

A Content Analysis of Context and Method in Accounting and Finance: Research in Turkey

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Abstract

As Feyerabend frequently points out in his work "Science in a Free Society," scientific knowledge often progresses through dominant perspectives. However, the only way to produce scientific knowledge is not solely through these dominant views (Feyerabend, 1975). The aim of this study is to question the existence and trends of dominant views in the field of accounting. In this context, publications made in the last five years in the accounting and finance literature in Turkey have been primarily examined in terms of their purposes and topics, followed by methodological and contextual analysis. The subcategories of accounting have been detailed in the examination, while no such detailing has been carried out for the finance section. Qualitative research methods, specifically content analysis, have been utilized in this study. Within this framework, 445 articles published in the last five years in the leading journals of accounting in Turkey, namely *The World of Accounting Science* and the *Journal of Accounting and Finance*, have been analyzed in detail.

The results revealed that most of the studies were in the field of finance. Methodologically, empirical studies predominated, and quantitative methods were used more frequently. It has been concluded that there are more context-embedded studies, but context-specific studies have not been conducted.

Key words: *Accounting, Content Analysis, Turkish Accounting Journals*

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1. Introduction

Method refers to a systematic approach or a set of techniques followed to achieve a specific purpose. research or a tool for solving problems, conducting research, or obtaining specific results. According to the philosopher of science

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Thomas Kuhn, method encompasses the organized set of beliefs, rules, values, and conceptual/experimental tools employed by a particular scientific approach to question nature and identify a network of relationships within it (Kuhn, 1970). The inclusion of the concept of belief in the definition of method emphasizes that it cannot be considered independently of the person applying it and the context. In other words, no method should be viewed merely as a mechanical process for processing and interpreting data; rather, methods inherently contain a set of values and beliefs. The emergence of this study is based on the question of which direction the trends in accounting literature are heading. Content analysis has been employed in this study. Content analysis is a systematic process of examining and interpreting written, visual, or auditory materials (such as books, articles, social media posts, television programs).

This method is used to gather information on a specific topic, identify trends and patterns, or test hypotheses. In this study, the journals MUFAD (Journal of Accounting and Finance) and MODAV (The World of Accounting Science) from the Turkish accounting literature have been selected. The publications in these two journals over the last five years have been examined in detail. These two journals were selected because they are listed in the TR index and because both journals are among the most prolific journals in the accounting and finance field. First, an examination of the journals and articles was conducted, analyzing the studies according to their purposes and topics. In the second stage, a methodological review was carried out. In the third stage, a contextual analysis of the studies was performed. This process aims to facilitate a better understanding of current trends and orientations in the field of accounting.

2. Literature Review and Methodology

There are many studies in both national and international literature that conduct content analyses of journals in the field of accounting and finance. These studies are important for understanding the development of the field and which topics have garnered more interest.

In a study conducted by Hotamışlı and Erem (2014), articles published in the Accounting and Finance Journal between 2005 and 2013 were examined, and it was found that topics such as financial performance and financial markets were frequently addressed.

Akgün and Karataş (2017) conducted a review of 380 articles published in the Journal of Accounting and Auditing Perspectives from 2000 to 2016, noting that topics predominantly focused on cost accounting, management accounting, and auditing. They indicated that the authors with the most publications were academics holding the title of Dr. Lecturer.

In another study by Şen et al. (2017), articles published in the MUFAD, MODAV, MUVU (Journal of Accounting and Taxation Studies) between 2009 and 2015 were analyzed, revealing that the highest number of publications was made by MODAV.

Finally, Erserim (2016) conducted a methodological and contextual analysis of Turkish-origin audit studies conducted between 2009 and 2014, concluding that

there were a greater number of conceptual works, with more than half of the studies being independent of context.

Bahrend and Eurelich (2016) conducted a study on content analysis of internal audit studies conducted between 1926 and 2016. In this study, they classified 170 publications in terms of content and references.

Özbek and Badem (2018) examined 149 articles published in the Journal of Accounting and Tax Applications between 2008 and 2017. As a result of their analysis, they noted that the title with the highest number of publications was "Doctor Lecturer," the majority of the articles were single-authored, and the most studied topic was "Accounting Standards."

Chiu et al. (2019) examined journals focusing on accounting information systems and found that studies published between 2004 and 2016 generally focused on emerging technologies. Linnenluecke et al. (2020) systematically reviewed studies published in the Accounting and Finance Journal over the last 60 years and highlighted the most frequently studied topics in recent years as corporate social responsibility and sustainable finance, which are currently prominent.

Karaaslanoglu and Şahin (2021) analyzed the content of articles published in MUFAD between 2014 and 2020. Their findings indicated that qualitative research methods were used more frequently than quantitative research methods, with content analysis and case study analysis being the most utilized techniques.

Catarina, Albertina, Rui, Amelia (2022) conducted a content analysis by examining 236 studies published in the three most relevant journals in the field of accounting history from 1975 to 2021. As a result of their study, they identified subtopics within the field of accounting history and highlighted the most influential authors and universities working in this area.

Çiftçi, Kılıç, and Aydoğdu (2023) analyzed 910 articles published in MODAV between 1999 and 2022. Their findings showed that studies with two authors were more common and that qualitative research methods were used more frequently. The most frequently studied topic was "Accounting Standards."

Overall, these studies provide insights into the content analysis of journals in the field of accounting and finance, highlighting the prevalence of certain topics and the direction of scientific productivity in the field. This study expanded the analysis of articles by considering various categories, taking into account earlier research.

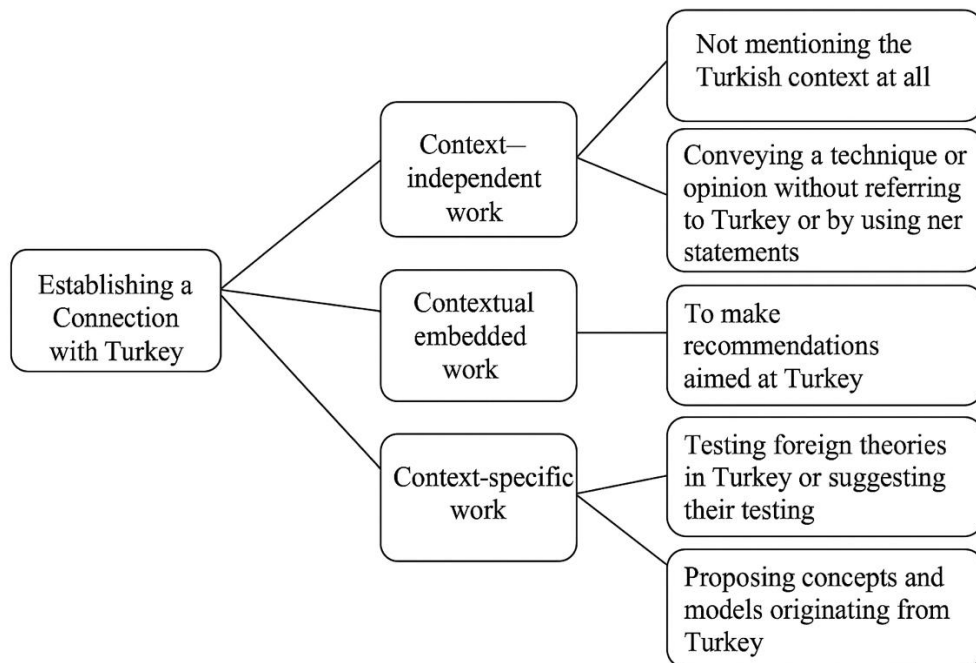
The literature review revealed that previous studies primarily focused on the number of publications in journals, the titles of the authors, and the topics of study, indicating a gap in methodological analysis. In particular, the contextual aspects were found to be almost entirely overlooked. Therefore, the current study emphasized methodological and contextual examination. For the analysis, qualitative research methods, specifically content analysis, were employed. The unit of analysis for content analysis was derived from Özen (2000), which focuses on management studies.

One reason for selecting these two journals is their inclusion in the TR index, while another is that both journals are among the most published journals in the accounting and finance field. Furthermore, these journals are considered suitable for the purpose of the study because they are among the oldest and most established journals in the accounting and finance field. The study aims to closely

examine all publications between 2019 and 2024, focusing particularly on the content of publications from the last five years. This review covers all articles published in both journals during this five-year period. Special issues published in MODAV were also included in the study. In content analysis, the collected data is categorized according to a predetermined coding scheme. At this stage, the elements in the content are systematically classified (Creswell, 2009; Berg, 2004). Within this framework, the articles in the study were divided into three categories based on purpose and subject, methodology, and context. First, general information about the publications was examined. These included the number of publications, language of publication, number of authors, and the number of authors by title. Additionally, publications were categorized by subjects, and the number and percentage of publications in each category were shared. Accounting subcategories were explained in detail in the subject section, but this detail was not included in the finance section. In the second stage of the study, the studies were examined methodologically. These were classified according to method dimension, method type, and technique. In the third stage, they were examined contextually. The aim here is to categorize the studies according to their contextual relevance.

This review uses the context dimensions used in Yalçinkaya and Türker's studies. Yalçinkaya and Türker's articulated the context dimensions as follows.

Figure 1 Contextual Dimensions of the Review (Yalçinkaya and Türker, 2015: 48)



In studies on context, it is seen that the study categories of context-embedded/bound, context-specific and context-free (Li, 2012, 851) are used (Yalçinkaya and Türker 2015: 48). The unit of analysis to be used for the context section is the article previously used in the study of management and organization

theories (Üsdiken and Wasti, 2002:15). The five subcategories specified in the context dimension were used by making use of the above studies. Thus, the degree to which the studies establish a connection with Turkey was analyzed. The importance of context and the need to take it into consideration were particularly emphasized in the studies of Özen (2002), Özen (2013), and they particularly drew attention to the lack of contextual emphasis in studies examining the emphasis on context in studies originating from Turkey. Therefore, the relationships between the studies and context were coded and classified.

3. Findings

3.1. Information on Journals

The aim of MODAV is to publish high-quality academic research by applying advanced, rigorous research methods on various accounting topics. The journal also welcomes interdisciplinary collaborations that enhance or explain the impact of accounting on other fields. (<https://dergipark.org.tr/en/pub/mbdd/about-journal>). The journal is indexed in TR Index, Google Scholar H index, Ebsco, and Sobiad databases.

MUFAD is a journal established to enable academicians in the country to share their scientific studies, facilitate easy access to both domestic and foreign literature, and contribute to the field of accounting and finance. It has been published quarterly since January 1999. Since 2005, it is indexed in TR Directory and is also indexed by databases such as EBSCOhost, Index Copernicus, ASOS Index, ProQuest, and SOBIAD. (<https://dergipark.org.tr/tr/pub/mufad/aim-and-scope>).

The studies conducted in MODAV are primarily focused on accounting, and it is believed that the journal aims to include research studies. On the other hand, it is thought that the publications in MUFAD are more finance-oriented, with an emphasis on empirical studies.

3.2. Numerical Data Regarding Articles

203 articles were published in MODAV journal between 2020-2024. 23 of these articles were published in English and 180 in Turkish. The total number of published journals is 28, 5 of which are special issues. Accordingly, it was concluded that 11% of the published articles were published in English. 236 articles were published in MUFAD journal between 2020-2024. 27 of these articles were published in English and 209 in Turkish. The total number of published journals is 21, 1 of which is a special issue. Accordingly, it was concluded that 11% of the published articles were published in English.

The number of articles by year is given in the table below.

Table 1: Number of Articles in Journals by Period

Journal Name	Number/Year	2020	2021	2022	2023	2024
MODAV	1	9	8	10	9	3
	2	8	9	10	6	2
	3	9	10	10	3	3
	4	8	8	9	3	2
	Special Issue	16	5	26	17	-
	Total	50	40	65	38	10
Journal Name	Number/Year	2020	2021	2022	2023	2024
MUFAD	1	17	14	7	7	6
	2	15	11	11	10	6
	3	17	10	8	11	7
	4	17	11	7	10	6
	Special Issue	-	28	-	-	-
	Total	66	74	33	38	25

When we examine the studies published in MODAV in terms of the number of authors, the number of studies with a single author is 56, the number of studies with two authors is 123, and the number of studies with three or more authors is 24. According to these results, 27% of the studies have a single author, 61% of the studies have two authors, and 12% of the studies have three or more authors. When we examine the studies in terms of authors, according to the titles of the first authors; 37 of them are Professors, 35 of them are Associate Professors, 58 of them are Assistant Professors, 12 of them are Lecturers - Assistant Professors, 20 of them are Research Assistants - Assistant Professors, 19 of them are Doctors, and 22 of them are students. According to the results, it is seen that the title with the most publications is Assistant Professors.

When we examine the studies published in MUFAD in terms of the number of authors, the number of studies with a single author is 82, the number of studies with two authors is 129, and the number of studies with three or more authors is 25. According to these results, 35% of the studies have a single author, 54% of the studies have two authors, and 11% of the studies have three or more authors.

When we examine the studies in terms of authors, according to the titles of the first authors; 32 of them are Professors, 40 of them are Associate Professors, 72 of them are Assistant Professors, 20 of them are Lecturers - Assistant Professors, 25 of them are Research Assistants - Assistant Professors, 20 of them are Doctors, and 27 of them are students. According to the results, it is seen that the title with the most publications is Assistant Professor. It is seen that the ratios of the number of articles in both journals to English and Turkish articles are close to each other. It is also seen that the articles published according to the title are parallel in both journals.

3.3. Findings Regarding the Purposes of Articles

When publications in MODAV journal are separated according to their purposes, it is seen that they are divided into 4 categories. Of the 203 articles published in MODAV, 153 have the purpose of presenting research findings, 31 of them have the purpose of explaining, 8 of them have the purpose of presenting application suggestions, and 11 of them have the purpose of presenting comparisons. Of the 236 articles published in MUFAD, 202 have the purpose of presenting research findings, 31 of them have the purpose of explaining, and 11 of them have the purpose of presenting comparisons. It has been observed that the purpose of presenting research findings is high in both journals.

Table 2 Classification of Studies According to Their Purposes

According to the Purposes of the Articles	MODAV	MUFAD
Presenting Research Findings	153(%75)	202(%86)
Explanation	31(%15)	31(%13)
Presenting Application Proposal	8(%4)	-
Presenting Comparison	11(%6)	3(%1)
Total	203(%100)	236(%100)

When the publications in MODAV journal are categorized according to their subjects, 14 categories are formed. Of the 203 articles published, 64 are in finance, 31 in auditing, 25 in accounting standards, 21 in reporting, 16 in financial accounting, 13 in cost accounting, 9 in accounting education, 5 in accounting ethics, 5 in accounting profession, 2 in accounting history, 3 in tax, 3 in management accounting, and 4 in other categories. When the publications in MUFAD journal are categorized according to their subjects, 9 categories are formed. These categories are in finance, auditing, standards, reporting, financial accounting, cost accounting, education, tax, and other categories. Of the 236 articles published, 131 are in finance, 23 in auditing, 19 in accounting standards, 9 in reporting, 12 in financial accounting, 11 in cost, 7 in accounting education, 3 in tax, 3 in management accounting, and 8 in other categories.

Table 3. Classification of Studies According to Their Subjects

According to the Subjects of the Articles	MODAV	MUFAD
Finance	64(%32)	138(%59)
Auditing	31(%15)	23(%10)
Accounting Standards	25(%12)	22(%9)
Reporting	21(%10)	9(%4)
Financial Accounting	16(%8)	12(%5)
Cost Accounting	13(%6)	11(%5)
Accounting Education	9(%4)	8(%3)
Professional Ethics	5(%3)	-
Accounting Profession	5(%1)	1(%0)
Accounting Science	2(%1)	1(%0)
Accounting History	2(%1)	-
Tax	3(%1)	3(%1)
Managerial Accounting	3(%1)	-
Other	4(%2)	8(%4)
Total	203 (%100)	236(%100)

When these results are examined, it is concluded that the publications published in MODAV are mostly in accounting and more diverse publications are made in the field of accounting. In MUFAD, it is seen that more publications are made in the field of finance. When examined in terms of diversity, it is seen that the publications made in MUFAD are less than the publications made in MODAV. When examined in terms of the size of the method, it is seen that 23% of the studies in MODAV are conceptual and 77% are empirical. In MUFAD, 22% of the studies are conceptual and 78% are empirical. It is seen that the empirical publications in both journals are proportionally close and that empirical methods are mostly included.

Table 4. Classification of Studies According to Method Dimension

Journal Name	Dimensions of the Method		Total
	Conceptual	Empirical	
MODAV	46(%23)	157(%77)	203(%100)
MUFAD	55(%23)	181(%77)	236(%100)

When examined in terms of research method, it is seen that 56% of the publications in MODAV use quantitative methods, 43% use qualitative methods and 1% use mixed methods. In MUFAD, it is seen that 72% of the publications use quantitative methods and 28% use qualitative methods. In both journals, emphasis is given to quantitative methods, and it is seen that quantitative methods are used more in MUFAD. The reason for this may be the result of the use of quantitative methods predominantly in finance studies.

Table 5. Classification of Studies According to Research Method

According to Research Method	MODAV	MUFAD
Quantitative	114(%56)	170(%72)
Qualitative	87(%43)	66(%28)
Mixed	2(%1)	-
Total	203(%100)	236(%100)

When the journals are examined in terms of the technique used in the research, the highest rate in the studies in MODAV is 45% and the data set analysis technique is used. This is followed by the content analysis technique with a rate of 22%, the descriptive explanatory research technique with a rate of 18%, the survey technique with a rate of 11% and the exploration analysis with a rate of 4%. When the results are examined, it is seen that the data set analysis technique is used in 69% of the publications in MUFAD, the survey technique in 8%, the content analysis technique in 9%, the explanation in 9% and the exploratory analysis technique in 5%. Since the majority of the studies conducted in MUFAD are in finance, it is thought that the rate of the data set analysis technique is high.

Table 6. Classification of Studies According to Research Technique

Technique Used in the Research	MODAV	MUFAD
Data Set Analysis	91(%45)	162(%69)
Content - Document Analysis	45(%22)	22(%9)
Research (Descriptive-Explanatory)	37(%18)	21(%9)
Survey	23(%11)	20(%8)
Exploratory (Case Study)	7(%4)	11(%5)
Total	203(%100)	236(%100)

When the publications in the journals are examined according to context, 26% of the studies published in MODAV are context-independent and 74% are context-embedded. There is only one study specific to the context in 203 articles. In MUFAD, 8% of the studies are context-independent and 92% are context-embedded. This high percentage is believed to be due to the predominant use of Borsa Istanbul A.Ş. data in financial studies.

Table 7. Classification of Contextual Relationships in Studies

Journal Name	Context Free		Context-embedded/bound		Context-specific	Total
	Not touching on the topic of Turkey at all	Conveying a technique or opinion without referring to Turkey or using general statements.	Making Recommendations for Turkey	Suggesting the Testing or Implementation of Foreign-Theory Frameworks in Turkey	Propose Concepts and Models Originating from Turkey	
Modav	13(%6)	39(%20)	140(%69)	10(%5)	1(%0,01)	203
Mufad	7(%3)	13(%5)	199(%84)	17(%8)	-	236

4. Conclusions

445 articles published in MODAV and MUFAD journals between 2019-2024 were examined in terms of subject, purpose, method and context. The study reveals the trends of publications in both journals in terms of method and context over a 5-year period. First, when the results are examined in terms of numerical data, it is seen that the number of publications in both journals is close to each other. It is seen that there has been a decrease in the number of articles published in MODAV journal in the last year. When the rate of articles published in English is examined, it is seen that the rate is 11% in both journals. It is thought that more emphasis should be given to English publications so that research in these areas can reach a wider audience. When the journals are examined according to the main field distinction, it is determined that there are more finance studies. This situation is remarkable and it is thought that the fact that publications in the field of finance have come to the forefront especially in the last five years, is a subject that needs to be investigated.

From a methodological perspective, both journals employ 77% and 78% empirical studies. When examined in terms of quantitative and qualitative methods, MODAV and MUFAD employ 56% and 72% quantitative methods, respectively. This is partly due to the predominance of empirical studies, and partly due to the use of quantitative methods in almost all studies in the field of finance. Therefore,

MUFAD employs 72% quantitative methods. The high proportion of quantitative methods is believed to increase generalizability. However, the importance of qualitative approaches in social sciences should not be overlooked. When examined in terms of techniques used, both journals employ a high level of data analysis. MUFAD employs 69% data analysis. Content analysis is the second-highest rate after data analysis. This suggests a high level of content analysis in qualitative studies. Based on all these findings, it appears that data analysis and content analysis techniques are dominant in the studies. Although one is a quantitative and the other a qualitative analysis, the primary goal of presenting research findings appears to be evident in both. This can be interpreted as an indication that empirical methods are preferred in these studies and that positivist methodology is dominant and valid. However, it is believed that a complementary approach to both quantitative and qualitative research will allow for a more in-depth examination of the social sciences.

When examined in terms of context, the studies in MODAV and MUFAD were found to be largely context-based: 26% of the studies in MODAV were context-free. Of these, 20% offered a technical view, while 6% made no reference to the Turkish context. Context-specific studies were almost nonexistent in both journals. This is thought to be an indicator of the dominance of Positivist Methodology in our country. The Positivist Methodology approach is considered a prerequisite for researchers' acceptance in the scientific community in our country. This situation points to the concept of the "Captive Mind" discussed by Alatas in his study. The captive mind has led to the emergence of uncritical studies conducted by third-world scientists using theories employed in the Western scientific world.

What is meant here is the dependence of dependent societies on the thoughts, studies and research programs of Western scientific institutions (Alatas, 2003:603). In his critical study, Bueno (2025) stated that modern science is shaped around dominant views, emphasizing the concept of the "Captive Mind" as one of the reasons for this. In addition, the study of Dikgöz and Erserim (2022) supports this situation. Dikgöz and Erserim (2022) conducted a methodological and contextual analysis of studies conducted in the field of accounting ethics over a 21-year period. The results of this study revealed that 55% of the studies were empirical. They also found that 44% of the studies were context-independent, with no context-specific studies present.

In conclusion, this study provides a general overview of trends in accounting and finance research. The results of this study provide a foundation for future research. Furthermore, this study can be applied to subfields of accounting and finance. One of the most important conclusions of the study is the need to increase the number of studies addressing context in accounting and finance. Furthermore, the priority in accounting and finance studies should be to use methods and techniques appropriate to the nature of the study rather than relying on popular methods and techniques.

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