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Mapping Intellectual Structure of Financial Accounting Research: A Scientometric Review Using VOSviewer

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ABSTRACT

This study delineates the intellectual framework of financial accounting research using a scientometric analysis employing VOSviewer. It looks at keyword co-occurrence, co-authorship, institutional affiliations, and nation collaboration networks using papers indexed in Scopus from 2000 to 2024. The results suggest that accounting, finance, and corporate governance are the most important parts of the area. There are also dense groups of topics on financial reporting, earnings management, capital structure, and financial performance. Overlay and density visualizations show that concepts like sustainability, sustainable development, and risk assessment are becoming more popular over time. Co-authorship and nation maps show that the US and China are the most powerful countries, but Australia, European countries, and several Asian economies play major roles in connecting them. The study provides pragmatic recommendations for policymakers and academics in pinpointing established domains, nascent subjects, and prospective collaborations, while also recognizing constraints associated with database scope and dependence on citation-based metrics.

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1. INTRODUCTION

In the last several decades, the field of financial accounting has changed a lot because of the integration of global capital markets, advances in technology, and the unification of financial reporting standards. The growing use of International Financial Reporting Standards (IFRS) in both developed and developing countries has had a big impact on how financial reporting is done and how it is studied. Research in financial accounting has diversified into areas including earnings management, disclosure quality, audit assurance, and financial statement comparability, indicating an expansion of both theoretical and empirical perspectives within the discipline [1], [2]. These changes have resulted to a large and complex body of knowledge, showing that we need to systematically map out how the discipline's intellectual landscape has changed.

Financial accounting research has undergone a significant methodological

transformation. Initial studies focusing on normative methodologies have been progressively supplanted by empirical archival research underpinned by sophisticated statistical and econometric tools. The existence of extensive datasets and innovative analytical instruments has stimulated study on subjects including fair value accounting, disclosure legislation, and the economic implications of accounting information [3], [4]. The increasing utilization of machine learning and textual analysis has created novel opportunities for the examination of financial statements and corporate disclosures. These new methods have made the field richer, but they have also made the study landscape more fragmented. This makes it more vital than ever to methodically map out conceptual clusters and intellectual paths.

At the same time, changes in the global economy and institutions have led to fresh discussions in the subject. Sustainability reporting, ESG measurement, integrated reporting, and digital financial reporting are now very important topics in accounting research [5], [6]. These new themes show that financial accounting systems need to help not just investors, but also a wider group of people who care about business responsibility and creating long-term value. As financial accounting research grows more connected to legal, social, and technical challenges, it is important to comprehend its intellectual structure in order to find the main theoretical underpinnings and guess where research will go in the future.

For a long time, research in financial accounting has helped establish rules and standards for financial reporting, enforcement, and corporate governance. Standard-setting bodies, such as the IASB and FASB, often use real-world data to improve accounting rules and rules for disclosure [7]. As these organizations face new problems with sustainability disclosures, digital transformation, valuing complicated instruments, and audit quality, it is important to have a clear picture of the intellectual environment of accounting research. Mapping intellectual linkages allows scholars and regulators to pinpoint significant research clusters, nascent policy-relevant themes, and domains necessitating additional conceptual advancement.

Because there are so many more papers coming out, standard narrative literature evaluations are no longer enough to show how complicated and broken up financial accounting scholarship is. Narrative reviews have constraints in their capacity to systematically identify long-term trends, intellectual connections, or nascent research domains [8]. Scientometric analysis, employing co-citation, bibliographic coupling, and co-occurrence mapping, offers a more rigorous, impartial, and empirical methodology for the synthesis of extensive knowledge bases. Researchers can use visualization tools like VOSviewer to find important authors, conceptual clusters, theoretical schools, and how themes change over time [9]. A scientometric review is therefore necessary to comprehend the intellectual foundations and dynamic progress of the field.

Even while financial accounting research is very rich and growing quickly, the evaluations that are already out there are still scattered and frequently just look at a few key subtopics, including IFRS adoption, earnings management, or disclosure quality. There are hardly many studies that have used full scientometric methods to map out the bigger picture of financial accounting research. This gap constrains scholars' comprehension of the field's conceptual underpinnings, significant knowledge networks, and nascent research directions. It is hard to tell how the field has changed, what themes are most common in scholarly discourse, and where future research prospects are without thorough mapping.

This study seeks to thoroughly delineate the conceptual framework and thematic trends of worldwide financial accounting research through scientometric

techniques and VOSviewer visualization. The study aims to: (1) analyze trends in publications and citations; (2) identify influential authors, journals, institutions, and countries; (3) map conceptual clusters using co-citation and keyword co-occurrence networks; (4) examine the evolution of thematic structures over time; and (5) suggest future research directions based on intellectual gaps and emerging areas. The study provides an organized and evidence-based comprehension of financial accounting research through a comprehensive scientometric mapping.

2. METHOD

This study utilized a quantitative scientometric methodology to carefully examine the intellectual framework and thematic progression of financial accounting research. Scientometrics offers a robust framework for assessing extensive academic outputs using publication metrics, citation analysis, co-authorship, co-citation, and keyword networks [8]. The Scopus database was chosen as the data source for this study since it has a lot of peer-reviewed international journals in accounting, finance, and business. The search approach employed pertinent keywords, including "financial accounting," "financial reporting," "earnings management," and "accounting disclosure," inside article titles, abstracts, and keywords. The inclusion criteria were restricted to journal articles published in English from 2000 to 2024, so ensuring the examination of contemporary research trends within modern IFRS-era reporting contexts. To keep the data quality high, editorials, book chapters, conference papers, and non-scholarly sources were left out. We took out all the bibliographic information, such as authors, titles, journals, affiliations, citations, and keywords, in both RIS and CSV forms so we could look at it more closely.

VOSviewer, a program made to build and show bibliometric networks [9], was used to handle the data that was taken out. We used three main mapping methods: (1) co-authorship analysis to find influential researchers and patterns of collaboration; (2) co-citation analysis to find intellectual foundations by looking at authors and documents that are often cited together; and (3) keyword co-occurrence analysis to find conceptual clusters and new themes in financial accounting research. Standardizing author names, combining keyword variations (such "IFRS" and "International Financial Reporting Standards"), and getting rid of general phrases like "study," "analysis," or "model" were all part of the data cleaning process. This helped cut down on semantic noise. To make sure that only important and useful things were shown in the network visualization, threshold parameters like minimum citation levels or keyword frequencies were used. We used VOSviewer's clustering technique (LinLog/modularity) to make visual maps that show how close, strong, and dense the linkages are between nodes.

Along with the visual analysis, numbers like total publications, citation counts, h-index values, average citations per article, and cluster centrality metrics were also calculated. These bibliometric factors helped us understand better how financial accounting themes changed over time and which authors, journals, or organizations had the most impact. We also used a temporal overlay visualization to show how study subjects have changed over time, from classic ones like earnings management and disclosure quality to new ones like sustainability reporting, ESG integration, and digital accounting technologies. The combination of citation-based metrics, co-occurrence mapping, and visual network analysis together made sure that the intellectual structure of financial accounting research was thoroughly and thoroughly evaluated, allowing the study to suggest well-informed paths for future scholarly inquiry.

3. RESULT AND DISCUSSIONS

3.1 Network Visualization

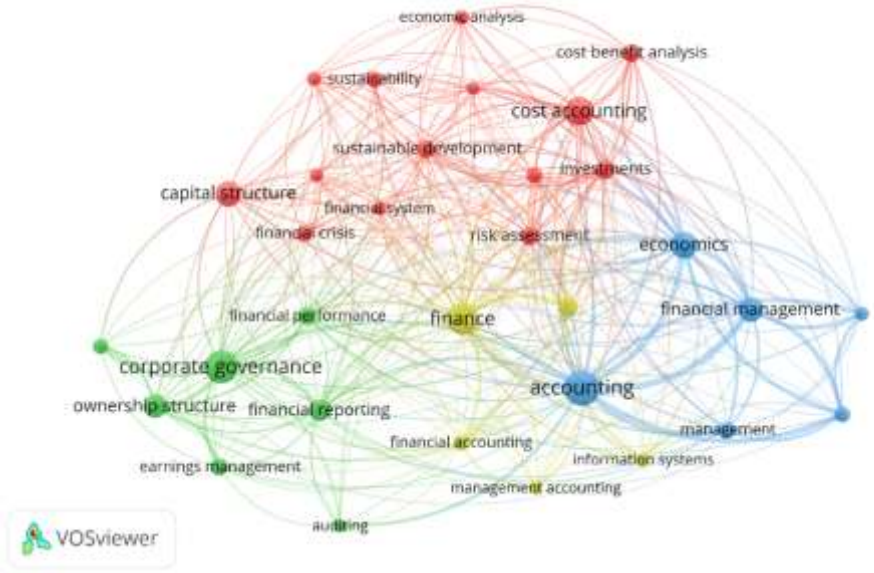

Figure 1. Network Visualization

Source: Data Analysis Result, 2025

The VOSviewer network visualization identifies five principal term clusters, each signifying a unique subject domain in financial accounting study. The blue cluster is characterized by terminology like accounting, financial management, economics, and management, signifying the fundamental influence of core accounting and economic ideas on the intellectual underpinning of the discipline. The keywords in this cluster represent conventional research domains that connect accounting with managerial decision-making, highlighting the multidisciplinary essence of financial accounting, which relies significantly on economic reasoning, financial management practices, and organizational contexts. The intricate interrelations within this cluster indicate that these themes serve as conceptual anchors, linking nearly all other clusters in the network.

The green cluster focuses on company governance, ownership structure, financial reporting, earnings management, and auditing. This cluster signifies a well-established and extensively studied area concentrating on organizational structures that affect the legitimacy and quality of financial information. The robust connections between governance principles and financial reporting underscore the enduring significance of agency theory in elucidating managerial conduct, financial transparency, and reporting results. This cluster of research typically investigates the impact of governance structures—such as board composition, ownership concentration, and audit processes—on reporting integrity and business performance. The cluster's significant role within the network underscores corporate governance as a fundamental focus of modern financial accounting research.

The red cluster, linked to cost accounting, sustainability, sustainable development, risk assessment, and economic analysis, exemplifies the increasing

convergence of conventional accounting methods with wider socio-environmental issues. The incorporation of sustainability-focused terminology indicates the swift growth of research related to ESG reporting, environmental performance assessment, and sustainability accounting. The intricate interrelations among sustainability ideas, cost accounting, and risk analysis indicate a nascent multidisciplinary field where financial accounting converges with environmental economics and sustainability science. This trend signifies the worldwide transition in corporate reporting standards towards more comprehensive and socially accountable performance metrics.

The yellow cluster, comprising themes like finance, risk assessment, financial system, and financial performance, serves as a mediating link between the governance and sustainability clusters. Their important position in the network indicates that these themes are integrative, connecting classical financial concepts with contemporary concerns in risk management, systemic financial stability, and business performance assessment. This research cluster frequently employs quantitative and econometric methods, highlighting the data-centric focus of contemporary finance and accounting studies. The network structure indicates that finance-related concepts serve a vital connective function, facilitating theoretical and empirical discourse among previously separate research domains.

The map's general structure illustrates a highly integrated research ecosystem, wherein the distinctions between accounting, finance, governance, and sustainability are progressively obscured. The proximity of clusters suggests that modern financial accounting research is advancing towards multidisciplinary integration, exhibiting considerable conceptual overlap among economic analysis, governance systems, financial reporting standards, and sustainability factors. This interconnection implies that forthcoming study will probably persist in utilizing hybrid theoretical frameworks and interdisciplinary approaches, influenced by global regulatory changes, increased stakeholder demands, and the want for more extensive reporting structures. The map thus offers unequivocal evidence of the field's intellectual progression from isolated traditional accounting subjects to more intricate, multidimensional research areas.

3.2 Overlay Visualization

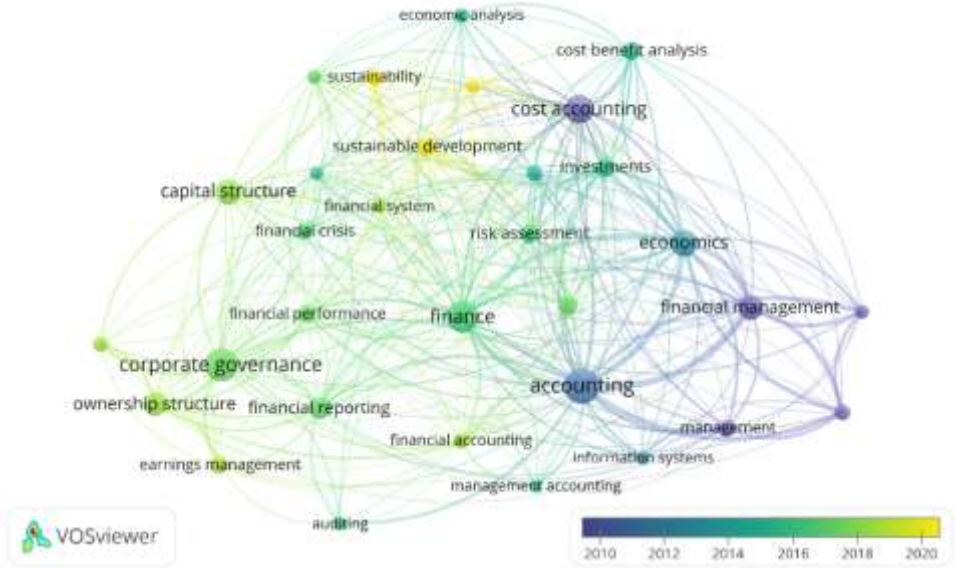

Figure 2. Overlay Visualization
Source: Data Analysis Result, 2025

The overlay visualization map shows how financial accounting research keywords have changed over time. The hues range from dark blue (older themes from 2010 to 2012) to yellow (newer topics from 2018 to 2020). The blue-shaded nodes, which include accounting, financial management, economics, and information systems, show that traditional accounting study concentrated a lot on the main ideas that made up the field. These early subjects show a long-standing interest in how to handle money, ideas based on economics, and how to use accounting information in decision-making processes inside organizations. Their significance and profound interconnections illustrate that these classical issues functioned as intellectual foundations from which novel avenues of investigation developed.

From 2014 to 2017, the network started to focus more on topics including finance, risk assessment, capital structure, audits, and financial performance. This indicates that studies during this period progressively amalgamated accounting with finance and corporate governance. The grouping of keywords like "earnings management," "ownership structure," and "financial reporting" shows that people are more interested in agency theory, financial transparency, and how companies behave. These mid-period themes show strong connections between older accounting ideas and new multidisciplinary fields. They show a time of methodological improvement and growth into study areas that focus on risk and performance.

The yellow nodes, which stand for the most current time period (2018–2020), are mostly on phrases like sustainability, sustainable development, cost accounting, and economic analysis. Their prevalence indicates the swift ascent of sustainability-focused and ESG-oriented research in financial accounting. The yellow cluster's strong links to governance and finance concepts show that modern research is linking traditional financial measurements more and more with environmental, social, and long-term value issues. This change shows a movement in thinking toward more accountability, reporting systems that focus on stakeholders, and the inclusion of sustainability assessments in accounting and financial analysis. The chart shows a clear intellectual growth from basic accounting issues to more multidisciplinary and sustainability-driven topics in recent years.

3.3 Citation Analysis

This study initially analyzes the most frequently cited documents in the dataset to ascertain the fundamental conceptual foundations of the financial accounting research domain. Table 1 displays the most-cited papers, determined by worldwide citation metrics, that have significantly impacted later research in accounting, corporate governance, financial reporting, and other fields. These foundational studies encompass comprehensive reviews of tax research, examinations of governance systems and financial crises, inquiries into financial reporting incentives, and initial conceptualizations of intellectual capital. A number of extensively referenced publications from related fields are included, illustrating the multidisciplinary nature of the wider research environment represented in the database. The publications enumerated in Table X serve as a valuable foundation for comprehending the theoretical and methodological frameworks behind the intellectual architecture of financial accounting research.

Table 1. Top Cited Research

Citations	Authors and year	Title
1629	Hanlon, M., Heitzman, S., 2010	A review of tax research

Citations	Authors and year	Title
1003	Abbott, M.B., Bathurst, J.C., Cunge, J.A., O'Connell, P.E., Rasmussen, J., 1986	An introduction to the European Hydrological System - Systeme Hydrologique Europeen, SHE, 2: Structure of a physically-based, distributed modelling system
892	Edvinsson, L., 1997	Developing intellectual capital at Skandia
890	Mitton, T., 2002	A cross-firm analysis of the impact of corporate governance on the East Asian financial crisis
820	Armstrong, C.S., Guay, W.R., Weber, J.P., 2010	The role of information and financial reporting in corporate governance and debt contracting
713	Daily, G.C., Matson, P.A., 2008	Ecosystem services: From theory to implementation
633	Bushman, R., Chen, Q., Engel, E., Smith, A., 2004	Financial accounting information, organizational complexity and corporate governance systems
566	Bushman, R.M., Piotroski, J.D., 2006	Financial reporting incentives for conservative accounting: The influence of legal and political institutions
451	Morstyn, T., McCulloch, M.D., 2019	Multiclass Energy Management for Peer-to-Peer Energy Trading Driven by Prosumer Preferences
358	Coles, J.W., McWilliams, V.B., Sen, N., 2001	An examination of the relationship of governance mechanisms to performance

Source: Scopus, 2025

Table 1 illustrates that the most significant documents in the sample are centered on issues of taxation, governance, and the function of financial reporting in contractual and institutional contexts. [10] extensive review of tax research emphasizes the significance of taxation in corporate decision-making and capital market results, whereas [11] and [12] illustrate how financial accounting information, reporting incentives, and institutional contexts influence corporate governance and debt agreements. [13] examination of governance throughout the East Asian financial crisis elucidates the impact of ownership structures and governance procedures on business performance under duress, while [14] research on intellectual capital highlights an early transition towards intangible value drivers. Notably, numerous highly-cited publications stem from disciplines beyond conventional accounting—such as hydrological system modeling [15] ecosystem services [16], and peer-to-peer energy management[17]—suggesting that the body of work also incorporates methodological or conceptual innovations from environmental science, systems modeling, and energy economics. This combination of specialized and interdisciplinary references indicates that financial accounting study is rooted in governance and reporting theory while being progressively influenced by wider viewpoints on risk, sustainability, and the management of complex systems.

3.4 Density Visualization

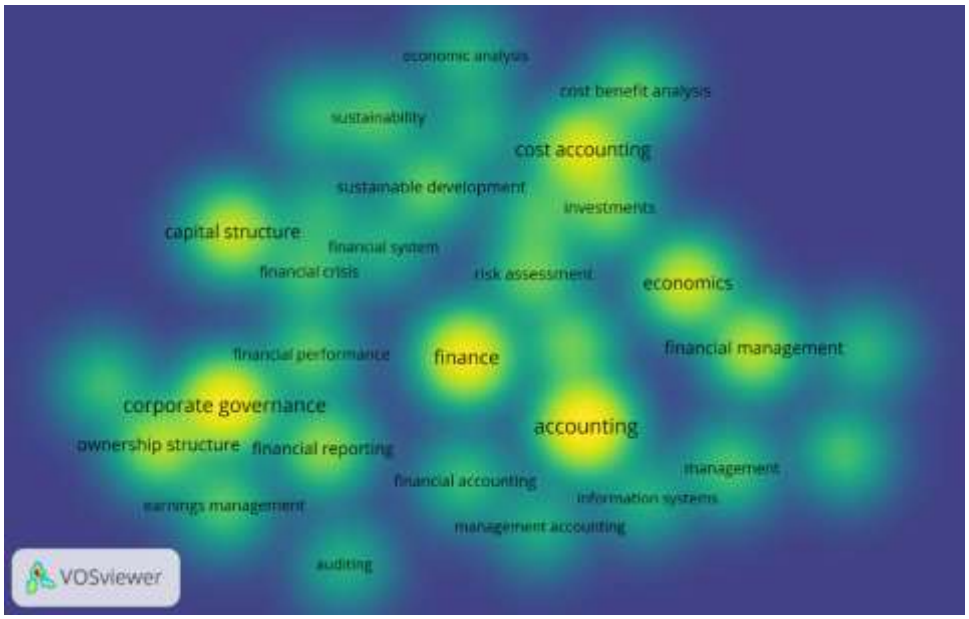

Figure 3. Density Visualization
Source: Data Analysis Result, 2025

The density visualization uses warm colors (yellow–green) to show locations where a lot of research is happening and cold colors (blue–purple) to show areas where not much research is happening. The most active hotspots are around "accounting," "finance," and "corporate governance." This shows that these three areas form the dataset's intellectual core. These subjects provide the foundation of financial accounting study, indicating a persistent academic emphasis on financial reporting, governance structures, financial system stability, and organizational effectiveness. There are also a lot of high-density areas around capital structure, financial performance, earnings management, financial management, and cost accounting. This shows that these ideas are closely related to the main themes and often show up together in the literature. Their significant overlap indicates that contemporary financial accounting research is profoundly influenced by governance, financing choices, and performance assessment. The medium-density regions that are moving toward topics like sustainability, sustainable development, economic analysis, cost-benefit analysis, and risk assessment show that these are areas of research that are growing but still need more work. Even though these keywords don't show up as often as the main accounting and finance ideas, the fact that they are in warmer colors shows that people are becoming more interested in them. This is especially true for sustainability-linked accounting and interdisciplinary approaches that combine environmental, economic, and governance points of view. Terms like auditing, information systems, and management that are less important show up in colder areas, which means they are more specialized or niche contributions compared to the primary research streams. The density map shows that most of the research is still focused on traditional accounting and financial topics, although it is slowly moving toward themes like sustainability, risk, and systems.

3.5 Co-Authorship Network

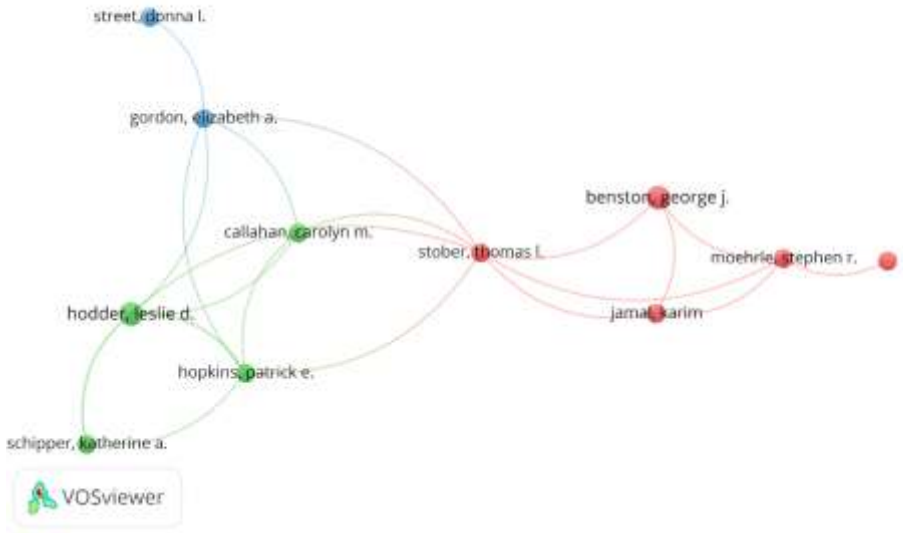

Figure 4. Author Visualization
Source: Data Analysis Result, 2025

The author co-authorship network shows a few tiny but well-defined collaboration clusters. This suggests that research in this area of financial accounting is done through close, specialized partnerships rather than large groups of people working together. The red cluster, which includes Thomas L. Stober, George J. Benston, Stephen R. Moehrle, and Karim Jamal, is the most connected group. This suggests that they have been working together for a long time on conceptual or analytical topics related to accounting standards, disclosure, and reporting implications. The green cluster, which includes Carolyn M. Callahan, Leslie D. Hodder, Patrick E. Hopkins, and Katherine A. Schipper, is another powerful group with links to studies on the quality of financial reporting, changes in regulations, and how accounting information affects decision-making. A smaller blue cluster with Elizabeth A. Gordon and Donna L. Street seems like it focuses on international accounting and studies connected to IFRS. There aren't many ties across clusters, save for Thomas L. Stober, who functions as a conceptual bridge. This shows that scholarly collaboration in this dataset is rather fragmented, with scholars mostly working within their established teams. The map shows a network with considerable cooperation within clusters and little integration across clusters. This reflects concentrated research areas within the larger topic of accounting.

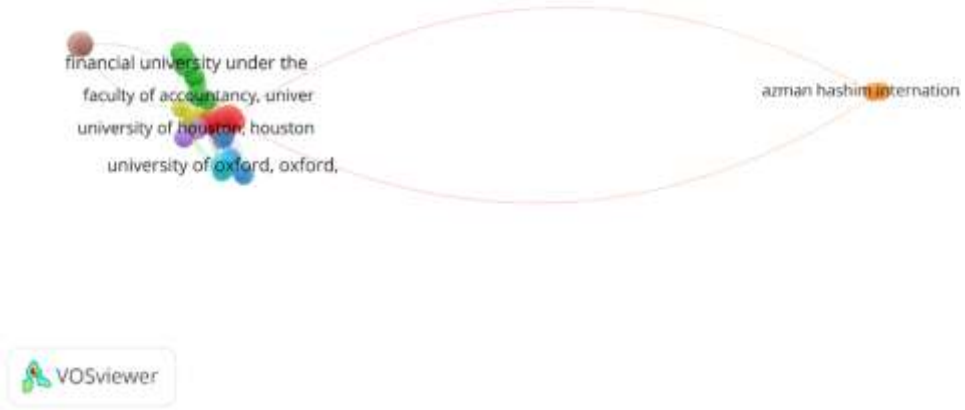

Figure 5. Affiliation Visualization
Source: Data Analysis Result, 2025

The affiliation co-authorship network shows a highly concentrated collaboration structure, with most institutions forming a tight cluster on the left side of the map and only one institution—Azman Hashim International—positioned independently on the far right. The left cluster contains several universities such as the University of Houston, the University of Oxford, and the Financial University under the Faculty of Accountancy, all of which are strongly interconnected. Their dense linkages indicate active collaboration and joint authorship patterns among researchers affiliated with these institutions. The proximity and overlapping colors reflect the presence of multi-institutional research teams and the exchange of ideas within a relatively cohesive academic network. In contrast, the isolated position of Azman Hashim International suggests minimal co-authorship with the dominant institutions, indicating either highly specialized research produced independently or limited integration into the broader international research network captured in this dataset. Overall, the map illustrates a research landscape with one dominant collaborative hub and an isolated institutional node, highlighting asymmetrical patterns of academic connectivity within the domain.

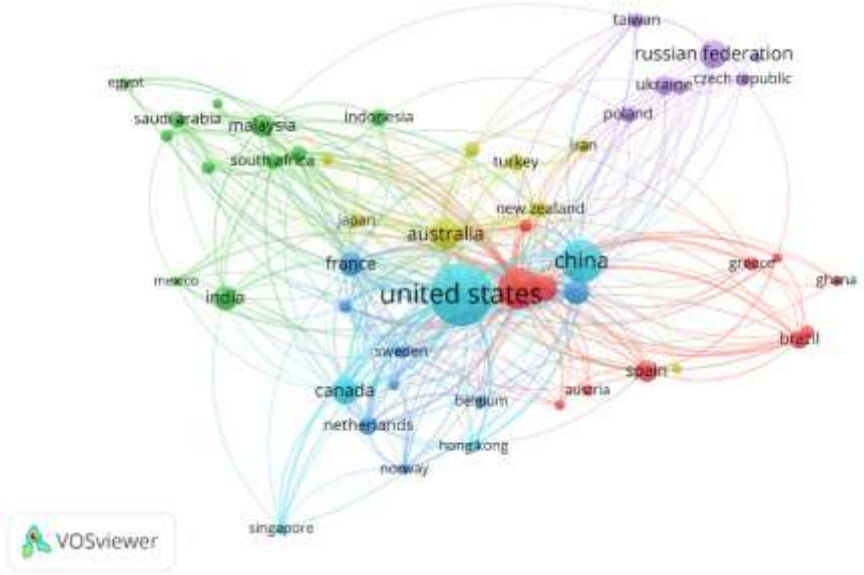

Figure 6. Country Visualization
Source: Data Analysis Result, 2025

The country co-authorship network shows that the world of research is quite interconnected, with the US and China being the main places where researchers collaborate together. The enormous node sizes and extensive link topologies of both countries suggest that they are important centers of international financial accounting research, working closely with areas in Europe, Asia, and Oceania. Australia, the United Kingdom, Canada, the Netherlands, and Singapore are examples of secondary but important collaboration hubs that connect Western and Asian research networks. Clusters from Europe (like France, Sweden, Belgium, and Poland) and Asia (like Japan, Indonesia, Malaysia, and India) show a lot of internal collaboration and strong ties to global hubs. This suggests that they are well-integrated into the international research ecosystem. Ghana, Austria, and Greece are smaller nodes that are on the edge of the network but are nonetheless connected to the core network, mostly through links with countries that do a lot of research. The map shows a strong and geographically diverse collaborative structure, with strong relationships across regions and the important roles that the United States and China play in defining the field's global scientific output.

Discussions

Practical Implications

The results of this scientometric analysis give policymakers, norm setters, and regulators a guide for how to make setting the agenda in financial accounting a top priority. The prevalence of themes such as accounting, finance, corporate governance, and capital structure suggests that regulatory discussions remain predominantly focused on conventional concerns of transparency, agency conflicts, and financial stability. Regulators (like the IASB, FASB, and securities commissions) can use this map to see which areas already have a lot of evidence, like earnings management and governance mechanisms, and which new areas, like sustainability reporting, risk assessment, and digital information systems, still need more evidence before big policy changes are made. The network of topics and countries shows practitioners, especially CFOs, auditors, and corporate governance officers, where best practices and important ideas are being made. This suggests which jurisdictions, institutions, and journals they should keep an eye on for new

ideas. The maps assist researchers and PhD students plan their work and find the right journals to publish in. Researchers can find out which themes are overdone and which ones still need more research by looking for dense clusters and hotspots. For example, they can look at the links between sustainability accounting and capital structure decisions, or between information systems and corporate governance outcomes. Finding important countries, institutions, and author networks might also point to possible partners and centers of excellence for cooperative projects, visiting scholarships, or data access. In brief, the study gives an evidence-based advice for how to use research resources, work with others, and set up initiatives such that they might add something useful to existing policy and academic debates.

Theoretical Contribution

This study theoretically contributes by elucidating the conceptual framework of financial accounting research and demonstrating the interaction of many theoretical traditions across time. The grouping of keywords related to accounting, finance, and corporate governance shows that agency theory, information economics, and capital structure theories are still important for understanding how organizations behave and report their results. The rise of sustainability, risk assessment, and cost–benefit analysis in related clusters signifies a growing incorporation of stakeholder theory, legitimacy theory, and institutional theory into the realm of financial accounting. The study does not only list theories; it shows how they coexist and evolve in the same intellectual space by showing how they are connected. The networks of co-authorship, affiliation, and country partnership further develop theory by showing how knowledge production is connected to social and institutional factors. The importance of the United States and China, along with the presence of closely integrated author and institutional clusters, indicates that theoretical growth is unevenly dispersed and influenced by dominant research hubs and their collaborative dynamics. This adds a meta-theoretical layer to the literature: the growth of financial accounting theory is shaped by the structure of the global scientific community as well as by economic and regulatory pressures. The study prompts scholars to contemplate the ways in which location, collaborative networks, and institutional capability could influence or direct the evolution and dissemination of accounting theories.

Limitations and Directions for Future Research

Even though the study made several important contributions, it has some flaws that need to be pointed out. The study is based on just one database and a certain keyword technique. Even if this is thorough, it might miss important publications that are indexed somewhere else or use different terms. Second, the emphasis on co-occurrence and citation-based metrics identifies visibility and connectivity patterns, but it does not directly evaluate the substantive quality or methodological rigor of individual studies; highly cited research does not necessarily equate to conceptual soundness. Third, the maps' static character, even with the addition of overlay and density representations, cannot completely capture the complex causative factors that drive thematic shifts, including regulatory shocks or technological upheavals. Future study may mitigate these constraints by triangulating various databases, integrating scientometric mapping with qualitative content analysis or meta-analyses, and executing longitudinal case studies of certain clusters (e.g., sustainable accounting or digital reporting). These additions would help us grasp better how ideas move, grow, or fade in the ever-changing world of financial accounting.

4. CONCLUSIONS

This scientometric review utilized VOSviewer and an extensive corpus of

publications indexed in Scopus to delineate the conceptual framework of financial accounting study. The keyword co-occurrence, overlay, and density visualizations consistently demonstrate that accounting, finance, and corporate governance constitute the intellectual foundation of the discipline. Around this core, closely related topics including financial reporting, earnings management, capital structure, and financial performance form dense research clusters that show how agency theory, information economics, and capital market–based views are still very important. More recent areas of interest, including as sustainability, sustainable development, risk assessment, and cost–benefit analysis, show a clear shift toward more responsibility, ESG factors, and working together across disciplines with environmental economics and risk management. The co-authorship and institutional networks show that knowledge is mostly created by a small number of closely-knit author groups and top universities. The country collaboration map shows that the US and China play key roles, with active partners like Australia, the UK, Canada, the Netherlands, Singapore, and a few emerging economies. These patterns indicate that theoretical and empirical developments in financial accounting are significantly influenced by a limited number of worldwide research hubs and their collaborative connections. The maps serve as a navigational resource for regulators, practitioners, and scholars to pinpoint well-established topics with significant evidence and to discern nascent intersections, such as the connections between sustainability accounting and capital structure decisions or between digital information systems and governance outcomes. The analysis also notes that there are problems with database coverage, keyword selection, and citation metrics not being able to accurately measure research quality. Future research may enhance this methodology by multi-database searches, qualitative content analysis, and longitudinal case studies of certain clusters. The report offers a systematic, evidence-based overview of the evolution of financial accounting research and identifies intriguing avenues for further investigation

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