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

Khalifa Ahsina
Department of Management
Faculty of economics, Ibn Tofail university, Kenitra, Morocco
Email: khalifa.ahsina@gmail.com

Omar Taouab
National School of Business and Management
Ibn Tofail university, Kenitra, Morocco

Accepted: April 19, 2014
DOI: 10.5296/ijafr.v4i1.5631 URL: http://dx.doi.org/10.5296/ijafr.v4i1.5631

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 there's an abundance of research dedicated to the evaluation of scientific journals in the Anglo-Saxon countries.


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

<table>
<thead>
<tr>
<th>Authors</th>
<th>Sample</th>
<th>Period</th>
<th>Methodology</th>
<th>Results</th>
</tr>
</thead>
</table>
| Needles | 32 yearsof the journal "The International Journal of Accounting" | From 1965 to 1996 | Historymethod, classification of articlesby: -Themes, -Methodologyused -Country of origin | 1 -The theme of the accounting and financial reporting is the most used, the teaching of accounting and accounting theory is against regression, against the theme of economy and development as well as the accounting management grew strongly  
2 -Descriptive methodology is the most widely used, but the empirical statistical methodology is increasingly used  
3 -The United States is the country giving rise to more jobs, and the United Kingdom and Germany are the European countries most frequently encountered in the newspaper. |
2 -The analytical methods are most frequently used, followed by investigation and study of archives, |
| Bhimani (2002) | 10 years of research articles on management accounting in the journal (EAREuropean Accounting Review) | From 1992 to 2001 | Historymethod, classification of articlesby: -Research Methods, -Theoretical Framework | 1 -The methods used are literature review, followed by analytical methods, case studies, surveys and study of archives  
2 -The traditional approaches are still the most common although interactionist approaches and postmodern are also used. |
| Prather et Rueschloff (1996) | 14 of 30 peer-reviewed U.S journals | From 1980 to 1993 | Historymethod, classification of articlesby: -Theme -Methodology -The internationality. | 1 -The financial publication is the most studied, followed by the economy  
2 -An increase in articles written in collaboration |
Table 2: French accounting research

b. Francophone Research Studies

<table>
<thead>
<tr>
<th>Authors</th>
<th>Sample</th>
<th>Period</th>
<th>Methodology</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Malo (2001)</td>
<td>6 years of the journal CCA</td>
<td>From 1995 to 2000</td>
<td>Methodology</td>
<td>1 - Management Control arrives first published topics (36%), followed by financial information (20%) and standardization (16%), Audit (10%) and accounting (8%), 2 - Diversity of methods, 3 - Few researchers report their epistemological posture (of 105 articles, reported a positivist approach, 4 constructivist approach)</td>
</tr>
<tr>
<td>Dupuy et Hoarau (2004)</td>
<td>10 years of the journal CCA</td>
<td>From 1995 to 2004</td>
<td>Order by: - Theme, - Keywords, - References.</td>
<td>1 - Management Control arrives first published topics (34%), followed by financial information (23%) and standardization (12%), accounting (8%) and Audit (7%), 2 - 102 (97%) articles were published by French and Quebec, 3 - Low international audience, positioning and methodological improvement.</td>
</tr>
<tr>
<td>Rougès (2005)</td>
<td>1 year reviews AOS, JAE, JAR, TAR, EAR and CCA</td>
<td>The year 2003</td>
<td>Rating: - Authors and country, Topics, - Methods and Data</td>
<td>1 - the United States are the largest contributors to these sets of English-language journals, followed by the UK, 2 - The American journals are closed to non-US authors, unlike European magazines, 3 - the most studied topics include accounting and financial publication followed by the management accounting, 4 - quantitative methods are most commonly used in magazines Unienes by United against for Europeans, there is a variety of methods.</td>
</tr>
<tr>
<td>Gosselin (2005)</td>
<td>10 years of the CCA journal</td>
<td>From 1995 to 2004</td>
<td>Order by: - Nationality, - Theme, KeyWords, - References.</td>
<td>1 - 83% of the perpetrators are French, 13% of Quebec, 2 - Controlling arrives first published topics (37%), followed by financials (28%) and international accounting (11%) and Audit (9%), 3 - Only 193 articles from 4553 (4%) cite journal CCA 2586 book citations and 295 citations thesis essay.</td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Journals</th>
<th>Years</th>
<th>Volume</th>
<th>Number of articles</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>RMCG</td>
<td>2009, 2011, 212</td>
<td>4</td>
<td>57</td>
<td>24%</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>19</td>
<td>237</td>
<td>100%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Annual Statistics</th>
<th>RMCG</th>
<th>RMCG T</th>
<th>REMAREM</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>2006</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>2007</td>
<td>0</td>
<td>2</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>2008</td>
<td>0</td>
<td>2</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>2009</td>
<td>12</td>
<td>4</td>
<td>1</td>
<td>17</td>
</tr>
<tr>
<td>2010</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>2011</td>
<td>16</td>
<td>0</td>
<td>6</td>
<td>22</td>
</tr>
<tr>
<td>2012</td>
<td>13</td>
<td>1</td>
<td>0</td>
<td>14</td>
</tr>
<tr>
<td>2013</td>
<td>0</td>
<td>0</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>41</strong></td>
<td><strong>11</strong></td>
<td><strong>13</strong></td>
<td><strong>65</strong></td>
</tr>
</tbody>
</table>

| 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

<table>
<thead>
<tr>
<th>Nationality</th>
<th>Number</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Moroccan</td>
<td>56</td>
<td>86%</td>
</tr>
<tr>
<td>Franch</td>
<td>7</td>
<td>11%</td>
</tr>
<tr>
<td>French and Moroccan nationality</td>
<td>2</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>65</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

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

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

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

<table>
<thead>
<tr>
<th>Topics</th>
<th>Number</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Controlling</td>
<td>39</td>
<td>60%</td>
</tr>
<tr>
<td>Finance</td>
<td>17</td>
<td>26%</td>
</tr>
<tr>
<td>Audit and Internal Control</td>
<td>5</td>
<td>8%</td>
</tr>
<tr>
<td>The International Accounting Standards (IFRS)</td>
<td>2</td>
<td>3%</td>
</tr>
</tbody>
</table>
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%).

Byagainst, 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

<table>
<thead>
<tr>
<th>Methodology</th>
<th>Quantitative</th>
<th>Qualitative</th>
<th>Review of the literature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>%</td>
<td>Number</td>
</tr>
<tr>
<td>RMCG</td>
<td>7</td>
<td>11%</td>
<td>2</td>
</tr>
<tr>
<td>RMCG T</td>
<td>0</td>
<td>0%</td>
<td>4</td>
</tr>
<tr>
<td>REMAREM</td>
<td>4</td>
<td>6%</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>11</td>
<td>17%</td>
<td>6</td>
</tr>
</tbody>
</table>

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 to try 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,
- Moroccans scientific production 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 researchers 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.

References


Gosselin, M. Un bilan de 10 ans de publication dans Comptabilité Contrôle Audit », 26e congrès de l’Association francophone de comptabilité, Lille, 2005.


