

TRENDS RESEARCH TOPICS IN THE ERA OF DIGITALISATION - A BIBLIOMETRIC ANALYSIS OF ACCOUNTING

Juna DAFA¹

Rezarta Perri SHKURTI²

Abstract

The use of digitalization and its impact on the accounting field is a subject that has received particular attention in recent academic literature. Unlike prior broader bibliometric analysis, this study uniquely employs a highly focused, real time bibliometric analysis from 2020-2024 to capture the dynamic, rapid evolution of the intersection between digitalization and sustainability in accounting, offering a novel, real time snapshot of emergent trends. To examine the emerging trends in accounting research, this study extracted 1,603 documents published during 2020-2024 in the Scopus database. This study analyzes the number of publications per year, top academic journals, citation metrics of leading academic journals, author impact, leading countries in research, co-occurrence keywords, and trending topics. The findings reveal that research in accounting is incorporating increasingly digital innovations like AI, automation, and big data in aim to improve sustainable reporting. Leading countries in research output are the USA, China, and Italy. The top academic journals that researchers can use as a primary source to conduct a literature review are the Journal of Cleaner Production and Cogent Business and Management. The most cited authors are Zhang Y, Liu Y, and Bekun FV, based on their citation metrics. The co-occurrence analysis highlights that AI, blockchain, and big data play a crucial role in enforcing sustainable practices. Trend topics analysis emphasizes a shift in the focus of the research topics, from cost analysis and risk management to sustainable reporting driven by AI tools and carbon emissions tracking. Future research should examine the integration of AI in sustainable accounting

Keywords: Digitalization of accounting, sustainable, sustainability, Bibliometric analysis, Research trends

JEL Classification: M41

¹ PhD, University of Tirana, Albania, juna.dafa@unitir.edu.al, orcid ID 0009-0002-6103-1057, corresponding author

² PhD Professor, University of Tirana, Albania, rezartaperri@feut.edu.al, orcid ID: 0000-0002- 2126-2339

1. Introduction

As we are living in the digital era, the digitalisation has become an integral part of our everyday life, by affecting all industries, including accounting, finance, and the related fields [1]. The use of digitalisation and its impact on the accounting field is a subject that has received particular attention in recent academic literature [11]. Shifting from industry 4.0 to Industry 5.0 led to a more human-oriented technology. The existing literature focuses mainly on specific aspects of digitalisation in accounting, such as blockchain, artificial intelligence (AI), and automation, without giving a general view of the connection between them and their impact on sustainability of accounting. This study aims to bridge this gap by employing a bibliometric analysis of the recent research related to digitalisation and sustainability in the accounting. By analysing trends in accounting research, this paper identifies the most discussed topics in digital accounting and sustainability, guiding researchers into their future research. The study covers a 5-year period. Starting with a description of the key terms and database used for analysis, it continues with the results, including the number of publications, leading countries in research, most cited articles and authors, the most used keywords and the trend topics in accounting research.

The structure of the paper is organized as follows. The first section covers a comprehensive literature review regarding digitalization of accounting in relation to sustainability. The following section describes the methodology employed, such as bibliometric analysis method, searching criteria and selection of the database. The analyses continue with the result, that covers key findings. The fourth section summarizes the main findings in the research paper and conclusions. The last section covers limitations of the study and directions for further research.

2. Literature review

The term “bibliometric” was first introduced by Paul Otlet in 1934, defining this term as “the measurement of all aspects related to the publication and reading of books and documents” [3], while the term “bibliometrics” was first used by Alan Pritchard, in 1969 [4]. In recent years, we have seen an increase in the use of bibliometric analysis as a tool to conduct scientific research in various fields, thus turning the use of this technique into a trend [5]. Bibliometric analysis is a method for conducting systematic studies of scientific literature to identify trends in a certain field, which is receiving more and more attention with the increasing use of AI [6]. Bibliometric analysis is now used to examine the characteristics, structure, relationships, patterns, current and future trends of scientific disciplines [7].

The process of incorporating the Environmental, Social, and Governance (ESGs) into financial reporting and decision-making is generally referred to as sustainability accounting. Sustainability accounting is a key factor that can influence the way stakeholders

act [8]. More recently, sustainability accounting and reporting is becoming more a matter of mandatory requirements and compliancy, hence causing an expected rise in scientific discussions and publications. Given that sustainability has become a major research stream in recent years, accountants are realizing that their role has shifted from simply preparing financial statements and disclosures to incorporating issues such as emissions tracking, climate risk assessment, and sustainability disclosures into their reporting processes [9]. To be prepared for sustainable reporting, accountants must develop new skills and collaborate with other experts [10]. In their discourse, [11] revealed that digital technologies such as AI, Blockchain, the Internet of Things (IoT), and big data play a crucial role in sustainability practices by supporting ESG reporting, thus fostering economic, social, and environmental sustainability. Often, the digitalization is seen as a useful tool to assist accountants and financial officers while they collect ESG data points and prepare sustainability oriented reports, hence the intersectionality between digitalization and sustainability is given a special focus in our study. In her study, [12] “Accounting digitalisation in the quest for environmental sustainability” highlights that digitalisation of accounting focused on sustainability improves decision-making processes, but integrating them in a proper way is a real challenge. Similarly, [13], reveals that the use of digitalization accounting practices in different industries improves efficiency, transparency, and sustainability, but industries still face significant difficulties in their adoption. Digitalization of accounting is a useful tool to help sustainability accounting through real-time tracking, automation, and alignment with international sustainability standards [14]. To enhance the digitalization of accounting, organizational support is needed to implement digital accounting procedures for accounting professionals [15]. Manufacturing companies can have many advantages by implementing digital sustainable accounting, but this is still a challenge [16]. In his study “Integrating Digital Technologies in Sustainability Accounting and Reporting: Perceptions of Professional Cloud Computing Users”, [17] reveals that Digitalization of sustainability accounting and reporting is a key factor for cloud computing users in the accounting profession. Digital technologies significantly influence sustainability accounting and reporting in the European Union [18]. Digital transformation driven by Industry 5.0 contributes to the potential improvement of sustainability accounting and reporting, with significant links between sustainability and digitization. [19] identifies technological, organizational, and environmental factors that enable or constrain the digitalization of sustainability accounting, reporting, and disclosure. According to his study, there are also organizational constraints, such as the need for technical and training programs, that influence the adoption of new technologies for sustainability reporting.

In their article “Trends and themes in accounting education research: A bibliometric analysis”, [20] concluded that there has been a significant increase in scientific research over the last 30 years, and the most frequently used terms in scientific research are accounting, accounting students, and managerial accounting. They adopt a wide scope in their study and do not necessarily focus on digitalization impact or sustainability issues. Nevertheless, their research reveals that indeed accounting and related fields have gained prominence in research in recent decades.

A research paper that applied the same methodology, the bibliometric analysis, with a focus on the digitalization on accounting was published by [21]. In their paper “Digitalization of Accounting Profession: A Decade of Bibliometric Analysis” they conduct a bibliometric analysis of scientific research on digitalization in accounting for the past 10 years. The results of this paper show that the Journal with the most publications is Business, Management and Accounting, the country with the most publications is the United States, and the most used keyword is Accounting, followed by the terms digitalization and blockchain.

In a very recent study, “Bibliometric Analysis of Digital Financial Reporting: A Comprehensive Review of Research Trends and Emerging Topics,” [22] revealed that there was an increase in research on digitalization in accounting after 2016, peaking in 2023. Moreover, [23] through a bibliometric analysis, by using keyword occurrence analysis found that “big data” and “internet” were the two most frequently used keywords. Meanwhile, [24] found that the most frequently used keywords were “sustainable development”, “environmental management”, and “environmental impact”.

Another study of interest that employs bibliometric analysis, with specific focus on sustainability accounting and reporting have been published by [25]. They conducted a bibliometric analysis to examine the development of sustainability reporting as a research topic and found that the Journal of Cleaner Production ranked first in terms of the number of publications dealing with sustainability - related issues.

3. Methodology

The main objective of this paper is to analyze the trends, growth rate, frequency, and thematic focus of scientific research and publication oriented towards the impact of digitalization on accounting, finance, and auditing disciplines over the last five years, through the assessment of the interconnection between digitalization of accounting and sustainability.

To achieve this objective, the following research questions are raised:

RQ1: Which is the main focus of research when it comes to both digitalization of accounting and sustainability? Is there a connection/intersectionality dimension between digitalization and sustainability reporting?

RQ2: Which are the highest-ranking journals in terms of publications in digitalization of accounting and sustainability and who are the most productive authors in these fields?

RQ3: Are there any prominent countries that lead the research, and which are the countries/regions where more should be done to incentivize the research related to digitalization and sustainable accounting?

RQ4: What is the trend of terms used in conducting a research paper focused on accounting and sustainability and what is the shift in this trend if any?

Database searching

This paper uses a systematic literature review research and bibliometric analysis to examine trends in digital accounting and sustainability research topics. We are especially interested in investigating the intersectionality between digitalization of accounting and sustainability as both these trends have emerged recently and have been discussed broadly under many perspectives.

To conduct the bibliometric analysis, data were obtained from Scopus, as one of the most reliable sources for collecting verifiable data related to academic research. Scopus provides better bibliographic records in terms of accuracy, consistency, control, and relevance of information compared to other search engines [26]. Web of Science, another reliable source for bibliometric analysis, was not used, due to lack of access on behalf of the authors of the study, though the volume of data retrieved from the Scopus database is considered sufficient to guarantee a qualitative analysis and address our research questions

At the time of this study (February 2025), the first integrated reports were prepared fully complying with CSRD (Corporate Sustainability Reporting Directive) and published by the EU companies [27]. Along with similar developments in other developed countries (USA and Southeast Asia) and also considering the boost of digitalization tools, a lot is yet to be learned on how these topics have impacted the practical field and what we learn from the research focus.

Sampling procedures and data collection

To extract relevant data and prepare the initial dataset from Scopus, the search string used is "TITLE-ABS-KEY ("accounting" OR "financial accounting" OR "management accounting" OR "auditing" OR "cost accounting" OR "forensic accounting") AND TITLE-ABS-KEY ("innovation" OR "digital" OR "technology" OR "sustainability" OR "automation" OR "artificial intelligence" OR "blockchain" OR "KPI" OR "key performance indicators"). Hence, we expanded the keywords to include both key terms for digitalization (innovation, digital, automation, artificial intelligence) and sustainability reporting along with necessary context keywords (cost accounting, forensic accounting, auditing, etc.). We used the advanced search option and applied the Boolean search function. To have the most complete and up-to-date picture, the considered data set includes years from 2020 and 2024. To maintain the research relevance, the subject area was restricted to Business, Management and Accounting, and Economics, Econometrics, and Finance. In the document type field, the search was limited to articles in the English language only. No filter was

applied in the countries' search field where the article was published. The query was executed in February 2025. The final dataset included 1,603 documents. The data was downloaded in CSV format, then this file was uploaded to the Biblioshiny app. which was accessed through R Studio for bibliometric analysis. Table 1 shows the workflow diagram of the search strategy and steps followed for data processing.

Phase	Description	Details
Phase 1	Research scope	Using a bibliometric analysis to examine research trends in digital accounting and sustainability
Phase 2	Data sampling	- Data source: Scopus - Time period: 2020-2024 - Language: English - Keywords used: “accounting”, “sustainability”, “AI” - Dataset: 1,603 documents
Phase 3	Software and data processing	- MS. Excel - R studio - Bibliometrixs
Phase 4	Analysis of results and trends	- Growth patterns of research - Contributions by countries and regions - Most productive authors

Table 1. Design methodology workflow³

4. Results

Description	Results
Timespan	2020:2024
Sources (Journals, Books, etc.)	466
Documents	1,603
Annual Growth Rate %	25.4
Document Average Age	2.56
Average citations per doc	15.82
Keywords Plus (ID)	3,743
Author's Keywords (DE)	4,699
Authors	4,669
Authors of single-authored docs	207
Co-Authors per Doc	3.37

³ Elaborated by authors

International co-authorships %	29.76
--------------------------------	-------

Table 2: Main information about the documents⁴

Table 2 presents a summary of the bibliometric data analyzed in this paper. There were examined 1,603 documents published between 2020 and 2024, conducted by 4,699 authors. The average number of authors per paper is 3.37 and among them, 207 are authors of single-authored papers, indicating an increase trend of collaboration between researchers worldwide. The average annual growth rate of publication within the timeframe is 25.4%, which shows an increased academic interest in studies that cover topics related to digitalisation and sustainability in accounting. This means that for this period (five years from 2020 to the end of 2024), an average growth rate of 25% has more than doubled the quantity of studies published. The interest is explainable and justified, given the major disruptions and revolutionizing that the digitalization and the sustainability focus has presented for many entities around the world. Approximately, every paper in this data set is cited 15.82 times on average, which is considered a high value considering the data set timeframe.

As illustrated in Table 3, and Figure 1, there is a slight growth of publication trend until 2022, followed by a significant increase of the documents published (75%) between 2023 and 2024, which emphasizes once again the attention that is being given to the use of these topics in the field of research on accounting.

Year	Articles	Percent of growth
2020	222	NA
2021	257	16%
2022	261	2%
2023	314	20%
2024	549	75%

Table 3: Number of articles per year⁵

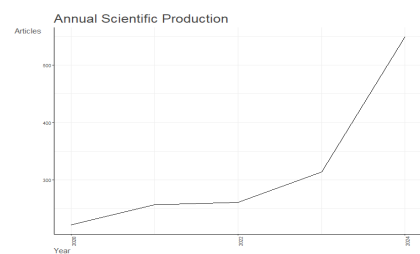


Figure 1: Number of articles produced per year⁶

⁴ Documented by authors. Processed through Biblioshiny using R

⁵ Documented by authors. Processed through Biblioshiny using R

⁶ Documented by authors. Processed through Biblioshiny using R

Figure 2 displays the top academic journals where the majority of the studies in the extracted dataset have been published. Among them, the Journal of Cleaner Production, founded in 1993, is in the top ten sources with 147 papers, and with a considerable difference from the journal in the second place. This can be explained by the high impact factor (9.8) of the Journal of Cleaner Production, which implied a strong reputation making it mostly preferred among researchers worldwide. Following in second place, is Cogent Business and Management Journal, founded in 2014, with 80 publications, with an impact factor of 4.4. In third place is Accounting, Auditing and Accountability Journal, founded in 1988, which is ranked within the top 5 accounting journals, and has an impact factor of 4.8. These 3 journals represent valuable sources for researchers whose research areas are focused in the intersectionality of the digital accounting and sustainability and serve as primary sources of their search and literature review in the field.

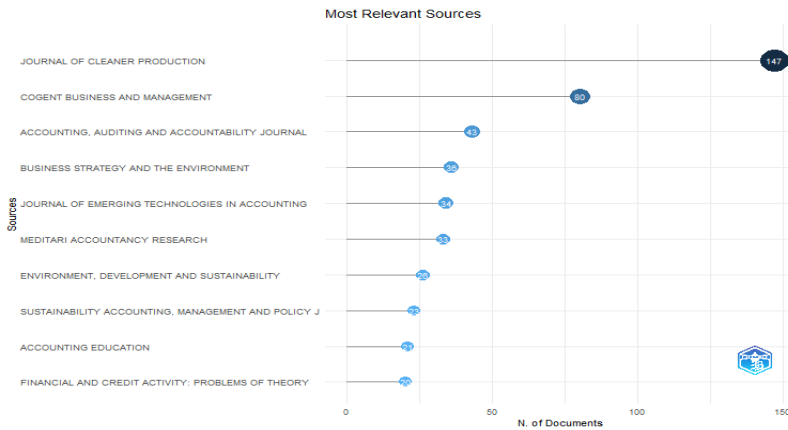


Figure 2: Most Relevant Journals⁷

Table 4 shows the citation metrics of leading academic journals. Among them, the Journal of Cleaner Production has the highest citation metrics, followed by the Accounting, Auditing, and Accountability Journal. The h-index represents the number that a publication is cited at least that number while G- index is introduced by Egghe [28] as an improvement of the h-index of Hirsch to measure the global citation performance of a data set of publications. The m-index is calculated as $h_index / \text{number of years since the first publication of the paper}$. A higher h-index and g-index show a greater impact and influence of these journals in their respective research areas. Similarly, an m_index greater than 1 indicates that an author has a strong impact over time.

⁷ Documented by authors. Processed through Biblioshiny using R

Journal	h_in dex	g_in dex	m_in dex	Total Citation s	Number of Publications
Journal of Cleaner Production	38	62	6.3	4,677	147
Accounting, Auditing And Accountability Journal	22	35	3.7	1,265	43
Business Strategy and the Environment	17	35	2.8	1,288	36
Journal of Emerging Technologies in Accounting	14	23	2.3	548	34
Sustainability Accounting, Management and Policy Journal	13	22	2.2	528	23
Technological Forecasting and Social Change	13	16	2.2	1,315	16
Resources, Conservation and Recycling	12	19	2.0	412	19
International Journal of Accounting Information Systems	11	17	1.8	587	17
Meditari Accountancy Research	11	17	1.8	324	33
Journal of Information Systems	10	12	1.7	263	12

Table 4: Citation metrics per journal⁸

The local citation impact for authors based on key bibliometric indicators is presented in Table 5. The author who has the highest number of citations is Bekun FV, while author Zhang Y holds the highest h-index, representing a stronger influence.

Therefore, Zhang Y with an h-index of 9, indicate that each of his publications have been cited at least 9 times. Moreover, Zhang Y has also the highest g-index, indicating that his research has received a broader recognition. Wile Bekun FV has the highest number of total citations, Zhang Y's higher h-index and g-index suggest a more consistently cited publicationns, indicating a broader and more sustained influence across multiple publications, which aligns with the definitions of h-index and g-index provided earlier and Liu Y, indicating that not all his publication are highly influential or has an equally high impact.

⁸ Documented by authors. Processed through Biblioshiny using R

Author	h_index	g_index	m_index	Total citations	Number of publications	Publication year
ZHANG Y	9	12	1.5	353	12	2020
LIU Y	7	7	1.2	260	7	2020
BEKUN FV	6	6	1.2	676	6	2021
VYSOCHAN O	6	10	1.2	102	10	2021
CHURCH KS	5	6	0.8	106	6	2020
DE VILLIERS C	5	6	1.3	221	6	2022
LI Y	5	6	0.8	79	6	2020
SCARPELLINI S	5	5	0.8	287	5	2020
SCHALTEGGER S	5	6	0.8	220	6	2020
SMITH SS	5	6	0.8	104	6	2020
WANG Z	5	5	1.3	69	5	2022

Table 5: Authors local impact by h-index⁹

Leading countries

One of the research questions in this study explores which are the most prominent countries leading the research output in these fields and which are the countries/regions where more should be done to incentivize the research. Table 6 and Figure 3 presents the number of publications for the top ten countries. What is noticeable is that the countries that produce the most articles are the USA and China, which are very developed countries and can be considered as leading countries in scientific research. In third place is ranked Italy, a country that is increasingly contributing to accounting literature on the various areas related to technological developments and sustainability reporting. Figure 3 represents visually the research output distribution. Dark blue colored countries, represent countries that have the highest number of publications within the timeframe studied, while countries colored in light blue have few publications, Gray areas represents countries that have very few contributions like Albania, Bulgaria etc. or countries that have not contributed to this research field, like Montenegro.

Region	Freq
USA	733
CHINA	590
ITALY	368
UK	273

⁹ Documented by authors. Processed through Biblioshiny using R

AUSTRALIA	258
UKRAINE	216
INDONESIA	179
INDIA	165
SPAIN	143
GERMANY	136

Table 6: Articles published per country¹⁰

Country Scientific Production

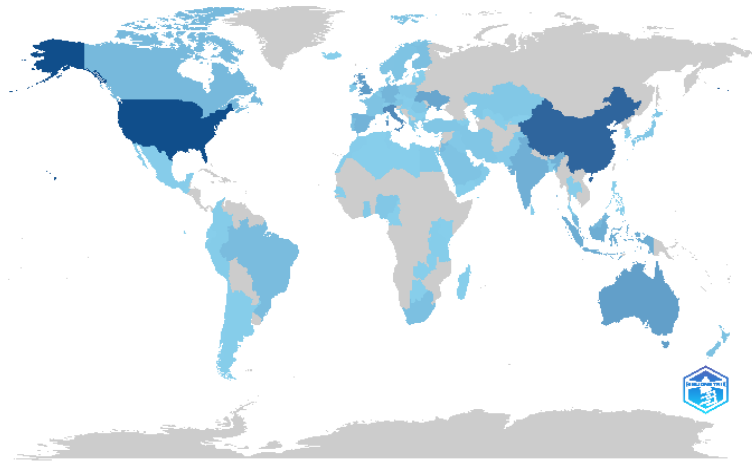


Figure 3: Articles published per country¹¹

Figure 4 illustrates the cumulative occurrences of different research terms in studies published between 2020 and 2024. The most frequently occurring word is “Sustainable development”, representing a growing usage of this terms. This trend is explained by the increased global focus on sustainability issues. This term is followed by “sustainability”, which has also a growing trend but at a lower rate than “Sustainable development”. Other terms such as life cycle, innovation, have a growing trend but not at such high rates. It is also notable that the term with the lowest cumulative occurrence across terms analysed, is artificial intelligence, a reason for this could be that AI is still being developed as a subfield of sustainability, and because it was only at the end of 2022 that open source AIs were made available to the public, and hence increase the research interest on the field.

¹⁰ Documented by authors. Processed through Biblioshiny using R

¹¹ Documented by authors. Processed through Biblioshiny using R

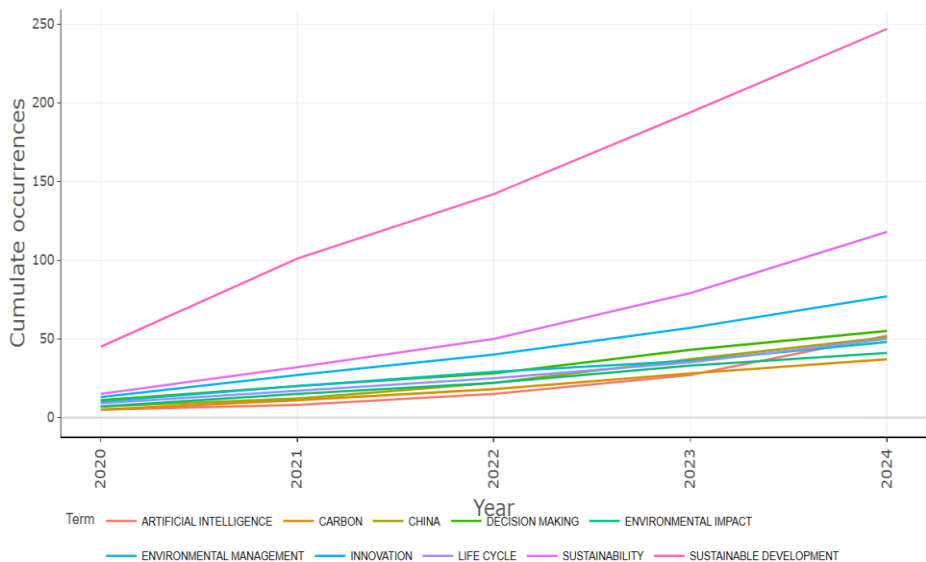


Figure 4: Cumulative occurrences¹²

Co-occurrence keyword analysis

Figure 5 illustrates a co-occurrence keyword analysis, which investigates the relationship between frequently used terms. The co-occurrence is defined in this study as the presence of two terms in the same document, representing their thematic relationship and relevance. The network graph analyses visually the relationship among topics related to sustainable development. The larger the size of the text, the more important and frequent the term is. The colors of clusters represent different topics, such as sustainability development, economic growth, blockchain, and artificial intelligence. The analysis highlights that AI, blockchain, and big data play a crucial role in enforcing sustainable practices. Whereas sustainable development is more closely related with cost accounting, and cost-benefit analysis.

¹² Documented by authors. Processed through Biblioshiny using R

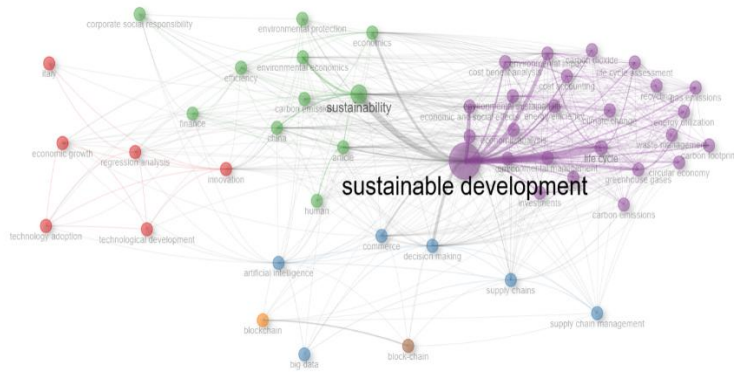


Figure 5: Keyword co-occurrence¹³

Figure 6 illustrates the evolution of the terms' trend for the study period, 2020 to 2024. The larger the size of the bubble, the more the term is used. *Cost analysis*, *life cycle assessment*, and *risk assessment* were the most commonly used terms during 2020 – 2021. By 2022, the focus shifts from these terms to *sustainable development*, *sustainability*, *artificial intelligence*, *China*, and *energy-related topics*. The prominence of "China" among publications studied, reinforces its critical role in leading global sustainability policies and technological developments and the increased interest in studying the phenomena and hence its increased presence in the published research. The increasing usage of terms related to carbon emissions and greenhouse gases further confirms the importance of environmental impact issues in financial and sustainability reporting.

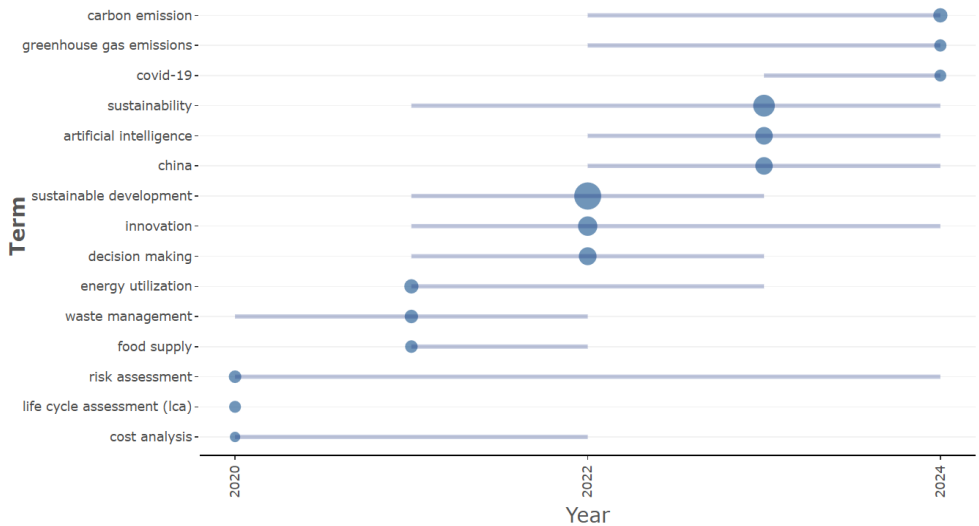


Figure 6: Trend topics from 2020 to 2024

¹³ Documented by authors. Processed through Biblioshiny using R

5. Main findings and Conclusions

Through a thorough bibliometric analysis of 1,603 publications retrieved from the Scopus database from 2020 – 2024 this study provides valuable insights into emerging trends of accounting research topics. The findings show an increased academic interest in the intersection of digitalization and sustainability in accounting, with an average annual growth rate of 25.4%.

RQ1: Which is the main focus of research when it comes to both digitalization of accounting and sustainability? Is there a connection/intersectionality dimension between digitalization and sustainability reporting?

Bibliometric mapping reveals a strong intersection between digitalisation of accounting and sustainability in accounting research. Despite this intersection, the keyword with the lower cumulative occurrence is artificial intelligence (AI), a reason for this could be that AI is still being developed as a subfield of sustainability, and because it was only by the end of 2022 that open source AIs were made available to the public, and hence increase the research interest on the field.

RQ2: Which are the highest-ranking journals in terms of publications in digitalization of accounting and sustainability and who are the most productive authors in these fields?

The highest ranking Journals in terms of publications in the field of digitalization and sustainability are: Journal of Cleaner Production and the Accounting, Auditing & Accountability Journal. These journals are valuable sources for researchers whose research areas are in the intersectionality of the digital accounting and sustainability and serve as primary sources of their search and literature review. Results reveal that authors who have the highest h-index are Zhang Y, Liu Y, and Bekun FV. Future researchers on the digitalization of accounting and sustainability can rely on these authors, who have published in high-impact journals and are the most cited.

RQ3: Are there any prominent countries that lead the research, and which are the countries/regions where more should be done to incentivize the research?

Prominent countries that lead the research are the United States and China, which are very developed countries and can be considered as leading countries in scientific research. A reason that China is one of the most productive countries can be explained by the fact that China is also a leader in global sustainability policies and technological developments. The research is followed by Italy, a country that is increasingly contributing to the literature on the various developments that accompany accounting.

RQ4: What is the trend of terms used in conducting a research paper focused on accounting and sustainability and what is the shift in this trend if any?

By analyzing the topics' trends during the period covered from 2020-2024, a shift in the use of the terms was noticed within this period. This study reveals that studies published during 2020 - 2021 were focused on topics such as cost analysis, life cycle assessment, and risk assessment. By 2022 accounting research became more oriented toward broader and up-to-date themes such as sustainable development, artificial intelligence, and energy-related topics, reflecting the ChatGPT introduction and the widespread use of this tool and other similar tools that followed. These trends emphasize a transformative research realm, in which digital tools, automation, and AI are an integral part of sustainable accounting practice.

6. Limitations and further research

We analyzed the Scopus Database of the recent 5 years (2020 – 2024), focusing on the trend of key terms digitalization of accounting, blockchain, sustainability and sustainable developments.

Our specific focus is on the recent five years of research and on the interrelation between the digitalization of the accounting field and sustainability reporting and how these terms have been researched specifically in the five recent years. We find the highest ranking Journals in terms of publications in digitalization and sustainability are: the Journal of Cleaner Production and the Accounting, Auditing & Accountability Journal. These journals may serve as valuable point of reference for researchers interested in the intersectionality of digital accounting and sustainability. Our research also contributes by identifying the highest h-index authors being Zhang Y, Liu Y, and Bekun FV. Again, this is beneficial for future researchers on the digitalization of accounting and sustainability, who can rely on these authors, to refer to their work and increase the impact of their research.

This study offers valuable insights, but it also carries several limitations. The documents analysed through bibliometrics rely only on the Scopus database. Future researchers can use other databases like Web of Science or Google Scholar to conduct similar analyses. The period covered in this study is limited to 5 years, not considering previous studies. Another limitation of this paper is the exclusion of all papers in other languages besides English. Furthermore, this paper only considers articles published in scientific journals, leaving aside books, conference papers, editorials, etc. The present study is a paper that uses the quantitative method to achieve its objectives; future researchers can employ a qualitative analysis to further complement this research.

Possible future research can focus on analyzing the factors that contribute towards the low number of publication and research coming from non – US based journals. As we evidence that countries leading the research are the United States and China globally, and Italy in

Europe, a further extension of the research could be focused on specific factors that cause this noticeable gap.

References

- [1] Möller, K., Schäffer, U., & Verbeeten, F. (2020). Digitalization in management accounting and control: an editorial. *Journal of Management Control*, 31(1–2), 1–8. <https://doi.org/10.1007/s00187-020-00300-5>
- [2] Savić, B., & Pavlović, V. (2023a). Impact of digitalization on the accounting profession. In *Contributions to finance and accounting* (pp. 19–34). https://doi.org/10.1007/978-3-031-23269-5_2
- [3] Rousseau, R. (2014). Library science: Forgotten founder of bibliometrics. *Nature*, 510(7504)
- [4] Wikipedia contributors. (2025, February 6). Bibliometrics. Wikipedia. <https://en.wikipedia.org/wiki/Bibliometrics>
- [5] Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (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>
- [6] Passas, I. (2024). Bibliometric Analysis: the main steps. *Encyclopedia*, 4, 1014–1025. <https://doi.org/10.3390/encyclopedia4020065>
- [7] Herrera-Franco, G., Montalván-Burbano, N., Carrión-Mero, P., Apolo-Masache, B., & Jaya-Montalvo, M. (2020). Research Trends in Geotourism: A bibliometric analysis using the Scopus database. *Geosciences*, 10(10), 379. <https://doi.org/10.3390/geosciences10100379>
- [8] Kalbouneh, A., Aburishheh, K., Shaheen, L., & Aldabbas, Q. (2023). The intellectual structure of sustainability accounting in the corporate environment: A literature review. *Cogent Business & Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2211370>
- [9] What sustainability means for accountancy. (2025, February 19). Retrieved March 5, 2025, from <https://greenly.earth/en-us/blog/company-guide/what-sustainability-means-for-accountancy>
- [10] What Skills do Financial Professionals Need to Transition to Sustainable Economies? (2023, June 22). IFAC. <https://www.ifac.org/knowledge-gateway/discussion/what-skills-do-financial-professionals-need-transition-sustainable-economies?>
- [11] De Silva, P., Gunarathne, N., & Kumar, S. (2024). Exploring the impact of digital knowledge, integration and performance on sustainable accounting, reporting and assurance. *Meditari Accountancy Research*. <https://doi.org/10.1108/medar-02-2024-2383>
- [12] Antonini, C. (2023). Accounting digitalization in the quest for environmental sustainability. *Current Opinion in Environmental Sustainability*, 66, 101399. <https://doi.org/10.1016/j.cosust.2023.101399>

- [13] Napisah, L. S., Taufikurochman, C., & Harto, B. (2024). The effect of digitalization on the sustainability of accounting practices in the financial industry. *Journal of Social Science and Business Studies*, 2(4), 268–276. <https://doi.org/10.61487/jssbs.v2i4.100>
- [14] Kryukova, I., Rudenko, S., & Nakisko, O. (2022). Digitalization as a tool for ensuring sustainability accounting. *Black Sea Economic Studies*, 77. <https://doi.org/10.32782/bses.77-29>
- [15] AlNasrallah, W., & Saleem, F. (2022). Determinants of the digitalization of accounting in an emerging market: the roles of organizational support and job relevance. *Sustainability*, 14(11), 6483. <https://doi.org/10.3390/su14116483>
- [16] Klymenko, O., Halse, L. L., & Jæger, B. (2021). The Enabling Role of Digital Technologies in Sustainability Accounting: Findings from Norwegian Manufacturing Companies. *Systems*, 9(2), 33. <https://doi.org/10.3390/systems9020033>
- [17] Petcu, M. A., Sobolevski-David, M., & Curea, S. C. (2024). Integrating Digital technologies in sustainability accounting and reporting: Perceptions of professional cloud computing users. *Electronics*, 13(14), 2684. <https://doi.org/10.3390/electronics13142684>
- [18] Vărzaru, A. A. (2022). An empirical framework for assessment of the effects of digital technologies on sustainability accounting and reporting in the European Union. *Electronics*, 11(22), 3812. <https://doi.org/10.3390/electronics11223812>
- [19] Valentinetti, D., & Rea, M. A. (2024). Factors influencing the digitalization of sustainability accounting, reporting and disclosure: a systematic literature review. *Meditari Accountancy Research*. <https://doi.org/10.1108/medar-02-2024-2385>
- [20] Baharom, Z., & Abdullah, K. H. (2024). Trends and themes in accounting education research: A bibliometric analysis. *Multidisciplinary Reviews*, 7(12), 2024305. <https://doi.org/10.31893/multirev.2024305>
- [21] Awang, Y., Nasir, N. E. M., Taib, A., Shuhidan, S. M., & Ifada, L. M. (2024). Digitalization of Accounting Profession: A Decade of Bibliometric Analysis. *Advances in Social Sciences Research Journal*, 11(5), 103–120. <https://doi.org/10.14738/assrj.115.16814>
- [22] Darmawati, D., Mediawati, E., & Dewi, A. R. S. (2025b). Bibliometric analysis of digital financial reporting: a comprehensive review of research trends and emerging topics. *Journal of Business Economics and Management*, 26(1), 49–68. <https://doi.org/10.3846/jbem.2025.23054>
- [23] Aprianti, S., Siregar, S. E., Judijanto, L., & Wati, I. (2023). Exploration of Bibliometric Research in Accounting Information: Trends and challenges. *West Science Accounting and Finance*, 1(03), 97–107. <https://doi.org/10.58812/wsaf.v1i03.394>
- [24] Altin, M., & Yilmaz, R. (2023). Bibliometric analysis of sustainability Accounting and reporting. *Muhasebe Ve Vergi Uygulamaları Dergisi*, 16(1), 1–15. <https://doi.org/10.29067/muvu.1192389>

- [25] Effah, N. a. A., Wang, Q., Owusu, G. M. Y., Otchere, O. a. S., & Owusu, B. (2022). Contributions toward sustainable development: a bibliometric analysis of sustainability reporting research. *Environmental Science and Pollution Research*, 30(1), 104–126. <https://doi.org/10.1007/s11356-022-24010-8>
- [26] Cavacini, A. (2014). What is the best database for computer science journal articles? *Scientometrics*, 102(3), 2059–2071. <https://doi.org/10.1007/s11192-014-1506-1>
- [27] Corporate sustainability reporting. (n.d.). Finance. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en
- [28] Egghe, L. (2006). Theory and practise of the g-index. *Scientometrics*, 69(1), 131–152. <https://doi.org/10.1007/s11192-006-0144-7>