Bitcoin: An Analysis of the Accounting and Finance Research Published in International Journals







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Introduction/Key Words

This article consists of a literature review and a survey of scientific research published in journals about the theme cryptocurrencies.

Keywords: Bitcoin, Cryptocurrency, Bibliometrics.

Objective/Aim/ Benefit to Accounting

The objective of this research is to investigate the publications in the period from 2013 to 2018 on the theme of cryptocurrencies.

We reviewed the methodology used, the types of studies, most cited works, main results found, theories and recommendations for future studies

Methods

We investigated the paper published in periodicals of Capes in the period between 2013 to 2018. The CAPES portal gathers several scientific articles and allows access to various disclosures of scientific production at the national and international levels. The CAPES Portal has more than 37 thousand titles of studies (CAPES, 2015). We searched by keyword "BITCOIN." We filtered out the articles reviewed by peers since the revision of articles already published ensures the quality of the research (KURAMOTO, 2006). It is worth noting that the study considers only those articles that have as a central theme "BITCOIN," classifying them according to the characteristics given by their authors, using the content analysis technique.

Results

The research quantified a population of 337 articles with 760 authors on the theme the bitcoin;

The leading journal is "Finance Research Letters and Economics Letters." The survey shows that 62% of the papers were found in journals that presented a maximum of two articles on the topic.

The exploratory studies seek to highlight the phenomenon of their creation and their main characteristics. It interprets the possible impacts of the emergence of cryptocurrency and its current condition.

The authors David Roubaud and Anne Haubo Dyhberg were those that had the highest frequency of published articles.

Conclusion

The results corroborate with the law of Bradford (many journals with few articles) and will meet with the Lotka's Law (80% of the authors are logged only one study on the theme). The majority of international studies performed, in short, comparative studies with indexes and mathematical properties, using statistical tools such as analysis of variance and regression.

As contributions from research, it is expected that has contributed to a theme little explored in Latin journals, paving the way for the emergence of new studies of Brazilian researchers interested in the subject.

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