



ARTYKUŁ Z OKAZJI JUBILEUSZU „ZESZYTÓW TEORETYCZNYCH RACHUNKOWOŚCI” / ON THE ANNIVERSARY OF ZTR

The 40-year impact of the journal „Zeszyty Teoretyczne Rachunkowości” on the development of accounting in Poland

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Abstract

In 2016, the scientific journal „Zeszyty Teoretyczne Rachunkowości” (ZTR) celebrated its 40th anniversary. The objective of this paper is to present the development of ZTR in the period between 1977 and 2016, and the impact it has had on the accounting science in Poland. Achieving the objective was possible thanks to an analysis of data coming from particular volumes of ZTR, from the *Index Copernicus* publishing platform, and the programme *Publish or Perish* which is used for evaluating citations of authors and magazines. The analysis of research material has shown that ZTR has developed over the years, aiming to increase the quality of articles, creating an additional value for scientists and other recipients and aiming at world-wide recognition. These statements can be confirmed by the analysis of the number of articles, authors, and subject ranges, which shows that in each one of these aspects there has been a significant increase in recent years in comparison to the previous decades. Furthermore, the scientific journal marked an increase in the number of downloads of full texts in the period between 2011 and 2015, not only in Poland but also around the world. As for foreign recipients of the articles published in ZTR (2013–2015), the biggest number come from the United States and also from Russia, Germany, China, France, Italy and Great Britain. The increasing number of downloads of ZTR texts by foreigners and the similar increase in citation indicators confirm the increase in the importance of both the journal and the Polish accounting science internationally.

Keywords: „Zeszyty Teoretyczne Rachunkowości”, the Accountants’ Association in Poland, accounting science, accounting, citations, accounting magazine, Poland.

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Streszczenie

40 lat oddziaływania „Zeszytów Teoretycznych Rachunkowości” na rozwój rachunkowości w Polsce

W 2016 r. czasopismo naukowe „Zeszyty Teoretyczne Rachunkowości” (ZTR) obchodziło swoje 40-lecie. Celem artykułu jest przedstawienie rozwoju ZTR w latach 1977–2016 i jego oddziaływania na naukę rachunkowości w Polsce. Do realizacji tego celu posłużyła analiza danych z poszczególnych tomów ZTR, platformy wydawniczej „Index Copernicus” i programu „Publish or Perish” wykorzystywanego do oceny cytowań autorów i czasopism. Analiza zgromadzonego materiału badawczego wykazała, że czasopismo sukcesywnie rozwija się; poprawia się jakość artykułów, kreowana jest dodatkowa wartość dla naukowców i innych odbiorców oraz zwiększa się rozpoznawalność ZTR w skali międzynarodowej. Zarysowane powyżej tendencje potwierdza przeprowadzona analiza liczebności artykułów, autorów, zakresów tematycznych, która wskazuje, że w każdym z tych aspektów występuje znaczący wzrost w ostatnich latach w stosunku do okresów poprzednich. Ponadto czasopismo naukowe zanotowało wzrost liczby pobrań pełnych tekstów w latach 2011–2015, nie tylko w Polsce, ale i na świecie. Spośród zagranicznych odbiorców artykułów opublikowanych w ZTR (2013–2015) najwięcej pochodzi ze Stanów Zjednoczonych oraz z Rosji, Niemiec, Chin, Francji, Włoch i Wielkiej Brytanii. Rosnąca liczba pobrań tekstów ZTR przez zagranicznych czytelników, a także zwiększenie wskaźników cytawalności stanowią potwierdzenie wzrostu znaczenia czasopisma, a tym samym polskiej nauki rachunkowości na arenie międzynarodowej.

Słowa kluczowe: „Zeszyty Teoretyczne Rachunkowości”, Stowarzyszenie Księgowych w Polsce, nauka rachunkowości, rachunkowość, cytawalność, czasopismo rachunkowości, Polska.

Introduction

2016 saw the 40th anniversary of the publication of the first volume of the scientific journal „Zeszyty Teoretyczne Rachunkowości” (ZTR) by the Accountants’ Association in Poland (Stowarzyszenie Księgowych w Polsce – SKWP). On the occasion of this anniversary, members of the Editorial Team of ZTR prepared an article which shows the development of the journal over this 40-year period.

The objective of the article is to present the development of ZTR in the period between 1977 and 2016 and the impact it has had on the accounting science in Poland. The objective was achieved thanks to an analysis of data from individual ZTR volumes, from data of the *Index Copernicus* publishing platform, and from the programme *Publish or Perish* applied to calculate the citations of authors and magazines. To present the empirical material, the authors have applied descriptive statistics.

The paper consists of three parts. In the first part, the authors have presented general information about the ZTR journal, including information about the bodies and people supporting its development on the publishing market. The next part presents the development of ZTR over the 40 years by means of descriptive statistics. A supplement to the previous parts is a presentation of the international reach of the journal by using statistics made available on the *Index Copernicus* publishing platform as well as the number of citations of articles published in ZTR and an analysis of topics of articles in which articles from ZTR were cited.

1. About the ZTR journal

„Zeszyty Teoretyczne Rachunkowości” („Theoretical Journal of Accounting”) has been published by the Research Council of the Accountants’ Association in Poland (SKwP) since 1977, initially entitled „Zeszyty Teoretyczne Rady Naukowej” („Theoretical Journals of the Research Council” – ZTRN).

Here it is worth mentioning the circumstances which contributed to the publication of the first volume of the journal by the Research Council of SKwP.

In the 1970s, academics dealing with issues of accountancy scientifically did not have many opportunities to publish articles, the results of empirical investigations or other texts of theory. Indeed, at that time there was only one publisher, PWE, which published various books, however, they were aimed at practitioners or had the character of academic textbooks. In turn, the monthly magazine, „Accountancy”, presented articles and in them solutions referring to accounting aspects for the recipients. This magazine dealt mainly with economic activity and excluded the possibility of including scientific articles. In due course, other publishers or economic or financial magazines reluctantly accept papers on accountancy, considering them too „special”. All these aspects adversely influenced academics, particularly young academic staff, whose obligation is the systematic presentation of their own research and multiplication of research work e.g. in the form of scientific publications. Taking into consideration the above restrictions, the Research Council in SKwP undertook an initiative to publish „Zeszyty Teoretyczne Rachunkowości” which would constitute a regular place to present papers on the theory of accounting in Poland. The initiative became formalized under a resolution passed by the Presidium of the Main Board of the Accountants’ Association in Poland on 26 February 1976 (Kardasz, Szychta, 2007, pp. 5–12).

Initially, it was planned that 1–2 volumes would be published annually, so in 1977 the first volume of ZTRN was published and in 1978 a subsequent journal. With the passage of time, 3 or 4 volumes were published per year, and since 1997, 5–6 volumes of ZTR have been published annually: 3–4 regular volumes and 1–2 volumes on special occasions. The magazine is called a quarterly. One of the special volumes contains a dozen or so of the best chosen articles from those submitted to the conference of Accounting Departments in Poland, called the Meeting of Departments, organised annually in September by one of the Departments of Accounting of the public universities. The second special volume of ZTR is devoted to important topics such as the thematic volume published in English (nos. 68, 72, 78 and 84) or to events in the scientific community of accounting such as the volume devoted to Professor Alicja Jaruga (no. 80).

The main objective of the existence of the magazine on the publishing market and in the scientific community is to publish articles from Polish and foreign authors, significantly contributing to the development of the accounting science and also other texts (reviews, biographical notes, communications) preserving the works of the scientific accounting community in Poland. Because of this, ZTR journals constitute a platform to present concepts, analyses and the results of scientific investigations

concerning historical and current solutions in the range of theory, didactics and the practice of accounting.

Articles in ZTR (earlier in ZTRN) may contain the following thematic sections:

- thinkers of accounting: from the history of accounting;
- didactics;
- cooperation with abroad;
- articles for Poland's conferences of Departments of Accounting;
- communications;
- reviews of books;
- news from accounting student circles;
- biographical notes of Polish thinkers of accounting;
- reports on a conference;
- information about conferences;
- regulations of accounting and auditing – projects, changes, opinions.

Articles and other texts in the investigated period were published in ZTR mainly in Polish, but also in English, Russian and German.

Volumes of ZTR published from 1997 till 2000 were numbered 1–56. During this period, more precisely in 1985, there was a special edition without a number. Since the 57th volume published in 2000, ZTR journals have been numbered in the following way: 1 (57)–90 (146).

Apart from the main publisher, the Research Council in SKwP, a special body supervised the publishing process and the provision of high quality articles to ZTR, with respect to their editorial and substantive aspects. The body was involved in the process of developing the magazine, particularly at the initial stage, although under a different name and it was characterised by a different composition regarding its functions and the number of members. The body had following names: Commission of the Research Council, Editorial Team, Research Editorial Office of the Journal, Editorial Council, Editorial Committee, and Editorial Team of „Zeszyty Teoretyczne Rachunkowości” (ZTR). The body under the name of Editorial Council functioned from issue 40 of ZTR in 1997 to issue number 33 (89) of ZTR in 2006. From issue 34 (90) of ZTR in 2006 to issue 63 (119) in 2011, it accepted the name of the Editorial Committee. Since 64 (120) of ZTR in 2011, the body has been called the Editorial Team of ZTR.

The first chairman of the Editorial Commission of ZTRN was Prof. dr. hab. Wiktor Malc (1977–1978). This position was taken over by Dr. Zdzisław Fedak (1979–1984), while from 1985 to 2011 it was Prof. zw. dr. hab. Alicja Jaruga. In 2012, the function of chairperson of Editorial Team of ZTR¹ was taken over by Dr. hab. Anna Szychta, and she remains in charge as the Editor-in-chief. Certainly, it can be said that these people are authorities in the accounting branch in Poland, and beyond.

¹ The name *Editorial Commission* was changed into *Editorial Team*.

Special consideration must be given to Professor Alicja Jaruga. The Professor was the first to give „Zeszyty Teoretyczne Rachunkowości” the special character which is appropriate for well-respected scientific magazines. She accomplished this aim thanks to her huge knowledge and experience, numerous contacts, and participation in numerous international bodies (Kardasz, Szychta, 2007, pp. 5–12). As successor to Professor Jaruga, Dr. hab. Anna Szychta, together with the Editorial Team of ZTR, maintains this objective regularly undertaking numerous initiatives which increase the substantive level of the magazine and its recognition around the world as a high quality scientific accounting publication.

From 1993 (vol. 24 ZTRN) till 1999 (vol. 53 ZTRN), work on „Zeszyty Teoretyczne Rachunkowości” was also supported by an external secretary, Dr. hab. Marian Walczak. From 2000 (vol. 54 ZTRN) to 2011 (no. 63, vol. 119 ZTR), this position was held by Dr. hab. Anna Szychta. Since 2012 (no. 64, vol. 120 ZTR), the position has been occupied by Dr. Justyna Dobroszek as assistant editor. Taking into consideration the members of particular teams, it must be said that one person who has heavily contributed to the present shape of the magazine and its position on the publishing market is the editor-in-chief Anna Szychta. For 16 years, she has overseen the implementation of various initiatives to increase the significance of the magazine in the scientific community in Poland and also to increase its recognition around the world.

Taking into consideration the new conditions which were imposed on the science in Poland after 1990, and particularly after 2000, the Editorial Team at ZTR faced an important challenge, which was mainly connected with the internationalisation of the magazine. In effect, it meant that the ZTR Team had to undertake activities aiming at improving, *inter alia*, the quality of the submitted articles, improving the whole publishing process i.e. from an author submitting an article to the moment the next volume of ZTR is published, and the magazine’s recognition in the international scientific community.

One of the many changes was passing articles to two anonymous reviewers and, in the case of an article in English, to one reviewer abroad and to the second one being a domestic specialist in a given area of accounting. Furthermore, procedures aimed at preventing ghostwriting, guest authorship and plagiarism were introduced. To make the journal international and to increase its recognition around the world, the Editorial Team of ZTR started to publish thematic volumes in English. The special volumes published so far include the following:

- volume 68 (124) in 2012: *Performance Measurement and Reporting: Concepts, Regulations, Practices*;
- volume 72 (128) in 2013: *New Trends in Management Accounting: Concepts and Practice*;
- volume 78 (134) in 2014: *The Development of Accounting Research and Practice in Central and Eastern Europe*;
- volume 84 (140) in 2015 and volume 88 (144) in 2016: *Historical and Theoretical Determinants of Contemporary Accounting*.

In the period between 2012 and 2014, the Editorial Team, within the programme *Index Plus*, carried out a project called *The Digitalisation and Internationalisation of ZTR* for which financial funds were allocated by the Ministry of Science and Higher Education (Ministerstwo Nauki i Szkolnictwa Wyższego – MNiSW) through a competition. As a result of this project, ZTR was incorporated into the *Index Copernicus* publishing platform which has not only improved communication between the Editorial Team of ZTR, authors and reviewers, but it also improved the performance of the whole publishing process. The financial support also allowed for other tasks to be performed e.g. publishing thematic volumes in English or the support of works related to an entry of ZTR into index bases. In turn, in the period 2016 until 2017, the Editorial Team of „Zeszyty Teoretyczne Rachunkowości” is carrying out a project encompassing the following tasks:

- continuing to apply the *ICI Publishers Panel* system and assigning a DOI number to current articles published in „Zeszyty Teoretyczne Rachunkowości”;
- the editorial preparation and publishing of thematic volumes in English in „Zeszyty Teoretyczne Rachunkowości” and articles in English in regular volumes of ZTR;
- reviewing articles in English to be published in „Zeszyty Teoretyczne Rachunkowości”;
- implementing a new module in the system of the *ICI Publishers Panel* making it possible to fully digitalize the process of preparing an article from its submission to publication, taking into account all procedures of security, financed under agreement 865/P-DUN/2016 from funds of the Minister of Science and Higher Education allocated for activities publicizing science.

Another measure of the internationalisation of the magazine, so also of the Polish accounting science, was ZTR’s entry into various index bases, thanks to which recipients from all over the world have free access to articles of ZTR. The magazine is now present in the following index bases: *CEEOL*, *Index Copernicus*, *EBSCO*, *ERIH Plus*, *DOAJ*, *BazEkon*, and *PBN*. In 2016, another application for further index bases, called *Cabell’s International* and *CEJSH*, was submitted.

Other activities that influence the recognition of the magazine around the world are assigning a DOI number to particular articles and information about ZTR being publicized by members of the Editorial Team during domestic and international conferences.

Increasing the importance of the ZTR for the accounting science in Poland and around the world means continually improving its level of quality, which means an ongoing monitoring and controlling of its publishing process. These aspects are supervised by members of the editorial team, i.e. particular editors and reviewers and members of the Programme Council. A special role is played by the language editor, who until 2011 was Jan Baliński and, since 2012, Tomasz Mirosław Włodarczyk. He is concerned with the correctness of articles in terms of their editing, applied language and stylistics. In 2012, a subject editor was appointed who is responsible for special issues of ZTR in English. At the moment, this function is performed by Dr. Halina Waniak-Michalak and Dr. Maciej Frenzel. Furthermore, a statistical editor has been

appointed who is Dr. Aleksandra Baszczyńska. She is responsible for the correct application of statistical methods in the articles. A native speaker, Mark Muirhead, is responsible, in turn, for the language quality of articles in English.

Dr. hab. Anna Szycha, the editor-in-chief, and Dr. Justyna Dobroszek, the assistant to the editor, are responsible for the whole running of the magazine. The editor-in-chief supervises and coordinates the whole publishing process, including control over particular articles, verifies and improves documentation (reports, minutes and other letters) and implements various and important initiatives (e.g. the *Index Plus* project, thematic journals in English) aiming at the development and the functioning of ZTR, and mainly she makes key decisions connected with the preparation of articles to be published. In turn, the assistant editor is responsible for the process of reviewing articles i.e. day-to-day correspondence with authors and reviewers, for the magazine website, preparing documents (minutes, reports), dissemination of ZTR among scientists in Poland and abroad e.g. at conferences, and also for seeking new reviewers, members of the Programme Council and other current activities supporting the work of the Editorial Team.

The whole editorial process of ZTR is supervised by the Programme Council chaired by Professor Zbigniew Luty and the present members, including 12 from abroad, they include:

- Prof. Jan Alpenberg (Linnaeus University, Kalmar / Växjö, Sweden),
- Prof. Lehte Alver (Tallinn University of Technology, Estonia),
- Prof. Susana Callao Gastón (Universidad de Zaragoza, Spain),
- Prof. Simon S. Gao (School of Accounting, Financial Services and Law, Edinburgh Napier University, Great Britain),
- Prof. dr hab. Jerzy Gierusz (University of Gdańsk),
- Prof. José Ignacio Jarne Jarne (Universidad de Zaragoza, Spain),
- Prof. dr hab. Anna Karmańska (The Warsaw School of Economics),
- Prof. Baruch I. Lev (Leonard N. Stern School of Business, New York University, United States),
- Prof. dr hab. Jonas Mackevičius (Vilniaus Universitete, Lithuania),
- Prof. Hideki Murai (Nihon University, Japan),
- Prof. Siti Zaleha Abdul Rasid (International Business School, Universiti Teknologi Malaysia, Kuala Lumpur, Malaysia),
- Dr. Denise de la Rosa (School of Accounting, Grand Valley State University, Grand Rapids, United States),
- Prof. Paul D. Scarbrough (Goodman School of Business, Brock University, St. Catharines, Canada),
- Prof. dr hab. Marcell Schweitzer (Eberhard-Karls-Universität Tübingen, Germany).

„Zeszyty Teoretyczne Rachunkowości” would not exist without the involvement and engagement of reviewers from Poland and abroad who keep guard over the substantive correctness of articles, provide assistance to authors and thereby contribute to

improving the quality and increasing the substantive quality of articles. Since 2011, the Editorial Team has published a list of reviewers in the last volume of ZTR. The list in question is also available at www.ztr.skwp.pl². Table 1 presents the number of reviewers in particular years in the period 2011–2015.

Table 1. The number of reviewers in the period 2011–2015

| Year | The number of reviewers from Poland | The number of reviewers from foreign countries | Total number |
|------|-------------------------------------|--|--------------|
| 2011 | 13 | 0 | 13 |
| 2012 | 32 | 8 | 40 |
| 2013 | 32 | 8 | 40 |
| 2014 | 40 | 10 | 50 |
| 2015 | 51 | 12 | 63 |

Source: own elaboration.

The holistic characteristics of ZTR and the presentation of particular bodies and people who guard its development proves that „Zeszyty Teoretyczne Rachunkowości” is subject to dynamic and desired changes, the aim of which is to improve the quality of the articles and to increase their availability around the world. It also has an impact on the popularisation of profiles of particular scientific employees, mainly from Poland, but also from abroad. The successive development of the journal was confirmed by the highest number of points i.e.15, acquired in the evaluation carried out by the Ministry of Science and Higher Education in the List of Scientific Journals – part B. In the period 2013–2014 ZTR made the List with 8 points out of 10.

To present the increasing importance of ZTR for science and its increasing recognition in the international arena in the next parts of this paper, some comparisons are presented concerning, for example, the thematic range of published articles, their number, the reading scale in Poland and in other countries, and the number of citations of articles.

2. ZTR – a general overview of the journal in numbers

Between 1977 and 2016, 146 volumes were published with an additional special volume without a number. The total number of scientific articles in this period amounts to 1897³.

² „Zeszyty Teoretyczne Rachunkowości”, bookmark – Reviews and reviewers, www.ztr.skwp.pl; retrieved 28 August 2016.

³ The indicated number does not include a list of reviewers and conferences, reviews of books and conferences and informational communications and other texts which do not have a scientific character.

Issue 37 (93) of ZTR has not been included as it contains a list doctoral and habilitations (*post-doctoral*) theses. To present certain trends of the journal's development, the period has been divided into three sub-periods i.e. 1977–1989 – a period of the planned economy; 1990–2000 – a period of social and economic transformation; 2001–2016 – a period of strengthening the market economy. The specified sub-periods have great importance in relation to ZTR, because each of them was characterised by some political and economic conditions occurring in Poland which, in turn, had an impact on the development direction of the journal.

The first specified sub-period in Poland was marked by the centrally planned economy i.e. the period of communism, dominated by Russian influence. This period was characterised by Poland's isolation from co-operation with foreign entities at various stages. For example, Polish scientists (apart from some exceptions) could not freely travel abroad, so they could not participate in international conferences or take advantage of international publications presenting new concepts or solutions. This aspect also concerned businesses in Poland, which were state-owned entities, centrally directed without the possibility of making free, independent decisions.

The time between 1990 and 2000 was the period of Poland's joining the free market economy. Polish scientists began to take part in a scientific and didactic international exchange, in scientific conferences around the world, and as a result of these actions, the knowledge collected was disseminated at higher academic schools and also in the form of numerous publications e.g. in ZTR. The solutions they found were implemented in businesses which were in the process of privatisation, so their business activity was becoming independent. Furthermore, at that time, many foreign businesses started setting up branches and affiliated entities in Poland, which also contributed to the development of the accounting science (e.g. the concept of 'controlling', the concept of activity-based costing) and scientific research.

The last sub-period i.e. 2001–2016 was a period of strengthening the market economy. Globalisation processes, including Poland's accession to the European Union, contributed to an intensification of cooperation of Polish scientists with foreign scientists in the range of both didactics (e.g. the Erasmus programme for academic teachers) and in science e.g. scientific consortia, and numerous international research and scientific projects, both formal and less formal.

The character of the articles in ZTR in the area of accounting also changed, in favour of applying quantitative investigations and presenting study findings at the international and local level. Furthermore, the inclusion of articles describing some instruments decreased e.g. those about management accounting or those explaining domestic and international regulations which took place in 1977–1989 and in 1990–2000. They were replaced by articles concerning various scientific theories or other fields, additionally presenting issues that are under research e.g. with use of statistical methods or econometric models. The articles published in ZTR in this period have a clearly organised structure i.e. there is an indication of the research objective, thesis

or hypothesis, and the methodology of the investigation, which corresponds to the style of articles published in respected foreign magazines in the area of accounting, such as „European Accounting Review”, „Accounting Review”, „Accounting, Auditing and Accountability Journal”.

Table 2 presents the number of articles, in other words, the activity of scientists in promoting and popularising the accounting science by means of ZTR. The table also presents the number of articles in a foreign language (e.g. in English, Russian or German), which shows the internationalisation of the journal, i.e. its reception abroad.

Table 2. The number of articles in 1977–2016

| Period of analysis | The total number of articles in Polish and foreign languages | The number of articles in foreign languages |
|---------------------------|---|--|
| 1977–1989 | 109 | 0 |
| 1990–2000 | 662 | 22 |
| 2001–2016 | 1126 | 103 |
| Total | 1897 | 125 |

Source: own elaboration.

The above analysis confirms the facts described earlier concerning the political and economic conditions in Poland affecting the development of ZTR and, by the same token, the accounting science. The more the economy was opened to the world, the greater the availability of science and the exchange of information, which also gradually influenced the increase in the number of the articles published by ZTR in the last two specified periods, and particularly when the market economy was strengthening. The same trend is noticeable for publications in foreign languages, whose number increased considerably in the last period of the analysis (103 articles). In the period of the centrally planned economy there were no articles in a foreign language, while during the period of the social and economic transformation there were only 22. However, as further analysis of research material shows, in the second period, articles of foreign authors were published but they were translated into Polish to make them available to a wider group of recipients, namely Polish academics or practitioners.

Table 3 presents the number of authors contributing to the development of ZTR and the accounting science. The table contains a division into the total number of authors in particular periods and the number of foreigners who have been published in ZTR.

Table 3. The number of articles in 1977–2016

| Period of analysis | The total number of authors from Poland and foreign countries | The number of authors from foreign countries |
|--------------------|---|--|
| 1977–1989 | 142 | 0 |
| 1990–2000 | 721 | 27 |
| 2001–2016 | 1423 | 148 |
| Total | 2286 | 175 |

Source: own elaboration.

The above comparison proves that, over time, ZTR has become a scientific journal which is more and more appreciated, not only by domestic scientists but also by foreign researchers. This is due to both the increased number of academics employed, the availability of the journal on the Internet, and some reforms in higher education which focused especially on developing science, in this case accounting. The effectiveness of the work done by the Editorial Team regarding the internationalisation of the journal is confirmed by the increased interest of foreign academics, i.e. more than a 5% increase in the period 2001–2016 in comparison to 1990–2000. Such a big influence on this trend was certainly caused by the thematic volumes published in English.

Taking into consideration the thematic range, the topics discussed in ZTR can be divided into issues related to financial accounting and management accounting/controllers. However, it must be added that the idea of financial accounting covered in this overview is wide-ranging, and encompasses issues of, *inter alia*, valuation, reporting, taxes, financial analysis, financial audit, budget accounting, international aspects in accounting, the function of the chief accountant and the auditor, and the education of accounting. In turn, the range of issues in management accounting covered in the research is narrower and concerns, *inter alia*: general concepts of management accounting/controllers, a description of tools and methods and the state of their implementation in economic practice, a presentation of specialists dealing with management accounting/controllers and also issues of education in the range of management accounting/controllers. Furthermore, many ZTR articles describe issues of both financial accounting and management accounting. The division made is hypothetical and its aim is only to bring closer the general trend of the presented topics in ZTR. The authors also refer in this issue to an assertion of Sojak (2011, pp. 280–281) who presented the problem of determining „adjectival of accounting” issues in the literature, writing that ‘some names have caught on in the science and in practice because of their long use, so somewhat by „prescription” – questioning whether the division into financial accounting and management accounting is doomed to failure, despite the fact that many people are aware that there are no scientific grounds for this division’.

As Sobańska (2012) indicates, accountancy should be seen only as one system in which there are sub-systems and processes which affect one another.

Table 4 presents a comparison of the articles published in ZTR with the division into management accounting and financial accounting in the particular periods of the analysis.

Table 4. The number of articles in the area of financial – and management accounting in 1977–2016*

| Period of analysis | Financial accounting | Management accounting/Controlling | Total |
|--------------------|----------------------|-----------------------------------|-------------|
| 1977–1989 | 73 | 36 | 109 |
| 1990–2000 | 552 | 110 | 662 |
| 2001–2016 | 944 | 182 | 1126 |
| Total | 1569 | 328 | 1897 |

* The numbers indicated in the table are approximate. They often result from subjective classification of a given article into the area of financial accounting or management accounting.

Source: own elaboration.

The data that Table 4 presents prove that in ZTR the dominant subject is related to the widely understood concept of financial accounting in the particular periods. Such numbers result from a wide look at the analysed area but they may also result from a larger number of scientists interested in these issues, easier access to data in this area, or also from the greater importance of financial accounting than of management accounting for economic practice and its recipients (e.g. academics, students, PhD students) in Poland. The indicated situation does not mean that management accounting in the Polish accounting science is neglected, quite the opposite – scientists are more and more interested in it. As the results from the above comparison show, the number of articles in this area increased in the second and third period of the analysis compared to the time of the planned economy. A special role in popularising aspects of management accounting in the science is played by such centres as the University of Łódź, the Nicolaus Copernicus University in Toruń, and the Economic University in Wrocław.

The smaller number of articles on management accounting in comparison with financial accounting results from the fact that in Poland, as in other countries of East-Central Europe, it is less developed than in those of Western Europe. Empirical investigations of researchers from Estonia – Haldm and Lääts (2002) – show that the opening up of the economies of the countries in East-Central Europe to international cooperation has not significantly affected the development of management accounting in economic practice. On the other hand, the same scientists underline that the economic

transformation that took place after 1990 in this geographical region caused an increased interest of scientists in research into management accounting/controlling, which was reflected in the considerably more dynamic increase in the number of publications in this area than in Western Europe.

The thematic range of articles published in ZTR in the period between 2004 and 2013 was also verified by Jaworski and Sokołowska (2014, pp. 7–26). They claim that texts published in the analysed period, to a large extent, concern the theory of accounting. The subjects undertaken mainly concern the accounting and its information system, while prevailing areas described by the authors are financial accounting and financial reporting. According to Jaworski and Sokołowska, ZTR became a specialist in publishing papers concerning basic issues shaping and conditioning the functioning of accounting and, more specifically, financial accounting.

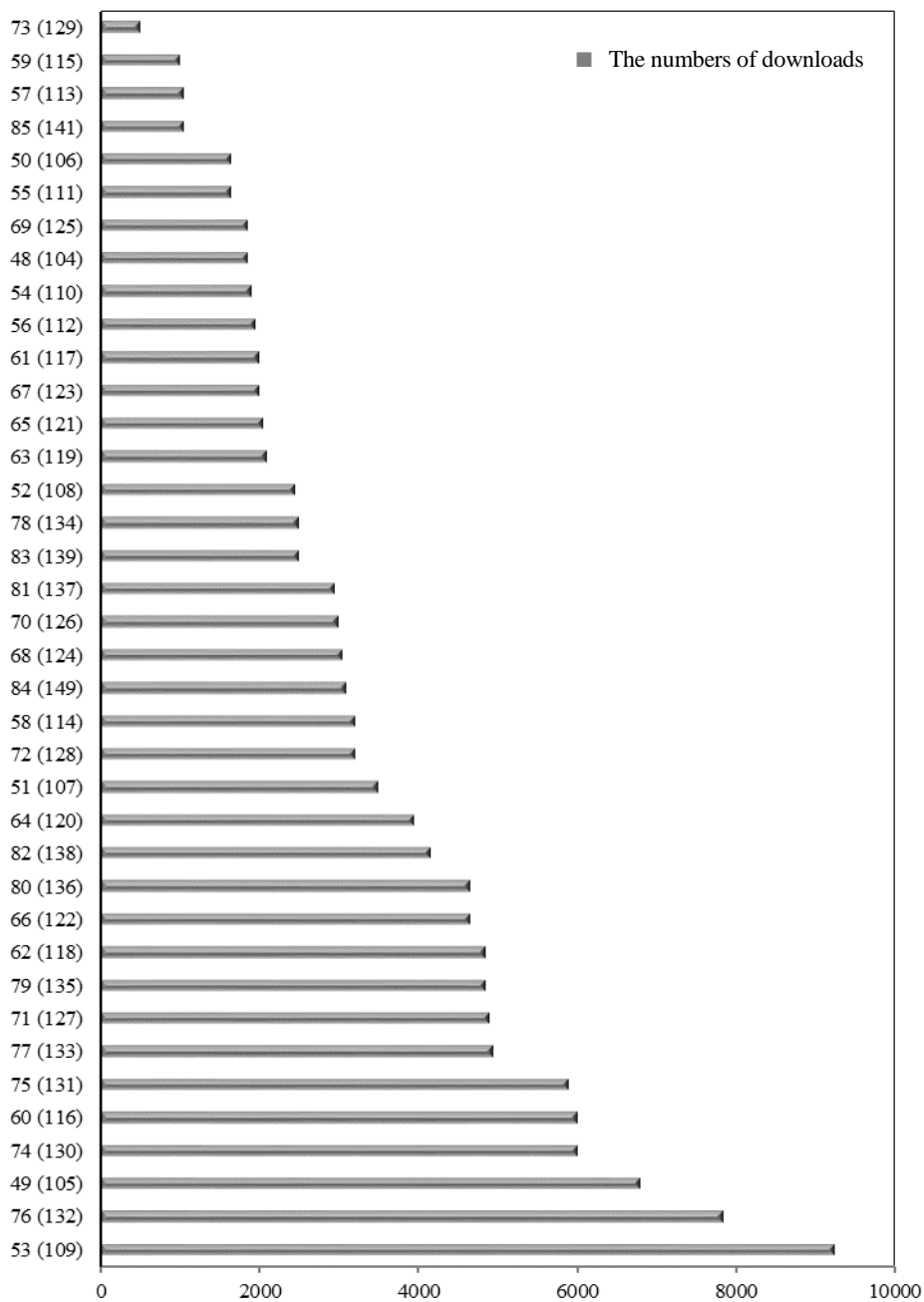
Analysing the subject range of articles is often connected with determining the applied methods used to analyse and present empirical material. Such a verification for 2010–2012 for ZTR was conducted by Dobroszek and Michalak (2013), indicating that, usually in articles, a descriptive method dominates, based on an analysis of literature, questionnaire research or case studies. The application of complex statistical tests to present research material or econometric models is encountered less frequently. These statements are backed up by empirical research from Jaworski and Sokołowska (2014, pp. 7–26), who describe that in the articles published in ZTR in the period between 2004 and 2013, qualitative methods dominated. Only in every seventh elaboration were qualitative methods or mixed methods verified. Furthermore, Jaworski and Sokołowska established that there is a low number of articles based on authors' own empirical research.

Summing up the analysis so far, it certainly may be claimed that „Zeszyty Teoretyczne Rachunkowości” is continually developing, aiming at an increase in the quality of articles, the creation of added value for scientists and other recipients, and recognition internationally. These ideas are confirmed by an analysis of the number of articles, authors, and thematic ranges, which shows that in each of these aspects there has been a significant increase in recent years in relation to the previous period.

3. The download statistics of articles of ZTR

The next point of the article refers to the presentation of downloads of articles published in ZTR. Such an analysis also confirms the development of the journal not only in Poland but all over the world, because it indicates interest of recipients from various countries in the texts in ZTR, thus in the research works of Polish authors. For this purpose, the authors of the article have used statistical comparisons which are made available to the Editorial Team of ZTR by the *Index Copernicus* publishing panel. An general analysis is related to downloads of the particular volumes of ZTR that were published in the period 2009–2015 and its results are presented in Chart 1.

Chart 1. The total number downloads of particular volumes of ZTR that were published in the period 2011–2015



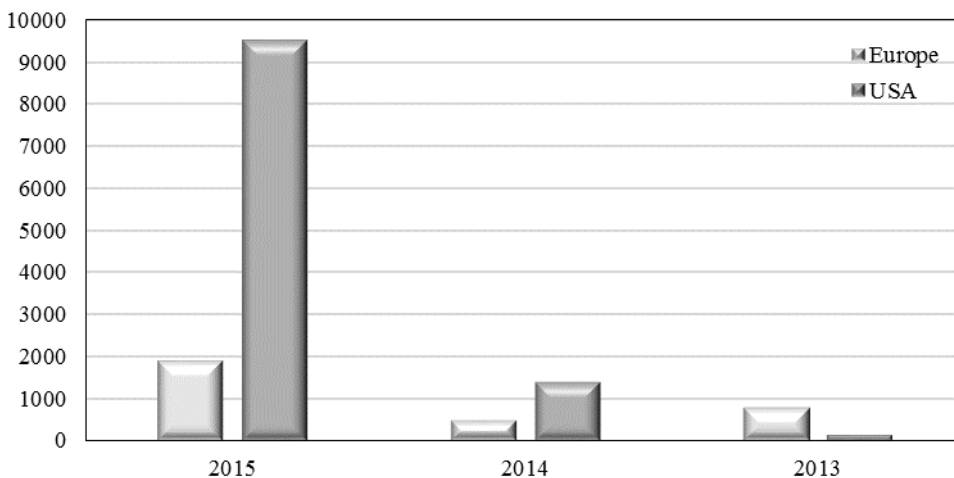
Source: self-reported data from *Publishers Panel Index Copernicus* (correct as of 9 September, 2016).

As Chart 1 shows, the biggest number of downloads of the full texts of articles in the analysed period came from the following volumes of ZTR: 53 (109) – 9368 downloads, 76 (132) – 7818 downloads, 49 (105) – 6612 downloads, 74 (130) – 6027 downloads, 60 (116) – 5996 downloads, 75 (131) – 5806 downloads.

In volume 53 (109), the biggest number of downloads was for an article in Polish written by Lucyna Poniatowska – *Methods and models of the balance pricing of assets and liabilities*, while in volume 76 (132) it was article by Edward Wiszniowski – *Requirements in the range of combating money laundering and financing terrorism, performing this obligation taking as an example accountancy offices*”, in volume 49 (105) it was article by Marzena Remlein – *A method of acquisition and a method of combining shares in the process of merging economic entities – domestic and international solutions*, in volume 74 (130) it was article by Lena Grzesiak and Agnieszka Skoczylas-Tworek – *Audit and control in the sector of small and mid-sized businesses*, in volume 60 (116) it was article by Łukasz Furman – *Influence of tax levies on the policy of accounting*, in volume 75 (131) it was an article by Dariusz Vaicekaskas and Jonas Mackevičius in English – *Developing a framework for audit quality management in audit firms*.

Chart 2 presents the number of downloads of full texts of articles published in ZTR in the period 2013–2015 in Europe and in the USA. It can be seen from the chart that the number of downloads of full texts has increased, which is a reflection of one of the objectives of the journal, its internationalisation. The biggest number of downloads occurred in the USA in 2015 (9293 downloads) and in 2014 (1587 downloads). In relation to the number of downloads across the whole of Europe, it amounted to 1783 downloads in 2015 up from 470 in 2014.

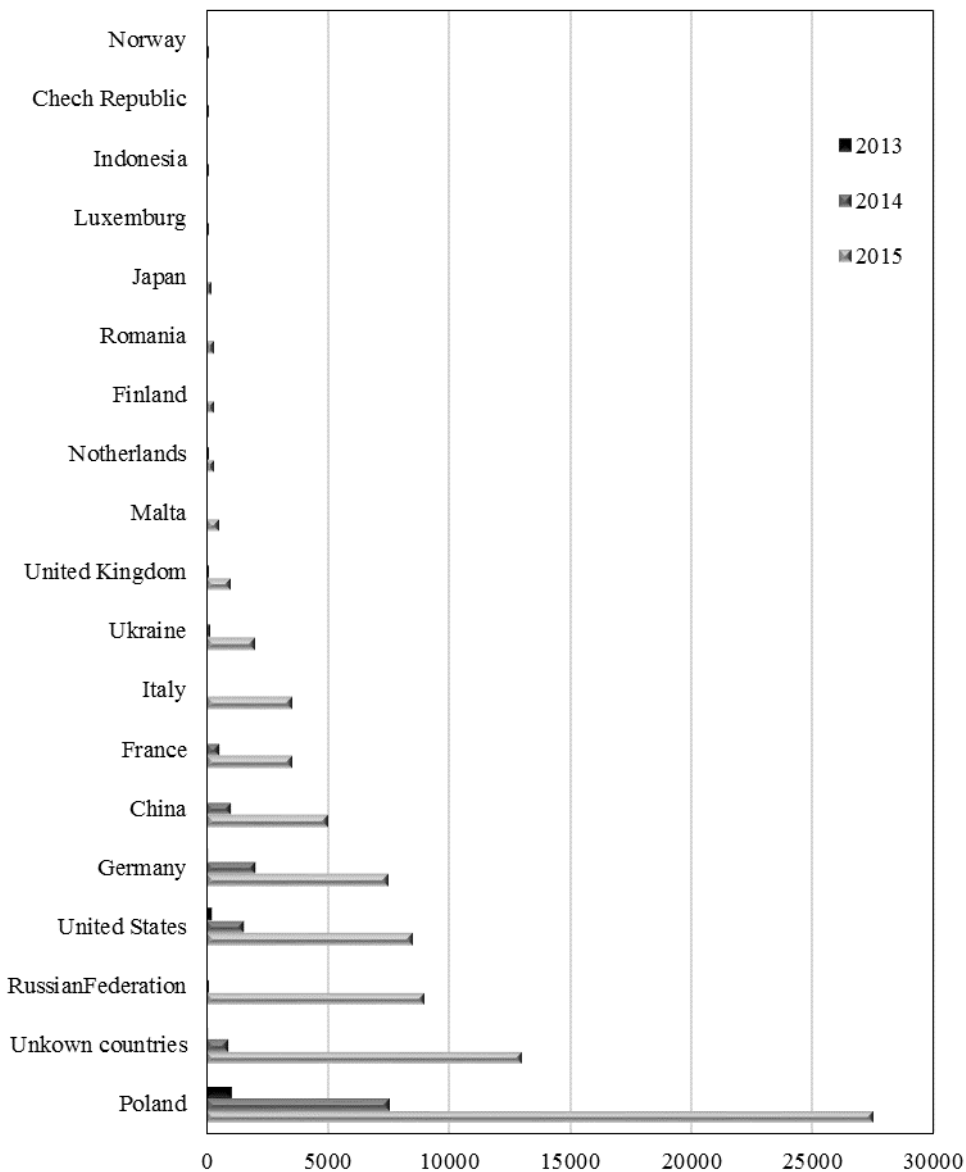
Chart 2. The numbers of downloads of full texts of articles in ZTR for the period 2013–2015



Source: self-reported data based on *Publishers Panel Index Copernicus* (correct as of 9 September, 2016).

The next example of the scale of the internationalisation of the journal in recent years is the overview of downloads of full texts published in ZTR in the period between 2013 and 2015, broken down by country (see Chart 3).

Chart 3. The numbers of downloads of full text of articles in ZTR by country for the period 2013–2015



Source: self-reported data based on *Publishers Panel Index Copernicus* (correct as of 9 September, 2016).

The comparison in Chart 3 shows that the number of full downloads of articles published in volumes of ZTR issued in 2013–2015 increased in particular countries. The biggest increase in downloads was registered for Poland (27,722 downloads in 2015) and there was also a considerable increase in the same year for, *inter alia*: Russia (9614 downloads), Germany (6977 downloads), China (5269 downloads), France (3480 downloads), Italy (3433 downloads) and Ukraine (1854 downloads). In 2015, in the publishing system of *Index Copernicus*, 13,186 downloads of full ZTR texts were noted from other countries, when no country of origin of the interested reader was given. The above statistics show that the articles in ZTR are the subject of interest to recipients not only from Poland but not only from this country but all over the world, despite the fact that articles are mostly published in Polish. This aspect might, in future, be reflected in an increase in the importance of the journal around the world.

The last part of this paper covers the list of articles published in ZTR which are characterised by the biggest ratio of citations. A high ratio of citations means that the articles describe important problems for the accounting science and are characterized by a high level of substantive content.

4. Citation analysis of selected articles of ZTR

In this part of paper, the authors analysed the citation of papers of ZTR using the programme *Publish or Perish*.

According to the analysis of Jaworski and Sokołowska (2014), most papers published in ZTR concern financial accounting and reporting. Only some papers cover topics like tax or audit problems. Research methods in the papers are limited to quality research or a literature analysis.

The analysis of citations of papers published in ZTR allows us to notice that the most frequently cited articles come from 2010, while papers from the years of 2012–2014 are less popular. However, it is important to indicate that articles published before 2000 are not published on-line. Therefore, access to them is more difficult and their citations in that period cannot be found by Google Scholar.

The statistics presented below show that an article from 2008 written by Professor E. Burzym entitled *The social function of accounting* had the highest number of citations (Table 6). On average, one paper published in ZTR was cited almost five times and half of the papers were cited in three other articles (see Table 5).

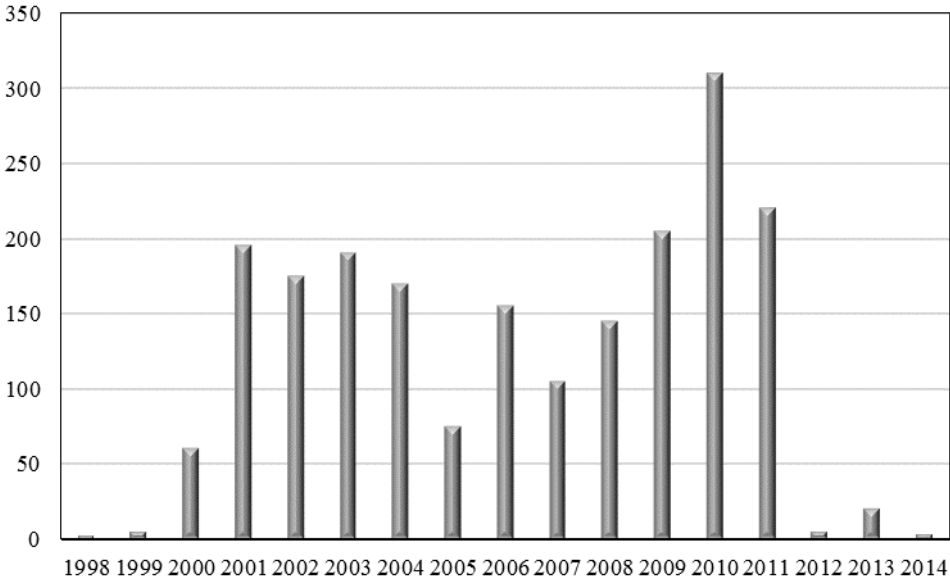
Further analysis of citations is related to presenting the most frequently cited ZTR articles.

Despite the fact that the highest number of ZTR citations can be observed for articles from 2010, the most frequently cited papers come from the earlier period of 2002–2008.

Table 5. The statistics of citations per paper published in ZTR

| Measure | Value |
|---------|----------|
| min | 1 |
| max | 60 |
| mean | 4.727273 |
| median | 3 |

Source: self-reported data from *Publish or Perish* (retrieved 15 July, 2016).

Chart 4. The numbers of full text citations of articles of ZTR for the period 1998–2014

Source: self-reported data from *Publish or Perish* (retrieved 15 July, 2016).

The most frequently cited paper in the period 1993–2015 is *The social function of accounting* written by Burzym in 2008. The paper describes the role of accounting in measuring corporate social responsibility (Burzym, 2008) and continues a scientific discussion on CSR accounting started in the papers of Burzym (1990) and Stępień (2001). Nowadays, in many articles on CSR, the conclusions of Professor Burzym presented in her first paper on CSR (1990) and in the paper from 2008 are considered as the first very important findings on the CSR measurement in the Polish literature. According to Burzym, in the developed market economy it is necessary to use accounting for the purpose of socially responsible management of an enterprise and to

measure its results in three dimensions: economic, social and environmental. The idea of social responsibility-enterprises (and therefore the responsibility not only to capital providers) requires a revised approach to account inputs and outputs and thus to measuring the socio-economic effectiveness (Burzym, 2008, pp. 73–76).

The second most frequently cited paper is written by A. Szychta and concerns management accounting methods (Szychta, 2001). Szychta is the most frequently cited author in ZTR, having published in the journal 44 articles, among which 25 concern management accounting. However, in most of her papers, some accounting theories are presented. For example, Szychta’s third most frequently cited paper concerns two types of accounting theories (normative and descriptive), ex post financial accounting theories and contemporary challenges in the financial accounting theory (Szychta, 2010b). Generally, papers on financial accounting problems are cited more frequently than those on management accounting, and among the best papers (cited the most often) only 9 concern management accounting issues.

In 2000, Radek and Schwarz (2000) suggested in their paper that enterprises in Poland used mostly traditional methods of budgeting. It is worth mentioning that this statement was repeated in papers from the years of 2013–2015, so even now, more than 15 years after publication, the conclusions of the authors can still be considered valid.

In 2002, two authors were distinguished: Szychta (45 citations) and Szadziewska (36 citations). It turned out that among all articles in 2002 in ZTR, papers concerning management accounting, like target costing and activity based costing, were considered the most interesting.

In 2003, two authors, Dobija and Dobija (2003), suggested a model of human capital which was described in 34 papers concerning human resources management and valuation of human capital. The most important statement of the authors, and a basic assumption for the model, was that ‘capital is the amount of economic resources capitalized in human resources and in-kind’.

In 2004, Kurek (2004) wrote an interesting article cited in 18 research articles. He described the ancient history of accounting, presenting how accounting influenced cultural development through the centuries. This paper was considered in the literature analysis in articles about cultural aspects in accounting and the history of accounting, like the paper of Sojak on bookkeeping in Mesopotamia in the Third and Second Millennium BC (Sojak, 2013).

Among the articles in ZTR in 2006, two papers seemed to be the most useful for contemporary research. Dobija (2006) prepared a paper on fair value and Gmytrasiewicz (2009) wrote a paper on contemporary accounting problems.

Table 6. The most frequently cited papers published in ZTR

| Number of citations | Author | Year | Title translation into English |
|----------------------------|-----------------------------|-------------|--|
| 61 | E. Burzym | 2008 | <i>Social function of accounting</i> |
| 50 | E. Burzym | 1993 | <i>Premises and perspectives of standardization and harmonization of international accounting</i> |
| 51 | A. Szychta | 2001 | <i>The use of management accounting methods in companies in Poland</i> |
| 34 | D. Dobija, M. Dobija | 2003 | <i>About the nature of capital</i> |
| 30 | A. Szychta | 2010 | <i>Measurement and presentation of comprehensive income in financial statements of companies</i> |
| 29 | A. Szychta | 2002 | <i>Development and determinants of implementation of cost target system</i> |
| 30 | M. Radek, R. Schwarz | 2000 | <i>Changes in management accounting in Polish enterprises during the transformation of the economic system (based on empirical research)</i> |
| 27 | A. Szychta | 2010 | <i>Current trends in financial accounting theory in the context of its historical development</i> |
| 31 | E. Walińska, B. Bek-Gaik | 2011 | <i>The statement of comprehensive income used by companies listed on the WIG 20 Index</i> |
| 25 | J. Gierusz | 2010 | <i>Evaluation of the IASB/FASB project for the new format of financial statements</i> |
| 25 | J. Gierusz | 2011 | <i>Historical cost or fair value – valuation dilemmas in accounting</i> |
| 25 | M. Gmytra- siewicz | 2009 | <i>Discussion methods of value determination and presentation according to International Financial Reporting Standards</i> |
| 24 | Z. Luty | 2010 | <i>Directions of changes in financial reporting</i> |
| 22 | A. Szychta | 2003 | <i>Objectives of business accounting and the main trends of the development of accounting theory and practice</i> |
| 21 | M. Dobija | 2006 | <i>Theoretical premises of fair value</i> |
| 20 | E. Burzym | 2008 | <i>The role and functions of accounting in 2000</i> |
| 20 | I. Sobańska | 2003 | <i>The impact of IAS on the integration of accounting: financial accounting and management accounting</i> |

| Number of citations | Author | Year | Title translation into English |
|----------------------------|------------------|-------------|---|
| 19 | B. Kurek | 2004 | <i>Accounting as a stimulator of cultural development</i> |
| 19 | S. Sojak | 2011 | <i>Adjectival accounting</i> |
| 18 | A. Szadziwska | 2002 | <i>Costing in manufacturing companies in northern Poland – current situation and trends</i> |
| 18 | A. Szadziwska | 2002 | <i>Selected issues on the use of cost accounting in enterprises operating in Poland and Germany</i> |
| 17 | A. Szychta | 2004 | <i>The role of modern specialists of management accounting in the light of the evolution of its scope and methods</i> |
| 17 | P. Wójtowicz | 2000 | <i>Methodological aspects of research in accounting</i> |
| 16 | A. Szychta | 2002 | <i>Historical and methodological aspects of the activity based costing</i> |
| 16 | M. Gmytrasiewicz | 2006 | <i>Dilemmas in contemporary accounting. Discussion paper</i> |
| 16 | M. Schweitzer | 2001 | <i>The ambivalence of accounting theory: value for shareholder or value for stakeholder</i> |
| 15 | I. Sobańska | 2008 | <i>Interorganizational relationships – a new spectrum of management accounting</i> |
| 15 | J. Michalak | 2009 | <i>Assumptions, rules and techniques of lean accounting</i> |

Source: self-reported data from *Publish or Perish* (retrieved 15 July, 2016).

In 2008, the most frequently cited papers published in ZTR were two papers of Burzym and one paper prepared by Sobańska. The topics of the papers published by these authors were totally different. While Sobańska (2008) concentrated on methods of management accounting in companies employing lean production methods, Burzym (2008a, 2008b) described changes in the role of accounting and on adjusting accounting to new needs, like the measurement of CSR. Burzym's paper was a reprint of an article published in 1990 in a special issue of ZTR (1990). These papers of Burzym and Sobańska were cited in other articles on similar topics to the originals.

In 2009, Michalak prepared a paper which raised the same issues as the paper of Sobańska. He stressed the usefulness of lean accounting in the management of business entities. His work was cited in articles on related topics, like: lean manufacturing, value stream accounting and economic measurement (Michalak, 2009).

The paper of Gmytrasiewicz (2009), with 25 citations, concerned value determination and presentation according to International Financial Reporting Standards. The author tries to predict the directions of change to accounting in the 21st century, especially in the field of valuation of net assets and information on current benefits resulting from the capital use. Her paper was cited in articles on fair value, value measurement and financial reporting according to national and international regulations.

Four different papers published in 2010 were cited in 108 articles. Two of them were prepared by Szychta. She presented the main directions and issues in financial accounting theory in the first decade of the 21st century. Szychta (2010a) stressed that accounting theory should explain to managers, investors and other stakeholders the methods used in the practice of accounting. In the second paper, Szychta (2010b) presented methods of presentation and described the significance of information on comprehensive income in financial statements. A similar paper was prepared by Walińska and Bek-Gaik in 2011. The authors underlined that accounting had come a long way from financial result measurement to value measurement. The problem of comprehensive income presentation in financial statements was also discussed in the paper prepared by Gierusz (2011).

In the two most frequently cited papers, written by Gierusz (2011) and Luty (2010), fair value and historical cost dilemmas were considered. According to Luty (2010), data based on historical value is more reliable than the information based on fair value. The same was noticed by Gierusz (2011) who underlined that only a fair value estimated on the basis of active market prices can be treated as the reliable pricing method, apart from the historical value.

Papers published in ZTR allowed many different articles to be prepared concerning different subjects. Some papers from ZTR were cited only in research articles on topics similar to the cited article, but many papers published in ZTR contributed to development of different topics, as presented in the table below.

It is worth mentioning the impact of papers published in ZTR by Szychta. The number of citations of her papers reached almost 250. The subject of papers where her articles were cited concerned homogeneous issues: management accounting methods and their development in Eastern European countries.

The most frequently cited papers were prepared by Burzym. Since 1990, she has published in ZTR 4 papers, out of which 3 were cited on average in 50 different research articles. One of the most frequently cited papers comes from 1993 and concerns the problems of the harmonization of accounting. Her articles were cited in papers concerning mostly social accounting and today's CSR reporting. A detailed description of the topics of papers where the articles from ZTR were cited is presented in the table below.

Table 7. The most frequently cited authors publishing articles in „Zeszyty Teoretyczne Rachunkowości”

| Name of author | Number of citations of papers published in ZTR | Number of papers | Citations per paper | Topics of papers where the articles from ZTR were cited* |
|-------------------------|--|------------------|---------------------|---|
| E. Burzym | 136 | 4 | 34 | financial accounting, behavioural accounting, accounting of environmental issues, research in accounting, social responsibility accounting (15), accounting theory, management accounting, public sector accounting, integrated reporting (5) |
| J. Gierusz | 61 | 3 | 20.33 | financial results measurement, financial reporting, accounting as a science, integrated reporting (2), market value or historical costing, comprehensive income (7), financial instruments and their valuation (11) including fair value problems, management accounting methods and budgeting (15) |
| M. Gmytrasiewicz | 59 | 4 | 14.75 | market value and valuation of financial instruments (10), financial accounting problems, accounting of liquidated companies (2), financial accounting evolution, fair view theory |
| Z. Luty | 40 | 3 | 13.33 | valuation of assets, accounting policy, conceptual framework, usefulness of financial information, market value, accounting harmonization and nonmaterial dimension of accounting |
| A. Szadziewska | 36 | 3 | 12.00 | management accounting (30): cost accounting, ABC, convergence in management accounting, directions of management accounting development, research in management accounting |
| A. Szycha | 248 | 21 | 11.81 | management accounting practices, management control systems and adoption of western countries management accounting practices in eastern countries; time-driven ABC, ABC and balanced scorecard |

Table 7 (cont.)

| Name of author | Number of citations of papers published in ZTR | Number of papers | Citations per paper | Topics of papers where the articles from ZTR were cited* |
|-------------------------------|--|------------------|---------------------|---|
| M. Dobija | 57 | 5 | 11.40 | human capital and its valuation (9), creditability of financial statements, evaluation of economic efficiency, labour costs and inequality of remuneration (11), fair value (7) |
| D. Dobija | 54 | 5 | 10.80 | intellectual capital (6), human resources management, knowledge management, accounting integration issues |
| M. Schweitzer | 19 | 2 | 9.50 | financial reporting (5), measurement theory, usefulness of financial information, fair value (2), accounting as a science (2) |
| M. Łada | 18 | 2 | 9.00 | legitimization theory in accounting (3), management accounting (8), directions of accounting research, CSR reporting, behavioural accounting, strategic management accounting |
| P. Wójtowicz | 42 | 5 | 8.40 | accounting theory (2), fair value (7), ethical dimension of accounting, accounting function, system of economical results' measurement, risk premium estimation, frauds, earnings management, value of money |
| E. Pogodzińska-Mizdrak | 25 | 3 | 8.33 | CSR reporting (17), social accounting (3), sustainable development, integrated reporting (2) |
| I. Sobańska | 69 | 9 | 7.67 | accounting system problems, cash flow management, financial and management accounting integration, outsourcing of accounting services (3), integrated reporting (2), lean accounting (2), measurement and communication of financial information, management accounting: ABC, cost accounting (15), controlling dimension |

| Name of author | Number of citations of papers published in ZTR | Number of papers | Citations per paper | Topics of papers where the articles from ZTR were cited* |
|------------------------|--|------------------|---------------------|--|
| J. Krasodomska | 42 | 5 | 8.40 | content of financial statements, CSR reporting (7), conceptual framework, integrated reporting (8), cultural factors influencing accounting, accounting harmonization |
| A. Karmańska | 46 | 7 | 9.20 | professional ethics (8) and usefulness of financial statements, research in management accounting, corporate social responsibility accounting (3), modern accounting dilemmas, valuation of intellectual capital, factors influencing accounting policy, liquidity management |
| G.K. Świdarska | 27 | 6 | 5.40 | management accounting: ABC costing (6); financial reporting according to IRFS (4) |
| J. Michalak | 53 | 9 | 10.60 | management control and activity costing (7), lean accounting (5), lean management, integrated reporting, business models (2), balanced scorecard (2), performance measurement (2) |
| W. Nowak | 20 | 3 | 4.00 | accounting engineering, financial reporting, fraud and creative accounting (7) |
| E. Walińska | 58 | 9 | 11.60 | comprehensive income presentation (13), integrated reporting (4), outsourcing of bookkeeping services, dilemmas of financial reporting, true and fair view, usefulness of financial information, management and financial accounting systems, financing sources, public-private partnerships |
| M. Marcinkowska | 27 | 6 | 5.40 | comprehensive income reporting (10), macro policy of accounting, financial stabilization of an entity, risk of financial system and banking sector |

Table 7 (cont.)

| Name of author | Number of citations of papers published in ZTR | Number of papers | Citations per paper | Topics of papers where the articles from ZTR were cited* |
|--------------------|--|------------------|---------------------|---|
| A. Holda | 40 | 5 | 8.00 | accounting engineering (3), financial reporting, fraud and social consequences (6), contract and agency theory, ethical dilemmas of accounting |
| H. Waniak-Michalak | 38 | 8 | 7.60 | management, evaluation and financing NGOs (23), implementation of IFRS in Poland, earnings management |
| T. Wnuk | 49 | 6 | 9.80 | methods of management accounting (6), activity based costing (13), budgeting, controlling |
| S. Sojak | 63 | 9 | 12.60 | forecasting bankruptcy (19), banking, accounting systems |
| D. Wędzki | 27 | 8 | 5.40 | cash flow management (9), liquidity of the company, factors influencing bankruptcy of companies (11), fixed assets valuation |
| P. Kabalski | 29 | 9 | 5.80 | fair value (2), accounting theory, conceptual framework, financial result measurement, implementation of IFRS, usefulness of financial information |
| K. Sawicki | 53 | 16 | 10.60 | accounting system problems, accounting of companies in liquidation (7), financial information presentation, directions of the change in accounting, SMEs' accounting problems, environmental accounting, risk management, controlling and controller's role in enterprise |
| W. Gos | 23 | 7 | 4.60 | legitimization theory, management accounting, accounting policy, the future of accounting and reporting, SMEs accounting problems |

| Name of author | Number of citations of papers published in ZTR | Number of papers | Citations per paper | Topics of papers where the articles from ZTR were cited* |
|----------------|--|------------------|---------------------|--|
| A. Żwirbla | 61 | 19 | 12,20 | financial leverage (8), value based working capital, breakeven point (5), earnings sensitivity, DuPont analysis, liquidity of the company, cost analysis, production quality |
| J. Dyczkowska | 14 | 5 | 2,80 | usefulness of K-means method in detection corporate crisis, management control (2), quality of financial information, investor relations (2) |
| M. Turzyński | 16 | 6 | 3,20 | classification and presentation of agriculture assets (2), harmonization of accounting, revolution in accounting, accounting regulations |

* For particular topics in brackets the number of papers (where the article from ZTR was cited) on this topic is presented.

Source: self-reported data from *Publish or Perish* (retrieved 15 July, 2016).

Conclusion

ZTR is a significant journal in Poland which promotes and popularises the science of accounting. It is the only such Polish magazine which is fully devoted to the subject of accountancy and the only journal that has functioned without any breaks on the publishing market since 1977, i.e. for 40 years, thus experiencing the various political and economic conditions that Poland endured.

The evolution of the journal over the time presented by the authors, and also the characteristics of the bodies and people taking care of it, have shown that the journal has developed dynamically, has an ever larger number of articles, and aims at internationalisation, so increasing its recognition all over the world. These facts have been confirmed by the empirical analysis conducted by the authors concerning an overview of articles i.e. their number, and furthermore the verification of downloads of full texts in the country and abroad and the number of citations of best recognised articles.

All the comparisons of the analysed research material proved that in recent years not only has the number of articles published in ZTR considerably increased but so, too, the number of downloads of published texts in Poland, Europe and the USA. This last aspect is especially surprising, because the prevailing part of the articles of ZTR are published in Polish while the biggest number of downloads e.g. in 2015 and 2014 was registered in the USA.

ZTR affects to a great extent the development of financial accounting, because the biggest number of articles in this range was noted.

The internationalisation of the journal, so also of the science of accounting, is noticeable due to the increase in the number of articles in foreign languages, namely English, and the increase in the number of foreign authors.

Taking into consideration the objective set in the paper and the conducted analysis of the content of the journal in various context, it must be emphasised that ZTR is a medium which, on the one hand, collects information about the science of accounting and, on the other hand, popularises it more and more often around the world. That is why the statement that the journal has made a considerable contribution to the accounting science should not raise any doubts.

Summing up, it must be added that the present degree of development of the journal is a result of the great involvement of the members of the Editorial Team who devote their time and effort to increasing the quality of the accounting science in Poland and its dissemination around the world. It should be added here that ZTR, in contrast to other scientific foreign journals, for the most part is run not only in terms of the substantive aspects but also in terms of administrative-organizational aspects, not by the publisher (SKwP), but by scientific and didactic employees who operate within the framework of the Scientific Council. This approach certainly increases the scientific nature of the journal.

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