The role of big data and blockchain in digital accounting: A bibliometric analysis

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ARTICLE INFO

DOI:10.46223/HCMCOUJS.econ.en.16.3.4277.2026

Received: April 03rd, 2025

Revised: June 04th, 2025

Accepted: July 29th, 2025

JEL classification code:

M41; O33; C89

Keywords:

bibliometric analysis; big data; blockchain; digital accounting

ABSTRACT

This study examines the evolving landscape of digital accounting through a comprehensive bibliometric analysis of 422 publications focusing on emerging technologies in accounting. Our analysis reveals three distinct yet interconnected research clusters: blockchain applications, big data analytics, and traditional accounting frameworks adapting to digital transformation. Publication trends indicate significant growth from 2019 onwards, with an acceleration from 2024, suggesting an increasing academic interest in this field. Citation analysis identifies influential contributions centered on the blockchain's role in enhancing transparency, the impact of big data on decision-making processes, and the adaptation of traditional accounting paradigms to technological innovation. Geographically, the USA, England, and Italy emerge as leading contributors, with strong collaborative networks forming across Western and emerging economies. This study contributes to accounting literature by mapping the intellectual structure of digital accounting research, identifying influential works and emerging trends, and highlighting opportunities for future investigation into how emerging technologies continue to reshape accounting practices, principles, and professional roles.

1. Introduction

The accounting profession is undergoing significant transformations driven by technological advancements, evolving legal requirements, and the trend of globalization. Especially digital technologies such as Artificial Intelligence (AI), blockchain, cloud computing, and Robotic Process Automation (RPA) are transforming traditional accounting tasks into faster, more accurate, and more transparent processes. These technologies enable businesses to analyze financial data more effectively, supporting informed decision-making and enhanced performance tracking. As a result, digital accounting has become an essential part of modern business environments, where data plays a central role in management strategy (Bonsón & Bednárová, 2019; Lehner et al., 2022).

Over the past decade, many scholars have examined various aspects of digital accounting. Notable areas of research include blockchain applications in accounting (Bonsón & Bednárová, 2019; Pimentel & Boulianne, 2020), the role of artificial intelligence in accounting (Lehner et al., 2022; Rikhardsson & Yigitbasioglu, 2018), and the use of big data in financial reporting (Gepp et al., 2018; Vasarhelyi et al., 2015).

Despite these advancements, some critical questions remain. There is still a limited understanding of how digital tools affect the core goals of accounting, such as accuracy,

accountability, and trust. While the benefits of automation are clear, concerns about data privacy, legal compliance, and the need for new skills among accounting professionals have yet to be fully addressed. Moreover, most existing research focuses on specific technologies or case studies, rather than offering a broader picture of where the field is headed (Rikhardsson & Yigitbasioglu, 2018).

To address this gap, the current study uses bibliometric analysis to review and map the landscape of research on digital accounting. This method helps identify the most common themes, emerging trends, and influential contributions in the field. By organizing existing knowledge into clear patterns, the study aims to highlight what is well understood and identify areas where further research is needed. It also highlights how digital accounting can influence future practices in areas such as financial reporting, corporate governance, and resource management.

The rest of this paper is organized as follows. Section 2 provides a background of concepts and previous research on digital accounting. Section 3 explains the methodology used to collect and analyze relevant publications. Section 4 presents the main findings, including publication trends and thematic clusters, and discusses these results to open up the opportunities and challenges that digital accounting presents. Finally, Section 5 summarizes the key points, outlines the practical implications, and provides suggestions for future research.

2. Background

2.1. Concepts in digital accounting

Digital accounting refers to the integration of advanced technologies into traditional accounting practices to enhance efficiency, accuracy, and transparency in financial processes. It encompasses a range of tools and systems, including Artificial Intelligence (AI), blockchain, big data analytics, cloud computing, and Robotic Process Automation (RPA). These technologies transform how financial data is collected, processed, and reported, enabling real-time insights and improved decision-making (Bonsón & Bednárová, 2019; Lehner et al., 2022).

Unlike traditional accounting, which relies heavily on manual processes and periodic reporting, digital accounting leverages automation and data-driven approaches to streamline tasks such as auditing, financial reporting, and compliance.

Two pivotal technologies in digital accounting are big data and blockchain. Big data refers to the vast volumes of structured and unstructured data generated by businesses, which can be analyzed to uncover patterns, trends, and insights (Vasarhelyi et al., 2015). In accounting, big data analytics facilitates predictive modeling, risk assessment, and enhanced audit quality by processing large datasets in real time (Gepp et al., 2018). Blockchain, on the other hand, is a decentralized, immutable ledger technology that ensures secure and transparent recording of transactions (Dai & Vasarhelyi, 2017). Its applications in accounting include fraud prevention, real-time auditing, and improved traceability of financial records (Pimentel & Boulianne, 2020). Together, these technologies are reshaping the accounting profession by automating routine tasks and introducing new paradigms for accountability and trust.

2.2. Literature review on digital accounting

The academic literature on digital accounting has expanded rapidly, mirroring the adoption of emerging technologies in the field. Early studies explored the digitization of accounting processes, focusing on Enterprise Resource Planning (ERP) systems and business intelligence tools to enhance financial accessibility and managerial decision-making (Bhimani & Willcocks, 2014). These foundational works paved the way for subsequent research into specialized technologies, massive data, and blockchain, which have become focal points in the literature.

The transformative potential of big data in accounting has been extensively documented. Vasarhelyi et al. (2015) and Warren et al. (2015) highlighted its role in revolutionizing audit practices and financial reporting by enabling the analysis of complex datasets for improved forecasting and risk evaluation. Gepp et al. (2018) further demonstrated how big data analytics enhances audit efficiency and anomaly detection, offering accountants unprecedented precision in financial assessments. Recent studies, such as those by Elnakeeb and Elawadly (2025), have expanded this narrative through bibliometric analyses, mapping the intellectual structure of automation and AI in accounting and identifying future trends in data-driven auditing.

Blockchain research has similarly gained momentum, with scholars exploring its capacity to redefine trust and transparency in financial systems. Dai and Vasarhelyi (2017) proposed blockchain-based frameworks to strengthen assurance and reduce fraud, emphasizing the technology's immutable ledger capabilities. Lardo et al. (2022) conducted a bibliometric analysis of blockchain's applications in accounting, underscoring its potential to streamline compliance and enhance financial reporting integrity. Rabbani (2024) further synthesized the impact of digital advancements, including blockchain, on accounting and auditing, highlighting practical implications and future research directions. These studies collectively affirm blockchain's role in creating secure, auditable, and efficient financial ecosystems.

Beyond big data and blockchain, other technologies, such as AI and RPA, have enriched the digital accounting landscape. Lehner et al. (2022) examined AI's ethical implications, particularly its influence on professional judgment, while Rikhardsson and Yigitbasioglu (2018) explored business intelligence's contributions to strategic planning. These interdisciplinary perspectives underscore the multifaceted nature of digital accounting, integrating insights from information systems, technology management, and traditional accounting.

3. Methodology and data

3.1. Methodology

This study employs a bibliometric approach to examine the structure and evolution of digital accounting research. Bibliometric analysis, first introduced by Pritchard (1969), enables researchers to identify patterns in academic publications and track the development of knowledge over time. First, we collected a dataset of peer-reviewed publications related to digital accounting. The data included fundamental indicators such as the number of publications per year, total citations, leading journals, and patterns of author collaboration. These metrics help paint a broad picture of how the field has grown and where research attention has been focused. To map relationships within the literature, we used VOSviewer, a specialized software tool developed by Van Eck and Waltman (2010). We created network visualizations showing connections between keywords, authors, and institutions. These included co-occurrence maps, co-authorship networks, and bibliographic coupling diagrams, which reveal how research communities form and grow. Additionally, we conducted a qualitative content analysis of highly cited articles and identified thematic clusters. The integration of both quantitative and interpretive techniques provides a holistic understanding of this field.

3.2. Data

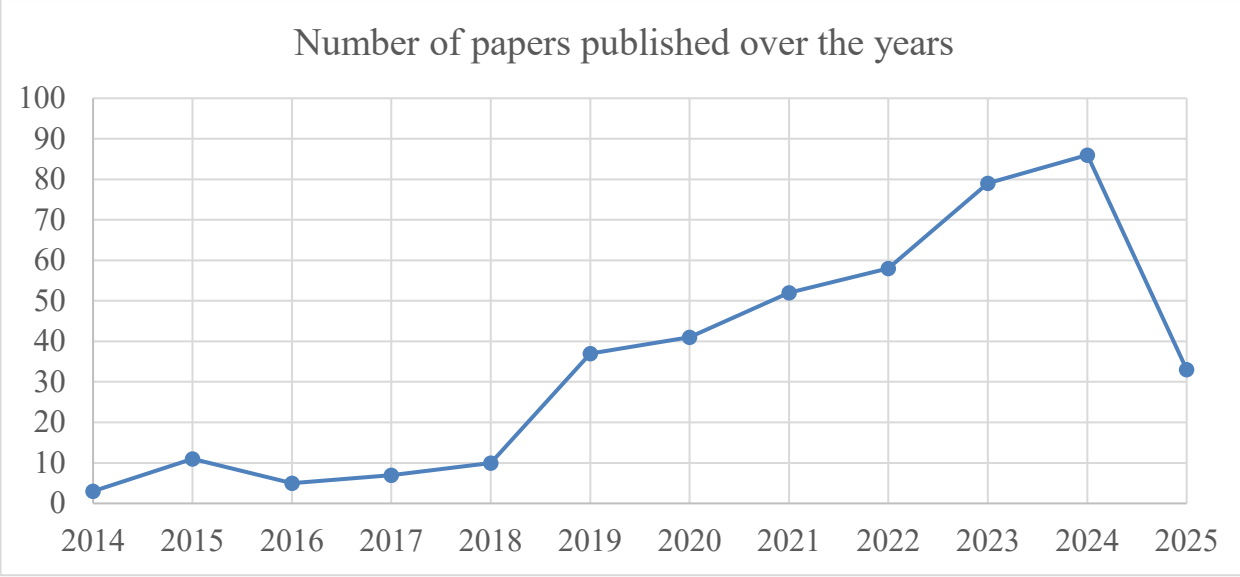
This study employs the Web of Science (WoS) database, known for its high-quality, peer-reviewed publications and frequent use in recent research. To identify relevant studies, we conduct a keyword search using the terms "AI," "Big Data," "iCloud," "IoT," and "Blockchain," combined with "Accounting" or "Auditing," applied to the title, abstract, and keywords fields. The search spans all available years to capture the field's evolution. To ensure

quality and relevance, we select only English-language publications indexed in SCI, SCI-Expanded, or SSCI within the business, finance, management, and economics categories. Our final dataset consists of 422 selected studies, as detailed in Figure 1.

Additionally, these publications have collectively received 13,229 citations, resulting in an average of 31.35 citations per study. This citation metric indicates the academic impact and recognition of the selected literature, highlighting its relevance within the research domain. The distribution of citations also provides insights into the influence of specific studies, reflecting the growing scholarly interest in the intersection of emerging technologies and accounting.

Figure 1

Number of Papers Published over the Years



Note. Authors' own illustration and calculation

Figure 1 presents the annual growth in publications on digital accounting from 2014 to 2025. The data show a clear upward trend, with the number of publications rising from 03 papers in 2014 to 86 in 2024. A gradual increase began in 2016, accelerating significantly from 2018 onward. Notably, the number of documents jumped from 10 in 2018 to 37 in 2019 and reached its peak in 2024. This growth reflects heightened academic interest in digital accounting, driven by the adoption of emerging technologies, including AI, blockchain, big data, and FinTech, within the accounting discipline.

4. Result

4.1. Descriptive statistics

Table 1 highlights the top 10 countries contributing to digital accounting research based on the number of documents and citations. The USA dominates the field with 127 documents and 4,661 citations, significantly outperforming all other countries in both metrics. Australia ranks second with 52 documents and 1,893 citations, followed by China in third place with 51 documents and 948 citations. England holds fourth position with 50 documents and 1,960 citations, notably achieving more citations than China despite having fewer documents. The remaining countries show a gradual decrease in both document count and citations: Italy (26 documents, 680 citations), France (25 documents, 1,569 citations), Canada (24 documents, 338 citations), Germany (22 documents, 722 citations), Sweden (16 documents, 175 citations), and Spain (14 documents, 283 citations).

Table 1

Top 10th Countries

No	Country	Number of documents	Citations
1	USA	127	4,661
2	Australia	52	1,893
3	China	51	948
4	England	50	1,960
5	Italy	26	680
6	France	25	1,569
7	Canada	24	338
8	Germany	22	722
9	Sweden	16	175
10	Spain	14	283

Note. Authors' calculation

Table 2

Top 10 Organizations

No	Organization	Number of documents	Citations
1	Rutgers, The State University	20	1,926
2	The University of Sydney	10	552
3	Stockholm School of Economics	8	101
4	Copenhagen Business School	7	143
5	Brigham Young University	6	234
6	University of Duisburg-Essen	6	141
7	Babeș-Bolyai University	6	97
8	Anhui University of Finance and Economics	6	68
9	Monash University	6	40
10	Queensland University of Technology	5	497

Note. Authors' calculation

Table 2 provides the top ten research institutions that have published the most papers on digital accounting issues, ranked by the number of published documents and associated citation counts. Leading the list is Rutgers, The State University, with 20 publications and an impressive 1,926 citations, establishing itself as both the most productive and influential institution in this field. The University of Sydney follows in second place with 10 documents and 552 citations, demonstrating significant research output and impact.

The remaining institutions show more modest publication numbers but varying levels of influence. The Stockholm School of Economics ranks third, with 08 documents and 101 citations, while the Copenhagen Business School holds the fourth position, with 07 papers and 143 citations. Several institutions are tied with 06 publications each: Brigham Young University (234 citations), University of Duisburg-Essen (141 citations), Babeş-Bolyai University (97 citations), Anhui University of Finance and Economics (68 citations), and Monash University (40 citations). The Queensland University of Technology rounds out the top 10 with 05 documents, but a notably high 497 citations, indicating a substantial research impact despite fewer publications.

These findings highlight the significant role that universities play in advancing digital accounting research. The diverse geographical representation spanning North America, Europe, Australia, and Asia demonstrates that cutting-edge research in this field emerges from a truly global academic endeavor. The variation in citation-to-publication ratios among institutions suggests different approaches to research impact, with some institutions focusing on high-volume output while others emphasize highly influential work. As digital accounting continues to evolve, these institutions are positioned to remain at the forefront of innovation, contributing to the expanding body of knowledge in this emerging field.

Table 3

Authors with a Minimum of Five Articles

No	Author	Number of documents	Citations
1	Miklos A. Vasarhelyi	07	435
2	David A. Wood	06	234
3	Deniz Appelbaum	05	390
4	Glen L. Gray	05	159
5	Marc Eulerich	05	93

Note. Authors' calculation

Table 3 summarizes the leading contributors to digital accounting research, listing authors who have published a minimum of five articles in this field. Miklos A. Vasarhelyi is the most prolific, with seven documents and the highest citation count (435), indicating his central influence in the field. David A. Wood follows with six publications and 234 citations. Deniz Appelbaum, while publishing five documents, also demonstrates a high impact with 390 citations, suggesting that his work is both prolific and influential. Glen L. Gray and Marc Eulerich each contributed five documents, with 159 and 93 citations, respectively. These figures reflect both volume and impact, highlighting how certain scholars have shaped the development of digital accounting through frequent and highly cited contributions.

Table 4 provides an overview of the most influential journals in digital accounting research, highlighting sources with a minimum of four documents. The International Journal of Accounting Information Systems leads with 37 publications and 1,468 citations, reflecting its central role in disseminating research in this field. The Accounting, Auditing and Accountability Journal closely follows with 27 documents and 1,272 citations, and it holds the highest Scimago H-index (129), indicating a strong academic influence. Accounting Horizons, despite having fewer documents (19), stands out with the highest citation count (1,677), emphasizing its high impact per publication. Other notable sources include the Journal of Information Systems and the Australian Accounting Review, each contributing significantly in

terms of both quantity and influence. The presence of interdisciplinary journals such as Technological Forecasting and Social Change, with 620 citations and the highest H-index (209), reflects the growing convergence between accounting and emerging technologies. Overall, these journals not only serve as trusted resources for those seeking to research and learn about digital accounting but also highlight the potential for high-impact studies that will shape the future of the field.

Table 4

Sources with a Minimum of Four Documents

No	Source	Documents	Citations	Scimago H-index (2025)
1	International Journal of Accounting Information Systems	37	1,468	70
2	Accounting, Auditing and Accountability Journal	27	1,272	129
3	Accounting Horizons	19	1,677	94
4	Journal Of Information Systems	15	198	48
5	Australian Accounting Review	10	428	50
6	Managerial Auditing Journal	10	185	76
7	Critical Perspectives on Accounting	10	92	91
8	Technological Forecasting and Social Change	09	620	209
9	Accounting and Finance	08	103	70
10	Research In International Business and Finance	08	99	86

Note. Authors' calculation

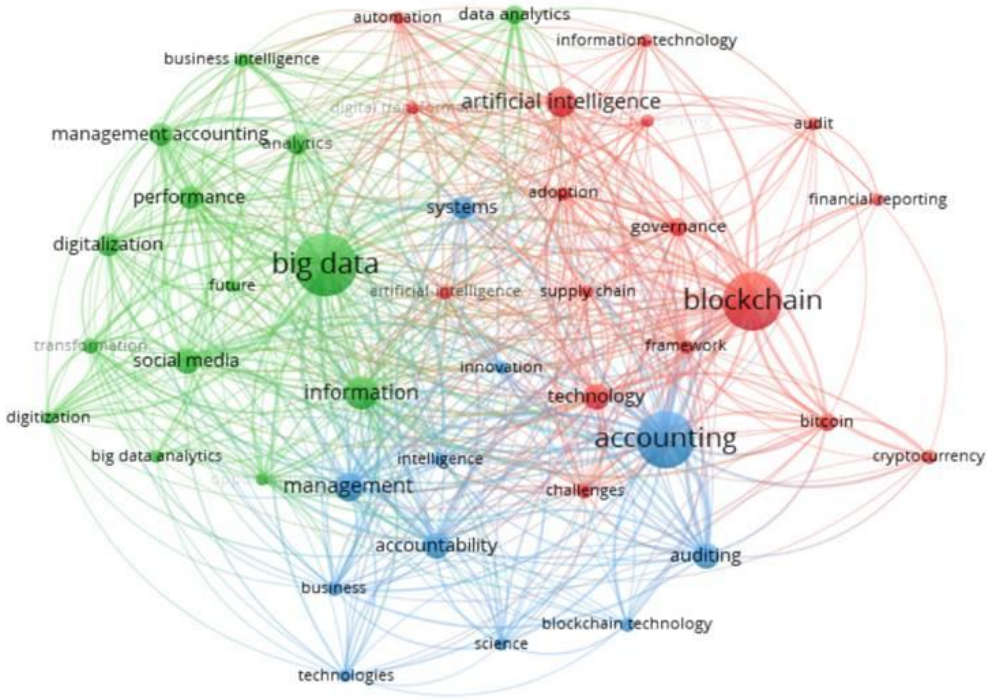
4.2. Keyword Co-occurrence

A keyword co-occurrence analysis identifies the terms that appear most frequently across the publications included in this study. This approach helps researchers gauge which topics and issues have most strongly captured scholarly interest. Using VOSviewer's text-mining algorithm, a visual map is generated, where the distance between terms indicates their degree of relatedness. Terms that are closely associated appear nearer to one another, whereas those that are less connected are placed farther apart.

Figure 2 presents the keyword co-occurrence network derived from our bibliometric dataset, offering insight into the thematic structure of digital accounting research. Three main clusters can be distinguished by their colours: red, green, and blue. Each highlights different focal points within the field of digital accounting research.

Figure 2

Keyword Co-Occurrences Network



Note. Authors' analysis using VOSviewer software

Specifically, Table 5 presents the ten most frequently occurring keywords in the digital accounting literature, grouped into three distinct thematic clusters: Green, Red, and Blue, based on co-occurrence analysis. The Green cluster is led by the keyword "Big Data," which appears 102 times, making it the most cited term across the dataset. This cluster also includes "Information" (60 occurrences) and "Social Media" (52 occurrences), suggesting a strong research emphasis on data processing, information flows, and the influence of digital platforms on accounting practices. Together, these keywords reflect a growing interest in integrating real-time analytics and data-driven decision-making within the accounting domain. The Red cluster is centered around cutting-edge technologies, most notably "Blockchain" (96 occurrences) and "Artificial Intelligence" (57 occurrences). This cluster highlights the academic community's increasing focus on how disruptive technologies are transforming traditional financial systems. The prominence of these keywords points to an evolving discourse surrounding automation, decentralization, and intelligent systems in auditing and financial reporting. The Blue cluster features foundational accounting concepts, including "Accounting" (93 occurrences), "Management" (55), "Technologies" (52), "Auditing" (52), and "Accountability" (51). This cluster represents the core of digital accounting research, focusing on the adaptation of emerging tools within established frameworks of financial oversight, organizational control, and ethical governance.

Table 5

Top Ten Keywords Occurrence

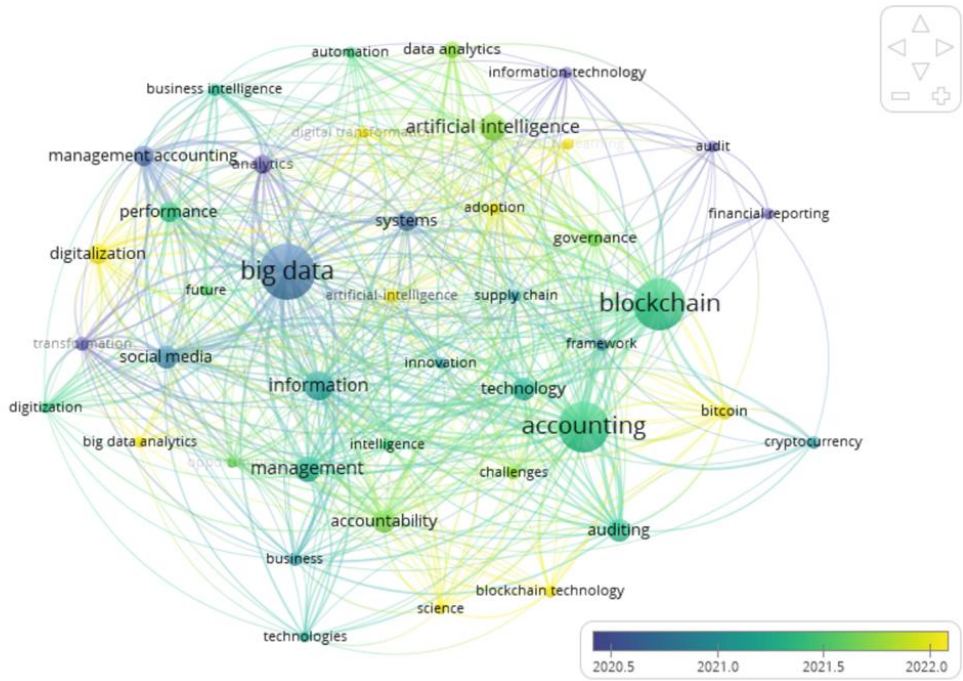
Cluster	***Keyword***	***Occurrence***
Green	Big data	102

Cluster	*Keyword*	*Occurrence*
Red	Information	60
	social media	52
	Block chain	96
	Artificial Intelligence	57
Blue	Accounting	93
	Management	55
	Technologies	52
	Auditing	52
	Accountability	51

Note. Authors' calculation

Figure 3

Overlay Visualization for Chronological Analysis of Keyword Search



Note. Authors' analysis using VOSviewer software

Besides, Figure 3 presents an overlay visualization that illustrates the chronological emergence of key terms in digital accounting literature. Each keyword is color-coded based on the average publication year of the documents in which it appears, allowing for a temporal interpretation of thematic evolution. The visualization highlights that "Accounting," "Big Data," and "Blockchain" are central nodes in the network, indicating their prominence and connectivity within the field. Keywords such as "Financial Reporting," "Audit," and "Management Accounting" appear in darker shades, suggesting that these topics were more prevalent in earlier studies. In contrast, terms like "Artificial Intelligence," "Data Analytics," "Governance," and "Cryptocurrency" are represented in lighter colors (yellow), reflecting their increasing relevance in more recent publications. This shift in keyword coloration reveals a

gradual transition in scholarly focus from foundational accounting themes toward technology-driven topics. The growing prevalence of terms related to automation, AI, and blockchain reflects an expanding research agenda focused on digital transformation in accounting processes.

4.3. Citation analysis

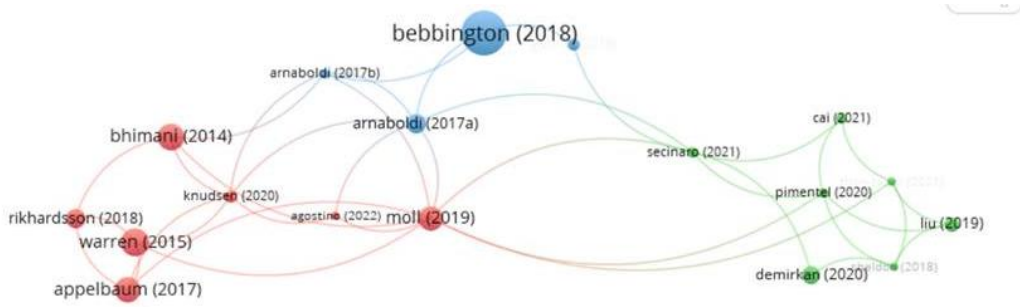
Citation analysis provides a quantitative lens through which to assess the impact and the academic relevance of a publication. Citation metrics are widely regarded as one of the most objective indicators of a publication's relevance in the educational community. Highly cited works are often foundational or transformative, shaping research agendas and establishing conceptual frameworks in their respective domains. Figure 4 provides the citation network of the most influential articles in digital accounting, visually distinguishing three thematic clusters: blue (accounting), green (blockchain), and red (big data). This network reveals not only the frequency of citation but also the intellectual proximity among studies within and across clusters.

According to Table 6, the blue cluster is led by Bebbington and Unerman (2018) with 1,379 citations, which highlights the strategic role of accounting research in achieving the United Nations Sustainable Development Goals. Arnaboldi et al. (2017) follow with 432 citations, exploring the intersections of social media, big data, and accountability. Guthrie et al. (2019), with 100 citations, critically reflect on interdisciplinary approaches to accounting research, contributing to discussions on methodological innovation and academic quality. The green cluster focuses on the transformative potential of blockchain in accounting. Demirkan et al. (2020) received 401 citations for their study on the role of blockchain in cybersecurity and financial systems. Liu et al. (2019), with 375 citations, compare permissionless and permissioned blockchain frameworks in the context of auditing and assurance, highlighting the evolving nature of digital trust mechanisms. In the red cluster, which centers on big data, Appelbaum et al. (2017), Bhimani and Willcocks (2014), and Warren et al. (2015) emerge as key reference points, with 8,989; 8,836; and 8,800 citations, respectively, outlining how big data redefines accounting practices. Other highly cited works in this group include Rikhardsson and Yigitbasioglu (2018), which have 584 citations, all emphasizing the strategic integration of analytics, enterprise systems, and digital platforms into managerial accounting.

It can be said that these citation patterns demonstrate the multidimensional evolution of digital accounting. The prominence of big data-related studies (red cluster) signals a clear shift toward data-driven decision-making. In contrast, blockchain-oriented works (green cluster) emphasize the relevance of technological infrastructure in ensuring transparency and trust. Simultaneously, the accounting-focused cluster (blue) reinforces the foundational role of accounting in aligning organizational practices with societal and sustainability goals.

Figure 4

Citation Analysis



Note. Authors' analysis using VOSviewer software

Table 6

Top Ten Co-Citation Reference

Cluster	*Title*	*Author*	*Citation*	*Year*
Blue (Accounting)	Achieving the United Nations Sustainable Development Goals: An enabling role for accounting research	Bebbington, Jan; Unerman, Jeffrey	1,379	2018
	Accounting, accountability, social media, and big data: Revolution or hype?	Arnaboldi, Michela; Busco, Cristiano; Cuganesan, Suresh	432	2017
	What counts for quality in interdisciplinary accounting research in the next decade: A critical review and reflection	Guthrie, James; Parker, Lee D.; Dumay, John; Milne, Markus J.	100	2019
Green (Blockchain)	Blockchain technology in the future of business, cybersecurity, and accounting	Demirkan, Sebahattin; Demirkan, Irem; McKee, Andrew	401	2020
	How Will Blockchain Technology Impact Auditing and Accounting: Permissionless versus Permissioned Blockchain	Liu, Manlu; Wu, Kean; Xu, Jennifer Jie	375	2019
Red (Big data)	Impact of business analytics and enterprise systems on managerial accounting	Appelbaum, Deniz; Kogan, Alexander; Vasarhelyi, Miklos; Yan, Zhaokai	889	2017
	Digitisation, 'Big Data' and the transformation of accounting information	Bhimani, Alnoor; Willcocks, Leslie	836	2014
	How Big Data Will Change Accounting	Warren, J. Donald, Jr.; Moffitt, Kevin C.; Byrnes, Paul	800	2015
	The role of internet-related technologies in shaping the work of accountants: New directions for accounting research	Moll, Jodie; Yigitbasioglu, Ogan	812	2019
	Business intelligence & analytics in management accounting research: Status and future focus	Rikhardsson, Pall; Yigitbasioglu, Ogan	584	2018

Note. Authors' calculation

5. Conclusion

This study employs a bibliometric analysis to explore how new technologies, massive data, and blockchain have been transforming the field of accounting.

By reviewing 422 academic publications, we identified three main research areas: the application of blockchain in accounting, big data and analytics, and the adaptation of traditional accounting to digital tools. We found that research in this field has grown rapidly, particularly since 2019, indicating an increasing interest among scholars in digital accounting. Our findings highlight the leading roles played by countries such as the USA, the United Kingdom, and Italy, as well as the academic influence of institutions, particularly universities. The results also reveal that digital accounting is a globally collaborative field, with significant contributions from both Western and emerging economies. Moreover, we found that blockchain has emerged as a tool for enhancing transparency and security, while big data analytics is redefining decision-making processes in accounting. At the same time, foundational accounting principles remain central to discussions on accountability, governance, and ethical standards.

Based on the analysis from this study, we hope to give valuable insights for educators, practitioners, and policymakers seeking to navigate the digital transformation of accounting. It also highlights that accounting education and training must keep pace with the development of digital skills, including data analysis and an understanding of emerging technologies.

Despite blockchain and big data dominating the literature, educational research remains notably absent from the discussion. Future studies should examine the integration of technology into accounting curricula, focusing on competency frameworks for digital skills and pedagogical approaches for teaching complex technological concepts. Research on professional training programs, upskilling initiatives for practicing accountants, and the evolving role of professional bodies in digital transformation is essential. Empirical studies examining the skills gap between industry requirements and academic preparation would provide valuable insights for curriculum reform and professional development strategies. Furthermore, our analysis reveals a significant underexplored area of cybersecurity and data privacy concerns, despite the prominence of digital technologies. This represents a critical gap given the sensitive nature of financial information. Future research should develop comprehensive security frameworks for blockchain-based accounting systems, evaluate encryption methods for protecting financial data, and create risk assessment models for digital platforms. Studies on privacy-preserving technologies, including zero-knowledge proofs in auditing and anonymization techniques for data sharing, are urgently needed. Cross-jurisdictional analysis of data protection regulations, legal frameworks for blockchain records, and international security standards represent priority research areas.

Overall, digital accounting represents a fundamental transformation that extends beyond the adoption of technology to reshape accounting principles, practices, and professional roles. This bibliometric analysis maps current research and identifies critical gaps that require scholarly attention. The convergence of big data analytics and blockchain with traditional frameworks creates opportunities for enhanced accuracy, transparency, and efficiency. However, realizing these benefits requires addressing identified gaps in education, security, ethics, and inclusive adoption across organizational contexts. Future research focusing on these underexplored areas will contribute to a comprehensive, secure, and equitable digital accounting ecosystem that maintains professional core values while embracing technological innovation. The field's continued evolution depends on addressing these research priorities to ensure responsible and effective transformation of accounting practices in the digital age.

NO CONFLICT OF INTEREST STATEMENT

All authors declare that they have no conflict of interest.

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