

Sketching the investigative trends of research articles on the deployment of English for accounting: a scientometric study

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ABSTRACT

This study scientometrically mapped the investigative trends in English for accounting (EA) research articles. The corpus was 181 research articles in EA from 1981 to 2021. They were retrieved from metadata dimensions of various leading journals and analyzed with automated bibliometric analysis. The findings revealed that the investigative themes in EA remain burgeoning for 41 years. The accounting history journal indicated the greatest impact on EA research. The analyzed journals reported a large impact correlating to their development. The most productive author in the EA research was Jones. The typical words frequently emerging in the analyzed research articles were accounting, research, and English. The investigative and developing topics related to EA were relatively dynamic. This study suggests that the scientometric investigative perspective offers a systematic, diachronic, and quantitative outline of English for accounting research by considering its meta-disciplinary knowledge and evolving trends over the years.

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1. INTRODUCTION

Over the last few decades, the teaching English for specific purposes (ESP), notably in the English as a second language (ESL) or English as a foreign language (EFL) milieu, English for accounting (EA) has emerged as part of ESP [1]–[4]. This emergence is grounded as a response to the rapid development of the global economy and intercultural business communication over several decades [2], [4]–[10]. The indispensable roles of English performing global trade and scrutiny keep growing [11]–[16]. Likewise, the role of English in international business [17]–[19] does not only deal with how English is learned in an academic setting [20], [21], but also the diverse linguistics and socio-cultural backgrounds of the speakers [22]–[24].

Empirically speaking, numerous investigative attempts have been manifested in ESP across various disciplines. One of the research is how ESP and content and language-integrated learning (CLIL) complement one and all in Geography [22]. He found that the employment of authentic teaching materials, centered contents, and language awareness learning practices positively affected the directions of students for their roles as prospective teachers and foreign language learners. Another research focused on the attitudes of engineering students to the contributions of ESP courses in globally-based universities [25]. The findings indicated that students revealed their achievement in ESP courses, a better understanding of particular language use, and profound ESP knowledge. These attitudes led them to have successful, scholarly, and professional talks in a specialized field (engineering). Moreover, the development and validation of a writing

proficiency scale of business English (BE) in Chinese higher educational contexts was also conducted [26]. They reported that the developed and validated writing proficiency scale contributes to the complexity of ESP-based writing assessment.

Additionally, the investigation of English for medical purposes (EMP) viewed from South Korean nursing students' learning needs [27]. The findings designated those numerous students displayed a similar viewpoint on the ESP courses. In particular, the participants realized that the existing provided teaching materials have not met their language learning needs because of classroom regulations to use English, inadequate English for education, and global teaching contents. More recently, the scrutiny concentrated on the contributions of audiovisual translation (AVT) to teaching listening comprehension in the ESP context [28]. He concluded that AVT enabled students to enhance their listening skills (e.g., listening comprehension) through the deployment of authentic teaching materials. Also, the authentic teaching represented in AVT attracted and motivated students to focus on what is learned in the listening course. However, despite this rapid increase of research in different disciplines in the ESP milieu, limited studies have been performed on how to map the field of ESP (1980–2018) viewed from a scientometric lens [29]. Even, none of the studies employed automated bibliometric analysis to map the research trends in English for accounting research articles (EARAs) [30]–[35]. For this reason, this study addressed this issue.

2. RESEARCH METHOD

The present study adopted bibliometrics since it enabled the researchers to produce a visual representation of the existing workflow and relationships among the investigative trends and issues wrapped in analytical units, such as citations, co-citations, co-authorship, or co-occurrence of keywords [36], [37]. Several prior studies explicate a standard workflow encompassing the study design, data collection, data analysis, data visualization, and interpretation [38], [39]. Epistemologically, two aspects of bibliometrics can be key features of analysis to obtain richer and thicker data, namely the construction of bibliometric maps and the graphical representation of the maps [40].

More technically, the data were garnered through document analysis [41]. This type of data collection was applied since documents allowed the researchers to acquire the background and context of the inquiry, questions to be asked, and supplementary data to help them track, cultivate and verify the findings of the studies from other relevant data [41], [42]. The data were retrieved from journal metadata indexed by dimensions in the period 1981 to 2021. There were 181 research articles regarding the relevant issues. In particular, English for accounting has been under-researched, notably in ESP or EAP contexts. Hence, the current study focused on the bibliometric maps and the graphical representation of the maps of the analyzed research articles. Once the data had been collected, they were analyzed automatically through the R Studio software with a specific tool (e.g., R biblioshiny) Some considerations were taken into account. They are the analytical perspective deployed to analyze the data, the simplicity of coding and categorizing the data, the ability to describe the obtained data, and the highlighted investigation trends in such areas (e.g., English for accounting). Equally important, the analyzed data were transformed into visual output [43] to decipher the research development on English for accounting [44], [45]. The bibliometric research stages can be explained according to Figure 1 [39].

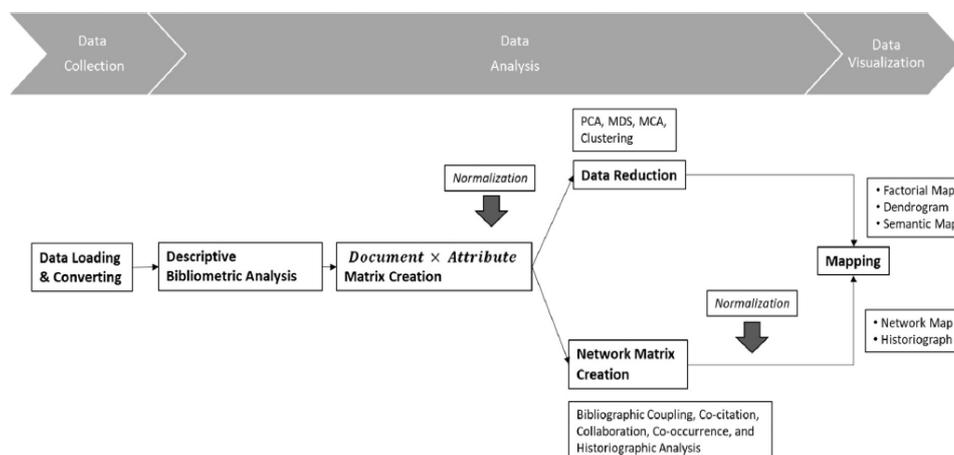


Figure 1. Bibliometric and the recommended science mapping workflow

The first stage is data collection, which is in the form of metadata taken from certain databases. The second stage, processing and analyzing data. To make work easier, software is usually used to find certain mappings according to what is needed, for example co-occurrence, co-citation, co-authorship, total citations, author impact, and author relevance. The third stage, presenting data using visualization. To make it easier to read the results of data processing should be presented in the form of a simple visualization.

3. RESULTS AND DISCUSSION

Based on the articles collected, this study disseminates data by publication periods, the number of articles published at that time, and the number of citations for each article in English for accounting. Table 1 presents the average article citations based on the average citation per year. Besides, it also indicates the average citation per article, over 40 years, from 1981 to 2021.

Table 1. Total citations

Year	N	Mean TC per article	Mean TC per year	Citable years
1981	1	8.00	0.20	40
1982	0	0	0	39
1983	1	9.00	0.24	38
1984	0	0	0	37
1985	0	0	0	36
1986	1	13.00	0.37	35
1987	0	0	0	34
1988	1	643.00	19.48	33
1989	0	0	0	32
1990	3	5.33	0.17	31
1991	2	3.00	0.10	30
1992	1	4.00	0.14	29
1993	1	11.00	0.39	28
1994	2	21.00	0.78	27
1995	2	48.00	1.85	26
1996	2	63.50	2.54	25
1997	2	17.50	0.73	24
1998	3	2.33	0.10	23
1999	5	19.40	0.88	22
2000	3	67.00	3.19	21
2001	3	26.33	1.32	20
2002	4	10.50	0.55	19
2003	3	60.67	3.37	18
2004	3	13.33	0.78	17
2005	6	26.00	1.63	16
2006	5	15.40	1.03	15
2007	8	26.88	1.92	14
2008	5	8.40	0.65	13
2009	11	11.91	0.99	12
2010	11	14.55	1.32	11
2011	10	24.50	2.45	10
2012	6	12.50	1.39	9
2013	6	16.17	2.02	8
2014	6	10.00	1.43	7
2015	8	10.88	1.81	6
2016	4	4.25	0.85	5
2017	6	5.33	1.33	4
2018	15	3.20	1.07	3
2019	9	2.11	1.06	2
2020	15	2.07	2.07	1
2021	7	0.29	0	
Total	181	30.25	1.47	642

Table 1 reveals that the most published articles in English for accounting emerged in 2018 and 2020 with 15 documents each. In addition, grounded on the average total citations for each article, the highest number of citations occurred in articles published in 1988 with an average of 19.48 citations per year. Additionally, it also reported 643 citations until 2021. The data outlined that only one article was published in 1988. As a result, many other articles referred to this article. Commonly, the most referred articles proved good quality viewed on their substantive and publishing qualities [46], [47]. At this point, Hines published an article about English communication about accounting in the Journal of Accounting, Organization, and Society published by Elsevier [48].

3.1. Source impact

Journals showing a big impact on research with English for accounting are represented in Figure 2. The impact was commonly manifested by the h_index score. Furthermore, it mapped the number of citations in the journal. For this reason, it would signify the quality of the journal. Subsequently, the R biblioshiny software helped sort journals with an h_index score through a long bar chart from top to bottom. In this case, the journals possessing a high h_index score reflected the longest diagram with a large dark blue circle. After that, they were sorted downwards.

The results prove that the journals indicating the greatest impact on English for accounting research were accounting history with an h_index score of 9. It was followed by accounting Organizations and Society with an h_index score of 8. Next, Accounting, Auditing & Accountability Journal occupied the third position with an h_index score of 7. Likewise, accounting historians emerged as the last journal with an h_index score of 7 h_index scores of 6. Out of those most often emerging journals, other journals demonstrated h_index scores between 2 to 5.

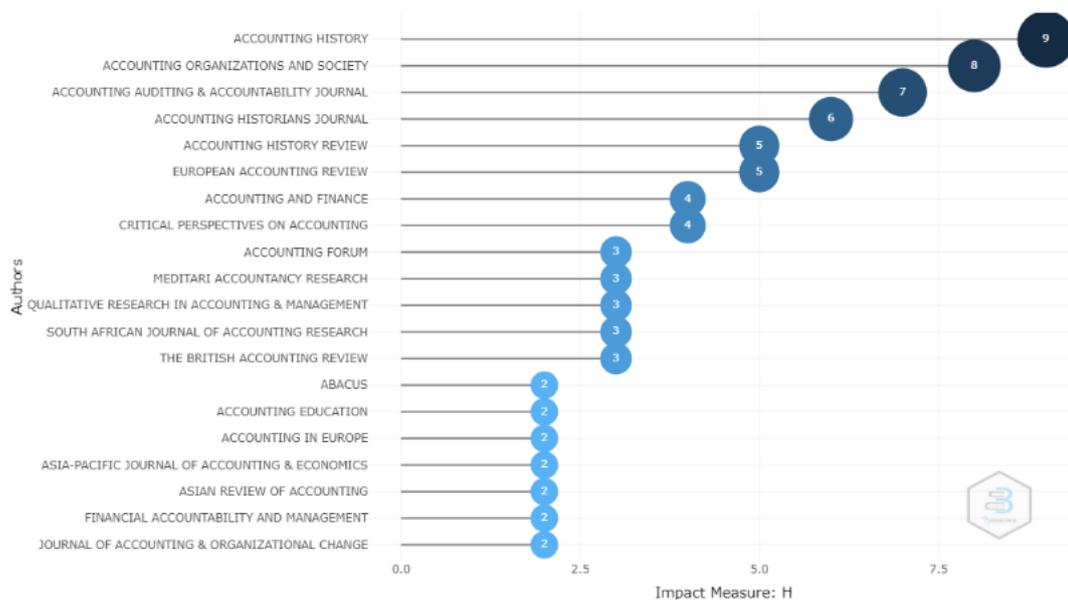


Figure 2. Journals that have the most impact

3.2. Source growth

This section also finds the development of sources (journals) that become references for other studies in English for accounting. Figure 3 exhibited the cumulative occurrence development of all journals from 1981 to 2021 and in general. In this sense, the development of references in this theme remained burgeoning. However, for some years, it has been constant. Accounting History demonstrates significant growth. It saliently increased from 1996 to 2018. In other words, it was consistent to publish articles in English for accounting from 2018 to 2021.

Additionally, the accounting, auditing, and accountability Journal became the journal representing promising developments, especially in the last 10 years after being stagnant for a long time. Then, accounting history review was a journal undergoing significant developments from 1997 to 2011. Conversely, from 2011 until now, it remained stagnant. Next, the accounting historians journal was a journal consistently improving since 1992, although the graph was not steep.

3.3. Author impact

This study also discovers the impact of each author publishing an article in English for accounting. This impact can signify the quality of an author referred by other authors. To measure it, the respective h_index values can be an obvious indicator. Of the 20 authors listed in Figure 4, the most significant impact was represented by Edwards, Funnel, and Jones. Each of them had an h_index score of 4. Then, the second place was Bryer and Carnegie possessing an h_index score of 3 with an h_index score of 2.

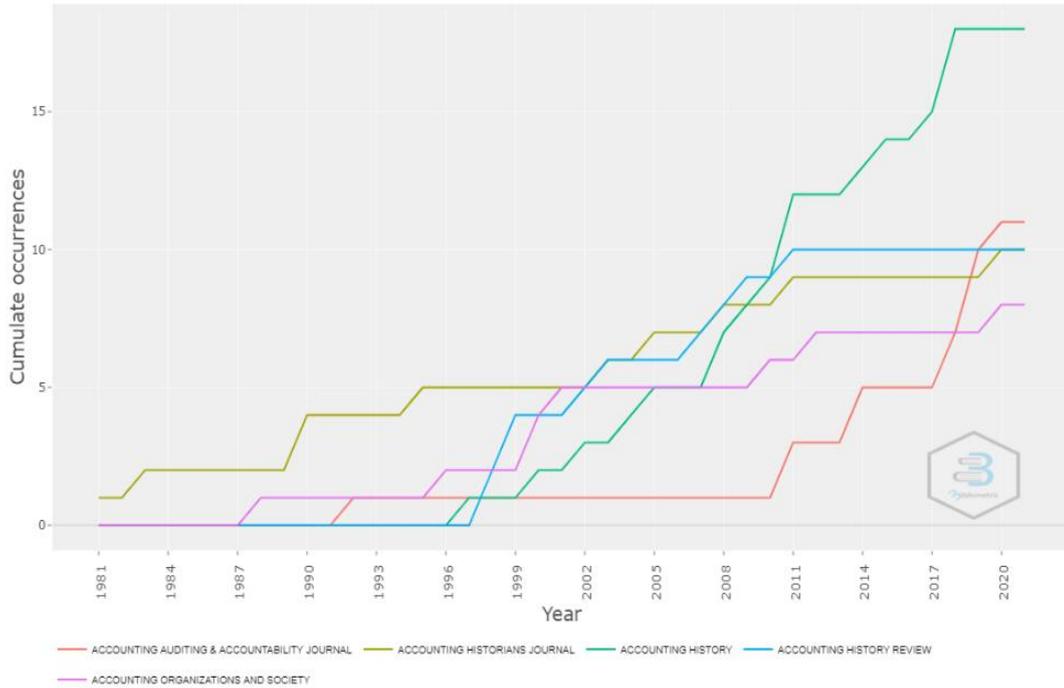


Figure 3. The development of a journal publishing in English for accounting-based themes

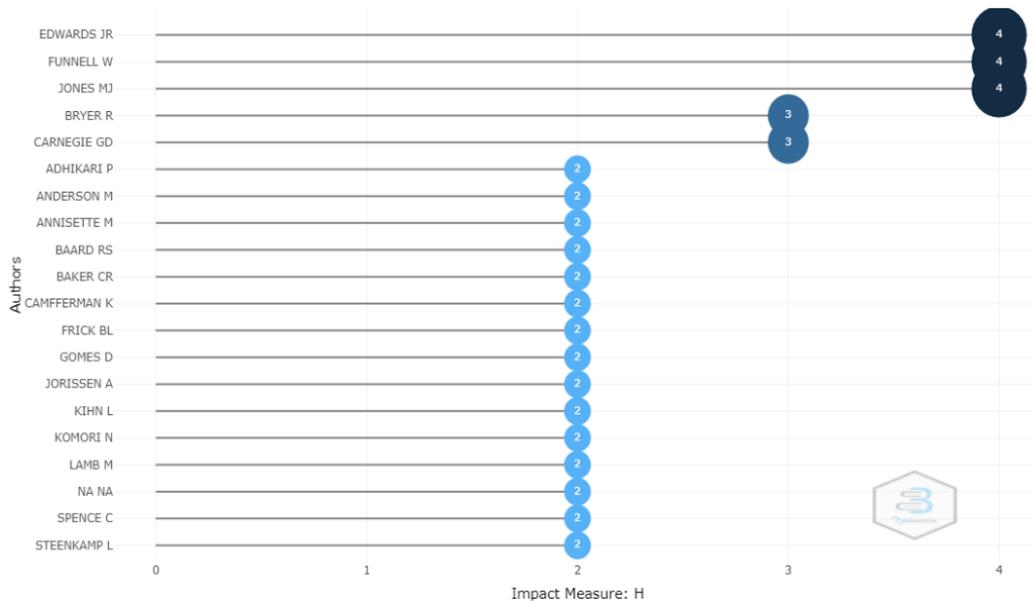


Figure 4. Authors and impact measure: h_index

3.4. Thematic evolution

In general, the research theme continues to evolve from year to year following the times. Likewise, with the theme of English for accounting, the scrutiny had several sub-themes frequently adopted. Figure 5 denoted these conditions. On the left, the theme represented that they had been extensively employed in the first period from 1981 to 2011. Equally important, on the right described themes that grew in the second period from 2012 to 2021. Both periods had several prominent themes that evolved from the first to the second. The grey line indicated it.

The results of the study found that in the first period, the most widely used theme was 'financial'. Then, the theme developed into two themes, namely 'financial' and 'analysis' in the next period. The 'European and 'international' themes evolved into the 'financial' theme. In contrast, the themes of 'students'

and 'English' were two themes that have not undergone an evolution. Further, discipline-specific wordlists, collocations, and word families contribute to the students' comprehension on the varieties of English in different fields [49], [50].

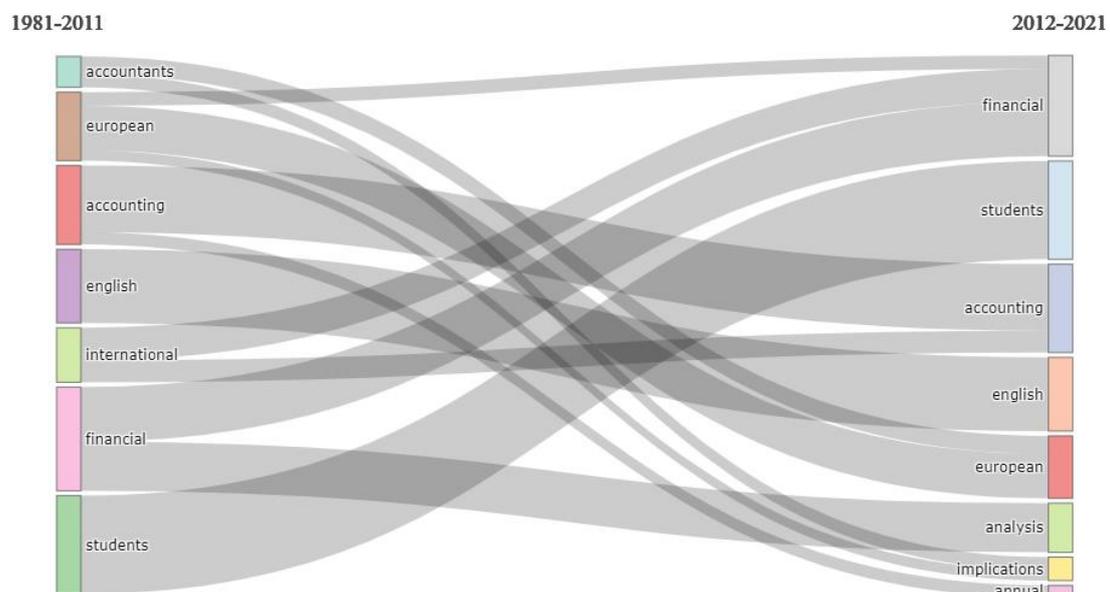


Figure 5. The evolution of the themes utilized in the articles on English for accounting

4. CONCLUSION

This study outlines the general development of research articles in English for accounting with a bibliometric approach to visualize their investigative trends. In addition, the deployment of R Studio is a differentiator from several bibliometric existing research developed currently. This study adopted the dimensions.ai database. The findings indicated consistent research articles, namely 181 documents. Although English for accounting has emerged since 1981, the number of empirical investigations remains limited. Hence, conducting scrutiny on this issue is demanding to support for the development of academic, professional, and industrial aspects.

The development of research in English for accounting can be traced in assorted reputable journals, such as accounting history, accounting organizations, accounting, auditing, and accountability Journals. Additionally, these journals reinforce the existence and development of English for accounting as the prominent investigative issue, notably accounting history published by SAGE publications reaching the best development. Regarding the authors of research articles, Jones, Edwards, and Funnels have become the most influential authors in English for accounting issues.

This study gives theoretical, practical, and empirical contributions. Theoretically, the present study extends the scholarship of English for Specific Purposes, particularly English for accounting from a scientometric perspective. Practically, this study helps linguists, teaching English as a second or foreign language (TESOL) practitioners, post-graduate students, and policymakers understand the map of research trends in the English for accounting milieu. Empirically speaking, this study offers a novel research approach to scrutinize investigative trends of research articles on the deployment of English for accounting. Overall, this study attempts to resolve crucial issues on the limited studies internationally by replicating a similar approach in different fields.

Even though the present study provides insightful contributions to the body of knowledge in EA and ESP, it still indicates some limitations, such as sole data collection technique (e.g., document analysis) and quantitative investigative paradigm. With this in mind, future studies should apply triangulated data collection techniques (e.g., interview and questionnaire administration) and adopt the mixed-methods paradigm to view the research from multifaceted lenses, namely quantitative and qualitative approaches. By doing so, the trustworthiness of this study can be enhanced.

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