

Accounting and COVID-19: A systematic review of the literature

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Abstract

Purpose: Since the outbreak of the COVID-19 pandemic, research on the phenomenon has exploded across every discipline, including accounting. This paper aims to provide a systematic literature review of the research that has examined the various impacts of COVID-19 within the accounting realm.

Design/methodology/approach: Through a systematic selection, classification, and thematic analysis of 294 articles on COVID-19 in accounting, this paper offers an overview of the journals, methods, themes, and impacts of this emerging literature.

Findings: The review organizes a massive body of research that has explored the effects of the pandemic on accounting from diverse perspectives and approaches. It provides insights into how this research stream has rapidly developed, the main themes covered, and the role played by special issues in prompting timely research on this urgent matter.

Originality/value: This is the most comprehensive literature review on COVID-19 in accounting. It organizes the extensive and rapid knowledge production by identifying themes and highlighting the driving force of special issues. In doing so, it also offers suggestions for potential avenues of future research.

Keywords: COVID-19, accounting, systematic literature review, accountability

JEL: M41, I23

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1. Introduction

With the outbreak of COVID-19 in February 2020 and its development into a global pandemic, the world has profoundly changed. Various waves of infections have severely threatened the health and well-being of people, leading to the introduction of lockdown measures worldwide. These measures have saved lives but also limited human interactions, disrupted economic activities, and altered the way we work and live. Confronted with an unprecedented disease and a global pandemic in a digital age, academic research across all scientific fields has shifted its focus to uncover and understand this new phenomenon and to build the necessary knowledge to address the emergency. Since March 2020, when COVID-19 was officially declared a global pandemic, research in every field has been investigating and debating the impacts of the pandemic. Consequently, the last three years have seen a surge in research publications focusing on COVID-19 and its effects on human health, social and professional life, business activities and organizations, the global economy, and political institutions at every level.

Accounting scholars have been no exception in quickly developing initial insights into the impacts of COVID-19 on accounting practices, accounting professions, and businesses (Leoni et al., 2021; 2022), thereby contributing to addressing this severe global problem (Dumay et al., 2020). These first insights were followed by further evidence on the pandemic's impact on accounting practices, professions, and regulations. The pace at which researchers, including accounting scholars, have produced new outputs on this topic has been frenetic, driven by the growing need to study this unprecedented phenomenon. This frenetic publication pace has progressively slowed as the pandemic came under more control globally. This less frenetic context offers a chance to review the extensive academic output on COVID-19 and accounting and to systematize this new knowledge.

Through a systematic review of the literature, this study provides an overview of the accounting scholarship during the COVID-19 emergency, its focus themes, and its contributions to present and future accounting research. The scholarship on the topic has contributed numerous lessons to important accounting research areas (Leoni et al., 2022), such as the impacts of COVID-19 on governments' budgetary choices (Grossi et al., 2020), public accountability (Ferry et al., 2023), accounting practices at various organizational levels (Carnegie et al., 2023; Covaleski & Hoque, 2020; Leoni et al., 2021), the accounting profession (Carnegie et al., 2023; Leoni et al., 2021), and capital markets and companies' disclosure (Bonacchi & Nanda, 2021).

This literature review also expands on the findings of an earlier review of the accounting literature on COVID-19 (Rinaldi, 2022) by considering a longer period (2020 - first quarter of 2023) and more settled research on the pandemic's long-term consequences. While medical research on COVID-19 remains necessary and ongoing, the return to business as usual in many countries may foster a return to more traditional accounting and accountability topics, albeit with many lessons learned (Leoni et al., 2022).

As a result, this literature review aims to systematize the body of accounting literature that has addressed the COVID-19 emergency from various perspectives. With the emergency now under control, deeper reflections can be made on the results, insights, and lessons learned from the COVID-19 pandemic in the accounting field. Furthermore, a literature review covering three years of research after the COVID-19 outbreak may offer insights into how research in this area is developing, its major themes, what is still missing, and potential future developments.

Thereby, the present literature review intends to respond to the following research questions:

RQ1: How is the inquiry into accounting and COVID-19 developing?

RQ2: What are the main themes emerging in the literature?

RQ3: What is the future of accounting and COVID-19 research?

Answering such questions can contribute to the accounting literature in various ways. First, it can organise the massive existing literature that has been published in the three years after the pandemic outbreak. Secondly, it highlights the themes that may develop further in the future and academic debates that will or will not continue long after the pandemic crisis. Finally, it identifies those themes that may be underdeveloped and require more attention. Third, Furthermore, the review can highlight under-investigated themes or suggest potential research questions, fostering new avenues of research.

2. Methodology

As anticipated in the introduction, this review aims to systematize the body of accounting knowledge that has developed about the emergency from different perspectives over three years. To achieve this aim, the body of knowledge on the impacts of COVID-19 in the accounting realm is first identified via a systematic literature review protocol, and then it is analysed to answer the three research questions.

2.1. Literature review protocol

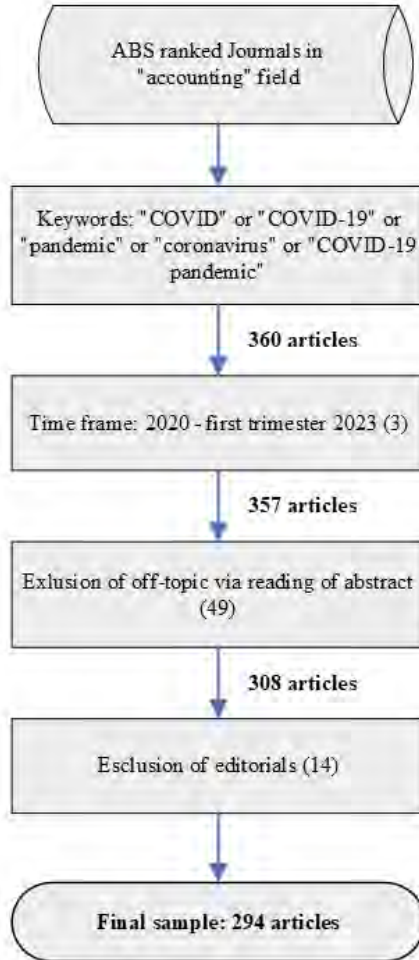
A literature review protocol is aimed at documenting the procedure used to collect and analyse the literature (Massaro et al., 2016) and to provide reliability and replicability to the review (Scandura & Williams, 2000). The present review has relied on a protocol inspired by previous structured and systematic literature reviews in Accounting (Alvino et al., 2021; Guthrie & Murthy, 2009; Hoque, 2014; Soriya & Rastogi, 2020). To identify the relevant and higher quality body of knowledge on the impacts of COVID-19 in the accounting realm, research articles were collected from all the journals ranked on the ABS list and classified as “Accounting journals”. Although this is a recent topic, there are already several publications in the accounting literature. The systematic literature review protocol has entailed the following (Figure 1). To start, I searched for the following keywords “COVID”, “COVID-19”, “pandemic”, “COVID-19 pandemic” or “coronavirus” in the article title, abstract or keywords of the ABS-ranked journals in the field of “accounting”. This returned 360 articles. 3 articles were excluded as they were published before the COVID-19 outbreak, reducing the sample to 357 articles published in journals ranked between 1 and 4* of the ABS list. The abstracts of all articles were carefully read to ascertain the pertinence to the topic and the field. After the analysis, 49 works included in fields such as finance, organisational studies, and management were eliminated, as they were deemed off-topic. Further, editorials were also excluded (4). The final sample results in 294 articles.

2.2. Analytical framework

To answer the three research questions, the study is informed on an analytical framework that is applied as follows. To answer RQ1, the 294 articles are organised and analysed into different units of analysis. The units of analysis have been multiple to foster a better understanding of how this literature has developed from the outbreak of COVID-19 within the accounting field. The units are the following:

- Journals and special issues;
- Impact;
- Type of articles and methodological approach.

Figure 1 – Literature review protocol



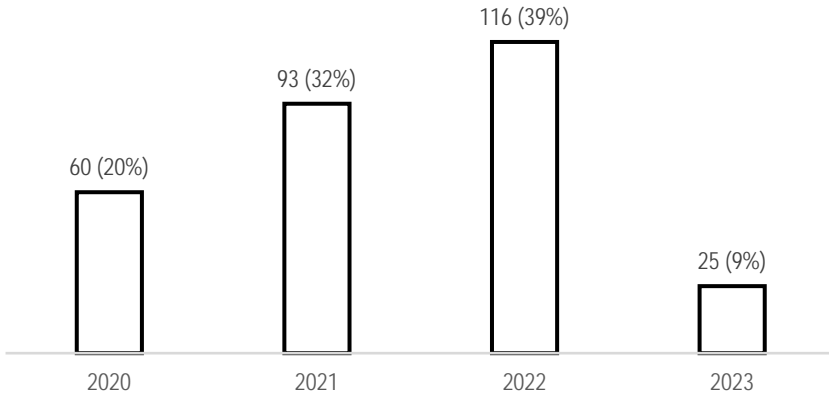
While information regarding journals, rankings, publication stage, and access is readily available from the Scopus database, to ascertain the methodology used by the authors, a reading of the articles' abstracts was performed. To measure the impact of the literature, previous literature reviews have considered the number of citations for each article.

To answer Q2, a thematic analysis of the articles is performed, to elicit the various themes developed by the COVID-19 accounting literature. Thematic analysis is generally used in various fields of research to induce themes from texts, such as interview transcripts, documents, and articles (Bowen, 2009; Braun & Clarke, 2006). In this review, the thematic analysis has entailed four main steps, including familiarising with the data, manually coding the article texts, identifying dominant themes from coding, and comparing and aligning themes between the two researchers (Boyatzis, 1998; Bowen, 2009; Fereday & Muir-Cochrane, 2006). The first three steps were conducted by the two researchers separately. To familiarise with the data, each researcher individually read the articles, then proceeded with coding each article and induced themes from the codes. The fourth step entailed a discussion on the themes between the two researchers by comparing the elicited themes and aligning them (Parker & Roffey, 1997). Finally, the answer to RQ3 is informed by the results from the unit and thematic analysis.

3. Accounting in a COVID world: Results from the literature review

This section provides an overview of how the inquiry on COVID-19 and accounting has developed in the past three years (2020-first quarter of 2023). The annual distribution (Figure 2) shows a continuous increment of publications in the years 2020-2022, for which we have full knowledge. The following subsections provide the results of the analysis in terms of publication outlets, impact, and methodology, followed by the identification of the main themes.

Figure 2 – COVID articles distribution by year



3.1. Journals and special issues

The literature review highlights a large variety of outlets attracting works on the impacts of COVID-19 in the accounting realm (Table 1). Half of the publications are included in a total of 6 journals. *Journal of Public Budgeting, Accounting, and Financial Management* (13%) and *Accounting, Auditing & Accountability Journal* (12%) attracted a quarter of the sample articles. Another 26% of the articles are distributed equally among four publication titles: *Pacific Accounting Review* (7%), *Accounting Research Journal* (7%), *Accounting & Finance* (6%), and *Accounting Education* (6%) while the other 12 are included in *Accounting in Europe* (6%) and *Journal of Accounting and Organisational Change* (6%). The other half of the articles are scattered among a total of 38 journals, with published articles varying from 15 to 1 in the three years. The large volume of articles in the top prolific journals is mainly due to their early call for papers for expedited or regular special issues. By issuing such calls for papers with tighter than usual deadlines, such journals were able to publish the first studies on accounting and COVID-19 in 2020 or 2021, thereby dominating this emerging topic.

Table 1 – Annual distribution of articles by journals and their ranking

Journal title	Abbr.	Rank	2020	2021	2022	2023	Total	%
<i>Journal of Public Budgeting, Accounting and Financial Management</i>	JPBAFM	2	20	14	4	1	39	13%
<i>Accounting Auditing and accountability journal</i>	AAAJ	3	1	15	18		34	12%
<i>Pacific Accounting Review</i>	PAR	1	5	13	2	2	22	7%
<i>Accounting Review Journal</i>	ARJ	2	10	7	3		20	7%
<i>Accounting & Finance</i>	A&F	2		8	11		19	6%
<i>Accounting Education</i>	AE	2	3	1	12	1	17	6%
<i>Journal of Accounting and Organisational Change</i>	JAOC	2	15				15	5%
<i>Managerial Auditing Journal</i>	MAJ	2		1	9	1	11	4%
<i>Meditari Accountancy Research</i>	MEDAR	1			3	8	11	4%
<i>Australasian Accounting, Business and Finance Journal</i>	AABFJ	1	1	7	2		10	3%
<i>Journal of Financial Reporting and Accounting</i>	JFRA	1			8	1	9	3%
<i>Journal of Islamic Accounting and Business Research</i>	JIABR	1		6	3		9	3%
<i>International Journal of Accounting and Information Management</i>	IJAIM	2		3	2	1	6	2%
<i>Journal of Accounting and Public Policy</i>	JAPP	3	1	3	1	1	6	2%
<i>Sustainability Accounting, Management and Policy Journal</i>	SAMPJ	2	2	2	2		6	2%
<i>Critical Perspectives on Accounting</i>	CPA	3			5		5	2%
<i>Journal of Emerging Technologies in Accounting</i>	JETA	1		4			4	1%
<i>Journal of International Financial Management and Accounting</i>	JIFMA	2			4		4	1%
<i>Australian Accounting review</i>	AAR	2	1		2		3	1%
<i>British Accounting Review</i>	BAR	3			2	1	3	1%
<i>Financial Accountability and Management</i>	FAM	3			1	2	3	1%
<i>Journal of Accounting in Emerging Economies</i>	JAEE	2			2	1	3	1%
<i>Review of Quantitative Finance and Accounting</i>	RQFA	3			2	1	3	1%
<i>Accounting Forum</i>	AF	3			2		2	1%
<i>Accounting, Organisations and Society</i>	AOS	4*		1	1		2	1%
<i>Asia-Pacific Journal of Accounting and Economics</i>	APJAE	2			2		2	1%
<i>China Journal of Accounting Research</i>	CJAR	2			2		2	1%
<i>Journal of Accounting Research</i>	JAU	2		1		1	2	1%
<i>International Journal of Auditing</i>	IJMFA	2		1	1		2	1%
<i>Intelligent Systems in Accounting, Finance and Management</i>	ISAFM	1	1	1			2	1%

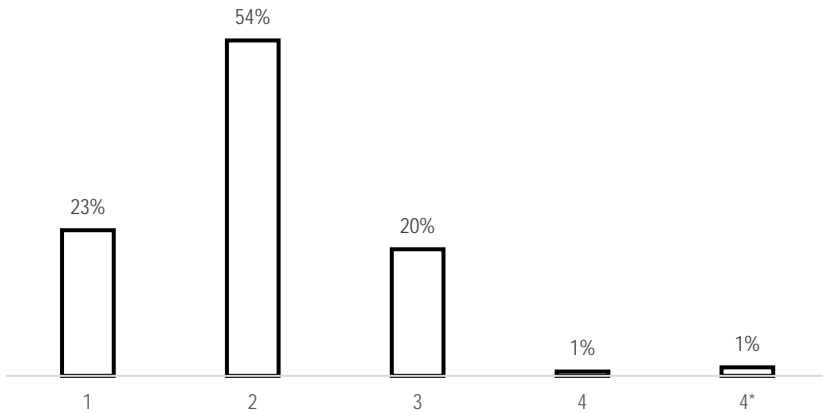
<i>Journal of Applied Accounting Research</i>	JAAR	2	2	2	1%
<i>Journal of Accounting Education</i>	JAE	2	1	1	2
<i>Journal of Accounting Research</i>	JAR	4*	2	2	1%
<i>Journal of Business Finance and Accounting</i>	JBFA	3	1	1	2
<i>Review of Accounting Studies</i>	RAS	4	2	2	1%
<i>Advances in Accounting</i>	AA	2	1	1	0%
<i>Accounting in Europe</i>	AEU	2	1	1	0%
<i>Auditing</i>	AU	3	1	1	0%
<i>British Tax Review</i>	BTR	3	1	1	0%
<i>Current Issue in Auditing</i>	CIAU	2	1	1	0%
<i>International Journal of Accounting Information Systems</i>	IJAIS	2	1	1	0%
<i>South African Journal of Accounting Research</i>	SAJAR	1	1	1	0%
<i>Social and Environmental Accountability Journal</i>	SEAJ	1	1	1	0%

When considering the outlets annually, most of the articles (116) were published in 2022, with several journals publishing their first articles on accounting and COVID-19 only in that year (Table 1). This confirms how the special issues on the topic have given an advantage in terms of time to the most prolific outlets in being the first to tackle this new area of inquiry. The accounting journals with the highest ABS ranking (4* and 4) publishing on COVID-19 are only three, with two articles each. The *Journal of Accounting Research* published its first article on the topic in 2021, while *Accounting, Organizations and Society* and *Review of Accounting Studies* only in 2022. This is not surprising if we consider the length of a traditional review process in highly ranked journals. While this choice may help maintain the high-quality standards of the journal, some reflections can be made about the impact of such late publications, which is still quite limited to COVID-19. On the one hand, the pandemic might have been considered just as a circumscribed event, that has little or no effect on the present debate within the accounting research arena. On the other hand, we may see many more COVID-related articles in the future year, due to the length of the review and publishing process in these important journals.

Further on the outlets ranking, it is to be noticed that more than half (54%) of the articles are published in journals with ABS rank 2 (Figure 3). The journals ranked 3 and 1 attracted 20% and 23% of articles, respectively. The more prolific journals on the topic are all ranked 2, with the only exception

of *Accounting, Auditing & Accountability Journal* and *Pacific Accounting Review*, ranked 3 and 1, respectively (Table 1).

Figure 3 – Distribution by ABS journal ranking



This prominence of journals ranked 1 to 3 is due to the various calls for papers that have been issued by these journals in the immediate aftermath of the pandemic outbreak, and their subsequent special issues. Indeed, a total of 16 special issues on the topic have been published between 2020 and early 2023. Some attracted so many articles to require a double issue, like *Accounting, Auditing & Accountability Journal* and *Journal of Public Budgeting, Accounting, and Financial Management* (with 33 and 30 articles respectively); others, such as *Accounting Education*, aimed at contributing to the topic as fast as possible, and published a special issue with a single article (Sangster et al., 2020). The role of the calls for papers in driving attention to the impacts of COVID-19 on accounting (in a broad sense) is visible if one cares to consider that in the review sample, a little more than half of the articles (148) are included in special issues (Table 3). The most prolific journals in terms of special issues are ranked 2 journals, with nine special issues. Only two ranked-3 journals (*Accounting, Auditing & Accountability Journal* and *Critical Perspectives on Accounting*) issued special issues, while as of the first quarter of 2023, no journals ranked 4 or 4* had issued any COVID-19-related special issues yet.

Table 2 – Distribution of Covid-19 special issues by journal rank, journal title and number of articles

Ranks/journals	N of SI	N of articles in special issues					
		2020	2021	2022	2023	Total	
Rank 3 journals	3	-	15	22	-	37	
	AAAJ	2	-	15	18	-	33
	CPA	1	-	-	4	-	4
Rank 2 Journals	9	44	25	10	-	79	
	A&F	1	-	8	-	-	8
	AE	2	1	-	3	-	4
	ARJ	2	10	7	-	-	17
	JAOC	1	14	-	-	-	14
	JPBAFM	2	20	10	-	-	30
	MAJ	1	-	-	7	-	7
Rank 1 Journals	4		20	3	8	31	
	AABFJ	1	-	7	-	-	7
	JFRA	1	-	-	3	-	3
	MEDAR	1	-	-	-	8	8
	PAR	1	-	13	-	-	13
Total	16	44	60	35	8	148	

3.2. Impact

The review also provides insights on the impact generated by the COVID-19 articles in these few years. Usually, the impact is measured via citation metrics, in particular, the total citations or the citations per year (Massaro et al., 2016), which may also help to signal that “*the ideas and findings in the cited articles are having an immediate impact on scholarship in the field*” (Massaro et al., 2016, p. 782). While usually, a newly investigated topic may obtain few citations in the first years, the COVID-19 topic is an exception. The Scopus citation metrics of the 294 articles were considered to analyse the impact of the topic in the field. Unsurprisingly, the analysis of the citations at the time of the data collection¹ shows the highest number of citations for the 2020 articles (a total of 973 citations out of 60 articles). However, it

¹ The collection of the literature dates to April 2023.

is interesting to notice how the very few articles (25) of the first quarter of 2023 have already obtained 32 citations in total. Overall, the number of citations reached by the 294 articles by April 2023 is 2312, with an average of 17 citations in 2020, 9 in 2021, 6 in 2022, and 3 in 2023 (Table 3).

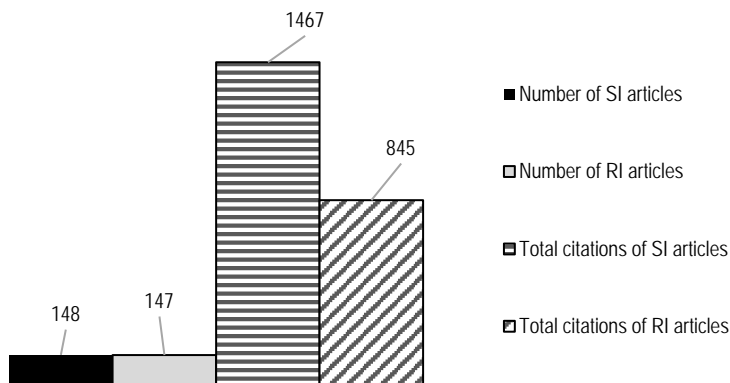
Table 3 – Citation metrics from Scopus database

Year	N of articles	Total citations	Average	Min	Max	OA
2020	60	973	17	1	136	48%
2021	93	818	9	1	59	52%
2022	116	498	6	1	64	36%
2023	25	32	3	1	12	36%
Total	294	2312	10	-	-	44%

Two are the main reasons for this unexpectedly high number of citations. On the one hand, the unprecedented event, and the need to investigate the impacts of COVID on accounting practice, regulation, education, and profession, have fostered a quick interest in the new topic, with articles citing recent research on COVID-19. On the other hand, due to the paucity of initial works on COVID and accounting, there was not much choice of articles to be cited, thereby quickly increasing the number of citations of the early published articles. In addition, if we consider that many papers on the topic were open-access, this adds to the reasons for the high impact of this new topic. Open-access articles in the period are 44% of the whole sample, with a peak of 52% in 2021. The free accessibility of the articles can increase the number of downloads, and to a further extent the number of citations, thereby also explaining the relevant number of citations in this emerging topic.

The impact analysis can also shed further light on the important role of early special issues published on the topic. By simply comparing the total citations of the articles in special issues with those in regular issues, the impact of special issue articles is striking. The 148 special issue articles obtained 1467 total citations, whilst those in regular issues scored 845 total citations (Figure 4).

Figure 4 – Comparison between article number and citations in special and regular issues



In terms of impact, the top 10 most cited articles provide an immediate overview of the papers that will become an important reference in future accounting research on COVID-19. For each of the fifteen articles, the method, the journal, and its ranking, the theme are presented. In this instance, the themes covered by the most cited articles are anticipated, as they will inform the final reflections on future research (Table 4).

Table 4 – Top 10 cited articles

	Authors	Article title	Year	Journal	Rank	Theme	Cit.	SI	OA
1	De Vito A., Gómez J.-P.	Estimating the COVID-19 cash crunch: Global evidence and policy	2020	JAPP	3	Impacts on capital markets, firms' performance, and governance	136		
2	Sangster A., Stoner G., Flood B.	Insights into accounting education in a COVID-19 world	2020	AE	2	Impacts on and changes in accounting education	92	√	√
3	Adams C.A., Abhayawansa S.	Connecting the COVID-19 pandemic, environmental, social and governance (ESG) investing and calls for 'harmonisation' of sustainability reporting	2022	CPA	3	Changes and adaptation of financial and non-financial reporting	64	√	√
4	Parker L.D.	The COVID-19 office in transition: cost, efficiency and the social responsibility business case	2020	AAAJ	3	Change in work practices and impacts on the profession	62		√
5	Demers E., Hendrikse J., Joos P., Lev B.	ESG did not immunize stocks during the COVID-19 crisis, but investments in intangible assets did	2021	JBFA	3	Changes and adaptation of financial and non-financial reporting	59		√

6	Ahrens T., Ferry L.	Accounting and accountability practices in times of crisis: a Foucauldian perspective on the UK government's response to COVID-19 for England	2021	<i>AAAJ</i>	3	Public sector's response to the pandemic	47	√	√
7	Albitar K., Gerged A.M., Kikhia H., Hussainey K.	Auditing in times of social distancing: the effect of COVID-19 on auditing quality	2021	<i>IJAIM</i>	2	Change in work practices and impacts on the profession	44		√
8	Andrew J., Baker M., Guthrie J., Martin-Sardesai A.	Australia's COVID-19 public budgeting response: the straitjacket of neoliberalism	2020	<i>JPBAFM</i>	2	Public sector's response to the pandemic	42	√	√
9	Anessi-Pessina E., Barbera C., Langella C., Manes-Rossi F., Sancino A., Sicilia M., Steccolini I.	Reconsidering public budgeting after the COVID-19 outbreak: key lessons and future challenges	2020	<i>JPBAFM</i>	2	Public sector's response to the pandemic	35	√	√
10	de Villiers C., Cerbone D., Van Zijl W.	The South African government's response to COVID-19	2020	<i>JPBAFM</i>	2	Public sector's response to the pandemic	34	√	√

However, while 9 out of the top 10 cited papers are open access, which can explain their position, the most cited paper is only accessible by subscription (De Vito & Gomez, 2020). This suggests that the open access option may foster a larger number of citations in the first years from publication, but the ranking of the journal is a relevant driver for citations.

3.3. Type of articles and methodological approach

In the review I classify the articles into three categories according to their type: research paper; viewpoint; literature review. The research paper category is further split according to the methodology adopted by the work. The final categories are the following, and their distribution over the period is presented in Figure 5:

- Research article based on qualitative methodologies (QL).
- Research article based on quantitative methodologies (QN).
- Viewpoint or commentary (VC).
- Literature review (LT).

The analysis highlights that there is a vast majority of research papers based on qualitative methodologies throughout the period (52%), with a peak

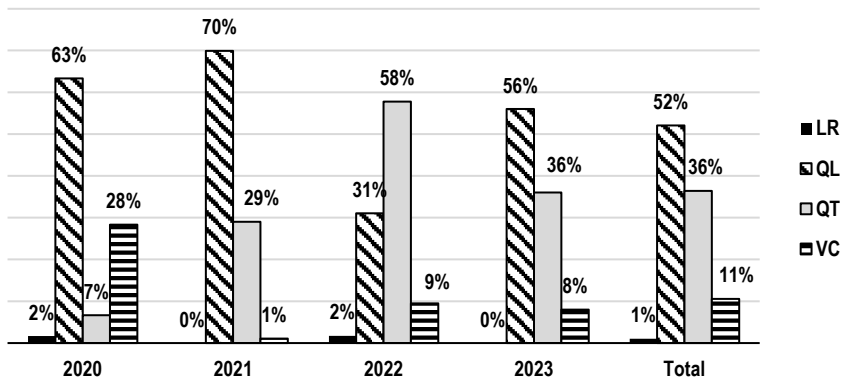
in 2021 (70%). Articles with qualitative methodologies are predominant in all years except for 2022. Indeed, it can be noticed that research papers based on quantitative methodologies (36%) were only 7% in 2020 but have quickly surged to 29% in 2021, 58% in 2022, and 36% in 2023. This different development in publication numbers of research articles based on the two different methodologies can be explained by the absence of large observations and data in the early stage of the pandemic, especially stock information and financial results. Indeed, with the increasing access to larger amounts of data, the number of research papers based on quantitative methodologies has started to increase, overpassing the qualitative articles, which have been dominant since 2020. This may also suggest the future patterns of COVID-19 accounting research. Indeed, we can expect an increasing number of articles based on quantitative methods, as stock and financial data around the pandemic outbreak and emergency will be more and more available, although articles with qualitative methodologies are continuing to contribute to the topic.

Concerning the viewpoint/commentary type of articles (VC), although they traditionally tend to be marginal in academic journals and by invitation, they represent one-third of the outputs of 2020 (28%), indicating an important role of this type of products at the start of the COVID-19 emergency. Indeed, two calls for papers that were launched immediately after the outbreak of the disease, required explicitly for viewpoints and commentaries to provide expedited special issues on accounting areas that were affected by the pandemic. On the one hand, the *Journal of Accounting and Organisational Change* 2020 invited leading accounting scholars to submit short reflective essays from leading scholars to touch on what was considered the most urgent topic to tackle:

- *Organisational changes in the evolving environment due to the COVID-19 pandemic and strategising for what's next.*
- *Opportunities generated by the pandemic to use accounting practices to rethink organisational strategies and sustainable performances.*
- *Immediate and future impacts of COVID-19 on universities and their accounting graduates, as well as on higher-education programs in Accounting.*

On the other hand, the Accounting Review Journal called for “short reflection pieces and commentaries about moving academic teaching practices in new directions at short notice during the COVID-19 period”. The call resulted in a double issue in 2021.

Figure 5 – Methodological approach of articles by year



3.4. Themes

The thematic analysis conducted on the sample articles returned nine themes that were developed with different extant by the literature on COVID-19 and accounting (Table 5). I considered the distribution and the trend of the themes during the investigated period to provide initial insights that will inform the final reflections.

Table 5 – Articles distribution by theme

Themes	Articles	%
Impacts on capital markets, firms' performance, and governance	69	23%
Public sector's response to the pandemic	53	18%
Impacts on and changes in accounting education	47	16%
Changes in work practices and impacts on the profession	37	13%
Accounting practices and calculative devices to control the pandemic	26	9%
Changes and adaptation of financial and non-financial reporting	24	8%
Changes on accounting regulation, standards application, and accounting policy changes	16	5%
New modes of accountability	14	5%
Accounting research during and after the pandemic	8	3%
Total	294	100%

During the entire investigated period, three themes are at the centre of the COVID-19 debate in accounting research, covered by 57% of the sample articles. The most debated theme (23% of articles) covers the impacts of the COVID-19 outbreak on capital markets and firms' performances, as well as on firms' governance, with 69 outputs in total. As shown by the trend analysis, though, this theme has started to draw attention from 2021. Indeed, in the early stages of the pandemic, market and firm performance data were yet unavailable to perform mainstream research, but, with the increasing availability of data, the theme has gained traction. As most of the papers on this theme use a quantitative methodology, both the theme and the methodology have a similar course in the investigated period. The 18% of papers analyse the area of the public sector response to the pandemic. In this instance, the trend highlights a decrease in the attention to this theme, which gained traction, especially in the first tragic months of the pandemic, also driven by the call for papers by the *Journal of Public Budgeting, Accounting, and Financial Management*. Finally, 16% of papers cover the topic of the impacts and changes to accounting education during and after the pandemic. The first paper on the topic was published in the second quarter of 2020 and can be considered the first published paper on accounting and COVID-19. Looking at the trends, this theme is the object of continuous attention by researchers during the investigated period, as the area is still of very much interest, especially for the long-term consequences of the pandemic on the future of education.

The following three more relevant themes are covered by 30% of the sample articles. The theme of the changes in work practices and the impact on the profession has been investigated by 13% of the papers since 2020. Like the education theme, the profession studies show a constant trend throughout the period, as the research is still attracting attention by considering the long-term consequences of the pandemic on the accounting profession and work environment. The theme of considering the practices of accounting to control the pandemic is covered by 9% of the articles. This research focuses on how accounting tools were used by different institutions and organisations to understand the development of the pandemic and assess the success of the various emergency responses. This topic is not new in the accounting literature, as many works in the interdisciplinary accounting literature have covered the role of accounting as a technical and social practice (Hopwood & Miller, 1994) that is used to control territories and economies at a distance (Robson, 1992) and direct people's behaviour (Miller & O'Leary, 2019). As a result, the theme contributes to expanding this existing literature by adding new findings in the context of emergencies, but it has shown limited develop-

ments once the pandemic is under control. Finally, 8% of the articles cover the theme of changes and adaptation of financial and non-financial reporting during and after the pandemic. This area of research has started small but is now gaining more attention thanks to the availability of reports influenced by the immediate and long-term effects of the pandemic on business activities and sustainability initiatives.

Three themes instead can be considered marginal, as they were covered by a small number of the sample articles. Only 3% of the articles cover the theme “accounting research during and after the pandemic”, making it a minor theme within the COVID-19 and accounting literature. As the attention to the topic throughout the whole period has been marginal, it is possible to predict that the same will also happen in the future. As opposed, the other two marginal themes, covered both by the 5% of the articles, are showing an increasing trend during the period. This can suggest that there is still room for research in the areas of “new modes of accountability” and “changes in accounting regulation, standards, application, and accounting policies”.

4. Reflections and future research

The present literature review has provided a systematisation of the accounting research that has dealt with the COVID-19 emergency from 2020 to early 2023. The review reveals the development of such literature and the major themes debated, thereby offering various insights into the present and future of this field of research. The analysis results inform various important arguments that are summarised below.

Massive outputs in a short period - The production of academic outputs in this area has been massive, especially if we consider that the topic is emerging, but the quality works published in around three years and analysed in the review are almost 300. The review highlights clearly that the COVID-19 pandemic has developed into a centre-stage topic in accounting research and its findings are enlarging our knowledge of accounting in times of crisis as never before. The articles on COVID-19 in Accounting started to appear in the second half of 2020 and reached a peak in 2021 (116 articles). Furthermore, while the pandemic is now considered under control and there has been a return to “business as usual”, the number of articles from the first quarter of 2023 suggests that the topic is still trending, and scholars are now focusing on long-term consequences of the pandemic, especially in the areas of accounting education, accounting regulation, and new modes of accountability.

The role of special issues – The massive research outputs are also a consequence of the relevant number of calls for papers that were launched soon after the COVID-19 outbreak, and throughout the investigation period. Two are the main reasons. First, the calls have motivated scholars to produce new research on this unprecedented phenomenon and have resulted in several special issues. Half of the sample articles are indeed included in a special issue. Secondly, it is to be noticed that not all the papers responding to such calls made it to the related special issues, thereby generating a large body of research that has been included in other outlets. Moreover, the special issues of COVID-19 are found to have contributed to generating an immediate impact of such works. The citations of special issue articles are way higher than those of regular issue articles.

Publication patterns and research impact - The analysis reveals that 98% of the articles are included in journals ranked 3 or lower in the ABS list, while the 4 and 4* journals only published 6 articles altogether. This highlights the marginal role of high-ranked journals in the debate, thereby scoring fewer citations, but having maintained their high-quality standards. It is undoubtedly that the pandemic had an immediate impact but also will have long-term consequences on various aspects of the accounting practice, but only lower-ranked journals engaged in such debate, making a relevant research impact. These journals stretched and bent the more traditional publication patterns by inviting reflective pieces or issuing calls for papers with very tight deadlines. This evidence calls for reflections on the trade-off between high-quality publication standards and quick review and publication times. In the accounting publishing arena, academics are used to long review processes that are to guarantee the maintenance of high-quality publication standards. However, long times for publication in a quickly changing world may be incompatible with the need for scholars to be impactful with their research. With the growing importance (and request for) impactful research in the accounting academia, the COVID-19 publication experience shows an alternative approach that may be useful in special times and contexts.

Promising areas of research – The analysis reveals nine different themes developed by the extant accounting research on COVID-19. While some themes attracted massive attention in the immediate aftermath of the COVID outbreak, such as the investigations on the public sector's response to the emergency and the role of accounting and calculative practices in controlling the pandemic, such attention is diminishing with the progressive containment of the crisis. Such research has contributed to expanding the body of traditional research on public sector and accounting practices in an emergency context. However, it is expected that such areas will be of less interest in the

future, although these works have provided several lessons that will be included in traditional accounting themes. As opposed, other themes will keep developing due to the need to investigate the long-term impacts of the pandemic on specific areas, such as accounting education, accounting regulation, financial and non-financial reporting, as well as modes of accountability. Finally, the theme of the impacts on capital markets, firm's performance, and governance is expected to attract more attention in the future, thanks to the enhanced availability of firms' data as well as the opportunity to investigate the long-term consequence of the pandemic.

Future research avenues – There are areas where the extant accounting literature has not yet delved, but that may constitute avenues of future research. Future investigations may focus on the impacts of the distribution and use of recovery funds after the pandemic, especially concerning firms' performance and public sector accounting. It will be interesting to see how firms have benefitted from such funds and how the public sector agencies have managed and provided accountability about the distribution of such funds. Another potential area of research that may develop in the future may cover the digitalisation of the accounting profession and accounting education, as a long-term consequence of the digital shift that was imposed by the health emergency. Future studies may investigate new practices in the accounting and auditing industry and the evolution of the profession, but also the changes in the learning and teaching of accounting made possible by digital tools. Finally, another important area of future research that is only marginal within the theme of accounting regulation and financial and non-financial reporting, covers the theme of risk management and prevention. Indeed, it is expected that businesses, not-for-profit organisations, and the public sector will need to implement more sophisticated risk management and prevention tools, to be more prepared to respond to crises. As a result, there is room for research on the role of accounting in supporting advanced risk management systems, as well as on more sophisticated measures of risks.

5. Conclusions

The systematic literature review on COVID-19-related accounting research provides an overview of the contributions made by the accounting academic community during a time of great uncertainty and an urgent need for knowledge and understanding of an unprecedented global crisis. The effort of the accounting community has been substantial, with 294 works published over three years. The analysis also highlights the pivotal role of special

issues in driving the massive production of articles on the topic in a very short time.

The traction of the topic, the unprecedented emergency, and the efforts of various accounting journals in calling for new research have contributed not only to the quantity of articles but also to their significant impact in a short period. Indeed, the analysis shows how this emerging research has been extremely impactful, considering that it usually takes a few years after publication for a work to be widely cited. The review also reveals that most of the sample is published in journals ranked 3 or lower on the ABS list, with the exception of 6 articles in journals ranked ABS4 or 4*. This opens various reflections on the role of lower-ranked journals in making an impact in the accounting research arena, as well as on the traditional long publication times that foster quality but hinder research impact.

The thematic analysis identifies nine themes covered by the articles in the sample and provides suggestions for themes that may continue to develop in the future, focusing on the long-term consequences of the pandemic. These themes include accounting education, accounting regulation, financial and non-financial reporting, and modes of accountability. Mainstream research on capital markets, firms' performance, and governance may also expand in the future. Other themes, such as the public sector response to the pandemic and the use of accounting to control the pandemic, have profusely contributed to existing accounting research in these areas by adding new findings in the context of emergencies and crises.

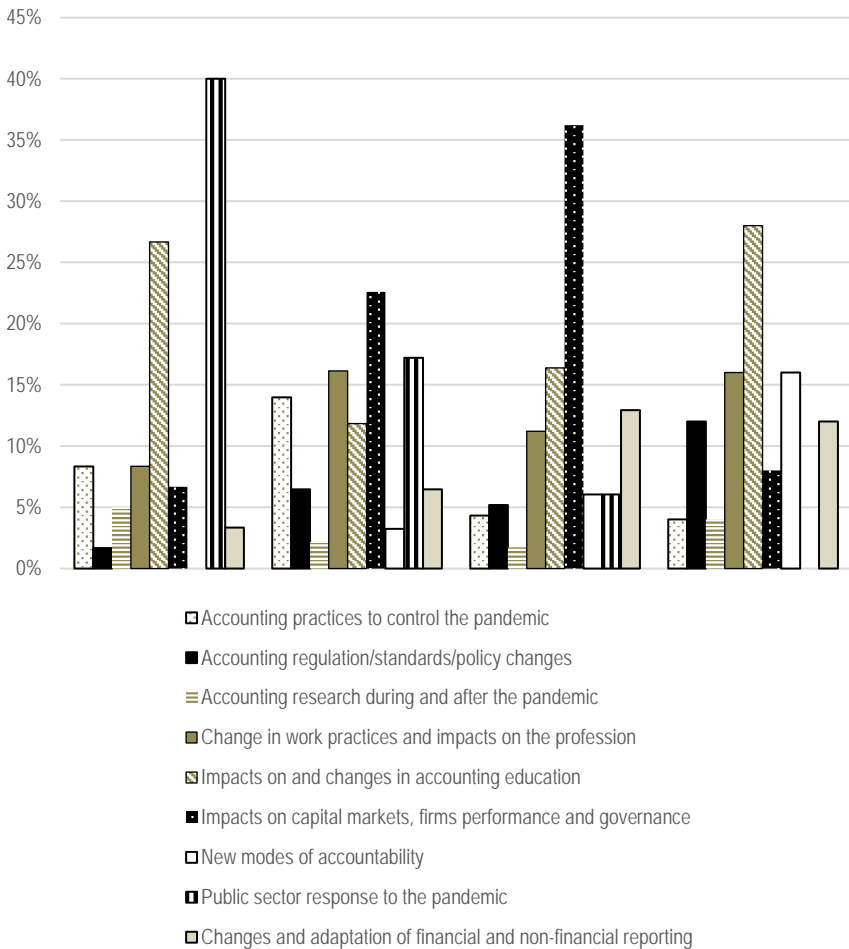
The analysis also identifies areas of research still under investigation and which may develop in the future. These areas revolve around the long-term consequences of the pandemic. One area may cover the management of recovery funds by the public sector and the impact of recovery funds on firms' performance. Another area of research may engage with the impacts of digitalization on the accounting profession and accounting education. A third area may consider the sophistication of risk management and prevention practices by businesses, not-for-profit organizations, and governments.

This literature review contributes to the accounting literature in various ways. First, it systematizes the massive body of knowledge produced on the impacts of the COVID-19 pandemic in accounting by classifying the various publications by their impact, methodology, and themes. Secondly, it encourages accounting scholars to delve into new research in this field by providing suggestions on future areas of research and existing research that needs further investigation. Finally, by adopting a systematic methodology, the review offers an opportunity to be replicated in future years to study the further de-

velopment of the literature and understand the effects that an extraordinary event can have on accounting research in the long term.

This literature review is not free from limitations, which constitute a stimulus for future research. The work covers a very large number of studies, and the units of analysis have been limited to allow a more in-depth analysis. However, future research may investigate the jurisdictions considered by the studies and the various pandemic phases they cover. The work does not consider working papers in the field, but future research may include such works to provide insights into forthcoming studies.

Figure 6 – Trends of main themes throughout the period



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Appendix 1

Authors	Title	Journal acronym	ABS	Theme	Method	Citations	SI
2020							
Parker L.D.	The COVID-19 office in transition: cost, efficiency and the social responsibility business case	AAAJ	3	Change in work practices and impacts on the profession	QL	62	
Bhattacharya S., Mittal P.	The impact of individual needs on employee performance while teleworking ¹	AABFJ	1	Changes and adaptation of financial and non-financial reporting	VC	7	
Barnoussi A.E., Howieson B., van Beest F.	Prudential Application of IFRS 9: (Un)Fair Reporting in COVID-19 Crisis for Banks Worldwide?!	AAR	2	Accounting regulation/standards/policy changes	QL	9	
Sangster A., Stoner G., Flood B.	Insights into accounting education in a COVID-19 world	AE	2	Impacts on and changes in accounting education	QL	92	Y
Fogarty T.J.	Accounting education in the post-COVID world: looking into the Mirror of Erised	AE	2	Impacts on and changes in accounting education	VC	23	
Malan M.	Engaging students in a fully online accounting degree: an action research study	AE	2	Impacts on and changes in accounting education	QL	10	
Ali I., Narayan A.K., Sharma U.	Adapting to COVID-19 disruptions: student engagement in online learning of accounting	ARJ	2	Impacts on and changes in accounting education	QL	26	Y
Pasion R., Dias-Oliveira E., Camacho A., Morais C., Campos Franco R.	Impact of COVID-19 on undergraduate business students: a longitudinal study on academic motivation, engagement and attachment to university	ARJ	2	Impacts on and changes in accounting education	QT	19	Y
Othman R.	Managing student and faculty expectations and the unexpected during the COVID-19 lockdown: role transformation	ARJ	2	Impacts on and changes in accounting education	QL	13	Y
Powell L., McGuigan N.	Teaching, virtually: a critical reflection	ARJ	2	Impacts on and changes in accounting education	QL	12	Y
Osborne S., Hogarth K.	Mind the gap: the reality of remote learning during COVID-19	ARJ	2	Impacts on and changes in accounting education	QL	7	Y
Sadiq K.	Communities of practice as a multidisciplinary response in times of crisis: adapting to successful online learning practices	ARJ	2	Impacts on and changes in accounting education	QL	7	Y
Wong L., Zhang Y.	COVID-19 pivot: a reflection on assessments	ARJ	2	Impacts on and changes in accounting education	VC	7	Y
Ng F., Harrison J.	Preserving transferable skills in the accounting curriculum during the COVID-19 pandemic	ARJ	2	Impacts on and changes in accounting education	VC	6	Y
Ackermann C.	A personal narrative on understanding and navigating transitional change: lessons learned by an accounting academic amidst COVID-19	ARJ	2	Impacts on and changes in accounting education	QL	5	Y
Ramachandra S., Wells P.	Coping with COVID-19: a reflection on learning challenges and coping strategies – the case	ARJ	2	Impacts on and changes in accounting education	QL	3	Y

	of an accounting conversion masters degree in New Zealand						
O'Leary D.E., Storey V.C.	A Google-Wikipedia-Twitter Model as a Leading Indicator of the Numbers of Coronavirus Deaths	ISAFM	1	Accounting practices to control the pandemic	QL	13	
Nurunnabi M.	Recovery planning and resilience of SMEs during the COVID-19: experience from Saudi Arabia	JAOC	2	Accounting practices to control the pandemic	QL	20	Y
Parker L.D.	Australian universities in a pandemic world: transforming a broken business model?	JAOC	2	Impacts on and changes in accounting education	QL	16	Y
Mather P.	Leadership and governance in a crisis: some reflections on COVID-19	JAOC	2	Change in work practices and impacts on the profession	VC	12	Y
Broadbent J.	The response to Covid-19 in England: political accountability and loss of trust	JAOC	2	Public sector response to the pandemic	VC	9	Y
Kells S.	Impacts of COVID-19 on corporate governance and assurance, international finance and economics, and non-fiction book publishing: some personal reflections	JAOC	2	Change in work practices and impacts on the profession	QL	9	Y
Schallegger S.	Unsustainability as a key source of epi- and pandemics: conclusions for sustainability and ecosystems accounting	JAOC	2	Accounting research during and after the pandemic	LR	7	Y
Alam M.	Organisational processes and COVID-19 pandemic: implications for job design	JAOC	2	Change in work practices and impacts on the profession	VC	7	
Hopper T.	Swimming in a sea of uncertainty – business, governance and the coronavirus (COVID-19) pandemic	JAOC	2	Public sector response to the pandemic	QL	6	Y
Hyndman N.	UK charities and the pandemic: navigating the perfect storm	JAOC	2	Accounting practices to control the pandemic	VC	6	Y
Haynes K.	Structural inequalities exposed by COVID-19 in the UK: the need for an accounting for care	JAOC	2	Accounting research during and after the pandemic	VC	4	Y
Lapsley I.	An uncertain, erratic story: the pandemic in the UK	JAOC	2	Public sector response to the pandemic	VC	3	Y
Mai K.T.	COVID-19 and performance: beyond a social construction	JAOC	2	Impacts on and changes in accounting education	VC	3	Y
Ball I.	Reflections on public financial management in the Covid-19 pandemic	JAOC	2	Public sector response to the pandemic	VC	2	Y
Spraakman G.	Ramifications of Covid-19 on management accounting teaching and research	JAOC	2	Impacts on and changes in accounting education	VC	2	Y
Fogarty T.J.	Lessons we never wanted to learn: pandemic as pedagogy	JAOC	2	Accounting research during and after the pandemic	VC	1	Y
De Vito A., Gómez J.-P.	Estimating the COVID-19 cash crunch: Global evidence and policy	JAPP	3	Impacts on capital markets, firms performance and governance	QT	136	
Andrew J., Baker M., Guthrie J., Martin-Sardesai A.	Australia's COVID-19 public budgeting response: the straitjacket of neoliberalism	JPBAFM	2	Public sector response to the pandemic	QL	42	Y

Anessi-Pessina E., Barbera C., Langella C., Manes-Rossi F., Sancino A., Sicilia M., Steccolini I.	Reconsidering public budgeting after the COVID-19 outbreak: key lessons and future challenges	JPBAFM	2	Public sector response to the pandemic	QL	35	Y
de Villiers C., Cerbone D., Van Zijl W.	The South African government's response to COVID-19	JPBAFM	2	Public sector response to the pandemic	QL	34	Y
Nemec J., Spaček D.	The Covid-19 pandemic and local government finance: Czechia and Slovakia	JPBAFM	2	Public sector response to the pandemic	QL	29	Y
Ejogu A., Okechukwu O., Ejogu C.	Nigerian budgetary response to the COVID-19 pandemic and its shrinking fiscal space: financial sustainability, employment, social inequality and business implications	JPBAFM	2	Public sector response to the pandemic	QL	27	Y
Heald D., Hodges R.	The accounting, budgeting and fiscal impact of COVID-19 on the United Kingdom	JPBAFM	2	Public sector response to the pandemic	QL	25	Y
Ahrens T., Ferry L.	Financial resilience of English local government in the aftermath of COVID-19	JPBAFM	2	Public sector response to the pandemic	QL	23	Y
Joyce P.G., Suryo Prabowo A.	Government responses to the coronavirus in the United States: immediate remedial actions, rising debt levels and budgetary hangovers	JPBAFM	2	Public sector response to the pandemic	QL	15	Y
Argento D., Kaarbøe K., Vakkuri J.	Constructing certainty through public budgeting: budgetary responses to the COVID-19 pandemic in Finland, Norway and Sweden	JPBAFM	2	Public sector response to the pandemic	QL	14	Y
Dzigbede K.D., Pathak R.	COVID-19 economic shocks and fiscal policy options for Ghana	JPBAFM	2	Impacts on capital markets, firms performance and governance	QL	13	Y
Upadhaya B., Wijethilake C., Adhikari P., Jayasinghe K., Arun T.	COVID-19 policy responses: reflections on governmental financial resilience in South Asia	JPBAFM	2	Public sector response to the pandemic	QL	12	Y
Kim B.H.	Budgetary responses to COVID-19: the case of South Korea	JPBAFM	2	Public sector response to the pandemic	QL	11	Y
Cho C.H., Kurpierz J.	Stretching the public purse: budgetary responses to COVID-19 in Canada	JPBAFM	2	Public sector response to the pandemic	QL	10	Y
Raudla R., Douglas J.W.	This time was different: the budgetary responses to the pandemic-induced crisis in Estonia	JPBAFM	2	Public sector response to the pandemic	QL	10	Y
Gorrißen E.	The role of the INTOSAI Development Initiative (IDI) in strengthening the capacity and performance of supreme audit institutions in developing countries	JPBAFM	2	Public sector response to the pandemic	VC	9	Y
Vakulenko V., Khodachek I., Bourmistrov A.	Ideological and financial spaces of budgetary responses to COVID-19 lockdown strategies: comparative analysis of Russia and Ukraine	JPBAFM	2	Public sector response to the pandemic	QL	9	Y
Demirag I., Firtin C.E., Tekin Bilbil E.	Managing expectations with emotional accountability: making City Hospitals accountable during the COVID-19 pandemic in Turkey	JPBAFM	2	Public sector response to the pandemic	QL	8	Y

Seiwald J., Polzer T.	Reflections on the Austrian COVID-19 budgetary emergency measures and their potential to reconfigure the public financial management system	JPBAFM	2	Public sector response to the pandemic	QL	7	Y
Wu S., Lin M.	Analyzing the Chinese budgetary responses to COVID-19: balancing prevention and control with socioeconomic recovery	JPBAFM	2	Public sector response to the pandemic	QL	5	Y
Poljašević J., Grbavac J., Mikerević D.	Budgetary responses to a global pandemic in Bosnia and Herzegovina	JPBAFM	2	Public sector response to the pandemic	QL	3	Y
Naeem M.A., Sehrish S., Costa M.D.	COVID-19 pandemic and connectedness across financial markets	PAR	1	Impacts on capital markets, firms performance and governance	QT	15	
Hay D., Shires K., Van Dyk D.	Auditing in the time of COVID – the impact of COVID-19 on auditing in New Zealand and subsequent reforms	PAR	1	Change in work practices and impacts on the profession	QL	12	
Orhun E.	The impact of COVID-19 global health crisis on stock markets and understanding the cross-country effects	PAR	1	Impacts on capital markets, firms performance and governance	QT	9	
Zharpeykan R., Ng F.	COVID-19 and sustainability reporting: what are the roles of reporting frameworks in a crisis?	PAR	1	Changes and adaptation of financial and non-financial reporting	VC	7	
Sadiq K., Krever R.	Does tax policy fit in the portfolio of COVID-19 responses?	PAR	1	Public sector response to the pandemic	QL		
Schallegger S.	Sustainability learnings from the COVID-19 crisis. Opportunities for resilient industry and business development	SAMPJ	2	Accounting practices to control the pandemic	VC	20	
Tingey-Holyoak J.L., Pisaniello J.D.	The need for accounting-integrated data streams for scenario-based planning in primary production: responding to COVID-19 and other crises	SAMPJ	2	Accounting practices to control the pandemic	QL	5	
2021							
Xu L., Chen J., Zhang X., Zhao J.	COVID-19, public attention and the stock market	A&F	2	Impacts on capital markets, firms performance and governance	QT	20	Y
Huang H., Ye Y.	Rethinking capital structure decision and corporate social responsibility in response to COVID-19	A&F	2	Impacts on capital markets, firms performance and governance	QT	19	Y
Cui L., Kent P., Kim S., Li S.	Accounting conservatism and firm performance during the COVID-19 pandemic	A&F	2	Impacts on capital markets, firms performance and governance	QT	15	Y
Chajuthamard P., Jindahra P., Sarajoti P., Treepongkaruna S.	The effect of COVID-19 on the global stock market	A&F	2	Impacts on capital markets, firms performance and governance	QT	13	Y
Zhang K., Wang J.J., Sun Y., Hossain S.	Financial slack, institutional shareholding and enterprise innovation investment: evidence from China	A&F	2	Impacts on capital markets, firms performance and governance	QT	11	Y
Yu H., Chu W., Ding Y., Zhao X.	Risk contagion of global stock markets under COVID-19: A network connectedness method	A&F	2	Impacts on capital markets, firms performance and governance	QT	9	Y

Kent P., McCormack R., Zunker T.	Employee disclosures in the grocery industry before the COVID-19 pandemic	A&F	2	Change in work practices and impacts on the profession	QT	4	Y
Guo Q., Kryzanowski L., Li M., Zhang J.	Share-loan pledging and relaxation of share-repurchase restrictions in China	A&F	2	Impacts on capital markets, firms performance and governance	QT		Y
Ahrens T., Ferry L.	Accounting and accountability practices in times of crisis: a Foucauldian perspective on the UK government's response to COVID-19 for England	AAAJ	3	Public sector response to the pandemic	QL	47	Y
Delfino G.F., van der Kolk B.	Remote working, management control changes and employee responses during the COVID-19 crisis	AAAJ	3	Change in work practices and impacts on the profession	QL	20	Y
Velayutham A., Rahman A.R., Narayan A., Wang M.	Pandemic turned into pandemonium: the effect on supply chains and the role of accounting information	AAAJ	3	Accounting practices to control the pandemic	QL	15	Y
Ahn P.D., Wickramasinghe D.	Pushing the limits of accountability: big data analytics containing and controlling COVID-19 in South Korea	AAAJ	3	Accounting practices to control the pandemic	QL	13	Y
Passetti E.E., Battaglia M., Bianchi L., Annesi N.	Coping with the COVID-19 pandemic: the technical, moral and facilitating role of management control	AAAJ	3	Accounting practices to control the pandemic	QL	13	Y
Christ K.L., Burritt R.L.	Accounting for modern slavery risk in the time of COVID-19: challenges and opportunities	AAAJ	3	Changes and adaptation of financial and non-financial reporting	QL	12	Y
Andrew J., Baker M., Guthrie J.	Accounting, inequality and COVID-19 in Australia	AAAJ	3	Public sector response to the pandemic	QL	11	Y
Mitchell F., Nørreklit H., Nørreklit L., Cinquini L., Koeppel F., Magnacca F., Mauro S.G., Jakobsen M., Korhonen T., Laine T., Liboriussen J.M.	Evaluating performance management of COVID-19 reality in three European countries: a pragmatic constructivist study	AAAJ	3	Accounting practices to control the pandemic	QL	11	Y
Huber C., Gerhardt N., Reilley J.T.	Organizing care during the COVID-19 pandemic: the role of accounting in German hospitals	AAAJ	3	Accounting practices to control the pandemic	QL	10	Y
Sargiacomo M., Corazza L., D'Andreamatteo A., Dumay J., Guthrie J.	COVID-19 and the governmentality of emergency food in the City of Turin	AAAJ	3	Public sector response to the pandemic	QL	10	Y
Carungu J., Di Pietra R., Molinari M.	The impact of a humanitarian disaster on the working approach of accountants: a study of contingent effects	AAAJ	3	Change in work practices and impacts on the profession	QL	7	Y
Kober R., Thambar P.J.	Coping with COVID-19: the role of accounting in shaping charities' financial resilience	AAAJ	3	Accounting practices to control the pandemic	QL	7	Y
Ahmad S., Connolly C., Demirag I.	Testing times: governing a pandemic with numbers	AAAJ	3	Accounting practices to control the pandemic	QL	6	Y
Nikidehaghani M., Cortese C.	(Job)Keeping up appearances	AAAJ	3	Accounting practices to control the pandemic	QL	3	Y
Troshani I.	Research environment and organisational learning mechanisms in the age of	AAAJ	3	Accounting research during and after the pandemic	QL	2	Y

	panemics: the case of accounting research						
Mittal S., Sharma D.	The impact of COVID-19 on stock returns of the Indian healthcare and pharmaceutical sector	AABFJ	1	Impacts on capital markets, firms performance and governance	QT	12	Y
Vinod P.P., Sharma D.	COVID-19 impact on the sharing economy post-pandemic	AABFJ	1	Change in work practices and impacts on the profession	QL	11	Y
Kuknor S., Bhattacharya S.	Organizational inclusion and leadership in times of global crisis	AABFJ	1	Change in work practices and impacts on the profession	QL	10	Y
Djadikerta H.G., Trireksani T., Ong T., Roni S.M., Kazemian S., Zhang J., Noor A.H.M., Ismail S., Ahmad M.A.N., Azhar Z., Shahbudin A.S.M., Maradona A.F., Yanto H., Wahyuningrum I.F.S.	Australian, Malaysian and Indonesian accounting academics' teaching experiences during the COVID-19 pandemic	AABFJ	1	Impacts on and changes in accounting education	QL	9	Y
Gurbaxani A., Gupte R.	A study on the impact of COVID-19 on investor behaviour of individuals in a small town in the state of Madhya Pradesh, India	AABFJ	1	Impacts on capital markets, firms performance and governance	QL	7	Y
Lahiri S., Sinha M.	A study of the socio-economic implications of the COVID-19 pandemic	AABFJ	1	Change in work practices and impacts on the profession	QL	6	Y
Karthik K.A., Sinha M.	The impact of physical distancing on the sharing economy	AABFJ	1	Change in work practices and impacts on the profession	QL	3	Y
Reyneke Y., Shuttleworth C.C., Visagie R.G.	Pivot to online in a post-COVID-19 world: critically applying BSCS 5E to enhance plagiarism awareness of accounting students	AE	2	Impacts on and changes in accounting education	QL	12	
Yu A.	Accountability as mourning: Accounting for death in the time of COVID-19	AOS	4*	New modes of accountability	QL	20	
Beatson N., de Lange P., O'Connell B., Tharapos M., Smith J.K.	Factors impacting on accounting academics' motivation and capacity to adapt in challenging times	ARJ	2	Impacts on and changes in accounting education	QL	12	Y
Sum C., Chan I., Wong H.	Ready to learn in an uncertain future: ways to support student engagement	ARJ	2	Impacts on and changes in accounting education	QL	8	Y
Halabi A.K.	Pivoting authentic assessment to an accounting podcast during COVID-19	ARJ	2	Impacts on and changes in accounting education	QL	4	Y
Morgan K.L., Chen W.	Pivoting in a COVID-19 teaching environment: developing interactive teaching approaches and online assessments to improve students' experiences	ARJ	2	Impacts on and changes in accounting education	QL	4	Y
Stewart C., Khan A.A.	A strategy for using digital mindsets and knowledge technologies to move past pandemic conditions	ARJ	2	Impacts on and changes in accounting education	QL	4	Y
Perera A., Rainsbury L., Bandara S.	Face-to-face delivery this week; online the next: a reflection	ARJ	2	Impacts on and changes in accounting education	VC	3	Y
Morris R.D., Dai L., De Groot S., Holmes E., Lau L., Li C.K., Nguyen P.	Coping with COVID: pivoting perspectives from teaching a third-year undergraduate financial accounting course	ARJ	2	Impacts on and changes in accounting education	QL	1	Y

Albitar K., Gerged A.M., Kikhia H., Hussainey K.	Auditing in times of social distancing: the effect of COVID-19 on auditing quality	<i>IJAIM</i>	2	Change in work practices and impacts on the profession	QL	44
Elmarzouky M., Albitar K., Hussainey K.	Covid-19 and performance disclosure: does governance matter?	<i>IJAIM</i>	2	Changes and adaptation of financial and non-financial reporting	QT	16
Albitar K., Al-Shaer H., Elmarzouky M.	Do assurance and assurance providers enhance COVID-related disclosures in CSR reports? An examination in the UK context	<i>IJAIM</i>	2	Changes and adaptation of financial and non-financial reporting	QT	14
Lin H., Hwang Y.	The effects of personal information management capabilities and social-psychological factors on accounting professionals' knowledge-sharing intentions: Pre and post COVID-19	<i>IJAIS</i>	2	Change in work practices and impacts on the profession	QL	4
Barac K., Plant K., Kunz R., Kirstein M.	Audit practice: A straightforward trade or a complex system?	<i>IJAU</i>	2	Change in work practices and impacts on the profession	QL	2
Mion G., Bonfanti A., Simeoni F., Loza Aduai C.R.	Rethinking occupational welfare policies in long-term care organisations during the COVID-19 pandemic: An organisational ethics approach	<i>IJMFA</i>	2	Change in work practices and impacts on the profession	QL	2
Vasileiou E.	Explaining stock markets' performance during the COVID-19 crisis: Could Google searches be a significant behavioral indicator?	<i>ISAFM</i>	1	Impacts on capital markets, firms performance and governance	QT	2
Bagley P.L., Dalton D.W., Eller C.K., Harp N.L.	Preparing students for the future of work: Lessons learned from telecommuting in public accounting	<i>JAE</i>	2	Change in work practices and impacts on the profession	QL	3
Dong H., Gil-Bazo J., Ratiu R.V.	Information demand during the COVID-19 pandemic	<i>JAPP</i>	3	Impacts on capital markets, firms performance and governance	QT	5
Padovani E., Iacuzzi S.	Real-time crisis management: Testing the role of accounting in local governments	<i>JAPP</i>	3	Accounting practices to control the pandemic	QL	3
Alves D.L., Gietzmann M.B., Jørgensen B.N.	Show me the money-cut: Shareholder dividend suspensions and voluntary CEO pay cuts during the COVID pandemic	<i>JAPP</i>	3	Impacts on capital markets, firms performance and governance	QT	1
López-Espinosa G., Ormazabal G., Sakasai Y.	Switching from Incurred to Expected Loan Loss Provisioning: Early Evidence	<i>JAR</i>	4*	Accounting regulation/standards/policy changes	QT	7
Dechow P.M., Erhard R.D., Sloan R.G., Soliman M.T.	Implied Equity Duration: A Measure of Pandemic Shutdown Risk	<i>JAR</i>	4*	Impacts on capital markets, firms performance and governance	QT	4
Demers E., Hendrikse J., Joos P., Lev B.	ESG did not immunize stocks during the COVID-19 crisis, but investments in intangible assets did	<i>JBFA</i>	3	Changes and adaptation of financial and non-financial reporting	QT	59
Gray G.L., Alles M.G.	Measuring a business's grit and survivability when faced with "black swan" events like the coronavirus pandemic	<i>JETA</i>	1	Accounting regulation/standards/policy changes	QL	5
Alles M.	Using the creation of an XBRL risk taxonomy as a driver to improve	<i>JETA</i>	1	Accounting regulation/standards/policy changes	QL	1

	post-coronavirus 10-K risk disclosures							
Duan H.K., Hu H.	Continuous intelligent pandemic monitoring (Cipm)	JETA	1	Accounting practices to control the pandemic	QL	1		
Wang Y.-Y., Wang T., Yoon K.	A methodology for the sport industry to capture public perceptions and responses in the time of COVID-19	JETA	1	Change in work practices and impacts on the profession	QL	1		
Aji H.M., Albari A., Muthohar M., Sumadi S., Sigil M., Muslichah I., Hidayat A.	Investigating the determinants of online infaq intention during the COVID-19 pandemic: an insight from Indonesia	JIABR	1	Impacts on capital markets, firms performance and governance	QT	12		
Miah M.D., Suzuki Y., Uddin S.M.S.	The impact of COVID-19 on Islamic banks in Bangladesh: a perspective of Marxian "circuit of merchant's capital"	JIABR	1	Impacts on capital markets, firms performance and governance	QT	8		
Ghaemi Asl M., Rashidi M.M.	Dynamic diversification benefits of Sukuk and conventional bonds for the financial performance of MENA region companies: empirical evidence from COVID-19 pandemic period	JIABR	1	Impacts on capital markets, firms performance and governance	QT	7		
Muneeza A., Mustapha Z.	COVID-19: its impact in Hajj and Umrah and a future direction	JIABR	1	Impacts on capital markets, firms performance and governance	QL	6		
Nugroho B.A.	Spillovers and bivariate portfolios of gold-backed cryptocurrencies and gold during the COVID-19 outbreak	JIABR	1	Impacts on capital markets, firms performance and governance	QT	4		
Akinlaso M.I., Robbana A., Mohamed N.	Volatility transmission within financial markets during the COVID-19 pandemic: are faith-based investors well off in Tunisia?	JIABR	1	Impacts on capital markets, firms performance and governance	QT	1		
Johnson A.F., Rauhaus B.M., Webb-Farley K.	The COVID-19 pandemic: a challenge for US nonprofits' financial stability	JPBAFM	2	Public sector response to the pandemic	QL	27		Y
Klimanov V., Kazakova S., Mikhaylova A., Safina A.	Fiscal resilience of Russia's regions in the face of COVID-19	JPBAFM	2	Public sector response to the pandemic	QL	20		Y
Cho C.H., Jérôme T., Maurice J.	"Whatever it takes": first budgetary responses to the COVID-19 pandemic in France	JPBAFM	2	Public sector response to the pandemic	QL	12		Y
de Jong M., Ho A.T.	Emerging fiscal health and governance concerns resulting from COVID-19 challenges	JPBAFM	2	Public sector response to the pandemic	QT	12		Y
Cepiku D., Marchese B., Mastrodascio M.	The Italian response to the economic and health crises: a budgetary comparison	JPBAFM	2	Public sector response to the pandemic	QL	10		Y
Jose J., Mishra P., Pathak R.	Fiscal and monetary response to the COVID-19 pandemic in India	JPBAFM	2	Public sector response to the pandemic	QL	9		Y
Ashfaq M., Bashir M.	Pakistan: making a "COVID budget" in a struggling economy	JPBAFM	2	Public sector response to the pandemic	QL	8		Y
Liao W.-J., Kuo N.-L., Chuang S.-H.	Taiwan's budgetary responses to COVID-19: the use of special budgets	JPBAFM	2	Public sector response to the pandemic	QL	8		Y
Padovani E., Iacuzzi S., Jorge S., Pimentel L.	Municipal financial vulnerability in pandemic crises: a framework for analysis	JPBAFM	2	Public sector response to the pandemic	QL	7		

Ball I.	Burning the buffer: New Zealand's budgetary response to COVID-19	JPBAFM	2	Public sector response to the pandemic	QL	5	Y
Elkhashen E.M., Sarhan A., Ejiogu A.	Egyptian budgetary responses to COVID-19 and their social and economic consequences	JPBAFM	2	Public sector response to the pandemic	QL	4	Y
Andreas M., Rinaldi L., Pesci C., Girardi A.	Accountability in times of exception: an exploratory study of account-giving practices during the early stages of the COVID-19 pandemic in Italy	JPBAFM	2	Public sector response to the pandemic	QL	3	
Hoque Z., Mai K., Ozdil E.	Accounting as rhetorical devices during the COVID-19 pandemic: evidence from Australian universities	JPBAFM	2	New modes of accountability	QL	1	
Donatella P., Haraldsson M., Tagesson T.	Reporting on COVID-19 – or not? Annual report disclosure of the pandemic as a subsequent event	JPBAFM	2	Changes and adaptation of financial and non-financial reporting	QT		
Blix L.H., Ortegren M., Sorensen K., Vagner B.	The relationship between justice perceptions and organizational commitment among alternative work arrangement participants and non-participants	MAJ	2	Change in work practices and impacts on the profession	QT		
Chong S., Momin M.	Coping with the COVID-19 crisis: an analysis of Twitter communication of companies	PAR	1	New modes of accountability	QL	7	Y
Derbali A., Naoui K., Jamel L.	COVID-19 news in USA and in China: which is suitable in explaining the nexus among Bitcoin and Gold?	PAR	1	Impacts on capital markets, firms performance and governance	QT	7	Y
Wong J., Wong N.	The economics and accounting for COVID-19 wage subsidy and other government grants	PAR	1	Accounting regulation/standards/policy changes	QL	6	Y
Molinari M., de Villiers C.	Qualitative accounting research in the time of COVID-19 – changes, challenges and opportunities	PAR	1	Accounting research during and after the pandemic	QL	5	Y
Yong S.	A reflective commentary about teaching international non-accounting postgraduates amid COVID-19	PAR	1	Impacts on and changes in accounting education	QL	4	Y
Macias H.A., Patiño-Jacinto R.A., Castro M.-F.	Accounting education in a Latin American country during COVID-19: proximity at a distance	PAR	1	Impacts on and changes in accounting education	QL	3	Y
Ng F.	Accounting at your service: university survival, recovery and revolution from COVID-19	PAR	1	Accounting practices to control the pandemic	QL	3	Y
Teixeira A.	Accounting for leases – lessons from COVID-19	PAR	1	Accounting regulation/standards/policy changes	QL	2	Y
Wong J., Wong N., Li W.Y.	COVID-19 and deferred tax reversals	PAR	1	Accounting regulation/standards/policy changes	QL	2	Y
Yang C.	Nonprofit impact measurement and collaboration	PAR	1	Accounting practices to control the pandemic	QL	2	Y
Maia V.M., Tommasetti R., Macedo M.A.S.	Australian market response to COVID-19 as moderated by social media	PAR	1	Impacts on capital markets, firms performance and governance	QT	1	Y

Narayan A.K., Kommunuri J.	New Zealand Government's budgetary response to the COVID-19 pandemic	PAR	1	Public sector response to the pandemic	QL	1	Y
Ramachandra S.	Pandemic and the performing arts in New Zealand	PAR	1	Change in work practices and impacts on the profession	QL	1	Y
Hörisch J.	The relation of COVID-19 to the UN sustainable development goals: implications for sustainability accounting, management and policy research	SAMPJ	2	Changes and adaptation of financial and non-financial reporting	QL	31	
Noronha C., Guan J., Sio S.H.I.	Accounting for gaming in the time of plague: COVID-19 in Macau	SAMPJ	2	Accounting practices to control the pandemic	QL	1	
2022							
Bose S., Shams S., Ali M.J., Mihret D.	COVID-19 impact, sustainability performance and firm value: international evidence	A&F	2	Impacts on capital markets, firms performance and governance	QT	25	
Humphreys K.A., Trotman K.T.	Judgment and decision making research on CSR reporting in the COVID-19 pandemic environment	A&F	2	Changes and adaptation of financial and non-financial reporting	QL	8	
Chen H., Liu S., Liu X., Wang J.	Opportunistic timing of management earnings forecasts during the COVID-19 crisis in China	A&F	2	Impacts on capital markets, firms performance and governance	QT	5	
Guthrie J., AM, Linnenluecke M.K., Martin-Sardesai A., Shen Y., Smith T.	On the resilience of Australian public universities: why our institutions may fail unless vice-chancellors rethink broken commercial business models	A&F	2	Impacts on and changes in accounting education	QL	4	
Roberts R., Jang D., Mubako G.	Pandemic risk disclosure in integrated reports: after COVID-19 is hindsight 2020?	A&F	2	Changes and adaptation of financial and non-financial reporting	QL	2	
Bishal B.C., Simpson T.	How do firms learn? Evidence from corporate cash holdings during the COVID-19 pandemic	A&F	2	Accounting regulation/standards/policy changes	QT		
Chen D., Chen X., Sun H.	Does corporate social responsibility protect shareholder value from the shock of COVID-19? Evidence from China	A&F	2	Impacts on capital markets, firms performance and governance	QT		
Kent P., Kent R., McCormack R., Tarr J.-A.	Disclosure of liquidity and cash flow statements by Australian superannuation funds before Covid-19	A&F	2	Accounting regulation/standards/policy changes	QT		
Tharapos M., Peszynski K., Lau K.H., Heffernan M., Vesty G., Ghalebegli A.	Effective teaching, student engagement and student satisfaction during the Covid-19 pandemic: Evidence from business students' qualitative survey evaluations	A&F	2	Impacts on and changes in accounting education	QL		
Wang J.J.	The labour surplus and COVID-19: the outlook for Chinese migrant low-skilled workers	A&F	2	Accounting practices to control the pandemic	QL		
Xu L., Chen J., Xu H.	Market sentiment to COVID-19 and the Chinese stock market	A&F	2	Impacts on capital markets, firms performance and governance	QT		
Beck A.K., Beck P.J.	Effects of ASU 2016-13 and COVID-19 on banks' loan loss allowances	AA	2	Accounting regulation/standards/policy changes	QT	1	

Carnegie G.D., Guthrie J., Martin-Sardesai A.	Public universities and impacts of COVID-19 in Australia: risk disclosures and organisational change	AAAJ	3	Changes and adaptation of financial and non-financial reporting	QL	29	Y
Landi S., Costantini A., Fasan M., Bonazzi M.	Public engagement and dialogic accounting through social media during COVID-19 crisis: a missed opportunity?	AAAJ	3	New modes of accountability	QL	15	Y
Kober R., Thambar P.J.	Paradoxical tensions of the COVID-19 pandemic: a paradox theory perspective on the role of management control systems in helping organizations survive crises	AAAJ	3	Accounting research during and after the pandemic	QL	9	Y
Sian S., Smyth S.	Supreme emergencies and public accountability: the case of procurement in the UK during the Covid-19 pandemic	AAAJ	3	New modes of accountability	QL	8	Y
Ahmad N., Haque S., Islam M.A.	COVID-19 and global clothing retailers' responsibility to vulnerable workers: NGO counter-rhetoric	AAAJ	3	Change in work practices and impacts on the profession	QL	7	Y
Finau G., Scobie M.	Old ways and new means: Indigenous accountings during and beyond the pandemic	AAAJ	3	New modes of accountability	QL	7	Y
Yates D., Difrancesco R.M.	The view from the front line: shifting beneficiary accountability and interrelatedness in the time of a global pandemic	AAAJ	3	New modes of accountability	QL	7	Y
Lazzini A., Lazzini S., Balluchi F., Mazza M.	Emotions, moods and hyperreality: social media and the stock market during the first phase of COVID-19 pandemic	AAAJ	3	Impacts on capital markets, firms performance and governance	QT	6	Y
Li Y., McKernan J., Chen M.	Turning around accountability	AAAJ	3	New modes of accountability	QL	6	Y
Parisi C., Bekier J.	Assessing and managing the impact of COVID-19: a study of six European cities participating in a circular economy project	AAAJ	3	Accounting practices to control the pandemic	QL	6	Y
Crovini C., Schaper S., Simoni L.	Dynamic accountability and the role of risk reporting during a global pandemic	AAAJ	3	New modes of accountability	VC	5	Y
de Villiers C., Molinari M.	How to communicate and use accounting to ensure buy-in from stakeholders: lessons for organizations from governments' COVID-19 strategies	AAAJ	3	Accounting practices to control the pandemic	QL	5	Y
Perray-Redslob L., Younes D.	Accounting and gender equality in (times of) crisis: toward an accounting that accommodates for emotional work?	AAAJ	3	Accounting practices to control the pandemic	QL	4	Y
Safari M., Tshauridu E., Lowe A.	Big4 responses to the COVID-19 crisis: an examination of Bauman's moral impulse	AAAJ	3	Change in work practices and impacts on the profession	QL	4	Y
Antonelli V., Bigoni M., Funnell W., Cafaro E.M.	Accounting for biosecurity in Italy under COVID-19 lockdown	AAAJ	3	Accounting practices to control the pandemic	QL	3	Y
Ben-Amar W., Comyns B., Martinez I.	The COVID-19 pandemic: opportunity or challenge for climate change risk disclosure?	AAAJ	3	Changes and adaptation of financial and non-financial reporting	QL	1	Y

Moscariello N., Pizzo M.	Practical expedients and theoretical flaws: the IASB's legitimacy strategy during the COVID-19 pandemic	AAAJ	3	Accounting regulation/standards/policy changes	QL	1	Y
Hazelton J., Leong S., Tello E.	Missing voices in GRI standards? Distinct material concerns of Latin American stakeholders revealed by COVID-19	AAAJ	3	Changes and adaptation of financial and non-financial reporting	QT		Y
Djajadikerta H.G., Trireksani T., Applaiyei K.	COVID-19 Announcements and Investor Reactions on the Australian Securities Exchange	AABFJ	1	Impacts on capital markets, firms performance and governance	QT	2	
Deshmukh P., Sharma D., Sharma P.	Do Socially Responsible Indices Outperform the Market During Black Swan Events: Evidence from Indian Markets During Global Financial and COVID-19 Crises.	AABFJ	1	Impacts on capital markets, firms performance and governance	QT	1	
Hao J., Pham V.T.	COVID-19 Disclosures and Market Uncertainty: Evidence from 10-Q Filings	AAR	2	Impacts on capital markets, firms performance and governance	QT	3	
Pavlatos O., Kostakis H.	Moderating Role of Cost Accounting Information Quality on the Relationship Between the COVID-19 Pandemic and Budgeting in Public Hospitals	AAR	2	Public sector response to the pandemic	QL		
Tharapos M.	Opportunity in an uncertain future: reconceptualising accounting education for the post-COVID-19 world	AE	2	Impacts on and changes in accounting education	VC	6	Y
O'Connell B.T.	'He who pays the piper calls the tune': university key performance indicators post COVID-19	AE	2	Impacts on and changes in accounting education	VC	4	Y
Emerson D.J., Smith K.J.	Student use of homework assistance websites	AE	2	Impacts on and changes in accounting education	QT	3	
Luong H., Man Y., Bolafofo F., Beaton N.	Sense of belonging during a global pandemic: a case of accounting students	AE	2	Impacts on and changes in accounting education	QT	1	Y
Aldahray A.	Do accounting students always perform better online? The COVID-19 experience	AE	2	Impacts on and changes in accounting education	QT		
Azzali S., Mazza T., Tibiletti V.	Student engagement and performance: evidence from the first wave of COVID-19 in Italy	AE	2	Impacts on and changes in accounting education	QT		
Baylis R.M., J. Beynon M.	Investigating the 'when viewed' engagement with lecture capture material of accounting students	AE	2	Impacts on and changes in accounting education	QT		
Hancock P., Birt J., De Lange P., Fowler C., Kavanagh M., Mitrone L., Rankin M., Slaughter G., Williams A.	Integrity of assessments in challenging times	AE	2	Impacts on and changes in accounting education	QL		
Kelly O., Hall T., Connolly C.	PACE-IT: designing blended learning for accounting education in the challenging context of a global pandemic	AE	2	Impacts on and changes in accounting education	QL		
Ling M.A., Knight M.E.	A review of lecture capture research in business education	AE	2	Impacts on and changes in accounting education	LR		
Lux G., Callimaci A., Caron M.-A., Fortin A., Smali N.	COVID-19 and emergency online and distance accounting courses:	AE	2	Impacts on and changes in accounting education	QT		

	a student perspective of engagement and satisfaction					
Mayer J.H., Quick R., Sayar S., Siebert J.	Switching to flipped classrooms—one and the same training challenged by practitioners and students	AE	2	Impacts on and changes in accounting education	QL	
Rinaldi L.	Accounting and the COVID-19 pandemic: two years on: insights, gaps, and an agenda for future research.	AF	3	Accounting research during and after the pandemic	LR	7
Sian S.	Remote audit: the challenges of re-creating the audit room during the Covid 19 pandemic	AF	3	Change in work practices and impacts on the profession	QL	
Bedford D.S., Spekle R.F., Widener S.K.	Budgeting and employee stress in times of crisis: Evidence from the Covid-19 pandemic	AOS	4*	Change in work practices and impacts on the profession	QT	5
Apergis N., Apergis E.	The role of Covid-19 for Chinese stock returns: evidence from a GARCHX model	APJAE	2	Impacts on capital markets, firms performance and governance	QT	17
Lawal T., Shinozawa Y.	Financial reporting lag during COVID-19: evidence from flash reporting in Japan	APJAE	2	Impacts on capital markets, firms performance and governance	QT	
Al Mahameed M., Riaz U., Gee L.	From unrequited love to sleeping with the enemy: COVID-19 and the future relationship between UK universities and professional accounting bodies	ARJ	2	Impacts on and changes in accounting education	QL	2
Gómez García L.D., Alba Cabañas M.	Teaching with the case method: opportunities and problems since the COVID-19 pivot to online	ARJ	2	Impacts on and changes in accounting education	VC	2
Bakarich K.M., Marcy A.S., O'Brien P.E.	Has the fever left a burn? A study of the impact of COVID-19 remote working arrangements on public accountants' burnout	ARJ	2	Change in work practices and impacts on the profession	QT	
Bauer T.D., Humphreys K.A., Trotman K.T.	Group Judgment and Decision Making in Auditing: Research in the Time of COVID-19 and Beyond	AU	3	Change in work practices and impacts on the profession	QL	13
Brennan N.M., Edgar V.C., Power S.B.	COVID-19 profit warnings: Delivering bad news in a time of crisis	BAR	3	Impacts on capital markets, firms performance and governance	QT	7
Ho T., Kim K., Li Y., Xu F.	Does real flexibility help firms navigate the COVID-19 pandemic?	BAR	3	Impacts on capital markets, firms performance and governance	QT	
Bührle A.T., Fischer L., Spengel C.	Loss Offset and Interest Deduction Limitation Rules in the EU as a Response to the Coronavirus Crisis	BTR	3	Public sector response to the pandemic	QL	
Brazel J.F., Brown V.L., Sidgman J.	Can Your Audit Team Effectively Multitask? It Might Depend on How They Communicate	CIAU	2	Change in work practices and impacts on the profession	QT	
Wu Y., Tian Y.	The price of carbon risk: Evidence from China's bond market	CJAR	2	Impacts on capital markets, firms performance and governance	QT	2
Li Z., Ling Z., Sun J., Yun C.	Starts and refutations of the Covid-19 rumors: Evidence from the reaction of the stock market	CJAR	2	Impacts on capital markets, firms performance and governance	QT	

Adams C.A., Abhayawansa S.	Connecting the COVID-19 pandemic, environmental, social and governance (ESG) investing and calls for 'harmonisation' of sustainability reporting	CPA	3	Changes and adaptation of financial and non-financial reporting	QL	64	Y
Cho C.H., Senn J., Sobkowiak M.	Sustainability at stake during COVID-19: Exploring the role of accounting in addressing environmental crises	CPA	3	Changes and adaptation of financial and non-financial reporting	VC	11	Y
Larrinaga C., Garcia-Torea N.	An ecological critique of accounting: The circular economy and COVID-19	CPA	3	Changes and adaptation of financial and non-financial reporting	VC	10	Y
Tregidga H., Laine M.	On crisis and emergency: Is it time to rethink long-term environmental accounting?	CPA	3	Changes and adaptation of financial and non-financial reporting	VC	10	Y
Andrew J., Baker M., Cooper C., Tweedie J.	Wealth taxes and the post-COVID future of the state	CPA	3	Public sector response to the pandemic	VC	4	
Polzer T., Goncharenko G.	The UK COVID-19 app: The failed co-production of a digital public service	FAM	3	New modes of accountability	QL	9	
Albitar K., Elmarzouky M., Hussainey K.	Ownership concentration and Covid-19 disclosure: the mediating role of corporate leverage	IJAIM	2	Impacts on capital markets, firms performance and governance	QT	4	
Harjoto M.A., Laksmana I.	The impact of COVID-19 lockdown on audit fees and audit delay: international evidence	IJAIM	2	Impacts on capital markets, firms performance and governance	QT	1	
Tlemsani I.	Conventional vs. Islamic debt-equity portfolio swaps	IJMFA	2	Impacts on capital markets, firms performance and governance	VC	1	
Behbahania P.S., Golbidli M.	The effect of R&D activities on the market response and company's performance during the shock caused by the COVID-19 pandemic in Iran	JAAR	2	Impacts on capital markets, firms performance and governance	QT		
Lindén A., Lehner O.M., Losbichler H., Martikainen M.	Dividend payout decisions under uncertainty: the ownership influence in the early days of the COVID-19 pandemic in Finland	JAAR	2	Impacts on capital markets, firms performance and governance	QT		
Mardini G.H., Mah'd O.A.	Distance learning as emergency remote teaching vs. traditional learning for accounting students during the COVID-19 pandemic: Cross-country evidence	JAE	2	Impacts on and changes in accounting education	QT	3	
Al-Qadasi A., Baatwah S.R., Omer W.K.	Audit fees under the COVID-19 pandemic: evidence from Oman	JAEE	2	Impacts on capital markets, firms performance and governance	QT	1	
Abbas Y., Nainggolan Y.A.	Profit, cash flow, and leverage: the case of ASEAN stock market performance during the COVID-19 pandemic	JAEE	2	Impacts on capital markets, firms performance and governance	QT		
Buchetti B., Parbonetti A., Pugliese A.	Covid-19, corporate survival and public policy: The role of accounting information and regulation in the wake of a systemic crisis	JAPP	3	Accounting regulation/standards/policy changes	QT	3	
Baxamusa M., Jalal A.	Pandemics and cash	JBFA	3	Impacts on capital markets, firms performance and governance	QT		

Al-Okaily M., Alkhwaldi A.F., Abdulmuhsin A.A., Alqudah H., Al-Okaily A.	Cloud-based accounting information systems usage and its impact on Jordanian SMEs' performance: the post-COVID-19 perspective	JFRA	1	Change in work practices and impacts on the profession	QT	4	
Harb E., El Khoury R., Mansour N., Daou R.	Risk management and bank performance: evidence from the MENA region	JFRA	1	Impacts on capital markets, firms performance and governance	QT	2	
Baatwah S.R., Ali Al-Ansi A., Almoataz E.S., Salleh Z.	Toward understanding the self-efficacy of external auditors during COVID-19: empirical testing of traditional sources and virtual audit proficiency	JFRA	1	Change in work practices and impacts on the profession	QT		Y
Fedorova E., Chertsov P., Kuzmina A.	COVID-19: the impact of the pandemic fear on IPO underpricing	JFRA	1	Impacts on capital markets, firms performance and governance	QT		Y
Umar U.H., Jibril A.I., Musa S.	Board attributes and CSR expenditure before and during COVID-19	JFRA	1	Impacts on capital markets, firms performance and governance	QT		Y
Chakraborty B., Chatterjee M., Bhattacharjee T.	Impact of analyst report on the behavior of retail investors: a study during COVID-19 in India	JFRA	1	Impacts on capital markets, firms performance and governance	QT		
Nasih M., Wardani D.A.K., Haryawan I., Putra F.K.G., Sarea A.	COVID-19 exposure: a risk-averse firms' response	JFRA	1	Impacts on capital markets, firms performance and governance	QT		
Sayed E., Mansour K., Hussainey K.	Intangible investment and non-financial performance of Egyptian firms: the moderating role of the COVID-19 pandemic	JFRA	1	Impacts on capital markets, firms performance and governance	QT		
Bin-Nashwan S.A., Muneeza A., Kunhibava S.	What motivates retail investors to invest in government-issued digital sukuk during COVID-19?	JIABR	1	Impacts on capital markets, firms performance and governance	QT	2	
Bougatef K., Nejeh I.	The COVID-19 pandemic and herding behaviour among investors in Shariah-compliant stocks	JIABR	1	Impacts on capital markets, firms performance and governance	QT		
Sundarasan S., Kamaludin K., Ibrahim I.	The impact of COVID-19 pandemic on the volatility of conventional and Islamic stock indexes: a comparative study on ASEAN and GCC countries	JIABR	1	Impacts on capital markets, firms performance and governance	QT		
Cicchello A.F., Cotugno M., Monferrà S., Perdichizzi S.	Credit spreads in the European green bond market: A daily analysis of the COVID-19 pandemic impact	JIFMA	2	Impacts on capital markets, firms performance and governance	QT	10	
Liu Z., Dai P.-F., Huynh T.L.D., Zhang T., Zhang G.	Industries' heterogeneous reactions during the COVID-19 outbreak: Evidence from Chinese stock markets	JIFMA	2	Impacts on capital markets, firms performance and governance	QT	5	
Dell'Atti S., Di Tommaso C., Pacelli V.	Sovereign green bond and country value and risk: Evidence from European Union countries	JIFMA	2	Impacts on capital markets, firms performance and governance	QT	4	
Pastiranová O., Witzany J.	IFRS 9 and its behavior in the cycle: The evidence on EU countries	JIFMA	2	Accounting regulation/standards/policy changes	QT	1	
Bastida F., Bracci E., Hoque Z.	Accounting for unstable environments in the public sector: managing post-COVID-19 times	JPBAFM	2	Public sector response to the pandemic	VC	2	

Dzigbede K.D., Pathak R., Muzata S.	Budget systems and post-pandemic economic resilience in developing countries	JPBAFM	2	Public sector response to the pandemic	QT	2	
Nkundabanyanga S.K., Jayasinghe K., Abaho E., Mugambe K.	Contingency factors and budget actors' behaviour during COVID-19: the case of Uganda	JPBAFM	2	Public sector response to the pandemic	QL	1	
Jayasinghe K., Wijesinghe C., Wijethilake C., Prasanna R.	Collaborative public service provision archetypes in healthcare emergencies: a case of COVID-19 administration in Sri Lanka	JPBAFM	2	Public sector response to the pandemic	QL		
Kend M., Nguyen L.A.	Key audit risks and audit procedures during the initial year of the COVID-19 pandemic: an analysis of audit reports 2019-2020	MAJ	2	Changes and adaptation of financial and non-financial reporting	QL	18	Y
Liu G., Sun J.	The impact of COVID-19 pandemic on earnings management and the value relevance of earnings: US evidence	MAJ	2	Impacts on capital markets, firms performance and governance	QT	9	Y
Ali H., Amin H.M.G., Mostafa D., Mohamed E.K.A.	Earnings management and investor protection during the COVID-19 pandemic: evidence from G-12 countries	MAJ	2	Impacts on capital markets, firms performance and governance	QT	8	Y
Hategan C.-D., Pitorac R.-I., Crucean A.C.	Impact of COVID-19 pandemic on auditors' responsibility: evidence from European listed companies on key audit matters	MAJ	2	Changes and adaptation of financial and non-financial reporting	QT	8	Y
Hegazy M.A.A., El-Haddad R., Kamareldawla N.M.	Impact of auditor characteristics and Covid-19 Pandemic on KAMs reporting	MAJ	2	Change in work practices and impacts on the profession	QT	3	Y
Sharma N., Sharma G., Joshi M., Sharma S.	Lessons from leveraging technology in auditing during COVID-19: an emerging economy perspective	MAJ	2	Change in work practices and impacts on the profession	QL	3	Y
Gong S., Ho N., Jin J.Y., Kanagaretnam K.	Audit quality and COVID-19 restrictions	MAJ	2	Change in work practices and impacts on the profession	QT	3	
Mehnaz L., Rahman A., Kabir H.	Relevance of supplementary fair value disclosures under market uncertainty: effects on audit fees and investors' pricing	MAJ	2	Changes and adaptation of financial and non-financial reporting	QT	2	Y
Hao R., Xue J., Yau L.N.B., Zhang C.	Analyst forecasting during COVID-19 pandemic	MAJ	2	Impacts on capital markets, firms performance and governance	QT	2	
Abhayawansa S., Adams C.	Towards a conceptual framework for non-financial reporting inclusive of pandemic and climate risk reporting	MEDAR	1	Changes and adaptation of financial and non-financial reporting	QL	20	
Carnegie G.D., Martin-Sardesai A., Marini L., Guthrie AM J.	"Taming the black elephant": assessing and managing the impacts of COVID-19 on public universities in Australia	MEDAR	1	Impacts on and changes in accounting education	QL	7	
Dyczkowska J., Krasodomska J., Robertson F.	The role of integrated reporting in communicating adherence to stakeholder capitalism principles during the COVID-19 pandemic	MEDAR	1	Changes and adaptation of financial and non-financial reporting	QT	3	

Aldhamari R., Ku Ismail K.N.I., Al-Sabri H.M.H., Saleh M.S.A.H.	Stock market reactions of Malaysian firms and industries towards events surrounding COVID-19 announcements and number of confirmed cases	PAR	1	Impacts on capital markets, firms performance and governance	QT	1
Ali I., Narayan A.K., Gedera D.	Transforming assessment in accounting education to align with online learning	PAR	1	Impacts on and changes in accounting education	VC	1
Henry E., Plesko G.A., Rawson C.	Geographic connections to China and insider trading at the start of the COVID-19 pandemic	RAS	4	Impacts on capital markets, firms performance and governance	QT	1
Hope O.-K., Li C., Ma M.S., Su X.	Is silence golden sometimes? Management guidance withdrawals during the COVID-19 pandemic	RAS	4	Change in work practices and impacts on the profession	QT	1
Monti A., Pattitoni P., Petracci B., Randi O.	Does corporate social responsibility impact equity risk? International evidence	RQFA	3	Changes and adaptation of financial and non-financial reporting	QT	2
Tessler N., Venezia I.	A multicountry measure of comovement and contagion in international markets: definition and applications	RQFA	3	Impacts on capital markets, firms performance and governance	QT	
Caqli E.C.C., Mandaci P.E., Taşkın D.	Environmental, social, and governance (ESG) investing and commodities: dynamic connectedness and risk management strategies	SAMPJ	2	Impacts on capital markets, firms performance and governance	QT	
Sood K., Arjit K., Pathak P., Purohit H.C.	Did ESG portfolio augment investors' wealth during Covid19? Evidence from Indian stock market	SAMPJ	2	Impacts on capital markets, firms performance and governance	QT	
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Sugeng B., Suryani A.W.	Using the theory of planned behaviour to investigate Indonesian accounting educators' pedagogical strategies in online delivery	AE	2	Impacts on and changes in accounting education	QT	
Mattei M.M., Merlo M., Monaco E.	The Italian depreciation suspension policy during the COVID-19 pandemic: consequences on private firms' borrowing capacity	AEU	2	Accounting regulation/standards/policy changes	QT	
Ibikunle G., Rzayev K.	Volatility and dark trading: Evidence from the Covid-19 pandemic	BAR	3	Impacts on capital markets, firms performance and governance	QT	
Al Mahameed M., Yates D., Gebreiter F.	Management as ideology: "New" managerialism and the corporate university in the period of Covid-19	FAM	3	Impacts on and changes in accounting education	QL	
Parker L., Martin-Sardesai A., Guthrie J.	The commercialized Australian public university: An accountingized transition	FAM	3	Impacts on and changes in accounting education	VC	12
Abdelhak E.E., Hussainey K., Albitar K.	Covid-19 disclosure: do internal corporate governance and audit quality matter?	IJAIM	2	Changes and adaptation of financial and non-financial reporting	QT	
Li Y., Goel S., Williams K.	Impact of remote audit on audit quality, audit efficiency, and auditors' job satisfaction	IJAU	2	Change in work practices and impacts on the profession	QL	

da Silva Flores E., Sampaio J.O., Beiruth A.X., Brugni T.V.	Earnings management during the COVID-19 crisis: evidence from the Brazilian and American capital markets	JAE	2	Changes and adaptation of financial and non-financial reporting	QT		
Gregory Jenkins J., Popova V., Sheldon M.D.	An exploratory study on the impact of COVID-19 on U.S. State boards of accountancy	JAPP	3	Change in work practices and impacts on the profession	QL		
Kobbi-Fakhfakh S., Bougacha F.	The impact of the COVID-19 pandemic on corporate tax avoidance: evidence from S&P 500 firms	JFRA	1	Accounting regulation/standards/policy changes	QT		
Myeza L., Ecim D., Maroun W.	The role of integrated thinking in corporate governance during the COVID-19 crisis: perspectives from South Africa	JPBAFM	2	Accounting regulation/standards/policy changes	QL		
Harjoto M.A., Laksmana I.	The impact of COVID-19 restrictions on audit fees and audit delay: evidence from auditor local offices	MAJ	2	Change in work practices and impacts on the profession	QT		
Masiero E., Leoni G., Bagnoli C.	Account(share)ability through social media during the COVID-19 emergency: the case of universities	MEDAR	1	New modes of accountability	QL	4	Y
O'Connell B., Tharapos M., De Lange P., Beatson N.	Revitalising the enterprise university post-COVID 19: a focus on business schools	MEDAR	1	Impacts on and changes in accounting education	QL	4	Y
Parker L., Narayanan V.	Readdressing accountability for occupational health and safety in a pandemic era	MEDAR	1	New modes of accountability	QL	2	Y
Powell L., McGuigan N.	Responding to crises: rewinding accounting education for the Anthropocene	MEDAR	1	Impacts on and changes in accounting education	QL	1	Y
Sidaway S.I.L., Juric D., Deegan C.	Teaching the concept of decision-usefulness, and accounting as a technical, social and moral practice: the case of COVID-19 "case number" reporting	MEDAR	1	Impacts on and changes in accounting education	QL	1	Y
Twyford E.J.	Crisis accountability and aged "care" during COVID-19	MEDAR	1	New modes of accountability	QL	4	Y
Twyford E.J., Abbas R.	Broadening the boundaries of accounting: a call for interdisciplinarity in the calculative era	MEDAR	1	New modes of accountability	QL	1	Y
Vesty G., Kokshagina O., Jansson M., Cheong F., Butler-Henderson K.	Accounting, valuing and investing in health care: dealing with outdated accounting models	MEDAR	1	Accounting practices to control the pandemic	QL	1	Y
Botes V., Davey H., Esposito D., Smit B.R.	How accountants responded to the financial fallout owing to the COVID-19 pandemic	PAR	1	Change in work practices and impacts on the profession	QL		
Huang H.J.	A contingency-based accountability and governance framework for the non-profit sector in the post-COVID-19 era	PAR	1	Accounting research during and after the pandemic	QL		
Yang Y.-C., Liu W.-P., Shih K.-H.	The COVID-19 pandemic and firm value: the mediating effect of FinTech applications	RQFA	3	Impacts on capital markets, firms performance and governance	QT	1	

Terblanche W., Lubbe I., Papageorgiou E., van der Merwe N.	Acceptance of e-learning applications by accounting students in an online learning environment at residential universities	SAJAR	1	Impacts on and changes in accounting education	QT	1
Correa Ruiz C., Déniz Mayor J.J., Ruiz N.D., Dillard J.	The Role of the Social and Environmental Accounting Community 'Post' Pandemic	SEAJ	1	Changes and adaptation of financial and non-financial reporting	VC	