

Article

Spanish Journal of Finance and Accounting (SJFA): Mapping of Knowledge over the Last 25 Years

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Abstract: The Spanish Journal of Finance and Accounting (SJFA) is a leading international journal in the field of accounting and finance, which was founded in 1972 with the aim of serving as a platform for dissemination at the service of academics, researchers and accounting and business professionals. The aim of this research is to examine the development of the SJFA journal from its creation to the present day, with the purpose of identifying the journal's trend through published articles, authors, the most productive institutions and countries, and research topics, as well as citation patterns (most cited papers and typology of citing articles). The methodology used is bibliometric analysis and the data on which the bibliometric indicators are applied are taken from the Scopus database. This study also develops a graphical mapping of the bibliometric material by using the visualisation of similarities software. These graphs represent keyword co-occurrence, citation and co-citation analysis, and Journal Co-citation Analysis. The results show a significant growth of the journal over time, both in terms of the number and diversity of documents published and citations received, which has contributed to the positive evolution in terms of its impact and visibility. It is noteworthy that the journal is becoming more geographically diverse. The main topics covered in the journal are accounting and auditing management, and performance management. Papers dealing with topics related to management accounting, auditing, and management control, together with earnings management, accounting history and accounting regulation, stand out in terms of number of papers. Both topics are mediated by the subject of corporate governance.

Keywords: finance; accounting; bibliometrics; citation analysis; Scopus; Spanish Journal of Finance and Accounting



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1. Introduction

The Spanish Journal of Finance and Accounting-Revista Española de Financiación y Contabilidad (SJFA), is a quarterly academic journal founded in 1972. It belongs to the Spanish Accounting and Business Administration Association (AECA), a private, non-profit association, which was created with the purpose of providing a platform for the dissemination of research and professional skills in the field of business and more specifically, in the field of business management and accounting in Spain. The aim of the journal is to publish high-quality research papers (theoretical and empirical analyses) in the areas of accounting and finance. The main objectives and scope are described on the official

SJFA website [1]: “analysis relating to financial markets and institutions, corporate finance, market microstructure, corporate governance, internal and management accounting and a wide spectrum of financial performance and financial reporting, including auditing and public accounting”.

SJFA is indexed in the main international databases such as Web of Science (WoS), in RECYT, IN-RECS, MIAR, ISOC-Economy, Latindex, ICALI and SCOPUS. Since 2010, it has been rated as an Excellent Journal by The Spanish Foundation for Science and Technology (FECYT, from its Spanish initials), which is a public foundation under the Ministry of Science and Innovation, whose aim is to promote scientific research of excellence. The metrics available in the SCImago Journal Rank SJR is 0.268 in 2020, and this has shown an increasing trend since 1999. It has also been included in the Social Sciences Citation Index (SSCI) in Web of Science (WoS) (Thomson-Reuters) since 2008 and in the Journal of Citation Reports (JCR) by Clarivate Analytics since 2016. The journal has a journal impact factor (2020) of 1244 and a five-year impact factor of 1050 in 2020. The Eigenfactor Score and article influence score in 2020 are 0.00016 and 0.161, respectively. Since 2016, with a Journal Impact Factor of 0.550, it has shown a growing trend until today (year 2020). Taking into account the metrics data, which are constantly increasing, they indicate an increase in the positioning of The Spanish Journal of Finance and Accounting as a source of information for academics and researchers.

It is not unusual to find recent bibliometric studies within the academic literature of journals focused on the area of finance and accounting; Finance and Accounting: European Journal of Finance [2], Journal of Corporate Finance [3], Global Finance Journal [4] and Asian Review of Accounting [5]. These studies make it possible to evaluate and analyse published scientific literature and the performance of a given journal from a quantitative perspective. This study will provide important information for SJFA editors, as well as for journals covering the same subject matter. This information will allow them to re-evaluate their performance, to establish their future editorial line (topics with more potential) and to define their future strategies, objectives, scope and future vision that are adapted to the constant and rapid changes occurring in the current scientific environments.

The aim of this paper is to review the evolution of the SJFA journal over the last 25 years by using the bibliometric analysis tool, which allows us to find out how authors influenced its development and to determine what the current trends are. This analysis makes it possible to identify the most significant aspects of the journal in terms of the most prolific authors, citation structure of the articles, geographical location, institutional affiliation and subjects, etc. The aim is to provide a useful tool with which researchers cannot only locate those fields of knowledge that need to be investigated, but also to realise the impact that their research will have on the target audience. The main contribution of the study is to provide an in-depth content analysis of SJFA over the past 25 years, helping its readers around the world to gain a comprehensive overview of the journal's development and evolution. It also provides relevant information for researchers to enable adequate future planning of their research. The documents to be analysed, which were published in the journal between 1996 and 2020, are extracted from the Scopus database.

This document is organised as follows. First, the methodology used is described, as well as how the bibliographic material under analysis was extracted. Subsequently, Section 3 presents the most relevant descriptive results and ends with the main conclusions and trends in the journal, based on the observation and evolution of the keywords used in its articles.

2. Methodology

Historically, the search and analysis of scientific documentation was a long and tedious process that was carried out manually [6]. However, nowadays, thanks to the development of information and communication technologies (ICT) and the emergence of scientific databases, this task is performed much more quickly and easily by facilitating access to a large amount of information that was previously unthinkable [7]. This evolution has

contributed, in turn, to the development of new information processing instruments and the emergence of academic disciplines such as scientometrics [8] or bibliometrics [9].

With the boom in scientific production in all areas of knowledge comes the need to quantify the basic characteristic aspects of such a vast amount of documentation in order to compare, measure and objectify research activity. Thus, bibliometrics can be defined as the statistical or quantitative description of a set of related documents, which provides an overview of a field of research according to a wide range of indicators [10], or expressed simply as the study of bibliographic material quantitatively, using statistical methods [11]. Due to its usefulness, bibliometrics has been used in a broad range of fields of knowledge including Agriculture [12], Biology [13], Computer Science [14], Engineering [15], Medicine [16] or Economics [17], among others. More specifically, within the field of economics and Business Administration, it has been used in fields such as innovation [18], finance [19] or accounting [20].

Currently, many of these bibliometric studies focus on the analysis of a single journal to show a true descriptive picture and to reveal the main trends of the journal. Some examples are the analysis carried out by Corral-Marfil & Marín, [21] on Cuadernos de Turismo (Tourism Notebooks) in the period 1998–2019, the study by Gaviria-Marin et al. [22] focused on the first 20 years of Journal of Knowledge Management, as did Durisin et al. [23] on Journal of Product Innovation Management or Baker et al., [4] on the 25 years of Journal of Corporate Finance.

In this paper, a descriptive and retrospective bibliometric study is carried out through the observation and analysis of all the original scientific production published in the Spanish Journal of Finance and Accounting. As mentioned above, research in “single journal studies are important because they reveal significant journal features, such as the themes published, geographical distribution and citation patterns, to future journal authors” [24] (p. 1180). The analysis starts in 1996, the year in which the Scopus (Elsevier) database started indexing articles from the journal, until 2020. This database, with around 70 million records, is one of the best tools when performing any citation analysis, especially in terms of its extensive coverage of the Social Sciences [25]. After locating and consulting it through the portal <https://www.scopus.com/> (accessed on 1 January 2022), a total of 673 documents published between the period 1996–2020 were exported to the Microsoft Excel statistical program, where the information was recorded in order to calculate the different bibliometric indicators.

Once the data resulting from the bibliometric analysis have been obtained, there is a wide variety of bibliometric indicators to be used. The most common ones, and the ones chosen in this paper, are: (1) the number of articles (total articles, articles per author, authors per article), (2) the number of citations (total citations, average number of citations both per year and per articles, authors, institutions or countries) or h-index [26], which is a very popular metrics [27]. Both groups refer to productivity (number of publications) and influence (number of citations), which are two of the main characteristics used to evaluate bibliography [28]. With regard to the h-index, this indicator allows the productivity and influence of an author to be measured at the same time. Thus, “A scientist has index h if h of his/her X papers have at least h citations each, and the other (X – h) papers have no more than h citations each.” [28]. This indicator has become very popular among researchers due to its easy calculation and interpretation, but it is not exempt from criticism. For Costas & Bordons [29], the number of publications plays such an important role, since it is the maximum h-index that an author can achieve. This fact may underestimate the achievement of researchers with a “selective publication strategy”, i.e., those who do not publish a large number of papers, but who have an outstanding international impact.

To track the articles published in SJFA indexed in Scopus, the search equation “SRCTITLE (revista AND española AND de AND financiación AND y AND contabilidad) AND (EXCLUDE (PUBYEAR, 2021)) AND (LIMIT-TO (DOCTYPE, “ar”))” was used. The use of this advanced search mode makes it possible to eliminate those categories of documents that are not articles (Editorial, Erratum, Book, Chapter, Conference Paper, reviews...) and

to limit the time period to the desired one (1996–2020). As a result of the search, a total of 673 records were retrieved, constituting the population on which the analysis was performed.

However, the metadata retrieved from the Scopus database is subject to ambiguity with many different nomenclatures for authors’ names, affiliations (affiliation information is based on the most recent publication), titles, journals, volumes, and issue and page numbers [4]. Therefore, building an error-free “ad hoc” database required a great deal of manual work to improve data integrity and ensure analysis accuracy.

3. Results

3.1. Publication Structure

The SJFA journal appeared in 1972, when it launched its first volume (Vol. 1) with three issues and a total of 29 documents. Since then, it has published between three and four issues per volume/year, except for 1999, 2003 and 2006, when a fifth issue was published. As can be seen in Table 1, although there is no stability in the number of articles published per volume, since 2011 a certain regularity can be observed, with the number of papers/year ranging between 20 and 23, with an average of five articles per issue. In total, and since it appeared until the end of 2020, SJFA has published 1,458 papers collected in 188 issues and 49 volumes.

Table 1. Annual distribution of documents published in SJFA.

Year	Volume	Doc. Issue					Σ Doc	fi	Σ Issue	Fi	Year	Volume	Doc. Issue					Σ Doc	fi	Σ Issue	Fi
		(1)	(2)	(3)	(4)	(5)							(1)	(2)	(3)	(4)	(5)				
1972	Vol. 1	8	7	14	-	-	29	29	3	3	1997	Vol. 27	9	7	7	7	-	30	765	4	93
1973	Vol. 2	13	1	6	-	-	20	49	3	6	1998	Vol. 27	9	7	7	7	-	30	795	4	97
1974	Vol. 3	9	8	3	10	-	30	79	4	10	1999	Vol. 28	8	8	12	8	14	50	845	5	102
1975	Vol. 4	6	7	7	9	-	29	108	4	14	2000	Vol. 29	7	7	7	7	-	28	873	4	106
1976	Vol. 5	5	5	6	9	-	25	133	4	18	2001	Vol. 30	8	8	13	8	-	37	910	4	110
1977	Vol. 6	6	11	11	18	-	46	179	4	22	2002	Vol. 31	8	8	8	7	-	31	941	4	114
1978	Vol. 7	8	8	8	7	-	31	210	4	26	2003	Vol. 32	9	7	7	7	12	42	983	5	119
1979	Vol. 8	6	4	4	4	-	18	228	4	30	2004	Vol. 33	12	7	7	8	-	34	1017	4	123
1980	Vol. 9	13	7	7	-	-	27	255	3	33	2005	Vol. 34	7	11	11	11	-	40	1057	4	127
1981	Vol. 10	9	5	6	-	-	20	275	3	36	2006	Vol. 35	13	8	8	9	8	46	1103	5	132
1982	Vol. 11	8	13	13	-	-	34	309	3	39	2007	Vol. 36	8	11	13	10	-	42	1145	4	136
1983	Vol. 12	7	10	8	-	-	25	334	3	42	2008	Vol. 37	12	11	10	10	-	43	1188	4	140
1984	Vol. 13	6	8	5	-	-	19	353	3	45	2009	Vol. 38	7	11	9	6	-	33	1221	4	144
1985	Vol. 15	10	8	8	-	-	26	379	3	48	2010	Vol. 39	8	7	6	5	-	26	1247	4	148
1986	Vol. 16	12	7	9	-	-	28	407	3	51	2011	Vol. 40	5	5	5	6	-	21	1268	4	152
1987	Vol. 17	10	8	11	-	-	29	436	3	54	2012	Vol. 41	5	5	5	6	-	21	1289	4	156
1988	Vol. 18	5	7	7	-	-	19	455	3	57	2013	Vol. 42	5	5	5	5	-	20	1309	4	160
1989	Vol. 19	9	8	9	7	-	33	488	4	61	2014	Vol. 43	6	5	5	5	-	21	1330	4	164
1990	Vol. 20	6	8	10	6	-	30	518	4	65	2015	Vol. 44	5	6	5	5	-	21	1351	4	168
1991	Vol. 21	9	10	12	6	-	37	555	4	69	2016	Vol. 45	4	5	5	6	-	20	1371	4	172
1992	Vol. 22	10	8	8	9	-	35	590	4	73	2017	Vol. 46	5	5	5	6	-	21	1392	4	176
1993	Vol. 23	8	9	6	11	-	34	624	4	77	2018	Vol. 47	5	5	7	6	-	23	1415	4	180
1994	Vol. 24	10	8	8	8	-	34	658	4	81	2019	Vol. 48	5	5	5	7	-	22	1437	4	184
1995	Vol. 25	11	10	13	9	-	43	701	4	85	2020	Vol. 49	6	5	5	5	-	21	1458	4	188
1996	Vol. 26	9	8	8	9	-	34	735	4	89											

Notes: Includes all types of documents (articles, editorials, notes, erratum, . . .), fi: frequency (number of articles published); Fi, accumulated absolute frequency. Source: own elaboration based on the information available on the journal page.

3.2. Citation Analysis

Since 2011, CiteScore has replaced the IPP (Impact per Article) metrics, which was previously available in the Scopus (Elsevier) database, providing additional value to compare and evaluate scientific journals. It is calculated by dividing the number of citations received by a journal in a year of documents published in the previous three years by the number of Scopus-indexed documents published in those same three years. By documents, CiteScore includes, in addition to research articles, review articles, letters, editorials, corrections and news articles, etc. This approach provides a more consistent calculation and a more complete picture of the impact of journals.

As shown in Table 2, the CiteScore value for SJFA increased almost threefold during the 2013–2019 period, from a value of 0.5 to 1.4, which is accompanied by an increase in

the number of citations and a better position in the ranking of journals by category. In this regard, SIJA is included in Scopus within the subject area of business, management and accounting in the accounting category and within economics, the areas of econometrics and finance in two different categories: economics and econometrics; and finance. The journal was best ranked in the economics and econometrics category until 2015, but since then, it has reached the highest position in the ranking by category for the category of finance, occupying 132nd position out of 270 in 2019 (51st percentile) and an SJR value of 0.283.

Table 2. CiteScore metrics for SJFA.

Year	Cite Score	Best Categorie	Rank	Percentile	Citations Last 3 Years	Documents Last 3 Years	%Cited	SNIP	SJR
2013	0.5	Economics & Econometrics	405/510	20%	41	82	26	0.461	0.226
2014	0.8	Economics & Econometrics	361/520	30%	60	79	29	0.598	0.197
2015	0.6	Economics & Econometrics	399/530	24%	50	79	42	0.337	0.186
2016	0.8	Finance	150/225	33%	62	77	43	0.344	0.283
2017	0.9	Finance	142/244	41%	75	80	43	0.388	0.263
2018	0.9	Finance	170/260	34%	68	79	49	0.383	0.213
2019	1.4	Finance	132/270	51%	115	80	65	0.664	0.283

Notes: SNIP, calculated normalised impact per paper; SJR, SCImago Journal Rank. Source: own elaboration based on data available at scimagojr.com.

Not all articles in a journal are considered primary research and therefore “citable”, and not all citable articles are citable at any point in time. Figures 1 and 2 show, on the one hand, the proportion of citable papers in three-year periods versus those papers that are not research articles, and on the other hand, those that have been cited at least once versus those that have not been cited during the following year.

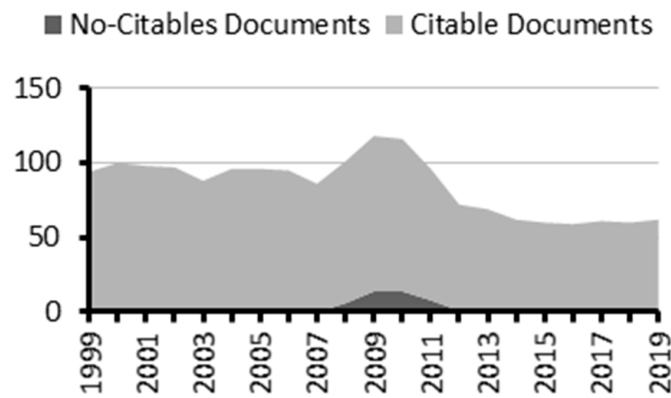


Figure 1. Citable documents vs. non-citable documents.

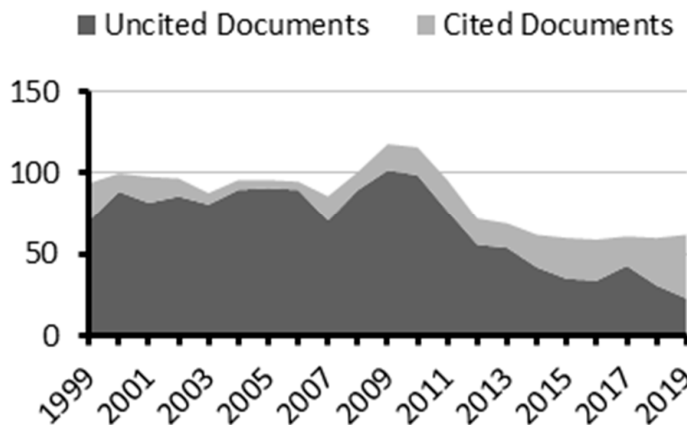


Figure 2. Cited documents vs. uncited documents.

Taking a closer look at citable documents, practically all of the papers published in SJFA (96.98%) are considered to be research, and therefore, citable. With regard to these citable documents, the predominance of uncited documents over cited documents in practically the entire period analysed changed to the predominance of cited documents in 2019 (23 uncited vs. 39 cited).

Regarding the citations received for a document, those considered self-citations, which are defined as the number of citations that a journal receives from an article published by the same journal, must be distinguished from the rest. Figure 3 shows the evolution of the total number of citations and self-citations received for documents published in SJFA during the previous three years. It can be seen that until 2009 both curves ran parallel, since a large part of the total number of citations corresponded to self-citations. It is as of this year that there is a gradual increase in the number of total citations, while the number of self-citations remains more stable. This fact is evident in 2019, when only 25.64% (20) are citations received from articles published in SJFA compared to 74.36% (58) that come from external journals. In total, the 673 documents published in SJFA and indexed in Scopus received a total of 2507 citations.

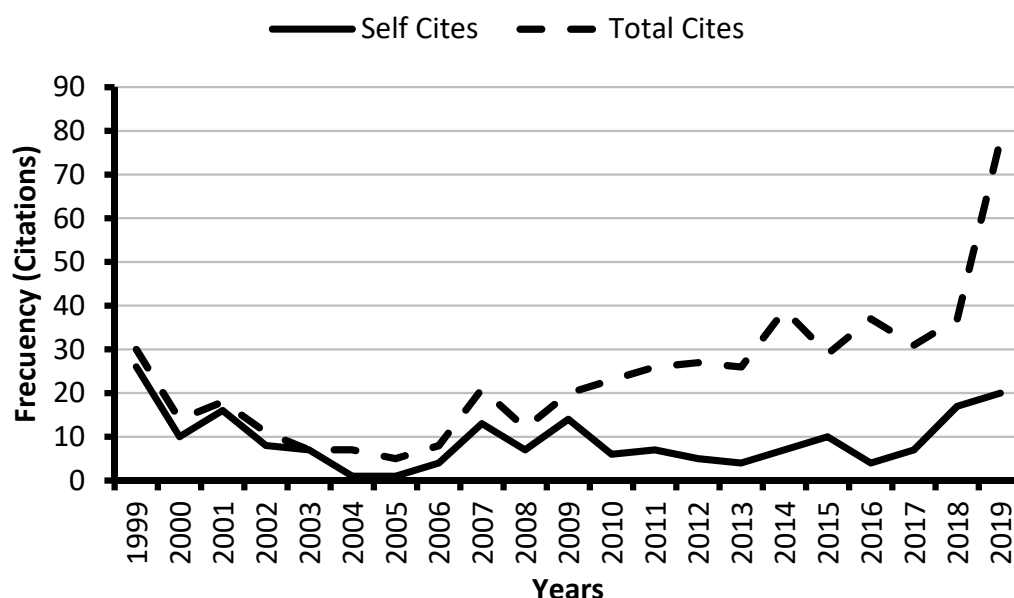


Figure 3. Self-cites vs. total cites.

In terms of year, and as shown in Table 3, 2003 stands out, as the articles published in this year received the highest number of citations, a total of 223, which represents 8.9% of the total. However, 2001 is the year with the highest citations/document ratio, since each of the 22 papers published in that year were collectively cited 167 times, which represents an average of 7.59 citations/document. Another important fact to bear in mind is that none of the 673 SJFA articles have received more than 100 citations and only 3 (0.45%) more than 50,427 papers, which represents the majority with 63.45% of the total, obtained between 1 and 10 citations. In terms of period, it is observed that the articles published between the years 2011–2015, despite not being the period with the highest number of citations, are the ones with the highest citations/article ratio. Those five years as a whole achieve an average of 5.22 citations/document.

Table 3. Summary of citations received by the journal according to the year of publication of the articles.

Year	$\sum D$	$\sum C$	$C > 100$	$100 \geq C > 50$	$50 \geq C > 10$	$10 \geq C \geq 1$	$C = 0$	$\sum C / \sum D$	H-Index
1996	34	143	0	0	1	23	10	4.21	6
1997	30	71	0	0	2	19	9	2.37	5
1998	28	145	0	0	5	18	5	5.18	7
1999	40	126	0	0	4	19	17	3.15	5
2000	26	78	0	0	2	15	9	3.00	6
2001	29	65	0	0	1	19	9	2.24	5
2002	31	91	0	0	0	22	9	2.94	7
2003	36	223	0	2	1	30	3	6.19	7
2004	29	115	0	0	4	14	11	3.97	5
2005	29	145	0	0	4	20	5	5.00	7
2006	27	83	0	0	2	14	11	3.07	6
2007	38	94	0	0	2	22	14	2.47	6
2008	39	161	0	0	4	20	15	4.13	7
2009	25	147	0	1	2	16	6	5.88	6
2010	24	84	0	0	2	14	8	3.50	6
2011	22	167	0	0	6	11	5	7.59	7
2012	21	85	0	0	3	14	4	4.05	5
2013	17	65	0	0	3	10	4	3.82	5
2014	20	136	0	0	6	11	3	6.80	8
2015	20	69	0	0	1	19	0	3.45	5
2016	19	61	0	0	0	16	3	3.21	6
2017	20	53	0	0	2	14	4	2.65	5
2018	19	47	0	0	1	17	1	2.47	5
2019	21	44	0	0	1	17	3	2.10	5
2020	29	9	0	0	0	10	19	0.31	2
	673	2507	0	3	59	424	187	3.73	17

Notes: $\sum D$, accumulated documents; $\sum C$, accumulated citations received. Source: own elaboration.

Since SJFA received 3 citations in 1997, there has been a constant growth in the number of researchers who use articles published in this journal as a reference for their own work, reaching a total of 2507 accumulated citations in 2020 (Figure 4). The highest number of citations (639, which is 25.9% of the total) occurred in the period 2001–2005, which is a fact that has contributed to SJFA being in the 51st percentile within the category of finance.

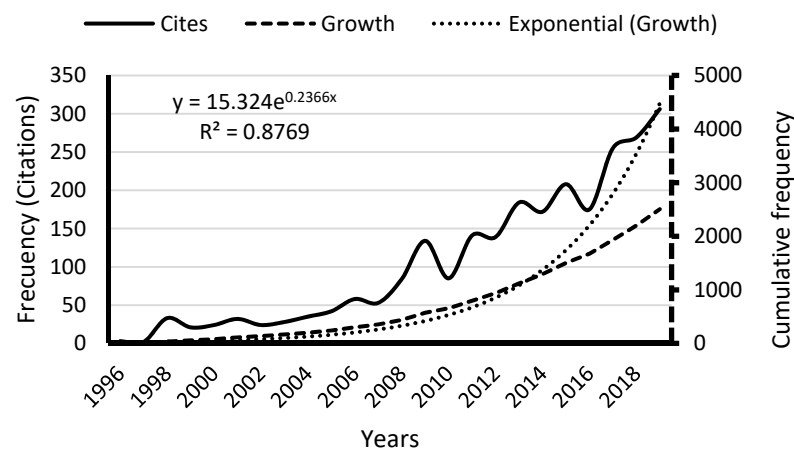


Figure 4. Annual evolution (growth) of the number of citations received SJFA.

Regarding those journals in which the articles citing SJFA are published, and according to the analysis carried out by Scopus, Table 4 shows that a significant number of the documents citing SJFA come from the journal itself (273). Other publications that include papers with reference to SJFA are: Revista de Contabilidad Spanish Accounting Review

(84), Sustainability Switzerland (84) and Innovar (41). The Table 4 shows the ranking of the subject areas in which the SJFA journal is most cited. Two areas are the most important: business, management and accounting with 1157 documents, and economics, econometrics and finance with 863 documents. Far behind these two areas are decision sciences (93), computer science (73), energy (73) and arts and humanities (69).

Table 4. Journals and Areas in which SJFA articles are most cited.

R.	Journal	Documents	Subject Area	Documents
1	Revista Espanola De Financiacion Y Contabilidad	273	Business, Management and Accounting	1157
2	Revista De Contabilidad Spanish Accounting Review	84	Economics, Econometrics and Finance	863
3	Sustainability Switzerland	41	Decision Sciences	93
4	Innovar	30	Computer Science	73
5	Academia Revista Latinoamericana de Administración	20	Energy	73
6	Contaduria Y Administracion	19	Arts and Humanities	69
7	Capital Intangible	18	Agricultural and Biological Sciences	35
8	Corporate Social Responsibility & Environmental Manag.	17	Biochemistry, Genetics and Molecular Biology	5
9	Journal Of Business Ethics	17	Earth and Planetary Sciences	4
10	European Accounting Review	15	Chemistry	2

Source: own elaboration.

3.3. Influential Papers in SJFA

The number of citations is usually used as a measure of the influence and relevance of both authors and articles within the academic world [30], although the motivation for citing an article can be diverse [31]. Table 5 shows the articles published in SJFA with more than 20 citations during the 25 years of the journal's existence. The top position is held by the paper entitled Social and environmental information reporting of large size Spanish firms in the period 1994–1998 [32], which has been cited 67 times in Scopus. An important feature is that the top three articles in the ranking deal with issues related to corporate responsibility from either a social [33], environmental [34] or social and environmental [32] point of view.

Table 5. Ranking and detail of citations of the documents published in SJFA with more than 20 citations.

R	Title	Author/s	Year	Age	1996–2000	2001–2005	2006–2010	2011–2015	2016–2020	ΣC	Δ
1	Social and environmental information reporting of big size Spanish firms in the period 1994–1998	Archel Domenech, P.	2003 [32]	17	0	0	20	25	22	67	3.94
2	Characteristics of the board of directors and information in matters of corporate social responsibility	Prado-Lorenzo, J.M. García Sánchez, I.M.	2009 [33]	11	0	0	3	20	35	58	5.27
3	Environmental disclosure in Spain: Corporate characteristics and media	García-Ayuso, M. Larrinaga, C.	2003 [34]	17	0	1	15	16	24	56	3.29
4	Evaluation of local government debt in Spain	Guillamón, D. Benito, B. Bastida, F.	2011 [35]	9	0	0	0	15	28	43	4.78
5	Análisis de la información sobre responsabilidad social en las empresas industriales que cotizan en Bolsa	Abadía, J.M.M., Macarulla, F.L.	1996 [36]	24	3	5	12	11	15	46	1.92
6	Determinants of Internet financial disclosure by local governments	Cárcaba-García, A. García-García, J.	2008 [37]	12	0	0	2	12	21	35	2.92
7	Voluntary, disclose of financial reporting on internet. A comparative world-wide analysis	Bonsón, E. Escobar-Rodríguez, T.	2004 [38]	16	0	0	4	13	16	33	2.06
8	La relevancia de los intangibles para la valoración y la gestión de empresas: Revisión de la literatura (I)	Cañibano, L. Corvasi, M.G.A. Sánchez, M.P.	1999 [39]	21	0	7	7	11	8	33	1.57
9	Research on earnings management	García-Osma, B. Gill-de-Albornoz, B. Gisbert, A.	2005 [40]	15	0	0	5	9	16	30	2.00
10	Do local authorities use NPM delivery forms to overcome problems of fiscal stress?	Zafra Gómez, J.L. Pedauga, L.E. Plata-Díaz, A.M. López Hernández, A.M.	2014 [41]	6	0	0	0	2	21	23	3.83

Notes: ΣC = Total citations; Δ = ΣC /Age. Source: Own Elaboration.

3.4. Main Authors, Institutions and Countries

Table 6 shows the ranking of the authors with the highest number of publications in SJFA. For the analysis of the productivity of each one of them, variables such as the total number of articles published, whether they are the main author (LA), the sole author (SA) or the h-index were taken into account. Based on the logarithm of the number of articles published by each author (productivity index), authors are classified into three different productivity levels [42]: transient producers with a single published article ($\log n = 0$), medium producers with between 2 and 9 articles ($1 > \log n > 0$) and large producers ($\log n > 1$), which corresponds to authors with ten or more articles. Thus, we find that García-Ayuso, M. (Covarsi) and Ruiz-Barbadillo, E. are the only two authors considered to be large producers, with 12 and 11 papers published in SJFA, respectively. However, neither of them has the highest number of citations and the best citation/document average. This distinction is held by Larrinaga, C., whose seven articles, despite him occupying the 10th place in the ranking of the most productive authors, have received a total of 94 citations and therefore, have an average of 13.4 citations/document, a ratio that practically doubles García-Ayuso, M. (6.83), who is the most productive author.

Table 6. Ranking of the most productive authors in SJFA.

R.	Author Name	Country	Affiliation	fi	LA	SA	SJFA		
							C	C/fi	h-Index
1	García-Ayuso, M. (Covarsi)	Universidad de Sevilla	Spain	12	10	2	82	6.83	3
2	Ruiz-Barbadillo, E.	Universidad de Cádiz	Spain	11	3	1	46	4.18	5
3	Inchausti, B.G.	Universidad de Valencia	Spain	9	6	1	36	4	4
4	Iñiguez Sánchez, R.	Universidad de Alicante	Spain	9	5	0	27	3	3
5	Monterrey Mayoral, J.	Universidad de Extremadura	Spain	9	5	1	29	3.22	3
6	Ruiz-Cabestre, F.J.	Universidad de Zaragoza	Spain	9	1	0	12	1.33	3
7	Escobar-Pérez, B.	Universidad de Sevilla	Spain	8	4	0	49	6.13	5
8	Gandía, J.L.	Universidad de Valencia	Spain	8	1	3	52	6.5	5
9	Laffarga, J.	Universidad de Sevilla	Spain	7	0	0	8	1.14	1
10	Larrinaga, C.	Universidad de Burgos	Spain	7	1	3	94	13.4	5

Notes: fi, frequency (number of articles published); C, citations. Source: own elaboration.

Regarding the analysis of the collaborative relationships established by the authors to conduct their research (Table 7), it is observed that within the SJFA journal there is a tendency to work jointly with a degree of collaboration of 0.737, i.e., 73.7% of the articles were carried out in collaboration, with the most common being that the articles are written by two (35.51%) or three (30.46%) authors. On the other hand, 26.45% (178) of the papers have single authorship. Thus, the Collaboration Index, understood as the average number of signatures per article, was 2.21. Another noteworthy fact is the very low International Collaboration Index 0.81 (8.1%), which measures the degree of participation between authors from different countries.

Another relevant aspect related to the authorship of the papers published in SJFA that should be known is which are the most productive and influential centres and universities (Table 8). To this end, the total number of citations (C), the average number of citations per article ($C/\Sigma fi$) and the h-index are used again. The results reveal that the most productive university in SJFA is the University of Valencia with 100 authorships (14.86%), followed at some distance by the University of Zaragoza with 59 (8.77%) and the University of Seville with 49 (7.28%). Some aspects to highlight are the following: First, until the 48th position, there is no university that does not belong to Spain (the 48th is the University of Oporto, with three authorships). Second, the University of Valencia is also the institution that receives the highest number of citations (381), followed by the University of Seville (309) and the University of Zaragoza (238). The fact of receiving more or fewer citations may be due, among other factors, to the networks that researchers are able to establish (Gaviria-Marin et al., 2018). Finally, and considering the h-index value, the University of

Seville (10), the University of Valencia (9) and the University of Oviedo stand out with eight articles that have received at least eight citations.

Table 7. Index and Degree of Collaboration of the authors who publish in SJFA.

Year	Authors Number						ΣDocuments	ΣAuthorship	ΣDoc.Co	IC	DC
	1	2	3	4	5	+5					
1996	15	11	5	2	0	1	34	66	19	1.94	0.56
1997	13	8	8	2	0	0	31	61	18	1.97	0.58
1998	13	10	1	3	0	0	27	48	14	1.78	0.52
1999	13	13	11	2	1	0	40	85	27	2.13	0.68
2000	9	12	5	0	1	0	27	53	18	1.96	0.67
2001	8	16	4	1	0	0	29	56	21	1.93	0.72
2002	11	16	5	0	0	0	32	58	21	1.81	0.66
2003	12	12	10	2	0	0	36	74	24	2.06	0.67
2004	8	11	7	0	2	0	28	61	20	2.18	0.71
2005	4	14	10	1	1	0	30	71	26	2.37	0.87
2006	5	17	5	1	0	0	28	58	23	2.07	0.82
2007	17	13	7	1	0	0	38	68	22	1.79	0.58
2008	20	9	10	1	0	0	40	72	20	1.80	0.50
2009	3	4	14	3	0	0	24	65	21	2.71	0.88
2010	2	8	9	1	2	0	22	59	20	2.68	0.91
2011	1	8	10	3	0	0	22	69	21	2.68	0.95
2012	1	7	11	1	1	0	21	57	20	2.71	0.95
2013	4	1	11	1	0	0	17	43	13	2.53	0.76
2014	2	8	7	2	0	1	20	53	18	2.65	0.90
2015	3	10	7	0	0	0	20	44	17	2.20	0.85
2016	2	4	12	1	0	0	19	50	17	2.63	0.89
2017	1	8	9	0	1	0	19	49	18	2.58	0.95
2018	1	8	4	5	1	0	19	54	18	2.84	0.95
2019	4	5	11	1	0	0	21	51	17	2.43	0.81
2020	6	6	12	5	0	0	29	74	23	2.55	0.79
							673	1489	496	Σ = 2.21	Σ = 0.74

Notes: IC: Index of collaboration, DC: Degree of collaboration. Source: Own Elaboration.

Table 8. Most productive University Institutions in SJFA.

R.	Institution	Country	General (96–20)			96–00			01–05			06–10			11–15			16–20			
			Σfi	C	C/Σfi	h	fi	C	C/fi	fi	C	C/fi	fi	C	C/fi	fi	C	C/fi	fi	C	C/fi
1	Univ. Valencia	Spain	100	381	3.81	9	30	113	3.8	30	81	2.7	13	79	6.1	16	77	4.8	11	31	2.8
2	Univ. Zaragoza	Spain	59	238	4.03	7	25	93	3.7	13	43	3.3	7	23	3.3	8	55	6.9	6	24	4
3	Univ. Sevilla	Spain	49	309	6.31	10	19	107	5.6	16	114	7.1	8	46	5.8	3	22	7.3	3	20	6.7
4	Univ. Oviedo	Spain	36	187	5.19	8	9	47	5.2	8	38	4.8	9	57	6.3	7	24	3.4	3	21	7
5	Univ. Alicante	Spain	32	115	3.59	6	8	34	4.3	9	31	3.4	8	30	3.8	4	13	3.3	3	7	2.3
6	Univ. Cádiz	Spain	26	95	3.65	6	6	31	5.2	7	26	3.7	4	8	2	6	24	4	3	6	2
7	Univ. Murcia	Spain	24	147	6.13	6	2	7	3.5	10	52	5.2	6	24	4	2	56	28	4	8	2
8	Univ. Autónoma Madrid	Spain	24	120	5.00	5	8	42	5.3	2	39	20	7	15	2.1	4	17	4.3	3	7	2.3
9	Univ. Pública Navarra	Spain	23	189	8.22	7	6	35	5.8	1	71	71	7	34	4.9	7	40	5.7	2	9	4.5
10	Univ. Extremadura	Spain	22	63	2.86	5	5	17	3.4	7	22	3.1	4	15	3.8	2	7	3.5	4	2	0.5

Notes: fi, frequency (number of articles published); C, citations received. Source: own elaboration.

The ranking of the most influential and productive countries is shown in Table 9. As might be expected from the analysis of institutions, Spain is the most prominent country in terms of the number of articles (594), the h-index (17) and the total number of citations received (2587). It is followed far behind by the United States (15, 4, 58) and Portugal (13, 5, 58). In total, the articles published in SJFA and indexed in Scopus are of 36 different nationalities, although 88.26% (594) belong to one of the Spanish universities or institutions.

Table 9. Ranking of the countries of origin of the articles published in SJFA.

R.	Country	General			96–00			01–05			06–10			11–15			16–20			
		$\sum fi$	C	C/ $\sum fi$	h	fi	C	C/fi	fi	C	C/fi	fi	C	C/fi	fi	C	C/fi	fi	C	C/fi
1	Spain	594	2587	4.36	17	157	577	3.68	146	668	4.58	116	532	4.59	91	557	6.12	84	253	3.01
2	USA	15	58	3.87	4	3	4	1.33	4	6	1.50	2	24	12.00	3	21	7.00	1	3	3.00
3	Portugal	13	58	4.46	5	0	0	0.00	0	0	0.00	2	10	5.00	5	38	7.60	6	10	1.67
4	UK	11	64	5.82	5	3	33	11.00	1	6	6.00	1	3	3.00	4	15	3.75	2	7	3.50
5	South Korea	8	29	3.63	3	0	0	0.00	0	0	0.00	0	0	0.00	1	7	7.00	7	22	3.14
6	Italy	6	20	3.33	3	0	0	0.00	0	0	0.00	1	0	0.00	2	0	0.00	3	20	6.67
7	Australia	5	24	4.80	3	1	4	4.00	0	0	0.00	0	0	0.00	0	0	0.00	4	20	5.00
8	Argentina	4	3	0.75	1	0	0	0.00	1	0	0.00	2	1	0.50	1	2	2.00	0	0	0.00
9	Austria	4	42	10.50	2	0	0	0.00	1	0	0.00	3	42	14.00	0	0	0.00	0	0	0.00
10	Mexico	4	6	1.50	2	0	0	0.00	0	0	0.00	2	4	2.00	1	0	0.00	1	2	2.00

Notes: fi, frequency (number of articles published); C, citations received. Source: own elaboration.

There are 1,678 documents that cite some of the 673 articles selected from the SJFA journal (Table 10). Garcia-Sanchez, I.M. is the author who most frequently cites articles published in SJFA (34), followed by Cuadrado-Ballesteros, B (16) and Rodríguez-Domínguez, L (15); all three from the University of Salamanca. The top positions in the ranking of the institutions to which the authors who most cite SJFA are affiliated are occupied by the University of Valencia (145), the University of Seville (84) and the University of Zaragoza (83). In line with the previous results, Spain is the country with the highest number of citations to the journal (1214), followed far behind by Portugal (71), the UK (61) and the USA (51).

Table 10. Authors, Institutions and Countries that most cite SJFA.

R.	Author	Documents	University	Documents	Country	Documents
1	García-Sánchez, I.M.	34	Univ. Valencia	145	Spain	1214
2	Cuadrado-Ballesteros, B.	16	Univ. Sevilla	84	Portugal	71
3	Rodríguez-Domínguez, L.	15	Univ. Zaragoza	83	UK	61
4	Gallego-Álvarez, L.	14	Univ. Salamanca	75	USA	51
5	García-Meca, E.	12	Unv. Granada	69	Colombia	42
6	Martínez-Ferrero, J.	11	Univ. Murcia	60	Italy	42
7	Rodríguez, L.L.	11	Univ. Extremadura	56	Brazil	38
8	Gallardo-Vázquez, S.	10	Univ. Polit. Cartagena	56	Chile	33
9	Pucheta-Martínez, M.C.	10	Univ. Oviedo	42	Mexico	30
10	Bravo, F.	9	Univ. Pablo Olavide	40	Australia	28

Notes: R, rank. Source: own elaboration.

3.5. Article References

Table 11 analyses those publications that are cited in the journal, i.e., journals that include articles that serve as references to papers published in the journal. In the first and second places in the ranking are the Journal of Finance and Accounting Review, both located in the first decile of the categories business, management and accounting, and economics, econometrics and finance, which are cited 960 and 713 times, respectively. The journals in the first 10 positions of the ranking deal with topics related to the company, its finance and accounting. Another relevant aspect is that the SJFA journal is in fourth place in the ranking, using 627 references to the journal itself in its articles over time.

3.6. Trend in Topics

The counting and analysis by periods of the keywords chosen by the authors in each article is a very useful tool, both for locating documents and for identifying trends within a field of research. This aim of this research is to identify whether there are common

characteristics in the topics addressed in the papers that have been published in the SJFA journal.

Table 11. Main journals used as references in articles published in SJFA.

R.	Journal	References						Area (Percentil CiteScore)
		Σ	96–00	01–05	06–10	11–15	16–20	
1	Journal of Finance	960	197	178	211	189	185	Business, Management and Accounting (99th)
2	Accounting Review	713	158	117	115	141	182	Economics, Econometrics and Finance (99th)
3	Journal of Financial Economics	704	102	121	150	150	181	Economics, Econometrics and Finance (96th)
4	Revista Española De Financiación Y Contabilidad	627	110	107	129	132	149	Business, Management and Accounting (95th)
5	Journal of Accounting Research	612	145	129	106	105	127	Business, Management and Accounting (99th)
6	Journal of Accounting And Economics	561	92	120	99	110	140	Economics, Econometrics and Finance (97th)
7	Accounting Organizations And Society	441	83	89	68	67	134	Business, Management and Accounting (96th)
8	Journal of Banking And Finance	389	34	62	68	87	138	Economics, Econometrics and Finance (96th)
9	Accounting And Business Research	263	71	66	44	33	49	Business, Management and Accounting (97th)
10	European Accounting Review	252	20	40	59	43	90	Economics, Econometrics and Finance (88th)
								Business, Management and Accounting (85th)
								Arts and Humanities (99th)
								Economics, Econometrics and Finance (89th)
								Business, Management and Accounting (80th)
								Engineering (Engineering-miscel) (73th)

Source: Own Elaboration.

Table 12 shows that SJFA uses a wide variety of words. While history accounting was a common topic until 2010, researchers have lost interest in it since then. In the last 10 years, there has been a certain tendency to deal with topics related to corporate governance, although this topic has been present in the journal since its inception. The number of papers dealing with everything related to earnings management stands out in terms of number of papers, always according to the study of keywords.

Table 12. Keywords used most frequently by periods.

R.	Global (1996–2020)		1996–2000		2001–2005	
	Keyword	fi	Keyword	fi	Keyword	fi
1	Earnings management	20	Stock market	5	Accounting history	9
2	Corporate governance	16	Accounting regulation	4	Management accounting	6
3	Accounting history	15	Valuation	4	Earnings management	5
4	Performance	13	Accounting history	3	Capital market	4
5	Efficiency	12	Arbitrage	3	Discretionary accruals	4
6	Stock market	12	Discriminant analysis	3	Efficiency	4
7	Valuation	12	Earnings	3	Management control	4
8	Auditing	11	Financial ratios	3	Performance	4
9	Management accounting	10	Term struct, inter, rates	3	Accounting choice	3
10	Size	10	Volatility	3	Auditing	3
	2006–2010		2011–2015		2016–2020	
	Keyword	fi	Keyword	fi	Keyword	fi
1	Abnormal returns	5	Corporate governance	5	Earnings management	8
2	Auditing	4	Earnings management	5	Audit quality	4
3	Derivatives	4	Capital structure	4	Board Of directors	4
4	Efficiency	4	Spain	4	Corporate governance	4
5	Accounting history	3	Audit quality	3	Financial crisis	4
6	Accounting regulation	3	Corp. coc. respons.	3	Performance	4
7	Collective bargaining	3	Panel data	3	Transparency	4
8	Corporate governance	3	Performance	3	Asset pricing	3
9	Disclosure	3	Valuation	3	Efficiency	3
10	Size	3	Asymmetric information	2	M41	3

Source: own elaboration.

4. Network Visualisation

This section presents the conformation of the intellectual structure of SJFA using two-dimensional bibliometric networks called bibliometric maps or science maps. This type of map allows us to obtain a detailed analysis of this structure by considering its central conformation (co-citation of cited authors) and its peripheries (co-citation of cited authors and journals) [43].

4.1. Co-Occurrence Author Keyword Network

This analysis makes it possible to visualise the cognitive structure of SJFA by means of a visual semantic map, where relevant topics and research areas can be distinguished [44]. Figure 5 shows this network of author keywords, in which 60 nodes (topics) and eight clusters (research topics, represented by the grouping of nodes of the same colour) are shown. The aforementioned figure was constructed using VOSviewer software, using 1817 author keywords from the scientific production of SJFA, in which 60 terms co-occur at least four times.

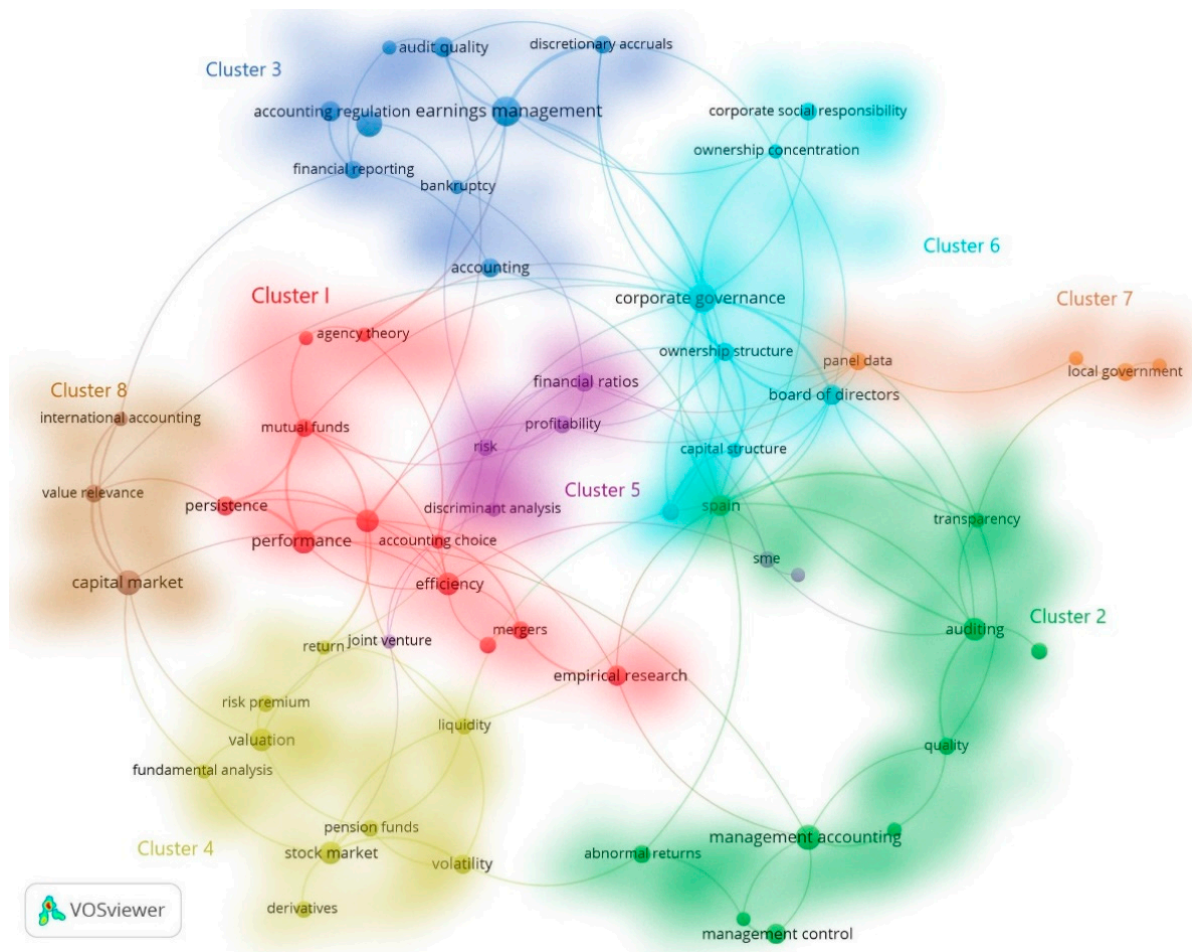


Figure 5. Co-occurrence of author keywords on SJFA.

In this cognitive structure, two main subjects can be observed: accounting and auditing management (cluster 2) and performance management (cluster 3) in the company (see Figure 5). The first cluster comprises 10 topics with 77 occurrences, where management accounting, auditing and management control are the prominent terms. In the second cluster, the keywords earnings management, accounting history and accounting regulation are the most frequently addressed topics. These clusters (2 and 3) are mediated by cluster 6

called corporate governance, showing the effect that the company's management has on administrative and accounting management to obtain results.

On the left-hand side of Figure 5, the company's relationship in the capital market (cluster 8) and the stock market (cluster 4) are observed as important funding sources. These clusters (8 and 4) surround the business performance cluster (cluster 1) on the left, which is made up of the topics of performance and efficiency. This business performance is effective because the funding sources (clusters 4, 8) are components attached to business performance (cluster 1). In this bibliometric map (Figure 5), a cluster with a central position (cluster 5), called profitability and risk can be observed, which mediates between corporate governance (cluster 6) and business performance (cluster 1). In addition, there is a smaller cluster located on the right-hand side of the figure, related to the public sector (cluster 7), in which the terms local government and governmental accounting stand out; terms that are related to the adjacent clusters (2 and 6).

4.2. Author Co-Citation Analysis (ACA)

This analysis allows us to explore the knowledge base (documents that make up the references of the SJFA articles) and the authors that have been co-cited, i.e., the frequency with which the authors have been frequently cited. Figure 6 shows the author co-citation network, which was constructed with the VOSviewer software. This network is made up of nodes (reference authors) and their grouping by colour (cluster) represents topics, specialties and even schools of thought [45]. Figure 6 shows a uniform structure made up of 5 clusters and 245 authors, which together make up the knowledge base and have more than 20 co-citations.

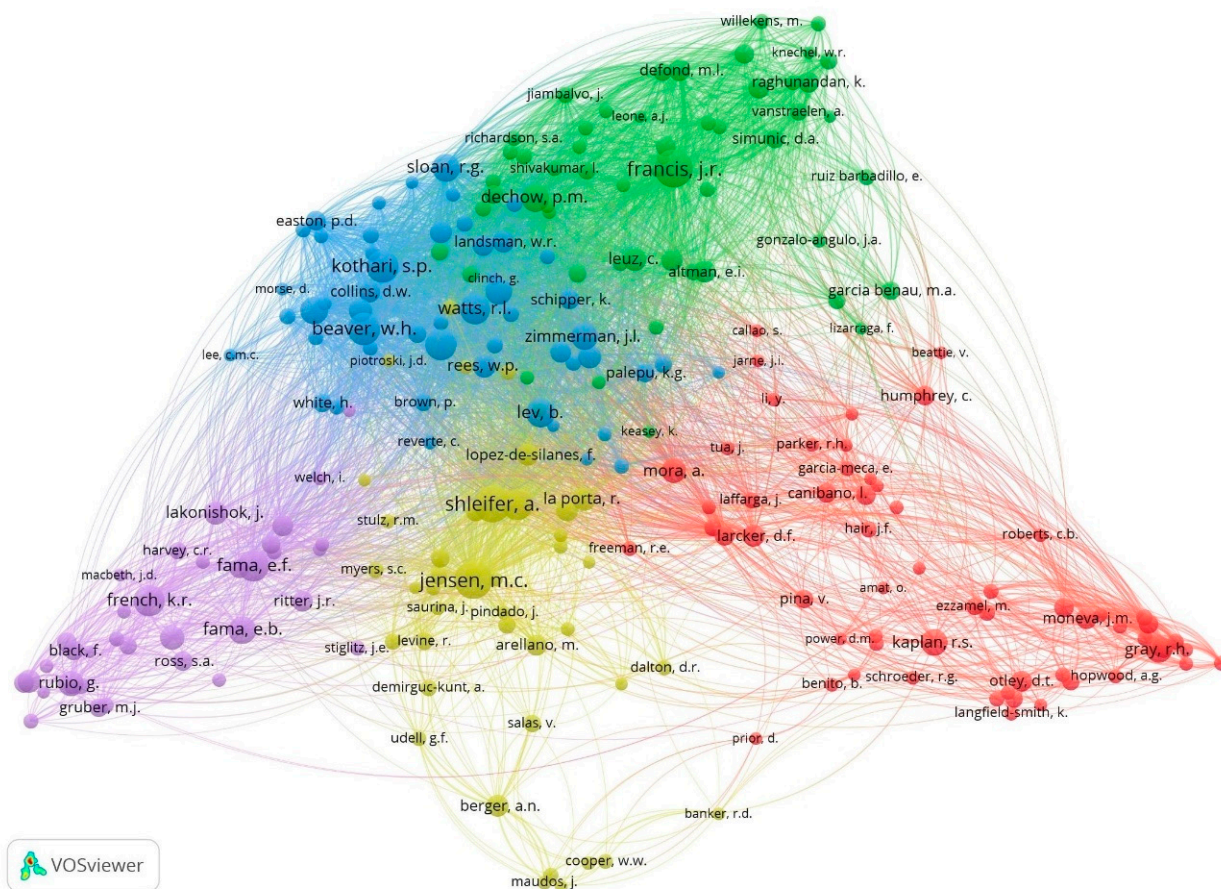


Figure 6. Network of Author Co-citation on SJFA.

Cluster 1 (red) is made up of 60 authors and 1880 citations. This cluster focuses on the study of accounting and its various applications in the business world, with its main contributors being Kaplan, R.S. (79), Gray, R.H. (78), Mora, A. (65), Larcker, D.F. (55) and Moneva, J.M. (51). Cluster 2 (green) groups 55 researchers with 1915 citations. This group is related to research in investments, earnings and audits management, with the contributions from Francis, J.R. (162), Dechow, P.W. (91), Leuz, C. (59), Defond, M.L. (58) and Altman, E.I. (55). Cluster 3 (blue) collects 52 authors and shows 2307 citations. In this group, we can distinguish the researchers Beaver, W.H. (118), Kothari, S.P. (116), Ball, R. (112), Watts, R.L. (103) and Lev, B. (98), whose publications are related to accounting and financial management. Cluster 4 (yellow) shows 42 authors with 1590 citations. This cluster shows the work of some outstanding researchers such as Jensen, M.C. (168), Shleifer, A. (151), Vishny, R.W. (107), La Porta, R. (63) and Lopez-de-Silanes, F. (58), who developed studies related to capital asset, agency theory, ownership and control. Cluster 5 (purple) shows 36 authors and 1486 times that they have been cited on issues related to capital markets and the risk factors. In this cluster, which is the smallest of this structure, some researchers who stand out for number of citations such as Fama E.F. (113), French K.R. (109), Fama E.B. (86), Rubio, G. (75) and Titman S. (60).

These clusters are fully related to the structure of the network of co-occurrences showing as central cluster (cluster 3) and are fully related to clusters (1, 2, 4 and 5). The most prominent authors of the network correspond to Jensen, M.C., Francis, J.R. and Shleifer, A.

4.3. Journal Co-Citation Analysis (JCA)

This analysis allows us to study the various disciplines and academic specialisms that made up the knowledge base of SJFA, based on their similarity and relevance. The JCA considers the number of times that two journals are co-cited by a third journal, demonstrating a thematic similarity of the former [46]. Figure 7 shows this structure, which is called Journal Co-citation network. The VOSviewer software is used for the construction and visualisation of the network, showing the various connections between the journals that are represented by nodes. The JCA network shows 149 nodes, which have received at least 20 co-citations grouped into three clusters, and 8219 links.

The red cluster 1 (red) “Accounting and Economics for Business”, representing 70 journals with 6751 citations. This cluster includes Journal of Finance (United Kingdom, 1282 citations), Journal of Financial Economics (Netherlands, 969), Journal of Banking and Finance (Netherlands, 402), Review of Financial Studies (United Kingdom, 233), Journal of Business (United States, 233), among others. Cluster 2 (green) “Accounting and Management for Business”, comprises 45 journals with 3180 citations. These journals include Accounting, Organizations and Society (United Kingdom, 465 citations), Strategic Management Journal (United Kingdom, 246), Journal of Business Ethics (Netherlands, 210), Accounting, Auditing and Accountability Journal (United Kingdom, 208), Management Accounting Research (United States, 176) among others. Cluster 3 (blue) “Accounting and Finance for Business”, made up of 34 journals and 7143 citations. Accounting Review (United States, 968), Revista Espanola de Financiacion y Contabilidad (United Kingdom, 961), Journal of Accounting and Economics (Netherlands, 901), Journal of Accounting Research (United Kingdom, 869), Journal of Business, Finance and Accounting (United Kingdom, 377) among others, stand out in this group.

In Figure 7, it can be seen that the clusters are interconnected under a common element “Accounting”, which is based on three disciplines that are fundamental in the business world such as economics, management and finance.

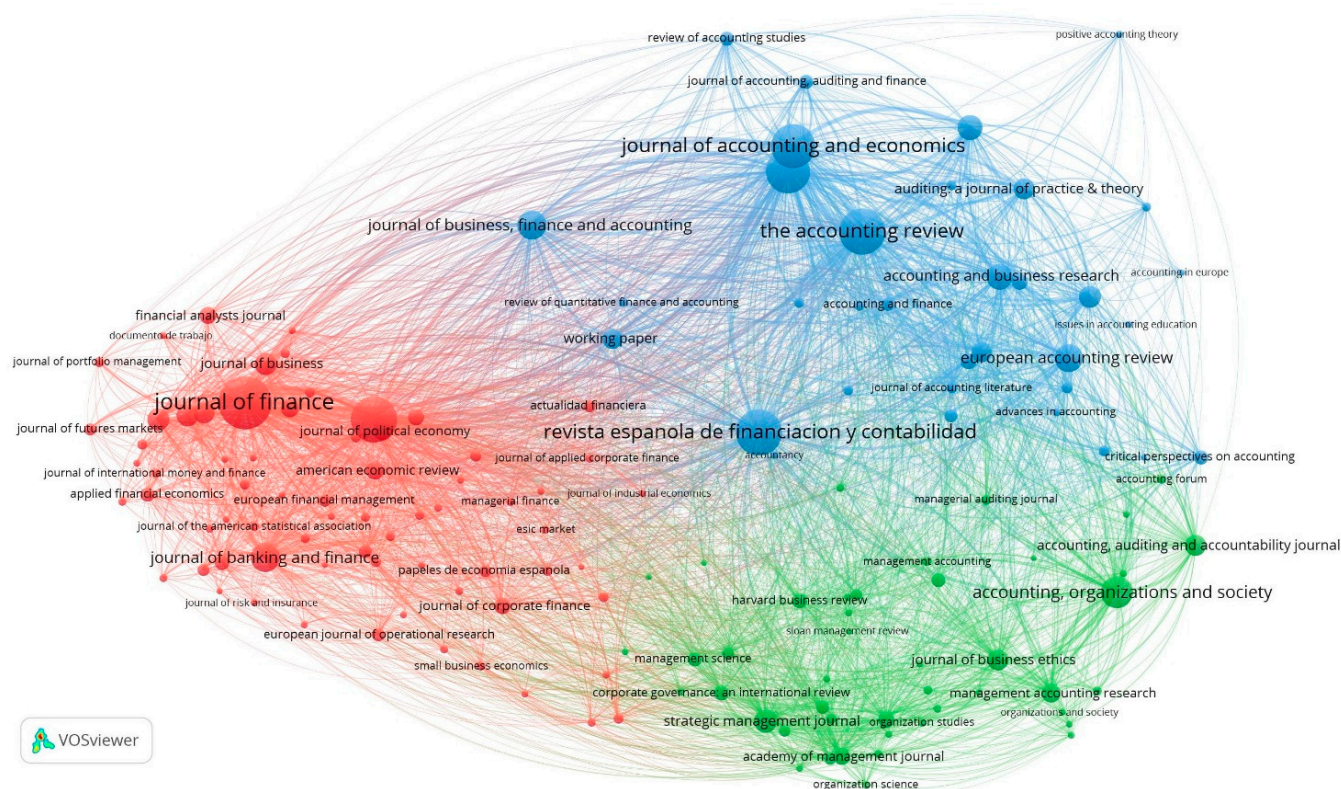


Figure 7. Network of Journal Co-citation on SJFA.

5. Conclusions

This article provides a bibliometric analysis of the *Revista Española de Financiación y Contabilidad*-Spanish Journal of Finance and Accounting (SJFA) from its appearance in 1972 to 2020, with the aim of identifying the most significant results. For citation analysis, the study began in 1996, the first year that the Scopus database, chosen as a reference in this study, collected articles from the journal. The aim has been none other than to find out, through bibliometric indicators, the degree of productivity (number of articles) and influence of the main authors, institutions or countries (number of citations, h-index) that publish in SJFA.

Since SJFA launched its first volume in 1972 until 2020, its 49 volumes contain a total of 1458 documents in 188 issues, of which 673 were selected for citation and productivity analysis from the Scopus database as of 1996. In parallel to the number of documents, the number of citations received by articles published in SJFA has grown steadily over time, which has undoubtedly contributed to the positive evolution in terms of the impact and visibility of the journal. Of the total of 673 documents indexed in Scopus, only 27.79% have not yet received any citations and 0.45% have received citations more than 50 times. Almost two-thirds of the total obtained between 1 and 10 citations. By periods, it can be seen that the articles published between 2011–2015, despite not being the period that receives the most citations, are those with the highest citations/article ratio, and these five years as a whole achieve an average of 5.22 citations/document.

In terms of authors, institutions and countries, the results indicate that García-Ayuso, M. and Ruiz-Barbadillo, E. are the only two authors considered to be large producers, with more than 10 papers published in SJFA each. However, it is Larrinaga, C., who occupies 10th place in the ranking of the most productive authors (seven articles), who has the highest number of citations (94) and the best average number of citations/document (13.4 citations/document). In the SJFA journal, there is a tendency to work jointly; almost three quarters of the articles were written collaboratively, with the most common being written by two or three authors. Another noteworthy fact is the international collaboration

index of 0.81 (8.1%), which measures the degree of participation between authors from different countries. The author co-citation analysis shows that there are five clusters and 245 authors, who together make up the knowledge base and have more than 20 co-citations. The most outstanding authors of the network correspond to Jensen, M.C., Francis, J.R. and Shleifer, A.

Another relevant aspect related to the authorship of papers published in SJFA that should be known is which are the most productive and influential universities and countries. The results reveal that the most productive university is the University of Valencia with 100 authorships, followed at some distance by the University of Zaragoza and the University of Seville. The University of Valencia is also the institution with the highest number of citations (381). Spain is the most prominent country in terms of both the number of articles and h-index or the total number of citations received. It is followed at a considerable distance by the United States and Portugal. In total, the articles published in SJFA and indexed in Scopus are of 36 different nationalities, although almost 90% belong to a Spanish institution.

Regarding the journals and subject areas in which the articles citing SJFA are published, it is observed that a significant number of the documents come from the journal itself. Other publications to highlight are: Spanish Accounting Review, Sustainability Switzerland and Innovar. In the ranking of thematic areas, business, management and accounting and economics, econometrics and finance, while decision sciences, computer science or energy are far behind these two areas. Focusing on the publications that are cited in the journal, we can conclude that the Journal of Finance and Accounting Review are the journals that contain the most articles that serve as references to papers published by SJFA. The journal itself occupies fourth place in the ranking.

The keyword analysis shows that until 2010 a common topic covered was history accounting, but as of this year, interest in it has decreased. In addition, the analysis of the Co-occurrence Author Keyword Network shows that there are two main topics addressed by the journal, accounting and auditing management and performance management. The most discussed topics are management accounting, auditing, and management control, together with earnings management, accounting history and accounting regulation. Both topics are mediated by the subject of corporate governance.

In short, this work aims to provide readers with a general description of the publication structure of the SJFA journal, its objective being as mentioned by Verma et al. [24] (p. 1196) “to represent the available data in a more informative way so that each reader can understand the data according to his interests and priorities”. As in the study by Modak et al. [47] (p. 24), in this study “it is hoped that the contribution will help young researchers and academics to appreciate the history of the field, identify potential research gaps and more easily find the relevant topics most suitable for the future dissemination and publication” in SJFA.

This research has limitations that should be mentioned. The data related to the citation were obtained through the Scopus database whose limitations have been transferred to our study. The first is related to the affiliation of the authors, which is not homogeneous, and several articles by the same author may have different affiliations. On the other hand, the results show a fixed image of the characteristics of SJFA, so it is advisable to carry out updates to identify new trends. Despite these limitations, this bibliometric analysis describes the most important trends present in SJFA.

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