessment of its impact from the research community.

So many institutions worldwide are now referring to these bibliometric tools to evaluate scientific research.

2.2 Previous studies

Much research related to our research topic have been published in recent years.

At first we will review the major studies that have been done in Anglo-Saxon countries, and secondly an overview of studies that have been done in French-speaking countries will be conducted.

a- Research studies in Anglo-Saxon countries

The following table will summarize these studies in the following areas: the author, the sample period, methodology and main results.

We observe that the majority of research is based on a historical approach, the sample studied varies from about thirty magazines.

The period studied is one year to thirty-two years and studied journals are mainly Anglo-Saxon journals.

Method mobilized research is based on a classification of articles by subject, methodology, theoretical framework and nationality.

Table 1: The Anglo-Saxon accounting research

Authors	Sample	Period	Methodology	Results
Needles 1997	32 yearsof the journal "TheInternational Journal ofAccounting "	From1965 to 1996	Historymethod, classification of articlesby: -Themes, - Methodologyused -Country of origin	1 -The theme of theaccounting andfinancial reportingis the most used, the teaching ofaccounting andaccounting theoryisagainstinregression,againstthe theme ofeconomy and developmentas well as theaccountingmanagementgrew strongly 2 -Descriptivemethodology is themost widely used, butthe empiricalstatistical methodologyisincreasinglyused 3 -The United Statesis the countrygiving rise tomore jobs, and the UnitedKingdom andGermany are theEuropean countriesmost frequently encounteredin the newspaper.
Shield (1997)	7 years of 6major journals: AOS, TAR, CAR, JAE, JAR, and theJournalof ManagementAccountingResearch	from 1990 to 1996	Historymethod, classification of articlesby: -Themes, -Design, -Theory - Methods	1-systems ofmanagement controlis thetheme mostmet 2 -The analytical methods aremost frequently used, followed by investigation andstudy ofarchives,
Bhimani (2002)	10 years ofresearch articles management accountingin the journal(EAREuropeanAccounting Review)	from 1992 to 2001	Historymethod, classification of articlesby: -Research Methods, -Theoretical Framework	1 -The methodsusedareliterature review, followed byanalytical methods,case studies, surveys and study ofarchives 2 -The traditionalapproaches are stillthe most commonalthoughinteractionistapproaches andpostmodernare also used.
Prather et Rueschloff (1996)	14of30peer-reviewedU.S journals	from1980 to 1993	Historymethod, classification of articlesby: -Theme -Methodology -Theinternationality.	1 -The financialpublicationis the most studied, followed by the economy 2 -An increase inarticles writtenin collaboration

Table 2: French accounting research

b. Francophone Research Studies

Authors	Sample	Period	Methodology	Results
Malo (2001)	6 yearsof the journalCCA (105article)	From 1995 to 2000	Order by: -Theme -Keywords, -References.	1 -Management Controlarrivesfirstpublishedtopics(36%), followed by financial information(20%)and standardization(16%), Audit(10%)and accounting (8%), 2- Diversity ofmethods. 3 -Few researchersreport their epistemologicalposture(of 105articles,6reportedapositivist approach, 4 constructivistapproach)
Dupuy et Hoarau (2004)	10 yearsof the journalCCA (201 article)	From 1995 to 2004	Order by: -Theme -Nationality, -methodology	1-Management Control arrivesfirstpublishedtopics(34%), followed by financial information(23%)and standardization(12%), accounting (8%) and Audit (7%), 2-102(97%)articles were publishedbyFrenchandQuebec 3- Lowinternational audience, positioningand methodologicalimprovement.
Rougès (2005)	1 year6reviewsAOS, JAE, JAR, TAR, EARandCCA (188 article)	The year 2003	Rating: - Authors andcountry Topics, -Methods and Data	1 -the United Statesare the largestcontributors to thesetofEnglish-language journals, followed by the UK, 2-The American journalsareclosed tonon-USauthors,unlike Europeanmagazines, 3 -the most studiedtopics includeaccounting and financialpublicationfollowed by themanagement accounting, 4 -quantitative methodsare most commonly usedin magazinesUniennesbyUnitedagainstitfor Europeanthere'sa variety of methods.
Gosselin (2005)	10 yearsof the CCA journal (201article)	from 1995to 2004	Order by: -Nationality, -Theme KeyWords, -References.	1-83% of the perpetrators areFrench, 13% of Quebec, 2 -Controllingarrivesfirstpublishedtopics(37%), followed by financials(28%) and international accounting(11%) and Audit (9%) 3 -Only193articlesfrom4553(4%) cite www.macrothink.org/ijafr journalCCA2586book citationsand 295citationsthesisessay.

On Francophone researchers only Rougès studied Anglo-Saxon journals, other authors have taken as a sample magazine CCA, and this shows the place of this review with the French scientific community.

It also notes that the samples studied vary from one to ten years, and the article number 105-201 Treaty articles.

At the methodological level, in most Anglo-Saxon research, the methodology is specifically declared for Francophones articles cited above, except Rougès work, none of these work declares the methodology used.

3. Materials and Methods

Our historical methodology is based on the analysis of articles in the following dimensions: the ranking of journals and authors, topics studied and finally the research methods and data used.

Our research is based on an analysis of 237 scientific articles published by the 3 major management journals in Morocco (Moroccan Journal of management control (RMCG), the Moroccan Journal of Business and Management of Tangier (RMCG T) and the Moroccan Journal of Research in Management and Marketing (REMAREM)) during the period 2005-2013.

We present in this section, the sample studied, the method of work and coding used.

The sample

We first present time three journals object of our search, and secondly the production of articles reviewed by management and finally the scientific production accountant last.

Table 3- Statistics articles by journal and frequency

Journals	Years	Volume	Number of articles	%
RMCG	2009, 2011, 2012	4	57	24%
RMCG T	2005, 2006, 2007, 2008, 2009, 2010, 2012	7	69	29%
REMAREM	2009, 2010, 2011, 2012, 2013	8	111	47%
	Total	19	237	100%

We find that the review REMAREM produced over 47% of articles in management, followed by review RMCG Tangier with 29%, the Moroccan magazine Controlling is in last place with 24%. This difference can be explained by the editorial line of the first two journals that are generalists, while the Moroccan magazine management control is more specialized.

Table 4: Annual distribution of accounting's article

Annual Statistics	RMCG	RMCG T	REMAREM	Total
2005	0	1	0	1
2006	0	1	0	1
2007	0	2	0	2
2008	0	2	0	2
2009	12	4	1	17
2010	0	0	2	2
2011	16	0	6	22
2012	13	1	0	14
2013	0	0	4	4
Total	41	11	13	65
Percentage articles in Accounting	72%	16%	12%	27%

Observation of the table we see that the Moroccan scientific production accounting is still low, with an average of 13.75 articles per year over the period 2009 to 2012.

We also note that the journal RMCG tops the three journals in terms of production of goods in accounting with a share of 72%, followed by the show Tangiers RMCG with 16% and 12% REMAREM review.

4. Coding elements of the analysis

1- To codify themes was used proposed by Rougès (2005) classification, the headings used are:

- 1- Audit,
- 2- Accounting and financial publications
- 3 - Management Accounting,
- 4 - Public Accounting
- 5- Economy and Development
- 6 - Effects of social accounting,
- 7- Teaching accounting,
- 8 - Career path,
- 9 - Finance,
- 10- Taxation,
- 11 - Governmental,
- 12- History of Accounting
- 13 - Forecasting
- 14 - Information System,
- 15- Theory of Accounting
- 16 - Miscellaneous

The classification used by Needles, Jr (1997) is interesting to study the different research methods used by the authors, it is divided into six classes:

- Quantitative Methodology
- Qualitative Methodology,
- Modelling,
- The historical methodology,
- The review of the literature,
- And the discussion.

The classification of the data used in articles is that used by Merchant, Van der Stede and Zheng (2003):

- The records,
- Experimentation
- The field study
- And the survey.

5. Results and Discussion

We present first results concerning the nationality of the authors and their influence (1.1), and those that relate to its main themes studied (3.2) and finally those on methodologies mobilized (1.3).

5.1 Nationality and ranking authors in accounting

86% of authors publishing in the three journals are of Moroccan nationality (Table 5) and the rest are French or Franco-Moroccan co-authors, reflecting the low internationalization of journals, despite the fact that for example the review REMAREM reiterates its call to both, Moroccan, African and international.

Table 5: Statistics of researchers by nationality

Nationality	Number	%
Maroccan	56	86%
Franch	7	11%
French and Moroccan nationality	2	3%
Total	65	100%

From the observation of Table 6, we see that only ten of sixty-seven (15%) Moroccan authors

have published more than one article, and these authors have produced more than 30% of research in accounting.

It is also noted that the majority of researchers working on the theme of controlling.

At the institutional level, law schools produce 57% of accounting research, followed by the network of national schools of business and management (ENCG) by 30%, and the Graduate School of Technology Casablanca with 10%.

Table 6: Top ten Moroccan authors accounting

Rank	First Name	Last Name	Number	Percent	Institution	City
1	Abderrahim	BENLAKOUIRI	3	5%	École Supérieure de Technologie	Casablanca
2	Khalifa	AHSINA	3	5%	Faculté de droit	Kenitra
3	Said	YOUSSEF	2	3%	École Nationale de Commerce et de Gestion	Casablanca
4	Azzouz	ELHAMMA	2	3%	École Nationale de Commerce et de Gestion	Kenitra
5	Rkia	EL IDRISSE	2	3%	Faculté de droit	Marrakech
6	Hicham	MESK	1,5	2%	Faculté de droit	Casablanca
7	Tarik	KASBAOUI	1,5	2%	Faculté de droit	El Jadida
8	Mohamed	DAAMOUCHE	1,5	2%	Faculté de droit	Casablanca
9	Omar	HNICHE	1,5	2%	Faculté de droit	Rabat-souissi
10	Youssef	ALAMI	1,33	2%	École Nationale de Commerce et de Gestion	Tanger

5.2 Main topics studied

In line with what is done at the French accounting research, the topic of management control leads with 39 articles (60%), followed by finance with 17 articles (26%), the audit with 5 articles 8% and international accounting with 2 articles (3%).

Table 7: Statistics of different research topics in accounting

Topics	Number	%
Controlling	39	60%
Finance	17	26%
Audit and Internal Control	5	8%
The International Accounting Standards (IFRS)	2	3%

Taxation	1	2%
Governance	1	2%
Total	65	100%

5.3 The different methodologies mobilized in accounting research

The review of the literature leads the research methods used by researchers with 48 articles (74%), followed by quantitative methods with 11 articles. Qualitative methodology ranks last with 6 articles (9%).

We also observe that 32 articles (49% of all articles), published in the journal Moroccan Controlling use the literature review, and 7 articles 11% use the quantitative approach and the qualitative approach is used in 2 articles (3%).

By against, on the Moroccan Journal of Commerce and Management Tangier articles published using first, a review of the literature with 11%, followed by the qualitative approach.

On the review of Moroccan Research Management and Marketing, articles published in accounting using the literature review with 14% of articles followed by the quantitative approach with 6% of all published articles.

Table 8: Research methods used

Methodology	Quantitative		Qualitative		Review of the literature	
	Number	%	Number	%	Number	%
RMCG	7	11%	2	3%	32	49%
RMCG T	0	0%	4	6%	7	11%
REMAREM	4	6%	0	0%	9	14%
TOTAL	11	17%	6	9%	48	74%

6. Conclusion

The objective of this article was to present the main results related to a literature review on the Moroccan Accounting Research, magazines and the most influential researchers, as well as themes and the most studied methodologies.

This study is the first in Morocco that tried to evaluate scientific research in management sciences in general and accounting in particular.

The following results should be noted:

- The Journal Moroccan Management Control is the first Moroccan magazine in terms of accounting scientific,
- Moroccan scientific production in accounting is still low, with an average of 13.75 articles per year over the period 2009 to 2012,

- Ten Moroccan authors who have published more than one article, produce more than 30% of Accounting Research,

- The average productivity of the top ten accounting researchers is approximately 2 articles is very low to qualify as a teacher-researcher,

- The theme of management control is the theme of the most studied, with 60% of the carrying scientific production, followed by finance (26%), with 8% auditing and international accounting with 3%.

The literature review and discussion topped research methods used by researchers with 74% of scientific production, followed by 17% quantitative methods and qualitative methodology in last place with 9%.

However, these results should be treated with caution given the limitations of our research. At the methodological level, the lack of basic data Moroccan research in the field of management is difficult for the researcher and also not taking into account articles Moroccan authors published in foreign journals because of lack of access to international databases.

Many avenues of research are possible; the most interesting are those which consist of the following questions: what is the impact or influence of these journals with Moroccan researchers, one using the citation analysis or questionnaire survey.

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