A Bibliometric Mapping of Global Contributions to Accounting Education Literature

Nurul Afzan Najid[1*], Salehah Zafirah Zulkepli[2], Nur Syafiqah Hussin[3], Shahida Md Zeni[4]

[1234]Faculty of Accountancy, University Technology MARA Pahang, Pahang, Malaysia

*Corresponding author

ABSTRACT

This paper offers a bibliometric mapping of the world contribution to the research in the accounting education field between 2000 and early 2025 based on the Scopus database. It examines the patterns of publication, prolific authors, top journals and top institutions, as well as the networks of co-authorship, key word and co-citation. The findings demonstrate a consistent increase in academic production that began to rise significantly after 2020, which is due to the transition to digital and blended learning in the COVID-19 pandemic. Anglophone nations, notably the United States, Australia, and the United Kingdom, make most contributions, although new but low participation comes from Asia, Africa, and Middle East. Thematic evolution places emphasis on those issues of concern that are timeless, like curriculum, assessment, and student performance, and those that are emerging, like online learning, technology integration, and ethics education. This paper has value because it reveals both geographic and intellectual asymmetries and identifies new prospects towards global inclusivity and interdisciplinary integration. Scientific investigations in the future ought to be not only extended to Anglophone settings but also take up theoretical perspectives of the learning sciences and institutional theory, and the new technologies and sustainable learning in accounting curricula.

Keywords: Accounting education, bibliometric analysis, research trends, digital learning, Scopus

INTRODUCTION

In the last 20 years, there has been a rapid increase in accounting education research, which is due to modifications in the standards of professional certification, technological development, and the increase in the complexity of financial reporting. But in spite of this development, literature is still geographically unequal. The contributions are concentrated disproportionately in the Anglophone nations, specifically the United States, Australia, and the United Kingdom, with very little scholarship representation of Asia, Africa, and the Middle East, and of Latin America. This skew restricts the inclusiveness of worldviews, introduces structural inequalities of knowledge production and constrained the breadth of theoretical and pedagogical innovation in the discipline. Thematic or qualitative reviews in the past of accounting education have been based on pedagogical interventions, curriculum reforms, or instructional methods (Miller et al., 2015; Torma et al., 2023). These studies are important but fail to describe the overall intellectual framework of the field as well as they fail to demonstrate how geographic differences influence the flow of research. It is the lack of mapping the field globally that limits our knowledge of the development of the field across the regions and the opportunities that are open to inclusive and interdisciplinary development of the field.

This paper will cover these gaps by performing a bibliometric mapping of accounting education research indexed in Scopus in the years 2000-early 2025. It shows not only the structural development of field but also the world imbalances that remain through the analysis of trends in publications, prolific authors, institutional dominance, and co-authorship and citation networks. Thus, the work can provide a vital insight into how maturity, interdisciplinarity, and geographic dispersion of accounting education research can be tackled and directions toward more equitable and inclusive scholarship suggested.

Therefore, the main objective of this research is to comprehensively map international developments in accounting research education and to determine the intellectual framework, key actors and new concepts to have influenced the discipline in the period between 2000 and early 2025. This study, having offered an in-depth approach to bibliometric analysis, fills the gaps in previous reviews which have been mostly thematic, qualitative or regionally based. In order to fulfil this purpose, the research will be conducted by the following research questions:

1. What are the research trends in accounting education according to the year of publication?
2. Who are the most prolific authors in the field of accounting education?
3. Which institutions contribute the most to accounting education?
4. What are the leading journals published on accounting education?
5. Which country/territory contributes the most to accounting education?
6. What is the dominant subject area published in accounting education?
7. What are the most frequently used keywords in research on accounting education?
8. What are the main citation clusters of accounting education?

METHODOLOGY

Research Design

This paper takes a bibliometric method to examine international research in accounting education. Bibliometric mapping was chosen due to its ability to allow systematic search of the publication trends, prolific authors, and thematic groups. Bibliometric methods, unlike narrative or thematic reviews, can give a numerical estimate of scholarly output and can show intellectual patterns through time and space.

Data source and search strategy

The Scopus database was selected as the main one because it offers extensive coverage of peer-reviewed journals in the area of business, management, and education. Scopus has a wider range of journals and better citation tracking compared to the Web of Science and is most appropriate in interdisciplinary fields, including accounting education (Donthu et al., 2021). A Boolean query was applied on 5 March 2025 using keywords related:

Title-Abs-Key (("Accounting Education" Or "Teaching Accounting" Or "Learning Accounting" Or "Accounting Pedagogy" Or "Accounting Curriculum" Or "Accounting Instruction" Or "Accounting Course" Or "Accounting Classroom" Or "Accounting Students") And (Education Or Learning Or Teaching Or Pedagogy Or Curriculum Or Instruction Or Training Or Classroom)) And Pubyear > 1999 And Pubyear < 2025 And (Limit-To (Subjarea , "Busi")) And (Limit-To (Doctype , "Ar")) And (Limit-To (Language , "English"))

Data Collection

The current study relied on the Scopus database as it is one of the largest abstracts and citation databases of peer reviewed literature with N=22,800 journals from 5000 publishers worldwide. A literature search using the Scopus database was conducted on 5th March 2025. The search was restricted to English-language journal articles indexed in Scopus under the "Business, Management, and Accounting" subject area. This exclusion of non-English publications was intentional: while it reinforces an Anglophone bias, it ensures consistency in language, reduces the risk of misclassification in bibliometric mapping, and reflects the reality that leading accounting education journals are predominantly published in English. Moreover, restricting Scopus-indexed journals guarantees quality control through peer review, improving reliability of the dataset.

DATA ANALYSIS

Data were analyzed using VOSviewer and the Bibliometrix R package, two widely used bibliometric tools. VOSviewer was employed to construct and visualize co-authorship, keyword co-occurrence, and co-citation networks, offering intuitive clustering and mapping functions. Bibliometrix provided complementary statistical analyses and reproducibility through open-source coding, enabling other researchers to replicate or extend this

study. The combination of these tools ensured both visual insight and analytical rigor, strengthening the robustness of findings. In order to investigate temporal changes in further detail, an overlay visualization has been created in which the keywords are color-coded by the mean year they were published. This time mapping showed a shift in classic themes to that of digital and blended learning as a result of pedagogical shifts in response to the emergence of technology and influenced by educational disruption across the world and specifically the COVID-19 pandemic (Harnal et al., 2023). In general, the descriptive and visual bibliometric analyses as a whole offered a detailed picture of the structural and thematic evolution of the accounting education scholarship. The findings help to better comprehend the intellectual development of the field and can serve as a point of reference to other scholars who intend to approach emerging issues, networks of collaboration, and new areas of research.

FINDINGS

What are the research trends in accounting education according to the year of publication?

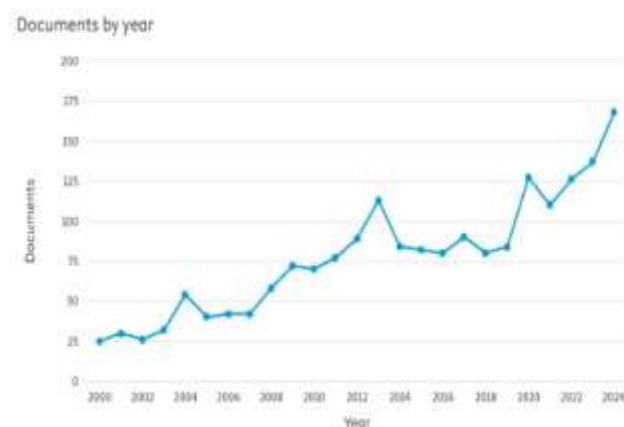**Figure 1:** Publication trends over time in accounting education

Figure 1 illustrates the publication trends in accounting education from 2000 to 2024, based on the number of documents published each year. The data show a steady increase in research output over time, with notable growth beginning around 2010. After a period of moderate fluctuations between 2012 and 2020, a sharp rise is observed from 2021 onward, reaching its peak in 2024. This trend suggests a growing academic interest in accounting education, particularly in recent years, possibly driven by changes in educational delivery methods, technological integration, and evolving curriculum demands in the field. The post-2020 surge aligns with the COVID-19 pandemic, which compelled higher education globally to adopt online and blended learning. This shift stimulated scholarly interest in digital pedagogy within accounting education, driving publication growth.

Who are the most prolific authors in the field of accounting education?

Figure 2: List of prolific authors in accounting education with publication counts and total publications.
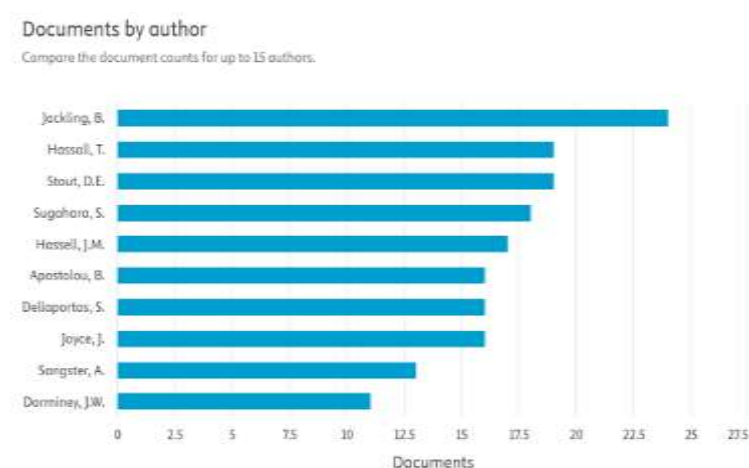
Figure 2 presents a comparison of the most prolific authors in the field of accounting education, based on the number of documents published. Jockling, B. emerges as the leading contributor with the highest publication count, followed by authors such as Hossain, T. and Stout, D.E. Other notable contributors include Sugahara, S., Hassall, J.M., and Apostolou, B, each with a substantial number of publications. The prominence of authors such as Jockling and Hassall reflects sustained institutional support in Australia and the UK, where accounting education is closely tied to professional certification requirements. These contexts have fostered strong research culture around pedagogy and curriculum development. The distribution indicates a core group of researchers who have consistently contributed to the development and dissemination of knowledge in accounting education. This pattern highlights the presence of established scholars driving research activity in the field.

Which institutions contribute the most to accounting education?

Figure 3: Top contributing institutions in accounting education with publication counts.
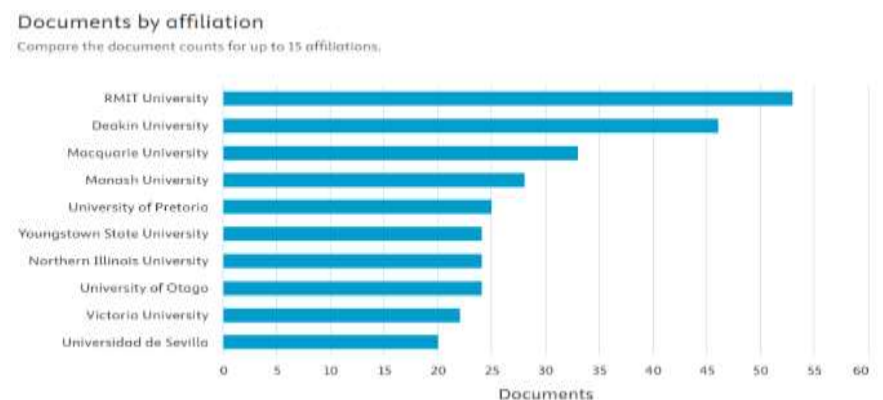

Figure 3 displays the leading academic institutions contributing to research in accounting education, ranked by publication volume. RMIT University holds the highest number of publications, followed closely by Deakin University and Macquarie University. Other prominent contributors include Monash University, the University of Pretoria, and Youngstown State University. The data suggest that Australian universities are particularly active in this research area, with several institutions from Australia appearing among the top contributors. Australia's dominance is likely due to national research funding priorities and the strong emphasis placed on teaching quality in business and accounting programs. RMIT and Deakin, for example, are known for active collaboration with professional bodies such as CPA Australia, which encourages pedagogical research. The presence of universities from North America, Africa, and Europe further indicates a geographically diverse research landscape in accounting education.

What are the leading journals publishing on accounting education?

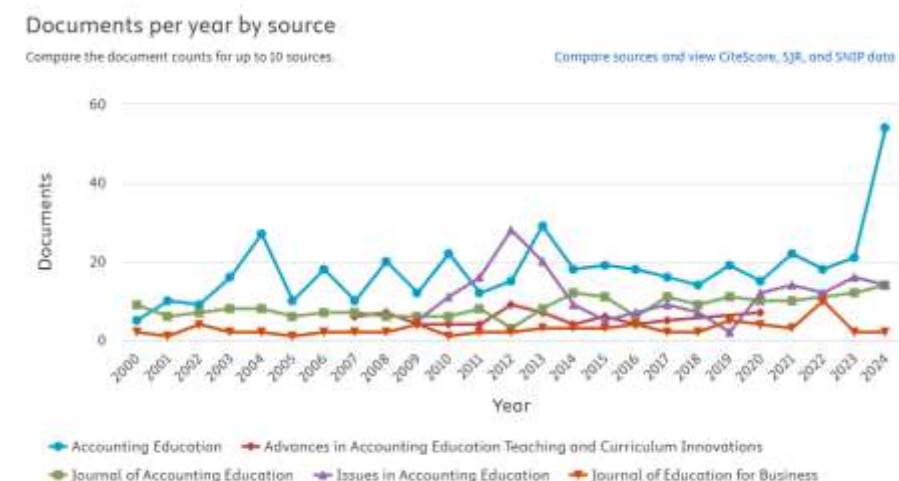**Figure 4:** Top journals in accounting education with publication counts and years.

Figure 4 illustrates the annual publication trends across major journals in accounting education from 2000 to 2024. *Accounting Education* consistently shows the highest volume of publications, with a significant surge observed in 2024. Other journals such as Advances in Accounting Education and the Journal of Accounting Education also contribute regularly, though with relatively stable publication patterns over the years. Issues in Accounting Education display periodic increases, peaking around 2012 and 2015. The Journal of Education for Business and other sources have a comparatively lower output. Overall, the data reflects a steady and growing interest in accounting education within a concentrated group of specialized journals.

Which country/territory contributes the most to accounting education?

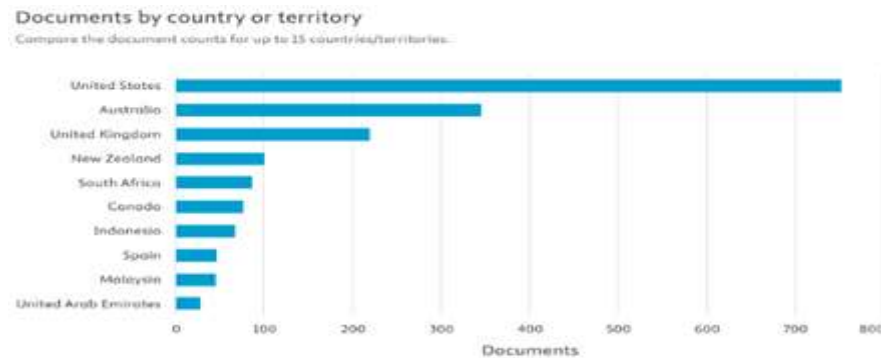**Figure 5:** Top contributing country/territory in accounting education with publication counts.

Figure 5 presents the distribution of publications in accounting education by country or territory. The United States leads by a substantial margin, contributing the highest number of publications, followed by Australia and the United Kingdom. Other notable contributors include New Zealand, South Africa, and Canada, reflecting a strong presence from English-speaking countries. Additional contributions from regions such as Southeast Asia (Indonesia and Malaysia), Southern Europe (Spain), and the Middle East (United Arab Emirates) indicate a broader global engagement. The heavy Anglophone concentration underscores structural inequities in global academic publishing, where English-language, Western-indexed journals dominate. Nevertheless, emerging contributions from Southeast Asia and Africa suggest growing diversification. This geographic spread suggests that accounting education research is both internationally recognized and actively pursued across diverse academic contexts.

What is the dominant subject area published in accounting education?

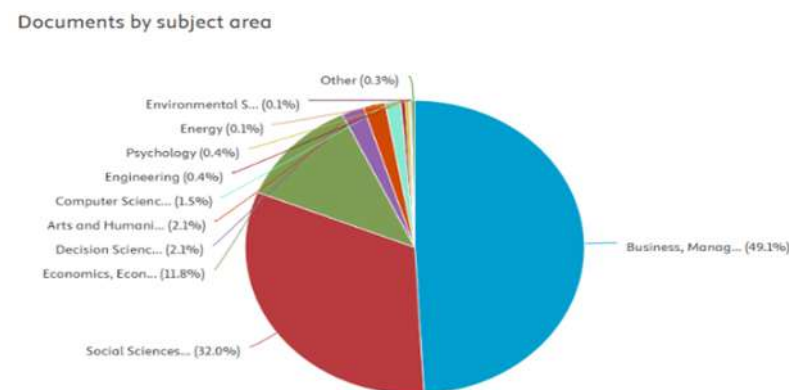**Figure 6:** List of subject areas in accounting education

Figure 6 shows the distribution of accounting education publications across various subject areas. The majority of the documents fall under Business, Management, and Accounting (49.1%), followed by *Social Sciences* (32.0%), indicating that accounting education is predominantly situated within these two academic disciplines. Smaller shares are observed in Economics (11.8%), Decision Sciences (2.1%), Arts and Humanities (2.1%), and Computer Science (1.5%), with minimal representation in fields such as Engineering, Psychology, Energy, and

Environmental Science. This distribution highlights the interdisciplinary nature of accounting education, while emphasizing its core alignment with business and social science research domains.

What are the most frequently used keywords in research on accounting education?

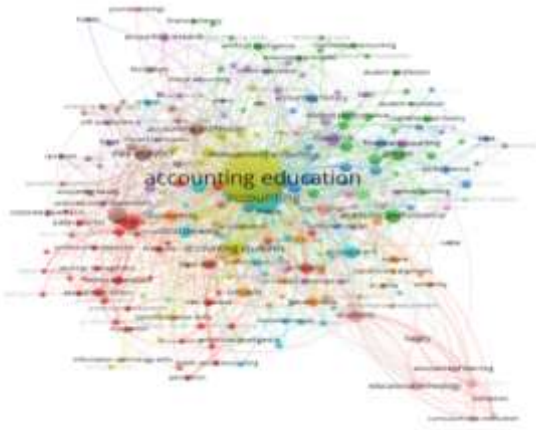**Figure 7:** Network visualization map of keywords co-occurrence

Figure 7 shows a co-occurrence network of key-words that demonstrate three broad theme clusters in accounting education research. The former cluster (curriculum, assessment, student performance) indicates the old worries on the issues of pedagogy and the learning outcomes. The second cluster (ethics, sustainability, professional competence) puts an emphasis on the increasing importance of values-based education. The third cluster (online learning, blended learning, technology integration, digital tools) reflects the recent trend of the transition to digital pedagogy enhanced by the COVID-19 pandemic. A combination of these clusters helps to realize the multidimensional nature of the sphere and the shift in the traditional curriculum-based problems to the ones

focused on technologies and ethics.

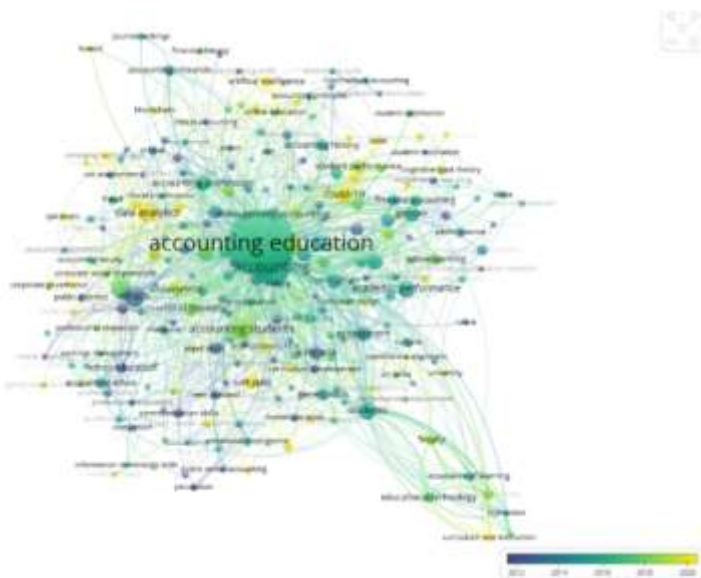**Figure 8:** Keywords co-occurrence overlay visualization map according to year

Figure 8 introduces the time aspect to the network of keywords. Earlier years (blue nodes) are being dominated by traditional topics like curriculum, pedagogy and student performance, whereas recent research (yellow nodes) are focused on online learning, blended education, and integrating technology. This overlay affirms that there is an underlying change in the field: no longer the problem of the efficacy of teaching, but instead the problem of the adaptive response to digital disruption. The shift in color also indicates that technology-driven pedagogy has become centralized only during the last five years, providing new possibilities of theoretical integration and cross-disciplinary investigation.

What are the main citation clusters of accounting education?

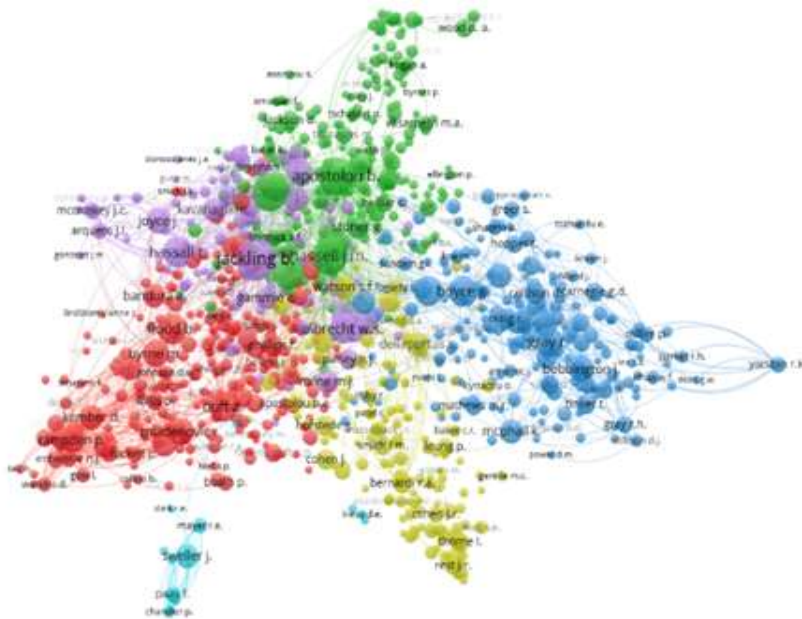**Figure 9:** Co-Citation Network of Cited Authors in accounting education

Figure 9 illustrates a co-citation network of authors frequently cited together in the field of accounting education. Each node represents an individual author, with the size of the node reflecting the frequency of citations. The connections (edges) between nodes indicate co-citation relationships, meaning two authors are often cited together in the same documents. Distinct color-coded clusters suggest the presence of research communities or thematic groupings within the field. For example, one cluster may consist of authors focusing on pedagogical strategies, while another may emphasize ethics or assessment in accounting education. The dense interconnections among certain authors, such as J. Hassall and B. Jolliffe, indicate their central influence and widespread recognition within the literature. This co-citation analysis provides insights into the intellectual structure of the field, revealing influential contributors and the collaborative patterns shaping scholarly discourse in accounting education.

DISCUSSIONS

This bibliometric review shows not only the fast growth but also the skewed distribution of accounting education scholarship in 2000 and early 2025. The increase after 2020 is a response to the COVID-19 pandemic, which further increased the use of online and blended learning. Nevertheless, a lot of this literature is descriptive and

practice-based, and very little is interacting with well-established learning theories. Regarding the cognitive learning theory, the new pedagogical methods that are introduced into practice, including online platforms and hybrid classes, will not only need to be reviewed based on their efficiency in delivering knowledge but also on their ability to facilitate cognitive learning, critical thinking, and retention of accounting knowledge (Kaiser and Menkhoff, 2020). The absence of theoretical analysis implies that there is a disconnect between technological adaptation and school quality.

The imbalance in the geographic contribution, spearheaded by the United States, Australia and the United Kingdom is an artifact of larger structural forces. The institutional theory is useful in explaining how in these regions, the high output of publications is maintained through funding systems, accreditation structures, and professional networks. In comparison, Asia, Africa, and Latin American scholars have the impediments of insufficient research infrastructure, language barrier, and decreased accessibility to high-impact journals (Hod, 2022; Kubitskyi et al., 2022). This creates an Anglophone monopoly of knowledge production, which strengthens systemic inequalities.

Postcolonial criticism also explains the way in which the scholarship of accounting education favors Western ways of knowing at the expense of other alternative pedagogies. Relative lack of non-Western voices makes one wonder about inclusiveness and how much the global accounting education is representative of various cultural, professional, and ethical backgrounds. Unless these epistemic asymmetries are dealt with, the field may continue to be insular and unaware of the global issues of sustainability, ethics, and equitable access to education (Donthu et al., 2021; Husaeni and Nandiyanto, 2021).

Lastly, there is a lack of cross-cutting of intellectual communities, as seen in the clusters of co-citation, as there is little or no cross-cutting across the themes of curriculum design, ethics, and technology. Although such clusters are indicators of maturity in subfields, fragmentation which limits the synthesis of theory is also exposed. The same trends of siloed growth are observed in other areas of education and management research (Abernathy et al., 2023; Sahidin et al., 2022). The way forward to overcome these gaps is to use interdisciplinary approaches in future research connecting educational theory and the global view of inequality and institutional relations. This kind of integration would enable the accounting education research to record the change in pedagogy, as well as theorizing on the implications of the change on student outcomes, competencies and global equity.

LIMITATIONS OF THE STUDY

There are some limitations of this study. First, it used exclusively Scopus that, though not comprehensive, does not cover all regional journals or non-English ones, thus reinforcing an Anglophone bias (Hod, 2022; Kubitskyi et al., 2022). Second, the obtained dataset was limited to the English-language journal articles, overlooking the books, conference papers, and grey literature, which potentially had precious information (Donthu et al., 2021). Third, citation-based metrics give preference to older publications, i.e. recent publications (particularly around 2024-2025) might not be heavily represented (Harnal et al., 2023). Fourth, bibliometric mapping is not very accurate due to metadata discrepancies including name of authors, affiliation, and keywords (Sahidin et al., 2022). Last but not least, the quantitative methodology of the study offers structural data but lacks the qualitative parts, including theoretical and pedagogical implications (Miller et al., 2015). Such constraints indicate that further studies including a variety of databases, multilingual materials and mixed-method designs are required to present a more detailed picture of accounting education scholarship.

RECOMMENDATIONS FOR FUTURE RESEARCH

This paper indicates some of the future perspectives in developing accounting education scholarship. To begin with, it is necessary to conduct studies outside of Anglophone settings and include the views of underexplored areas in order to enhance the geographical and intra-cultural diversity (Hod, 2022; Kubitskyi et al., 2022). Second, the higher level of theoretical integration should be provided, relying on learning sciences and cognitive psychology to enhance the basis on which accounting education is delivered (Kaiser and Menkhoff, 2020). Third, new technologies, like artificial intelligence and data analytics, should be systematically explored, in both terms of their impact on student engagement, performance, and academic integrity (Donthu et al., 2021). Fourth, the future of accounting is a more transparent integration of ethics, ESG, and sustainability into the curricula as a response to the changing accountant responsibility (Bayrak and Aslanci, 2022). Fifth, longitudinal and outcome-based research is required that can connect the educational practices to employability, certification and performance at the workplace. Lastly, inclusion and access are under-researched; the future research must address the experience of different groups of students pursuing accounting education and the ways in which institutions can support equity. Taken together, the outlined research directions would allow the field to move beyond describing the trends in teaching towards developing inclusive, theory-driven, and practice-relevant models of accounting education.

CONCLUSION

The present paper is a bibliometric mapping of research in accounting education that has been conducted in the 2000-2025 period, which shows a steady increase in publications with a sharp rise since 2020 due to digital and blended learning. Even as the field has done well in developing the traditional themes of curriculum and assessment, newer issues like use of technology, ethics, and sustainability are becoming apparent. Imbalances in

the structure are also highlighted in the analysis, where the contributions are mostly Anglophone and fractionated thematic clusters that do not allow the integration of the theories that could be developed. Going forward, the issue is not just to record tendencies, but to promote a more inclusive, theoretically inspired, and worldly representative scholarship. To do this, researchers need to combine interdisciplinary constructs, institutions to reinforce international partnerships, and policymakers to uphold diversity and equity in publication and curriculum development.

ACKNOWLEDGEMENT

REFERENCES

1. Abernathy, J., Klaus, J., Le, L., & Masli, A. (2023). Does greater access to employees with information technology capability improve financial reporting quality?. Contemporary Accounting Research, 40(3), 2071-2105. https://doi.org/10.1111/1911-3846.12869
2. Bayrak, A. and Aslancı, S. (2022). Realistic mathematics education: a bibliometric analysis. Shanlax International Journal of Education, 10(4), 52-62. https://doi.org/10.34293/education.v10i4.5174
3. Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. (2021). How to conduct a bibliometric analysis: an overview and guidelines. Journal of Business Research, 133, 285-296. https://doi.org/10.1016/j.jbusres.2021.04.070
4. Gerrans, P. and Heaney, R. (2016). The impact of undergraduate personal finance education on individual financial literacy, attitudes and intentions. Accounting and Finance, 59(1), 177-217. https://doi.org/10.1111/acfi.12247
5. Harnal, S., Sharma, G., Anupriya, A., Mishra, A., Bagga, D., Saini, N., … & Anupam, K. (2023). Bibliometric mapping of theme and trends of augmented reality in the field of education. Journal of Computer Assisted Learning, 40(2), 824-847. https://doi.org/10.1111/jcal.12899
6. Hod, R. (2022). Bibliometric analysis on medical education during covid-19 pandemic. Malaysian Journal of Medicine and Health Sciences, 18(s14), 111-119. https://doi.org/10.47836/mjmhs.18.s14.13
7. Husaeni, D. and Nandiyanto, A. (2021). Bibliometric using vosviewer with publish or perish (using google scholar data): from step-by-step processing for users to the practical examples in the analysis of digital learning articles in pre and post covid-19 pandemic. Asean Journal of Science and Engineering, 2(1), 19-46. https://doi.org/10.17509/ajse.v2i1.37368
8. Kaiser, T. and Menkhoff, L. (2020). Financial education in schools: a meta-analysis of experimental studies. Economics of Education Review, 78, 101930. https://doi.org/10.1016/j.econedurev.2019.101930
9. Kubitskyi, S., Saienko, V., Demianiuk, V., & Mykhasiuk, K. (2022). Management of pedagogical and sports educational institutions in ukraine. Sport Tk-Revista Euroamericana De Ciencias Del Deporte, 19. https://doi.org/10.6018/sportk.538991
10. Kusaila, M., McCarthy, M., & Kulesza, M. (2021). 150 credit-hours: stakeholders' benefits and students' skills and attributes. Journal of Accounting and Finance, 21(3). https://doi.org/10.33423/jaf.v21i3.4403
11. Lazăr, M. (2022). Defining the quality education – an extensive bibliometric analysis. Research and Education, (6), 118-132. https://doi.org/10.56177/red.6.2022.art.11
12. Miller, M., Reichelstein, J., Salas, C., & Zia, B. (2015). Can you help someone become financially capable? a meta-analysis of the literature. The World Bank Research Observer, 30(2), 220-246. https://doi.org/10.1093/wbro/lkv009
13. Sahidin, I., Nohong, N., Manggau, M., Arfan, A., Wahyuni, W., Meylani, I., … & Muktiarni, M. (2022). Phytochemical profile and biological activities of ethylacetate extract of peanut (arachis hypogaea l.) stems: in-vitro and in-silico studies with bibliometric analysis. Indonesian Journal of Science and Technology, 8(2), 217-242. https://doi.org/10.17509/ijost.v8i2.54822

14. Tierney, K. (2022). The future of assisted reproductive technology live births in the united states. Population Research and Policy Review, 41(5), 2289-2309. https://doi.org/10.1007/s11113-022-09731-5

15. Torma, J., Barbić, D., & Ivanov, M. (2023). Analyzing the effects of financial education on financial literacy and financial behaviour: a randomized field experiment in croatia. South East European Journal of Economics and Business, 18(2), 63-86. https://doi.org/10.2478/jeb-2023-0019

16. Xue, R., Gepp, A., O'Neill, T., Stern, S., & Vanstone, B. (2019). Financial well-being amongst elderly australians: the role of consumption patterns and financial literacy. Accounting and Finance, 60(4), 4361-4386. https://doi.org/10.1111/acfi.12545