

*Research Trends in Accounting and Accounting Education Over the Past Decade:  
A Bibliometric Analysis*

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**Abstract**

This study aims to examine the trends and developments in the field of accounting and accounting education over the past decade using a bibliometric approach. The data analyzed includes publications from 2013 to 2023, focusing on research trends, contributions, and impacts. The analysis was conducted using Publish or Perish and VOSviewer tools. The results from Publish or Perish analysis showed 998 articles with a total of 61349 citations, averaging 5577.18 citations per year and 61.35 citations per article. The Hirsch h-index reached 131 and the Egghe g-index was 217, indicating the significant quality and impact of publications in this field. The average citations per author were 30666.95 with an average of 535.81 papers per author. Further analysis using VOSviewer identified 131 items clustered into 5 clusters, with a total of 4421 links and a total link strength of 12655. These results indicate a strong and collaborative research network among researchers in this topic. In addition to providing a comprehensive overview of research trends in the field of accounting and accounting education, the findings also highlight significant opportunities for future research innovation. The VOSviewer analysis shows that there are still many unexplored research opportunities that could lead to the development of new methods and approaches in accounting and accounting education research. This underscores the need for innovation in future research to fully leverage the existing potential and enhance the quality of research and practice in this field.

Keywords: Accounting Education, Bibliometric Analysis, Research Trends, Publish or Perish, VOSviewer

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## **Introduction**

Over the past decade, the fields of accounting and accounting education have undergone profound transformations, driven by rapid technological advancements, the forces of globalization, and evolving regulatory frameworks. Accounting's critical role in promoting transparency and accountability has necessitated sweeping educational reforms aimed at equipping future professionals with the adaptive and innovative skills necessary to navigate this complex landscape (Lawson et al., 2013). The widespread integration of digital technologies has significantly reshaped teaching methodologies, a shift that was further accelerated by the COVID-19 pandemic, which underscored the importance of online and blended learning environments for continuity and accessibility in education (Kuznetsova, 2021; Cuc, 2022).

The advent of FinTech and the increasing reliance on data analytics have profoundly influenced both the practice of accounting and its curricula, stressing the need to prepare students for a future dominated by data-driven decision-making (Feng & Wang, 2022). Research indicates that the strategic use of digital platforms can greatly enhance student engagement and learning outcomes, provided that the selection of these tools is thoughtfully aligned with specific educational goals and learning objectives (Fox et al., 2018; Bastos et al., 2021).

Furthermore, the trend towards increased globalization has expanded the scope and complexity of accounting education, emphasizing the necessity to address a broader spectrum of regulatory contexts and to foster interdisciplinary approaches that can enhance analytical and strategic thinking skills (Marrone et al., 2020; Yu & Rha, 2021). Utilizing bibliometric tools such as Publish or Perish and VOSviewer, this study has mapped out the prevailing research trends within the domain, revealing critical collaborations and pinpointing emerging opportunities for future innovation and methodological advancements (Aprianti, 2023). This introductory exploration sets the stage for a deeper understanding of the dynamic interplay between evolving educational needs and the professional demands of the accounting field, providing valuable insights that can help shape the direction of future research and ensure that accounting education remains aligned with the ever-evolving demands of the profession.

## **Methods**

This study uses bibliometric analysis to examine research trends in accounting and accounting education from 2013 to 2023, combining Publish or Perish for metadata extraction and VOSviewer for network visualization (Al Husaeni & Nandiyanto, 2022; Azizah et al., 2021). A total of 998 articles with 61,349 citations were analyzed, revealing key metrics such as h-index and g-index. VOSviewer identified 131 items in five clusters, with 4,421 links and a link strength of 12,655, highlighting strong collaboration among researchers. This approach uncovers emerging trends, gaps, and future research directions while aligning academic inquiry with industry needs.

## **Trends in Accounting and Accounting Education**

The bibliometric analysis using Publish or Perish software identified 998 papers in accounting and accounting education from 2013 to 2023, with a total of 61,349 citations and an average of 5,577.18 citations per year. Each paper received an average of 61.35 citations, indicating a strong academic impact. The data shows an average of 2.36 authors per paper,

with individual authors contributing to 535.81 papers and receiving 30,666.95 citations per author.

Key metrics include an h-index of 131 and a g-index of 217, reflecting high productivity and influence within the field. The age-weighted citation rate of 10,340.68 highlights the lasting relevance of many publications. Additional indicators, such as the PoP hI, norm index of 85, hI, annual index of 7.73, and the Fassin hA-index of 44, demonstrate sustained contributions and scholarly influence over time. This data reveals a highly impactful and collaborative research landscape, setting the foundation for deeper exploration of research trends and networks using VOSviewer.

The table below (Table 1) presents the most-cited articles in the field.

Table 1: Journal Article Search Results Based on the Most Citations

Cites	Authors	Title	Year	GSRank
2122	Loughran, T., & McDonald, B.	Textual analysis in accounting and finance: A survey	2016	945
1381	Gennaioli, N., et al.	Human capital and regional development	2013	914
1206	De Villiers, C., et al.	Integrated Reporting: Insights, gaps and an agenda for future research	2014	834
1094	Plvia, S., et al.	Online education: Worldwide status, challenges, trends, and implications	2018	950
1063	Bebbington, J., & Unerman, J.	Achieving the United Nations Sustainable Development Goals: an enabling role for accounting research	2018	554

Meanwhile, the second table highlights the articles with the highest relevance and impact, based on Google Scholar (GS) ranking, reflecting their influence within the academic community.

Table 2: Journal Article Search Results Based on Google Scholar Rank

Cites	Authors	Title	Year	GSRank
134	Apostolou, B., et al.	Accounting education literature review (2015)	2016	1
173	Apostolou, B., et al.	Accounting education literature review (2016)	2017	2
178	Apostolou, B., et al.	Accounting education literature review (2013–2014)	2015	3
268	Apostolou, B., et al.	Accounting education literature review (2010–2012)	2013	4
147	Rebele, J. E., & Pierre, E. K. S.	Stagnation in accounting education research	2015	5

And the following is the number of publications by year, and a graph of research developments on this topic.

YEAR	NUMBER OF PUBLICATION
2013	98
2014	89
2015	81
2016	95
2017	90
2018	105
2019	92
2020	145
2021	101
2022	62
2023	40

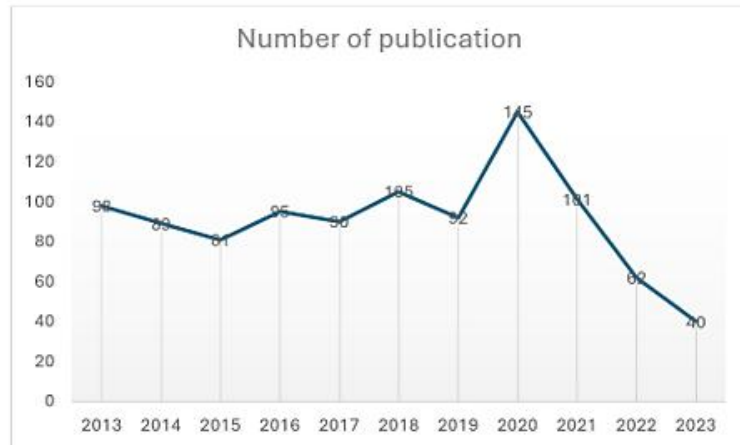


Figure 1: Trend of This Topic

The bibliometric analysis conducted using Publish or Perish highlights significant fluctuations in research output within the fields of accounting and accounting education over the decade from 2013 to 2023, with a notable peak occurring in 2020. This peak, comprising 145 publications, aligns with the pervasive disruptions caused by the COVID-19 pandemic, which catalyzed substantial shifts in educational practices and priorities. The surge in publications during this period likely reflects an intensified focus on adapting accounting education to remote and digital formats, underscoring the field's responsiveness to external global crises.

Table 1 in the analysis brings attention to highly cited works that concentrate on emerging and critical areas within accounting research, such as textual analysis, integrated reporting, and the pivotal role of accounting in achieving the United Nations Sustainable Development Goals. These topics not only highlight the evolving focus of accounting research towards integrating broader socio-economic objectives but also signify the increasing relevance of accounting practices in addressing global challenges.

Furthermore, Table 2 underscores the foundational impact of studies such as those by Apostolou et al., (2015), whose literature reviews continue to be highly relevant and influential, as evidenced by their rankings in Google Scholar. These works have been instrumental in delineating the trajectory of research and identifying pivotal themes that have shaped scholarly discourse in accounting over the years.

The observed decline in publication numbers in 2022 and 2023 might suggest a realignment of research priorities, possibly due to the stabilization of educational formats post-pandemic or delayed indexing processes. This trend underscores the necessity for continuous monitoring of the research landscape to capture evolving trends, shifts in academic focus, and emerging areas of study. Utilizing tools like VOSviewer for this purpose allows for a more nuanced understanding of the network of collaborations and thematic linkages across studies, providing deeper insights that can guide future research directions and strategies in accounting and accounting education. This ongoing analysis is essential for maintaining the dynamism and relevance of research in adapting to changing educational needs and professional practices in the accounting sector.



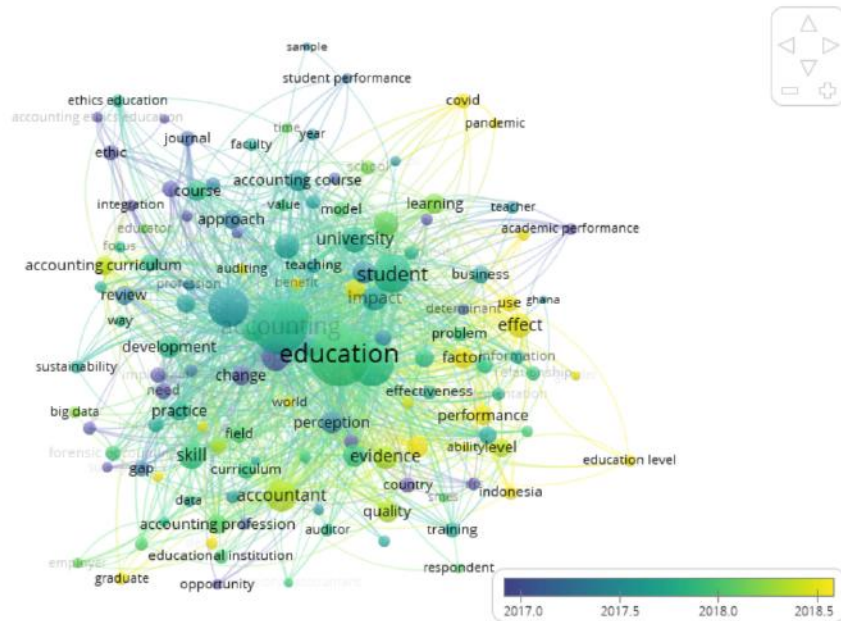


Figure 4: Overlay Visualization

The density visualization from the bibliometric analysis provides a comprehensive overview of the evolving landscape in accounting and accounting education research since 2018. The focus has notably shifted towards the practical impacts of accounting education on business practices, pinpointing specific areas such as learning outcomes, performance, and the efficacy of training programs. This shift underscores a growing recognition of the direct influence that educational frameworks have on the professional capabilities of graduates and, by extension, on the business sector itself.

Emerging themes highlighted in the analysis, including quality assurance in education, problem-solving skills, enhancements in university programs, and the evolving roles of accountants, reflect a broadening scope of accounting education research. These areas of focus not only respond to the changing demands of the global business environment but also indicate a move towards more integrated and application-based educational strategies.

The most prominently studied themes, as identified in the analysis education, study, students, accounting education, accounting, and technology demonstrate their enduring significance in research. The persistent emphasis on these topics indicates their foundational role in the field and their continuous evolution in response to technological advancements and shifting educational paradigms.

This analysis reveals not only the current research trajectories but also significant gaps and opportunities for future inquiry. For instance, while there is substantial attention on the integration of technology in accounting education, there may be underexplored areas concerning the specific impacts of emerging technologies like artificial intelligence and blockchain on accounting practices and education. Furthermore, the role of sustainability in accounting education remains a relatively nascent area that could benefit from deeper exploration, especially in light of increasing global emphasis on sustainable business practices.

Encouraging exploration in these underdeveloped areas not only fosters innovation but also ensures that accounting education remains relevant and capable of preparing students for a

rapidly changing professional landscape. This synthesis of research connections and novelty offers a clear direction for future studies, urging scholars to venture beyond established boundaries and contribute to the development of novel educational models and methodologies that address both current and future challenges in the accounting profession.

## **Conclusion**

This bibliometric analysis highlights key trends and developments in accounting and accounting education over the past decade. The findings indicate strong academic impact, with 998 publications and 61,349 citations from 2013 to 2023, driven by topics such as education, student engagement, accounting practices, and digital technologies. VOSviewer identified five clusters, with education as the central theme, closely connected to study, accounting, and analysis, reflecting the field's collaborative nature. Emerging trends since 2018 emphasize the impact of accounting education on business practices, learning outcomes, and training. The analysis also reveals gaps and opportunities for future research, encouraging further innovation and interdisciplinary approaches to address evolving industry demands. These insights provide valuable direction for researchers and educators to align academic efforts with professional needs, fostering continuous improvement in both research and practice.

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