

A Bibliometric Review of Accounting Profession

Loso Judijanto
IPOSS Jakarta, Indonesia

Article Info

Article history:

Received Apr, 2026
Revised Apr, 2026
Accepted Apr, 2026

Keywords:

Accounting
Artificial Intelligence
Data Analytics
Sustainability Accounting
Bibliometric Analysis

ABSTRACT

This bibliometric review explores the evolving landscape of accounting research by analyzing scholarly articles and their citation patterns over the past two decades. Using bibliometric tools such as citation analysis, co-authorship networks, and keyword co-occurrence analysis, this study identifies key research themes and trends in the field of accounting. The analysis highlights the continued dominance of traditional topics such as auditing, financial reporting, and corporate governance, while also unveiling the rapid emergence of new areas like artificial intelligence, data analytics, and sustainability accounting. This paper further emphasizes the growing integration of technology and global challenges into accounting research, reflecting the profession's adaptation to the digital age. The findings provide valuable insights for both academics and practitioners, offering a comprehensive view of the current state of accounting research and suggesting directions for future studies.

This is an open access article under the [CC BY-SA](#) license.



Corresponding Author:

Name: Loso Judijanto
Institution: IPOSS Jakarta, Indonesia
Email: losojudijantobumn@gmail.com

1. INTRODUCTION

The accounting profession has undergone significant transformations in response to dynamic shifts in global economic structures, technological advancements, and regulatory changes [1], [2]. As one of the fundamental pillars of business and financial operations, accounting plays a crucial role in maintaining transparency, fostering trust, and ensuring the efficient functioning of markets [3], [4]. In the context of rapid globalization and digitalization, the profession continues to evolve, incorporating new methodologies, tools, and perspectives to address complex challenges faced by businesses and governments alike [1], [5].

Over the past few decades, accounting research has expanded its focus to

encompass not only traditional topics like financial reporting and auditing but also emerging areas such as sustainability, corporate governance, environmental accounting [6], [7], and the integration of advanced technologies like artificial intelligence (AI) and blockchain. This evolution is reflected in the academic literature, where numerous studies have explored these issues, offering both theoretical frameworks and practical solutions to contemporary challenges in the field [8], [9].

Bibliometric analysis provides a systematic method for evaluating the growth and structure of research within a specific field by quantitatively analyzing publications, citations, authorship, and keyword trends

[10], [11]. By using bibliometric tools such as citation analysis, co-authorship networks, and keyword co-occurrence analysis, it is possible to gain valuable insights into the development of accounting as an academic discipline, identify key research topics and influential authors, and track the evolution of the profession's scholarly discourse.

The purpose of this study is to conduct a bibliometric review of the accounting profession, analyzing the trends and shifts in accounting research over time. This review aims to identify the most influential authors, journals, and topics, as well as to highlight the emerging areas of interest that are shaping the future of the accounting profession. By mapping the intellectual structure of accounting research, this paper contributes to a deeper understanding of how the field has evolved and provides guidance for future research directions.

The structure of this paper is as follows: Section 2 outlines the methodology used for conducting the bibliometric analysis, detailing the selection of data sources, analysis techniques, and key metrics. Section 3 presents the results of the analysis, including key findings on research trends, citation patterns, and influential authors. Section 4 discusses the implications of the findings for the accounting profession and offers suggestions for future research. Finally, Section 5 concludes the paper with a summary of the key insights and contributions of this bibliometric review.

2. METHODS

This bibliometric review employs a quantitative approach to systematically analyze the academic literature on the accounting profession. The primary goal of the research is to identify the intellectual structure, evolution, and key trends within accounting research over time [12], [13]. To

achieve this, we utilized bibliometric tools and techniques, including citation analysis, co-authorship analysis, and keyword co-occurrence analysis, to explore the relationships between publications, authors, and research themes.

The data for this study was collected from two major academic databases: Scopus and Web of Science, which are widely regarded as authoritative sources for scholarly publications in the field of accounting. A comprehensive search was conducted using a combination of keywords, such as "accounting," "financial reporting," "auditing," "sustainability accounting," and "corporate governance," among others. The search covered publications from the last 20 years (2000–2025), allowing for a longitudinal analysis of research trends. Only peer-reviewed articles, conference proceedings, and books that met the predefined inclusion criteria were selected for further analysis.

The bibliometric analysis was performed using VOSviewer, a powerful tool for visualizing and analyzing bibliometric networks [14], [15]. Citation analysis was used to identify the most frequently cited articles, authors, and journals in the field. Co-authorship analysis was conducted to examine collaboration patterns among authors and institutions, shedding light on key research networks and collaborative efforts in accounting research. Additionally, keyword co-occurrence analysis was used to identify emerging research themes and the evolution of key topics in the accounting profession. These methods provided a comprehensive understanding of the current state and development of the field, offering valuable insights into the academic contributions that have shaped the accounting profession over time.

3. RESULTS AND DISCUSSION

3.1 Author Collaboration Analysis

Figure 2 illustrates the geographical distribution of research activity in the field of accounting, as depicted through a network visualization of countries. The visualization reveals strong academic collaborations and research networks, with countries like the United States, United Kingdom, and China positioned centrally in the network, indicating their prominent role in global accounting research. The United States, in particular, stands out as a major hub, with numerous connections to countries across different continents. Other countries, such as Malaysia, Jordan, and Qatar, are positioned in the red cluster, suggesting a concentrated

body of research or collaboration within the Middle East and Southeast Asia. The various colored clusters represent distinct research groups from different regions, with Europe, Asia, and the Americas forming interconnected networks. This map highlights the international nature of accounting research, emphasizing the importance of cross-border academic cooperation and the exchange of knowledge across regions. The layout also suggests areas of concentrated research activity and potential opportunities for further collaboration in underrepresented regions.

3.3 Citation Analysis: Influential Publications

Table 1. Top Cited Research

Citations	Authors and year	Title
1913	Browning, J.D.,Horton, J.D. (2004)	Molecular mediators of hepatic steatosis and liver injury
808	Secinaro, S.,Calandra, D.,Secinaro, A.,Muthurangu, V.,Biancone, P. (20210	The role of artificial intelligence in healthcare: a structured literature review
583	Cooper, D.J.,Robson, K. (2006)	Accounting, professions and regulation: Locating the sites of professionalization
539	Flower, J. (2015)	The international integrated reporting council: A story of failure
467	DeFond, M.L.,Francis, J.R. (2005)	Audit research after Sarbanes-Oxley
439	Moll, J.,Yigitbasioglu, O. (2019)	The role of internet-related technologies in shaping the work of accountants: New directions for accounting research
438	Sinclair, S.J.,Siefert, C.J.,Slavin-Mulford, J.M.,... Renna, M.,Blais, M.A. (2012)	Psychometric Evaluation and Normative Data for the Depression, Anxiety, and Stress Scales-21 (DASS-21) in a Nonclinical Sample of U.S. Adults
407	Munoko, I.,Brown-Liburd, H.L.,Vasarhelyi, M. (2020)	The Ethical Implications of Using Artificial Intelligence in Auditing
404	Jeacle, I.,Carter, C. (2011)	In TripAdvisor we trust: Rankings, calculative regimes and abstract systems
396	Kavanagh, M.H.,Drennan, L. (2008)	What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations

Source: Scopus, 2026

Table 1 presents a list of the most cited research papers in the field, highlighting influential works that have shaped various domains, including accounting, healthcare, and psychological evaluation. The citations indicate the significance of these studies, with Browning and Horton's (2004) paper on molecular mediators of hepatic steatosis

leading the list, reflecting its broad impact in the healthcare field. Notably, studies such as Cooper and Robson (2006), focusing on accounting, professions, and regulation, and DeFond and Francis (2005) on audit research after Sarbanes-Oxley, underscore pivotal contributions to accounting literature, particularly in professionalization and post-

regulation research. Furthermore, the increasing attention to artificial intelligence in accounting and auditing, as seen in the works of Moll and Yigitbasioglu (2019) and Munoko et al. (2020), signals a shift in research focus towards the integration of technology in traditional accounting practices. The inclusion of studies from diverse disciplines, such as psychological evaluation (Sinclair et al., 2012), highlights the interdisciplinary nature of

accounting research, reflecting its application in broader societal contexts. These top-cited studies collectively reveal how accounting research has evolved, incorporating new technological and regulatory perspectives while maintaining a strong emphasis on professional practices.

3.4 Keyword Co-Occurrence and Research Themes

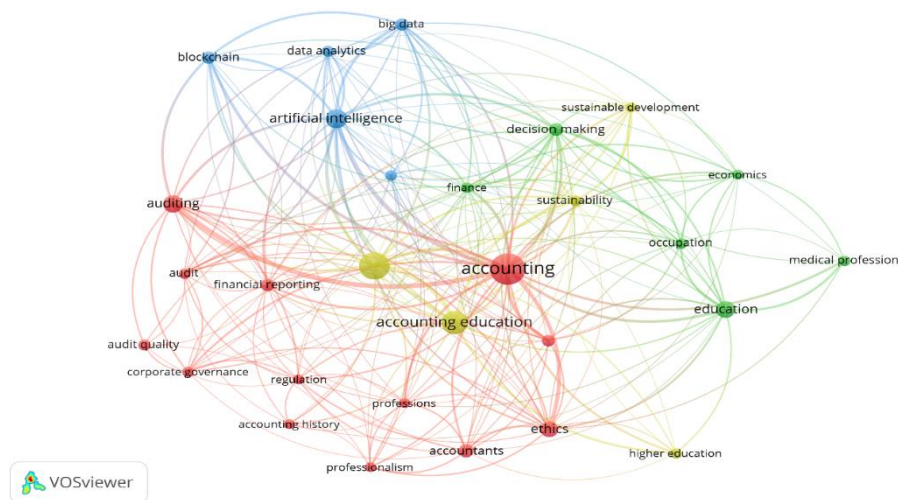


Figure 3. Network Visualization

Source: Data Analysis

Figure 3 presents a network visualization that captures the interconnections between various research themes within the field of accounting. The central node, labeled "accounting," is surrounded by clusters representing related concepts such as auditing, accounting education, sustainability, financial reporting, and ethics. These clusters illustrate the multifaceted nature of accounting research, with distinct areas focusing on traditional subjects like auditing and corporate governance (depicted in red), as well as emerging topics such as artificial intelligence and data analytics (blue). The green cluster indicates a growing interest in sustainability and decision-making, reflecting the increasing

importance of accounting in addressing global challenges. The interconnectedness of accounting education with other themes emphasizes the vital role of education in shaping future professionals and the evolving skill set required in the profession. The visualization also highlights interdisciplinary links, such as the connection between accounting and economics, finance, and even professions like the medical field, pointing to the expansive influence of accounting across various sectors. This network map provides a comprehensive view of the current state of accounting research and underscores its dynamic, evolving nature.

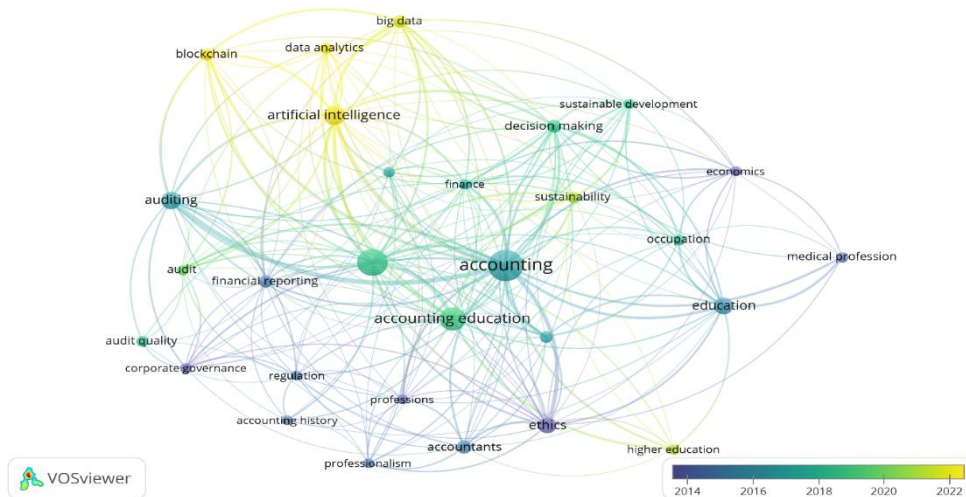


Figure 4. Overlay Visualization
 Source: Data Analysis

Figure 4 showcases the overlay visualization of accounting research topics over time, with the color gradient representing the publication years from 2014 to 2022. The central node, "accounting," remains stable over time, with clusters around auditing, financial reporting, and accounting education evolving gradually. Notably, more recent topics like artificial intelligence and data analytics (depicted in yellow and green) are emerging strongly, indicating the growing interest in technological advancements in the accounting field. The shift in the research focus towards sustainability and decision-making is also evident, as these themes are gaining prominence in recent years. The

visualization highlights how emerging fields, particularly those integrating technology such as blockchain and big data, are increasingly influencing accounting research. This shift suggests a growing recognition of the need to adapt accounting practices to align with the rapid advancements in technology and the global push for sustainability. The presence of older topics like accounting history and corporate governance reflects their continuing relevance, while the progression toward newer themes demonstrates how accounting research is evolving to address the changing demands of the global economy and technological landscape.

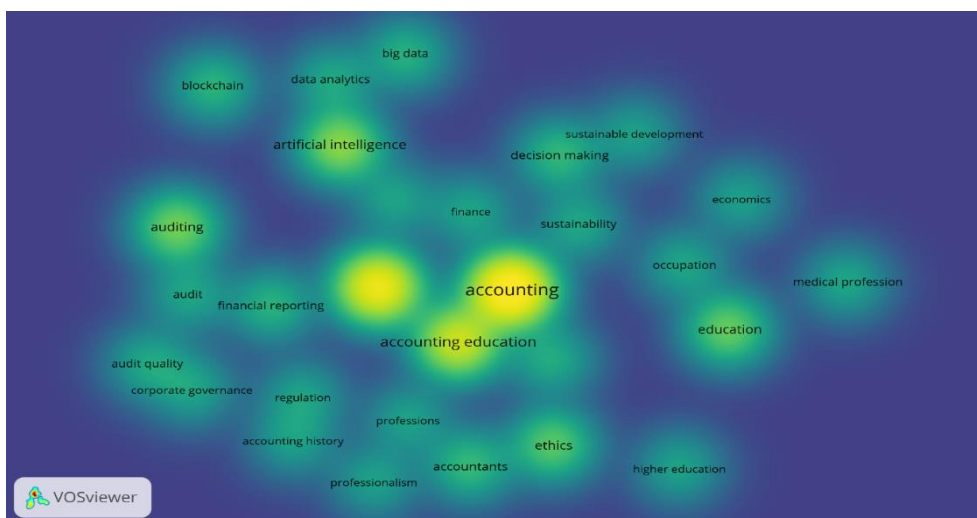


Figure 5. Density Visualization
 Source: Data Analysis

Figure 5 presents the density visualization of accounting research topics, highlighting the intensity of focus within specific areas. The central node, "accounting," is the most densely concentrated area, reflecting its dominant presence across the various themes explored in the field. Surrounding it, the topics of accounting education and financial reporting show significant concentration, indicating that these areas continue to be central to the discourse in accounting research. The visualization also reveals emerging areas like artificial intelligence, data analytics, and sustainability, which are gaining increasing attention, as evidenced by their brighter and more prominent clusters. These themes represent the evolving nature of accounting research, where traditional topics are being augmented by cutting-edge technologies and sustainability concerns. Meanwhile, audit quality, corporate governance, and ethics retain their importance, reflected by their moderate density in the visualization. The scattered yet notable presence of decision making and sustainable development signals growing intersections between accounting and broader global challenges. This density map offers a clear visual representation of the research focus areas in accounting, illustrating both the core themes and the rapidly growing areas that are reshaping the field.

Discussion

The findings of this bibliometric analysis highlight the dynamic nature of accounting research and its growing intersection with emerging global challenges and technological advancements. The centrality of "accounting" as a dominant theme in the literature indicates that traditional accounting topics, such as auditing, financial reporting, and corporate governance, remain foundational to the profession. These subjects continue to attract significant scholarly attention due to their critical role in ensuring transparency, accountability, and ethical practices in the corporate world [6], [16], [17]. However, as shown in the density visualization, new areas are rapidly gaining traction, suggesting that

the profession is expanding its focus to address broader societal issues.

One of the most notable shifts in accounting research is the increasing prominence of artificial intelligence (AI) and data analytics. As the accounting profession evolves in response to technological advancements, AI and data analytics are transforming how financial data is processed, analyzed, and reported. These technologies are expected to enhance the accuracy, efficiency, and predictive capabilities of accounting systems, enabling organizations to make better-informed decisions [18]–[20]. The rising interest in these technologies reflects a recognition that accounting must adapt to the digital age to remain relevant and effective in a rapidly changing business environment.

Another emerging theme in accounting research is sustainability and sustainable development. With increasing pressure on businesses and governments to adopt environmentally and socially responsible practices, accounting plays a crucial role in measuring and reporting on sustainability efforts. Research in this area highlights the need for accounting professionals to develop new frameworks and metrics to assess environmental, social, and governance (ESG) factors [21], [22]. This shift is indicative of the growing role of accounting in addressing global sustainability challenges and reflects broader societal trends toward more transparent and ethical business practices.

Finally, the importance of accounting education has also emerged as a key theme in recent years. As the profession evolves and new technologies and frameworks are introduced, there is a growing need to ensure that accounting education adapts to these changes. The increased focus on accounting education suggests a recognition that future professionals must be equipped with not only traditional accounting skills but also the ability to navigate the complexities of emerging technologies and sustainability issues. This development reflects the broader trend of lifelong learning and continuous professional development, which are essential for maintaining the relevance and

effectiveness of the accounting profession in the 21st century.

4. CONCLUSION

This bibliometric review reveals the significant evolution within the accounting profession, as reflected in the shifting research priorities over time. Traditional themes like auditing and financial reporting continue to dominate, emphasizing their enduring relevance in maintaining transparency and accountability. However, the increasing focus on emerging topics such as artificial intelligence and data analytics signals a transformation within the profession, driven by technological advancements that enhance data processing, decision-making, and efficiency. Furthermore, the rise of

sustainability accounting highlights the growing importance of addressing environmental, social, and governance (ESG) factors in accounting practices. These findings suggest that accounting research is increasingly interdisciplinary, incorporating new frameworks and methodologies to address the complex challenges facing businesses and societies globally. The ongoing integration of technology, sustainability, and education into the field underscores the need for continuous adaptation to ensure the profession remains relevant in a rapidly evolving world. Future research should further explore these intersections and contribute to the development of innovative solutions in accounting practice and education.

REFERENCES

- [1] S. Sood and A. Kim, "The Golden Age of the Big Data Audit: Agile Practices and Innovations for E-Commerce, Post-Quantum Cryptography, Psychosocial Hazards, Artificial Intelligence Algorithm Audits, and Deepfakes," *Int. J. Innov. Econ. Dev.*, vol. 9, no. 2, pp. 7–23, 2023, doi: 10.18775/ijied.1849-7551-7020.2015.92.2001.
- [2] Y. Qin, J. Liu, and D. Wu, "The impact of emotional intelligence on life satisfaction among Chinese nurses: A chain mediating model," *Front. Psychol.*, vol. 14, p. 1125465, 2023, doi: 10.3389/fpsyg.2023.1125465.
- [3] W. Kitiwong and S. Srijunpetch, "Cultural influences on the disclosures of key audit matters," *Journal of Accounting Profession*. jap.tbs.tu.ac.th, 2019.
- [4] F. of A. P. (FAP) of Thailand, "Auditor's view on key audit matter." 2016.
- [5] N. Tepalagul and L. Lin, "Auditor independence and audit quality: A literature review," *J. Accounting, Audit.*, 2015, doi: 10.1177/0148558x14544505.
- [6] P. Serhat and K. Özge, "A machine learning framework for data-driven CRM," *Accounting, Financ. Sustain.*, 2022.
- [7] L. Tuo, S. Han, Z. Rezaee, and J. Yu, "Do Chief Audit Executives Matter? Evidence from Turnover Events," ... *Account.*, 2023.
- [8] M. J. Milne, "On sustainability; the environment and management accounting," *Management Accounting Research*. researchgate.net, 1996.
- [9] S. Schaltegger and M. Csutora, "Carbon accounting for sustainability and management. Status quo and challenges," *J. Clean. Prod.*, 2012.
- [10] H. Xie and T. C. Lau, "Evidence-Based Green Human Resource Management: A Systematic Literature Review," *Sustain.*, vol. 15, no. 14, 2023, doi: 10.3390/su151410941.
- [11] F. C. Fenerich, K. Guedes, N. H. M. Cordeiro, G. de Souza Lima, and A. L. G. de Oliveira, "Energy efficiency in industrial environments: an updated review and a new research agenda," *Rev. Gestão e Secr. (Management Adm. Prof. Rev.)*, vol. 14, no. 3, pp. 3319–3347, 2023.
- [12] J. Yang, C. Ma, D. Li, and J. Liu, "Mapping the Knowledge on Blockchain Technology in the Field of Business and Management: A Bibliometric Analysis," *IEEE Access*, vol. 10, pp. 60585–60596, 2022.
- [13] A. Bashar, M. R. Rabbani, S. Khan, and ..., "Data driven finance: A bibliometric review and scientific mapping," ... *Conf. data*, 2021.
- [14] V. Azzari, E. W. Mainardes, and F. M. da Costa, "Accounting services quality: a systematic literature review and bibliometric analysis," *Asian J. Account. Res.*, vol. 6, no. 1, pp. 80–94, 2020.
- [15] M. L. Tseng, T. D. Bui, M. K. Lim, F. M. Tsai, and ..., "Comparing world regional sustainable supply chain finance using big data analytics: a bibliometric analysis," *Ind. Manag.*, 2021, doi: 10.1108/IMDS-09-2020-0521.
- [16] S. N. Elidemir, A. Oztüren, and S. W. Bayıghomog, "Innovative behaviors, employee creativity, and sustainable competitive advantage: A moderated mediation," *Sustain.*, vol. 12, no. 8, 2020, doi: 10.3390/SU12083295.
- [17] Z. Afdal, M. Kurnia Siwi, and T. Kurniawati, "MSMEs Business Sustainability: A Literature Review," 2021.
- [18] T. Dogru *et al.*, "Generative Artificial Intelligence in the Hospitality and Tourism Industry: Developing a Framework for Future Research," *J. Hosp. Tour. Res.*, p. 10963480231188664, Jul. 2023, doi: 10.1177/10963480231188663.
- [19] M. Zheng, "Advanced artificial intelligence model for financial accounting transformation based on machine learning and enterprise unstructured text data," *Mob. Inf. Syst.*, vol. 2022, no. 1, p. 5708652, 2022.

- [20] A. A. Baldwin-Morgan, "Integrating artificial intelligence into the accounting curriculum," *Account. Educ.*, 1995, doi: 10.1080/09639289500000026.
- [21] G. Makridou, M. Doumpos, and C. Lemonakis, "Relationship between ESG and corporate financial performance in the energy sector: empirical evidence from European companies," *Int. J. Energy Sect. Manag.*, vol. ahead-of-p, no. ahead-of-print, Jan. 2023, doi: 10.1108/IJESM-01-2023-0012.
- [22] Y. Prayogo, A. Mutia, P. Hardiningsih, and I. Setiawati, "The Relationship of Sustainability Report with Firm Values Jakarta Islamic Index," *Jabe (Journal Account. Bus. Educ.)*, vol. 8, no. 2, p. 99, 2023, doi: 10.17977/jabe.v8i2.46032.