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MAPPING RESEARCH TRENDS IN THE ACCOUNTING PROFESSION THROUGH BIBLIOMETRIC METHODS

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Abstract. This research article aims to investigate the main research trends in the accounting profession, given that the rapid pace of digitalization is having a significant impact on the role, competencies, and responsibilities of accountants. Thus, the research is based on a mixed methodology, relying on a bibliometric analysis of 336 scientific papers indexed in the Web of Science (WoS) database between 2015 and 2024, as well as a qualitative analysis of the ten most-cited papers in the sample. Thus, the bibliometric analysis facilitated the identification of topics of interest and the progress of scientific output in the analyzed field, while the qualitative analysis provided a clearer perspective on theoretical and applied approaches. As a result of the research conducted, it was concluded that digitization, artificial intelligence, digital skills, professional ethics, and the adaptation of accounting education constitute the central pillars of the current scientific discourse on the accounting profession. The research findings provide an overview of how the specialized literature reflects the transformation of the profession and outline future research directions for the academic and professional communities.

Keywords: accounting profession, digital transformation, bibliometric analysis, emerging technologies, research trends

JEL Classification: M41, O33

Introduction

Over time, the accounting profession has evolved in response to economic and technological changes, and today, accountants no longer play a role limited solely to recording economic and financial transactions. The modern accountant combines analytical thinking with solid professional training and adherence to ethical and quality standards, actively engaging in clarifying unclear issues, organizing and monitoring activities, as well as participating in the decision-making process. Thus, the success and sustainable development of a business increasingly depend on accountants' ability to keep pace with current demands and to remain competent and ethical.

The current landscape of the accounting profession is marked by the accelerating pace of digitalization and the adoption of new technologies. Information technologies have become an integral part of most organizations, and those that fail to keep pace with these innovations risk becoming irrelevant over time (Mihaila, 2022). The literature emphasizes that digitization is a 21st-century imperative for the accounting field, generating both benefits and challenges (Mihaila, 2022). A telling example of this process is the expansion of artificial intelligence, considered a driver of development in emerging economic sectors, including the accounting profession. At the same time, the use of artificial intelligence requires the development of new competencies to enhance analytical skills so that accountants can provide advanced decision-making support for financial planning, cost analysis, investment evaluation, risk management, strategic consulting, and financial reporting

(Butnaru, 2024, pp. 60–61). Against this backdrop, the modernization of the accounting profession is increasingly associated with the concept of Accounting 4.0, which involves the integration of digitization, automation, and artificial intelligence into accounting practice. In this regard, current research aims to assess the impact of these technologies on the role of the accountant and the future evolution of the accounting profession.

As technology evolves, professional ethics continue to pose a challenge for the accounting profession. Thus, a distinctive feature of the accounting profession is the assumption of responsibility to act in the public interest, as well as to maintain the trust of entities, institutions, and organizations in the work of accountants, due to their commitment to act ethically and in the public interest (Lazari, 2022). International bodies periodically review the International Code of Ethics for Accountants to adapt ethical requirements to developments in an accounting profession undergoing continuous development and transformation (Lazari, 2022). Both locally and internationally, accountants' knowledge of and adherence to ethical principles are essential not only for the prestige and credibility of the profession but also for protecting the public interest and that of investors. In this regard, the literature emphasizes that professional ethics among accountants is a key determinant of business success and sustainable development, contributing to ensuring their long-term sustainability (Bădicu, 2016).

In light of the above, there is a clear need for an overview of trends and research directions in the accounting profession. The existing literature generally addresses either the impact of digitalization and artificial intelligence on the accounting profession or issues related to professional competencies and ethics. However, there is a lack of an integrated synthesis that brings these perspectives together and highlights how they intersect and influence one another in the evolution of the accounting profession.

In light of the above, this research paper aims to analyze recent academic literature to identify the main trends and research directions regarding the accounting profession, in relation to digitalization, professional competencies, and ethical considerations.

Research methodology

To ensure the rigor and consistency of the scientific approach, the analysis of the scientific literature is based on bibliometric methods, which serve as a tool for organizing and synthesizing existing research.

The scientific literature analyzed was selected from the Web of Science (WoS) database, recognized for the rigor of its indexing process and the academic relevance of the publications it includes. The selection focused on scientific articles published between 2015 and 2024, written in English and falling within the fields of Business, Management, Business Finance, and Economics, with 2024 considered the last full year in terms of publication at the time of the analysis. The process of identifying relevant literature was based on a set of keywords representative of the analyzed field, focusing on the accounting profession, its recent developments, and the main research directions. After applying the selection criteria and eliminating irrelevant records, the final set for analysis included 336 articles.

The literature review was conducted in two complementary stages. In the first stage, a descriptive analysis was performed with the aim of highlighting the evolution of publications over time, the geographic distribution of research, and the main scientific journals in which studies relevant to the accounting profession are published. In the second stage, a thematic analysis of the literature was conducted, aimed at identifying the main research directions and the relationships between the topics addressed in the analyzed studies.

The research also draws on the established methodological tools of the social sciences, which were used in conjunction with an analysis of the relevant literature. Analytical and synthetic methods were applied to examine and organize the relevant academic contributions, while the comparative method enabled the identification of similarities and differences among the main research directions. A systemic approach was used to highlight the relationships among the analyzed themes, and the methods of induction and deduction supported the formulation of conclusions regarding trends and directions of research in the field of the accounting profession.

The descriptive analysis of the scientific literature was conducted using tools specific to the Bibliometrix package, accessed via the Biblioshiny interface, which enable the evaluation of key bibliometric indicators and the distribution of publications. The analysis of thematic relationships among the studied works and the identification of research clusters were performed using the VOSviewer application, which is used for the analysis and visualization of keyword networks. The combined use of these tools enabled a coherent and structured analysis of the literature, in line with the research objective.

However, this study has certain limitations. The analysis is based exclusively on articles indexed in Web of Science and does not include other types of publications, such as books or book chapters. Furthermore, the selection of the literature is influenced by the search criteria and keywords used, which may result in the omission of relevant works published outside the scope of the analysis.

Review of the literature: trends and research directions

An analysis of trends in scholarly output highlights the growing academic interest in the accounting profession and its transformations during the period under review. Figure 1 shows that, starting in 2017, the number of scholarly articles has followed an upward trend, with a significant acceleration between 2020 and 2024. This trend highlights researchers' growing focus on changes in the accounting profession driven by digitalization, the expansion of non-financial reporting, and increasing demands for organizational accountability and transparency. The apparent decline in the number of publications in 2025 does not indicate a real decline in academic interest, but is explained by the incomplete nature of the indexing process for that year at the time of the analysis.

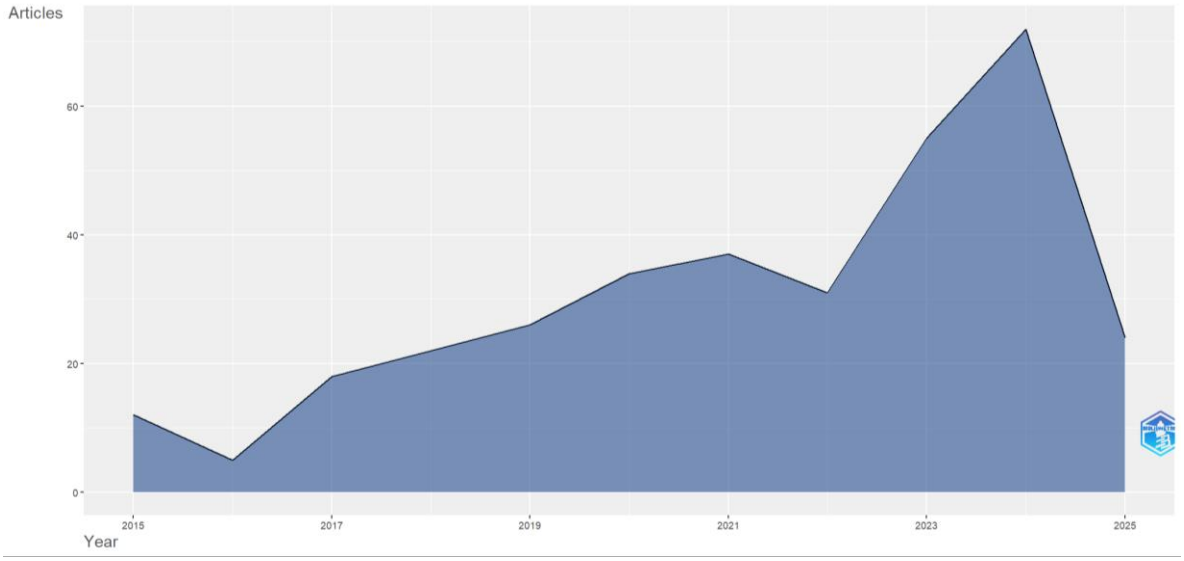

Figure 1. Trends in annual scientific output from 2015 to 2024

Source: prepared by the author based on data extracted from Web of Science using the Bibliometrix software package

The geographical distribution of publications, shown in Figure 2, highlights a significant concentration of scholarly output in certain established academic hubs. In this regard, the United States, Australia, and the United Kingdom stand out as the main research centers, reflecting both a strong academic tradition in the field of accounting and the institutional capacity to support large-scale research. At the same time, the presence of a considerable number of publications from other regions, including continental Europe and Asia, indicates a growing global interest in the accounting profession. This geographic diversity highlights the fact that approaches differ depending on the institutional, economic, and cultural context, which enriches academic debates regarding the accounting profession and its evolution.

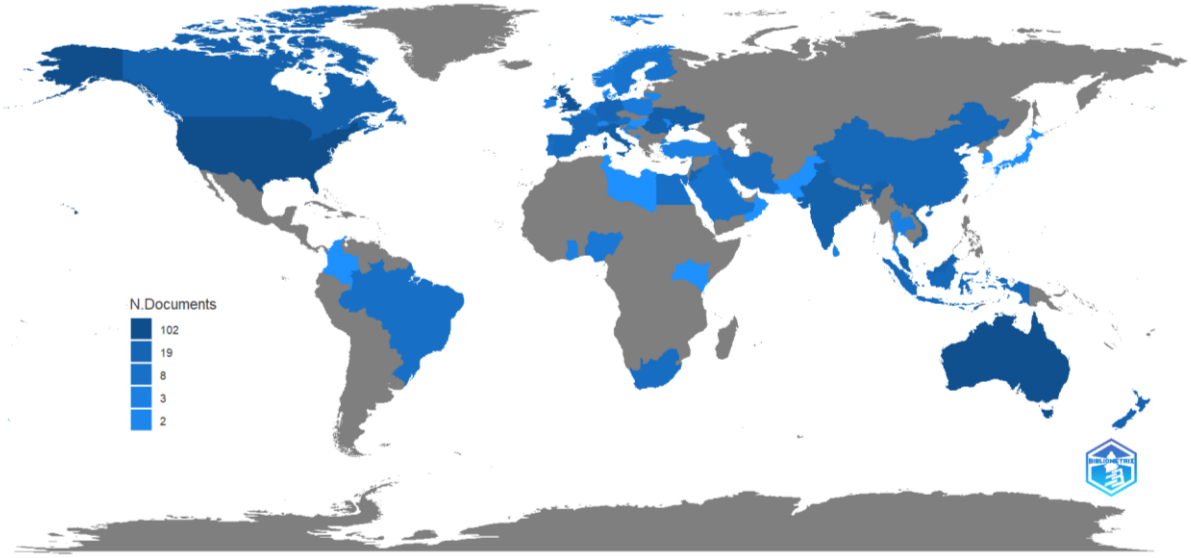

Figure 2. Geographic distribution of research from 2015 to 2024

Source: prepared by the author based on data extracted from Web of Science using the Bibliometrix software package

Continuing the analysis of the scope and geographic distribution of the research, it becomes relevant to examine the channels through which research findings are disseminated. An analysis of the main publication sources reveals the existence of a clear core of academic journals that account for the majority of research on the accounting profession. Among these, journals such as *Meditari Accountancy Research* and *the Accounting, Auditing & Accountability Journal* occupy central positions, reflecting a consistent interest in topics related to accountability, governance, reporting, and the social role of accounting.

The emergence of journals focused on organizational change, sustainability, and emerging technologies indicates that the scope of accounting research is expanding beyond its traditional technical focus. At the same time, the diversity of publication channels suggests that the accounting profession is increasingly being examined in relation to recent economic and social developments.

The analysis of thematic relationships in the specialized literature was conducted by examining the co-occurrence network of keywords using the VOSviewer application. The resulting network, illustrated in Figure 3, highlights the conceptual structure of research on the accounting profession and allows for the identification of the main thematic clusters, depicting dominant and emerging trends in research.

Distribuția și relațiile dintre clustere sugerează că profesia contabilă este abordată din perspective variate, unde dimensiunile tehnologice, organizaționale, sociale și instituționale se influențează reciproc.

The first cluster, highlighted in shades of red, focuses on the impact of emerging technologies on the accounting profession. Within this cluster, concepts such as *„artificial intelligence, „blockchain, „big data", „digital transformation", „data analytics"* and *„automation"* appear, highlighting researchers' growing concerns regarding the role of technology in redefining accounting practices.

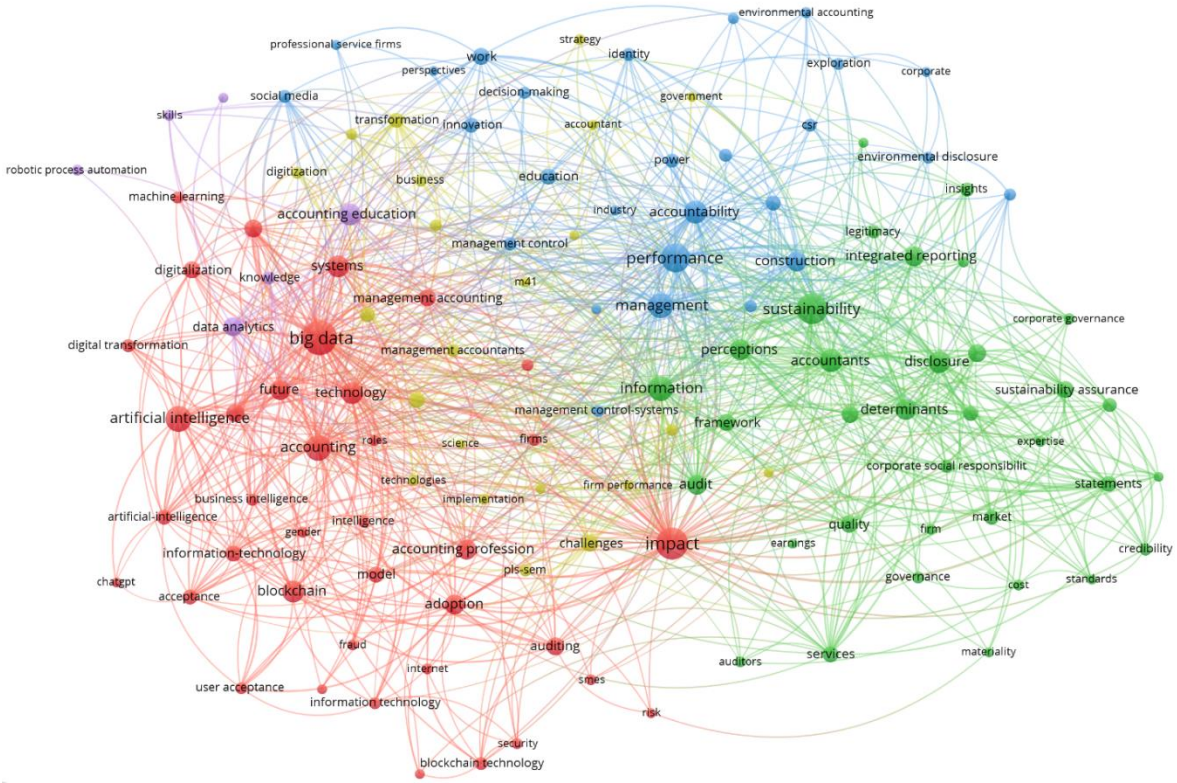

Figure 3. Co-occurrence network of keywords used in the professional literature on the accounting profession

Source: prepared by the author based on data extracted from Web of Science using the Bibliometrix software package

The literature associated with this cluster examines how digitization influences not only technical accounting and auditing processes, but also professional roles, the skills required of accountants, and the relationship between professionals and technology. The focus is on the transition from repetitive, compliance-oriented activities to high-value-added functions, such as data analysis, decision support, and strategic consulting. Furthermore, this cluster reflects interest in the adoption of technology and the risks associated with its implementation, including issues related to information security, professional ethics, and internal control. The presence of concepts located at the periphery of the cluster indicates research directions that are constantly evolving, with significant potential for future development.

A second distinct cluster, shown in shades of green, is associated with the expansion of the accounting function to include non-financial dimensions, such as *„sustainability”, „integrated reporting”, „environmental disclosure”, „corporate social responsibility”* and *„governance”.*

The research projects grouped within this cluster reflect concerns regarding the role of accounting in promoting transparency, legitimacy, and accountability in organizations. The literature examines how the accounting profession contributes to the development and implementation of integrated reporting systems that combine financial information with social and environmental information.

This cluster also highlights the close link between accounting and corporate governance, suggesting that the role of accountants extends beyond traditional reporting to include ensuring the quality of information, assessing sustainable performance, and supporting responsible decision-making processes. The high density of this cluster indicates that sustainability is one of the dominant trends in recent research within the accounting profession.

Another central cluster, shown in shades of blue, focuses on the connection between accounting, organizational performance, and decision-making processes. It includes concepts such as *„performance”, „management control”, „decision-making”, „accountability”* and *„management”.*

The literature related to this cluster explores the role of accounting as a tool for measuring, evaluating, and controlling performance, emphasizing the importance of management control systems in supporting strategic decisions. Research in this area highlights how accounting information is used to coordinate organizational activities, align objectives, and monitor results.

The interconnection of this cluster with the others suggests that organizational performance is increasingly analyzed in relation to digital transformation and sustainability requirements, reflecting an integrated approach to the role of accounting within modern organizations.

A separate, smaller cluster focuses on accounting education and professional skills development, including concepts such as *„accounting education", „skills", „knowledge", „professional development".* The research conducted within this cluster addresses concerns regarding the adaptation of educational programs to the new demands of the accounting profession, driven by digitalization, organizational changes, and the expansion of professional responsibilities. The literature emphasizes the need to develop analytical, technological, and ethical competencies, as well as the role of continuing education in maintaining the professional relevance of accountants. Although this cluster is less dense than the others, its position within the network indicates significant links to technological and organizational themes, suggesting that accounting education is a key factor in supporting the transformation of the profession.

To illustrate representative contributions within the main thematic clusters identified, Table 1 summarizes several significant works, selected based on their citation frequency in the analyzed literature and their relevance to the identified research directions. This approach facilitates the correlation of bibliometric results with the conceptual content of the specialized literature.

Tabelul 1. Sinteza contribuțiilor științifice reprezentative aferente principalelor direcții de cercetare în domeniul profesiei contabile

Scientific article	Subject of analysis	Research objective	Main scientific contributions
Moll, J. & Yigitbasioglu, O. (2019)	The impact of digital technologies on accountants' professional practice and the transformation of their role within organizations.	The purpose of this paper is to analyze how emerging technologies (Big Data and data analytics, cloud computing, process automation, etc.) are transforming accounting practices and shaping new directions for research in the field of accounting.	The article highlights the fact that digitization is transforming the practice of the accounting profession, reducing repetitive tasks and shifting accountants' work toward analytical and advisory activities. The authors emphasize the need to adapt accountants' professional skills and to refocus research on the impact of technology on organizational practices and decisions.
Thematic Cluster (VOSviewer): This scientific article contributes to strengthening the cluster dedicated to *digitalization and emerging technologies* by highlighting how digital technologies are transforming the role of accounting professionals and shaping new directions in research.			
Richins, G., Stapleton, A., Stratopoulos, T. C. & Wong, C. (2017)	The impact of big data analysis and how it influences the role of accountants and the nature of accounting activities.	The purpose of this paper is to assess whether Big Data represents an opportunity or a threat to the accounting profession; the authors aim to determine whether this technology will replace accountants or whether it will expand and complement their role.	The authors develop a model based on structured and unstructured data to conduct problem-oriented and exploratory analyses. They point out that accountants are not being replaced by Big Data but can expand their role in data analysis. At the same time, they emphasize the need to adapt the curriculum and develop digital skills.
Thematic cluster: This research article falls under the cluster of *digitalization and emerging technologies* and demonstrates how big data analysis influences accounting practices and is changing the skills required of accountants.			
Warren, J. D., Moffitt, K. C. & Byrnes, P. (2015)	The impact of Big Data technologies on accounting, particularly how new types of data (text, images,	The purpose of this paper is to explain how Big Data will transform accounting and its role in the economy; the authors describe the types of changes occurring	The article examines the expansion of the types of data used in accounting and the improvement in the quality of accounting information resulting from the use of Big Data. The authors show that

Scientific article	Subject of analysis	Research objective	Main scientific contributions
	audio, etc.) influence accounting processes and financial reporting.	in accounting, how accounting information can be improved, and what role it will play in a digital economy.	Big Data is helping to transform the role of the accountant, making them more analytical and more involved in decision-making. Furthermore, to evolve in a digital environment, the accounting profession requires the adaptation of skills and the integration of technologies into practice.
Thematic cluster: This scientific article falls within the cluster of *digitization and Big Data analytics*, playing a fundamental conceptual role in the specialized literature by providing a theoretical foundation for the impact of Big Data on the transformation of the accounting profession.			
Schmitz, J. & Leoni, G. (2019)	The impact of blockchain technology on accounting and auditing, with a focus on its implications for traditional processes of recording, verifying, and reporting financial information.	The purpose of this paper is to identify how blockchain technology can influence accounting and auditing and to suggest future research directions by proposing a research agenda.	The article introduces the concept of *„triple-entry accounting"* which increases transparency, traceability, and trust in financial information. The authors show that blockchain technology can enable continuous auditing, reduce the need for manual checks, and provide direct access to verified data, with the auditor taking on the role of analyst and systems evaluator. Thus, the technology enables the use of data that is difficult to alter, reducing the risk of fraud, which contributes to the credibility of financial information.
Thematic cluster: This scientific article falls under the cluster of *digitization and emerging technologies*, where it plays a guiding role by shaping future research directions regarding the impact of blockchain technology on accounting and auditing.			
Al-Htaybat, K. & von Alberti-Alhtaybat, L. (2017)	The impact of Big Data on corporate reporting, with a focus on how new types of data and technologies influence the content, quality, and process of reporting.	The purpose of this paper is to explore how Big Data is transforming corporate reporting and to highlight both the benefits and the challenges associated with integrating large volumes of data into reporting processes.	The article highlights that Big Data can improve the transparency and relevance of corporate reporting, but at the same time, it can give rise to new forms of opacity and information overload. The authors highlight the paradox that an increase in the volume of information does not automatically lead to better corporate accountability, emphasizing the need for the accounting profession to play an active role in interpreting and structuring information.
Thematic clusters: This research article lies at the intersection of the *technology* cluster and *the corporate reporting and accountability* cluster, contributing to an understanding of how Big Data influences both accounting practices and the quality and usefulness of corporate reporting.			
Appelbaum, D., Kogan, A., Vasarhelyi, M. & Yan, Z. (2017)	The impact of business analytics and integrated information systems (ERP) on managerial accounting and	The purpose of this paper is to explain how business analytics and ERP systems are transforming management accounting and the role of the accountant in the decision-making process.	The article highlights that the integration of analytics into management accounting serves as a tool for analysis and decision support, and that the integration of ERP systems leads to a significant shift in the role of management accounting, from functions

Scientific article	Subject of analysis	Research objective	Main scientific contributions
	decision-making processes.		primarily focused on internal reporting to analytical and predictive functions. The authors emphasize that these transformations increase the relevance of accounting information for decision-making but require the development of analytical and technological skills among managerial accountants.
Thematic cluster: This article falls under the cluster of *digitization and data analytics*, making a specific contribution to the sub-area concerning the transformation of management accounting and the integration of technology into control and decision-making processes.			
Krahel, J. P. & Titera, W. R. (2015)	The impact of Big Data and formalization on accounting and auditing standards. This article examines the relationship between technology and regulation, as well as the role of standards in the digital context.	The purpose of this paper is to analyze the implications of the use of big data and automated processes on the accounting and auditing regulatory framework, with a focus on how existing standards address these changes.	The article introduces the concept of *„formalization"* which enables the application of standards through technology, and highlights the fact that the expanding use of Big Data and the formalization of accounting processes can create tensions between the flexibility required for professional judgment and the rigidity imposed by standards. The authors emphasize the need to adapt accounting and auditing standards to reflect new technological realities, while maintaining the central role of professional judgment.
Thematic clusters: This article falls under the cluster of *digitalization and professional governance*, making a distinct contribution by addressing the technological implications for accounting standards, auditing, and professional judgment.			
Arnaboldi, M., Busco, C. & Cuganesan, S. (2017)	The relationship between accounting, accountability, social media, and big data. This article examines how these technologies influence transparency and the communication of information.	The purpose of this paper is to conduct a critical analysis of how the use of Big Data and social media influences accounting and accountability practices, with the aim of assessing whether these developments represent a genuine shift or merely a temporary trend in academic and professional discourse.	The article shows that, although Big Data and social media have the potential to transform mechanisms of accountability and transparency, their actual impact is often more complex and not always clearly defined in the academic literature. The authors draw attention to the risk that these technologies may create an „illusion of transparency" rather than effective accountability, emphasizing the need for a critical and reflective approach to the role of accounting.
Thematic clusters: This research article lies at the intersection of the *technology* cluster and the *corporate accountability and reporting cluster*, offering a unique contribution through its critical examination of the impact of Big Data and social media on accountability and transparency mechanisms and the role of accounting.			
Qasim, A. & Kharbat, F. F. (2020)	The use of emerging technologies in the accounting profession, as well as how they should	The purpose of this paper is to highlight how emerging technologies are transforming the accounting profession and to propose ways to	The article notes that the adoption of blockchain technology, data analytics, and artificial intelligence is influencing accounting processes and the way accountants work. The authors highlight a gap between

Scientific article	Subject of analysis	Research objective	Main scientific contributions
	be integrated into accounting education.	integrate them into accounting education.	market demands and the content of educational programs, arguing that the curriculum needs to be adapted to prepare future accountants for a digitalized environment focused on advanced data analysis.
Thematic clusters: This research article lies at the intersection of the cluster on *digitization and emerging technologies* and the cluster on accounting education, making a specific contribution by linking the technological transformations of the profession with the need to adapt professional training.			
Bakarich, K. M. & O'Brien, P. E. (2021).	The extent to which artificial intelligence is used in the accounting profession and how it influences accountants' work.	The purpose of this paper is to assess the extent to which artificial intelligence is used in practice and whether it represents a real or still limited change in the accounting profession.	The article reveals that, although artificial intelligence is often portrayed as a major disruptive force for the accounting profession, the current level of adoption remains limited. The authors show that AI-based solutions are primarily used to automate routine tasks, without replacing accountants' professional judgment, emphasizing the complementary role of artificial intelligence in relation to human expertise.
Thematic cluster: This article falls under the cluster of *digitization and artificial intelligence*, making a significant contribution through its critical analysis of the impact of artificial intelligence on the accounting profession and by highlighting the gap between theoretical expectations and practical application.			

Source: prepared by the author based on the specialized literature indexed in Web of Science

A review of the scientific articles presented in Table 1 confirms that recent research on the accounting profession is influenced by the development of digital technologies and advanced data analysis. Most of the scientific papers analyzed focus on how the accountant's role is changing under the influence of artificial intelligence, Big Data, blockchain technology, and integrated information systems, highlighting a gradual shift from routine operational activities toward analytical, advisory, and strategic functions. At the same time, the literature review shows that these transformations are not without difficulties and uncertainties. In addition to optimistic perspectives regarding the growing relevance of the accounting profession, there are also studies that draw attention to challenges associated with accountability, transparency, the exercise of professional judgment, and the adaptation of the regulatory and educational framework. Based on these findings, it can be observed that the evolution of the accounting profession is a complex and multidimensional process that requires an integrated analysis of technological, organizational, and institutional implications.

Conclusions

The findings indicate the significant influence of emerging digital technologies on contemporary accounting practices and paradigms. Technologies such as big data, artificial intelligence, blockchain, and integrated information systems are redefining how financial information is collected, processed, and reported, automating many traditional tasks in the field (Moll, 2019). The implementation of these innovative solutions enhances the efficiency and accuracy of accounting operations, while also contributing to increased transparency and redefining the role of the accounting professional. Instead of merely executing repetitive processes, the accountant is increasingly taking on the role of a strategic analyst and business consultant, focused on interpreting complex data and providing insights for managerial decisions. However, the results indicate the existence of a tension between automation and professional judgment. Although the widespread automation driven by new technologies boosts productivity, critical accounting decisions and nuanced interpretations continue to require human experience and judgment. This need for a balance between the use of technology and skilled human

intervention reflects the ongoing concern for maintaining the integrity and legitimacy of the accounting profession in the era of digitalization.

Through the thematic mapping of the 336 articles analyzed, this study provides a structured overview of emerging areas of interest and highlights the interconnections among them. This integrative perspective contributes to strengthening the theoretical foundation of the field, facilitating a clearer understanding of the current state of knowledge, identifying existing gaps, and guiding future research directions. From a practical perspective, the study's findings can provide a general framework for reflections on regulation, accounting education, and professional standards in the context of technological transformations. By highlighting the main trends and research directions, the analysis can support an understanding of the potential implications of digitization for these fields. At the same time, the educational sector and professional bodies can utilize the results in revising initial and continuing education programs, with a view to aligning the competencies developed with the requirements of contemporary accounting practice.

Despite its contributions, the study's findings are subject to certain limitations. First, the bibliometric analysis relied exclusively on articles indexed in WoS, which may mean that some relevant works from other databases or from non-indexed literature were not included. Furthermore, the selection criteria and the time period studied limit the generalizability of the conclusions, as important earlier or very recent developments may not be included in the sample. These limitations suggest that the results should be interpreted with caution. To overcome them, future research should expand the analysis to other bibliographic databases and cover broader time periods, in order to confirm and supplement the identified trends. At the same time, the present study indicates the need to explore emerging themes that have received less attention in the literature to date.

Future research directions include analyzing the ethical dimensions of digitization in the accounting field, as well as assessing its impact on the professional responsibility of accountants. Addressing these emerging issues would contribute to a deeper understanding of the long-term implications of digital transformation on the profession's ethics and could inform future reflections on adapting the regulatory and educational framework to the new realities of the profession.

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