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The Impact of Non-Serial Publications on Research in Accounting and Finance

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Abstract

This study examines the role of books and official Publications in accounting and finance research. From an analysis of thirteen leading journals for the year 1987–8 we report on the characteristics of such non-serial materials used by authors to support their research. We find that the accounting discipline in particular has become more open to influence from other disciplines. The individual perspectives of these thirteen journals can be partially revealed by their use of non-serial materials. Using cluster analysis we examine inter-journal variations in the disciplinary pattern of book citations and the distribution of citations to official bodies. Several relatively homogeneous groupings are identified.

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