

# Tracing Two Decades of Research on Accounting Efficiency: A Bibliometric Analysis

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# Tracing Two Decades of Research on Accounting Efficiency: A Bibliometric Analysis

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## ABSTRACT

**Purpose:** Accounting efficiency is a critical aspect of organizational performance, reflecting the effectiveness of accounting systems, processes, and resources in generating accurate, timely, and relevant financial information. Despite growing scholarly attention, research on factors affecting accounting efficiency remains fragmented across subfields such as cost accounting, management accounting, financial performance, and accounting information systems. A systematic assessment is necessary to synthesize knowledge, identify trends, and guide future research.

**Methodology:** This study adopts a bibliometric research design, analyzing 127 peer-reviewed articles retrieved from the Scopus database (2006–2025). Using R Studio with the Bibliometrix package and Biblioshiny.

**Results & Analysis:** Findings reveal a clear growth trajectory in accounting efficiency research, with publications increasing from 6 in 2006 to 28 in 2025, and citations declining for recent studies due to limited exposure. A concentrated set of core journals and highly productive authors drive the field, while China, the United States, and selected European and Asian countries lead scientific output. Thematic analysis identifies cost accounting, efficiency, and cost-benefit analysis as central topics, with emerging trends in sustainability, supply chain performance, and quantitative efficiency measurement methods such as data envelopment analysis.

**Originality / Value:** The study highlights the evolution of accounting efficiency research from foundational cost and productivity studies to empirical, interdisciplinary, and technology-driven investigations. By mapping publication trends, influential contributors, and emerging themes, this bibliometric analysis provides a comprehensive framework for guiding future research, policy formulation, and practice-oriented strategies to enhance accounting efficiency globally.

**Type of Paper:** Review-based Analysis.

**Keywords:** Accounting, Efficiency, Organizational, Research

## 1. INTRODUCTION :

Accounting efficiency is a critical dimension of organizational performance, reflecting the ability of accounting systems, processes, and resources to transform financial and operational inputs into accurate, timely, and relevant information that supports decision-making, reporting, and strategic planning (Zohry & Al-Dhubaibi (2024). [1]; Liang (2025). [2]). In contemporary organizations, efficient accounting processes are no longer limited to recording transactions; they encompass the broader capacity to generate insights, monitor performance, control costs, and align financial management with organizational goals (Jassem & Abdelfattah (2025). [3]). Over the past two decades, the significance of accounting efficiency has increased substantially, influenced by growing economic complexity, globalization, technological advancements, and evolving regulatory frameworks (Akisik et al. (2025) [4]). The demand for efficient accounting has been further amplified by the emergence of integrated financial systems, increasing stakeholder scrutiny, and the requirement for compliance with international financial standards (Alassuli et al., (2025). [5]). Despite the growing body of literature addressing accounting efficiency, research remains fragmented across multiple subfields, including

management accounting, cost accounting, financial performance measurement, and accounting information systems (Tiwari et al., 2025) [6]. This fragmentation underscores the need for a systematic and comprehensive synthesis of the literature to understand the factors that influence accounting efficiency, to identify emerging trends, and to provide a foundation for future empirical and theoretical research.

Several internal and external factors have been recognized as critical determinants of accounting efficiency. Organizational factors, such as firm size, ownership structure, corporate governance mechanisms, managerial practices, and the robustness of internal control systems, directly impact the effectiveness and reliability of accounting operations (Mahat & Aithal (2022). [7]; Mahat & Aithal (2022). [8]). Larger organizations often benefit from economies of scale and structured processes, whereas well-governed firms are more likely to implement standardized reporting procedures that enhance efficiency (Parajuli et al. (2022). [9]). Technological factors have also become increasingly prominent, with the adoption of Enterprise Resource Planning (ERP) systems, automation tools, artificial intelligence, and blockchain technologies transforming the speed, accuracy, and reliability of accounting functions (Sampaio & Silva (2025). [10]). These technologies reduce manual errors, streamline workflows, and provide managers with real-time decision-support information, thereby increasing overall efficiency. Human factors, including the skills, training, and knowledge of accounting personnel, are equally vital (Elo et al. (2025). [11]). Employees with specialized expertise in accounting standards, financial analysis, and data management enhance operational efficiency and contribute to more strategic decision-making. External environmental factors, such as regulatory policies, market competition, and stakeholder expectations, further influence efficiency by setting compliance requirements and performance benchmarks that accounting systems must meet (Chen et al. (2025). [12]).

In this context, bibliometric analysis plays a crucial role by offering a quantitative and visual method to map the intellectual landscape of accounting efficiency research. By employing techniques such as co-authorship, co-citation, and keyword co-occurrence analysis, bibliometric studies enable the identification of influential authors, high-impact publications, key journals, and collaborative networks, while also revealing emerging research themes and knowledge gaps. This approach is particularly valuable for synthesizing fragmented literature, providing an objective understanding of how different factors influencing accounting efficiency have been studied, which areas have received greater attention, and which remain underexplored. Moreover, bibliometric analysis supports evidence-based decision-making for academics, practitioners, and policymakers by highlighting critical sources of knowledge, guiding future research directions, and informing strategic improvements in accounting systems and practices.

Building on this foundation, the present study is guided by a set of specific research objectives aimed at systematically mapping the evolution and structure of accounting efficiency research over the past two decades.

## **2. OBJECTIVES OF THE PAPER :**

The objectives are as follows:

To examine the growth and impact of research outputs by assessing annual publication numbers and citations per year.

To determine key publication outlets contributing significantly to accounting efficiency research.

To categorize journals into core, related, and peripheral sources, highlighting influential outlets.

To evaluate the distribution of authorship and identify the most prolific contributors.

To identify institutions and organizations leading research in accounting efficiency.

To explore the geographic distribution of research outputs and patterns of international collaboration.

To provide a visual representation of key topics, keywords, and research clusters.

To track the development and progression of research themes over the two decades.

To identify the relevance, centrality, and conceptual relationships of different research themes within accounting efficiency studies.

Collectively, these objectives provide a comprehensive framework for understanding the intellectual structure, thematic dynamics, and emerging trends in accounting efficiency research, offering a robust foundation for guiding future studies and practical applications in organizational accounting practices.

**3. RESEARCH METHODOLOGY:**

This study adopts a bibliometric research design to systematically analyze the scholarly literature on factors affecting accounting efficiency. Bibliometric analysis enables the quantitative evaluation of publication patterns, influential authors, leading journals, keyword trends, and thematic evolution within a defined research domain over a specified time period.

**3.1 Data Source:**

The bibliographic data for this study were retrieved from the Scopus database, which is recognized for its comprehensive coverage of high-quality peer-reviewed literature in business and management research.

**3.2 Data Retrieval Date:**

The data were collected on January 15, 2026, ensuring that the dataset reflects the most up-to-date publications available at the time of analysis.

**3.3 Search Strategy:**

The literature search was conducted using the following search string applied to Article Title, Abstract, and Keywords (TITLE-ABS-KEY):

**Table 1:** Search Strategy

Stage	Search Criteria / Filter Applied	Description	Number of Documents
1	Database	Scopus	
2	Search Field	Article Title, Abstract, and Keywords (TITLE-ABS-KEY)	
3	Search String	<i>Factors AND Accounting Efficiency</i>	5,537
4	Publication Year	Limited to 2006–2025	4,938
5	Subject Area	Business, Management, and Accounting (BUSI)	605
6	Document Type	Articles only (ar)	486
7	Keyword Filtering (Exact Keywords)	Efficiency; Cost Accounting; Accounting; Performance; Management Accounting; Commerce; Accounting Information; Profitability; Accounting Information Systems; Financial Performance; Financial Management; Accounting Information Quality; Bank Performance	130
8	Language	English	<b>127 (Final dataset)</b>

**3.4 Final Search Query:**

The final Scopus query used in this study is presented below to ensure transparency and reproducibility: TITLE-ABS-KEY ( Factors AND Accounting Efficiency ) AND ( LIMIT-TO ( EXACTKEYWORD , "Efficiency" ) OR LIMIT-TO ( EXACTKEYWORD , "Cost Accounting" ) OR LIMIT-TO ( EXACTKEYWORD , "Bank Performance" ) OR LIMIT-TO ( EXACTKEYWORD , "Accounting Information Quality" ) OR LIMIT-TO ( EXACTKEYWORD , "Financial Performance" ) OR LIMIT-TO ( EXACTKEYWORD , "Financial Management" ) OR LIMIT-TO ( EXACTKEYWORD , "Accounting Information Systems" ) OR LIMIT-TO ( EXACTKEYWORD , "Profitability" ) OR LIMIT-TO ( EXACTKEYWORD , "Accounting Information" ) OR LIMIT-TO ( EXACTKEYWORD , "Commerce" ) OR LIMIT-TO ( EXACTKEYWORD , "Management Accounting" ) OR LIMIT-TO ( EXACTKEYWORD , "Performance" ) OR LIMIT-

TO ( EXACTKEYWORD , "Accounting" ) ) AND ( LIMIT-TO ( DOCTYPE , "ar" ) ) AND ( LIMIT-TO ( SUBJAREA , "BUSI" ) ) AND ( LIMIT-TO ( PUBYEAR , 2006 ) OR LIMIT-TO ( PUBYEAR , 2007 ) OR LIMIT-TO ( PUBYEAR , 2008 ) OR LIMIT-TO ( PUBYEAR , 2009 ) OR LIMIT-TO ( PUBYEAR , 2010 ) OR LIMIT-TO ( PUBYEAR , 2011 ) OR LIMIT-TO ( PUBYEAR , 2012 ) OR LIMIT-TO ( PUBYEAR , 2013 ) OR LIMIT-TO ( PUBYEAR , 2014 ) OR LIMIT-TO ( PUBYEAR , 2015 ) OR LIMIT-TO ( PUBYEAR , 2016 ) OR LIMIT-TO ( PUBYEAR , 2017 ) OR LIMIT-TO ( PUBYEAR , 2018 ) OR LIMIT-TO ( PUBYEAR , 2019 ) OR LIMIT-TO ( PUBYEAR , 2020 ) OR LIMIT-TO ( PUBYEAR , 2021 ) OR LIMIT-TO ( PUBYEAR , 2022 ) OR LIMIT-TO ( PUBYEAR , 2023 ) OR LIMIT-TO ( PUBYEAR , 2024 ) OR LIMIT-TO ( PUBYEAR , 2025 ) ) AND ( LIMIT-TO ( LANGUAGE , "English" ) )

### 3.5 Data Analysis Tools:

The final dataset of 127 articles was exported in BibTeX format and analyzed using R Studio with the Bibliometrix package and its web interface Biblioshiny. The analysis included:

- Annual scientific production
- Most productive authors and journals
- Citation analysis
- Keyword co-occurrence analysis
- Thematic evolution and conceptual structure

### 3.6 Ethical Considerations:

This study relies exclusively on secondary data obtained from published sources. No human subjects were involved, and all data were analyzed in compliance with ethical standards for bibliometric research.

## 4. RESULT:

This section presents the detailed results corresponding to the nine research objectives, providing a comprehensive overview of trends, patterns, and thematic developments in accounting efficiency research.

### 4.1 Main information:



Fig. 1: Main Information

The bibliometric analysis covers a timespan from 2006 to 2025, reflecting nearly two decades of scholarly research on factors affecting accounting efficiency. The final dataset consists of 127 peer-reviewed journal articles published across 83 different sources, indicating a broad and diverse distribution of research outlets within the field of business, management, and accounting. The literature demonstrates a steady expansion over time, with an annual growth rate of 8.45 percent, suggesting increasing academic interest and relevance of accounting efficiency-related studies. The average age of the documents is 6.69 years, showing that the body of literature is relatively recent and continues to

evolve. On average, each document has received 23.05 citations, highlighting a moderate to strong scholarly impact, while the total number of 1,179 references reflects the theoretical and empirical depth of the selected studies.

In terms of document content, the dataset exhibits rich thematic diversity. A total of 745 Keywords Plus (ID) and 545 Author-provided Keywords (DE) were identified, indicating extensive conceptual coverage and varied research perspectives within the domain. This diversity of keywords suggests that accounting efficiency has been examined through multiple lenses, including performance, management accounting, financial systems, and organizational efficiency.

Regarding authorship patterns, the analysis identifies 465 unique authors, with no single-authored publications, demonstrating a strong preference for collaborative research in this field. This is further supported by a high average of 6.34 co-authors per document, indicating multidisciplinary and team-based research efforts. Additionally, international co-authorship accounts for 28.35 percent of the publications, reflecting a considerable level of cross-country collaboration and the global nature of research on accounting efficiency.

#### 4.2 Publication Trends and Citation Patterns:

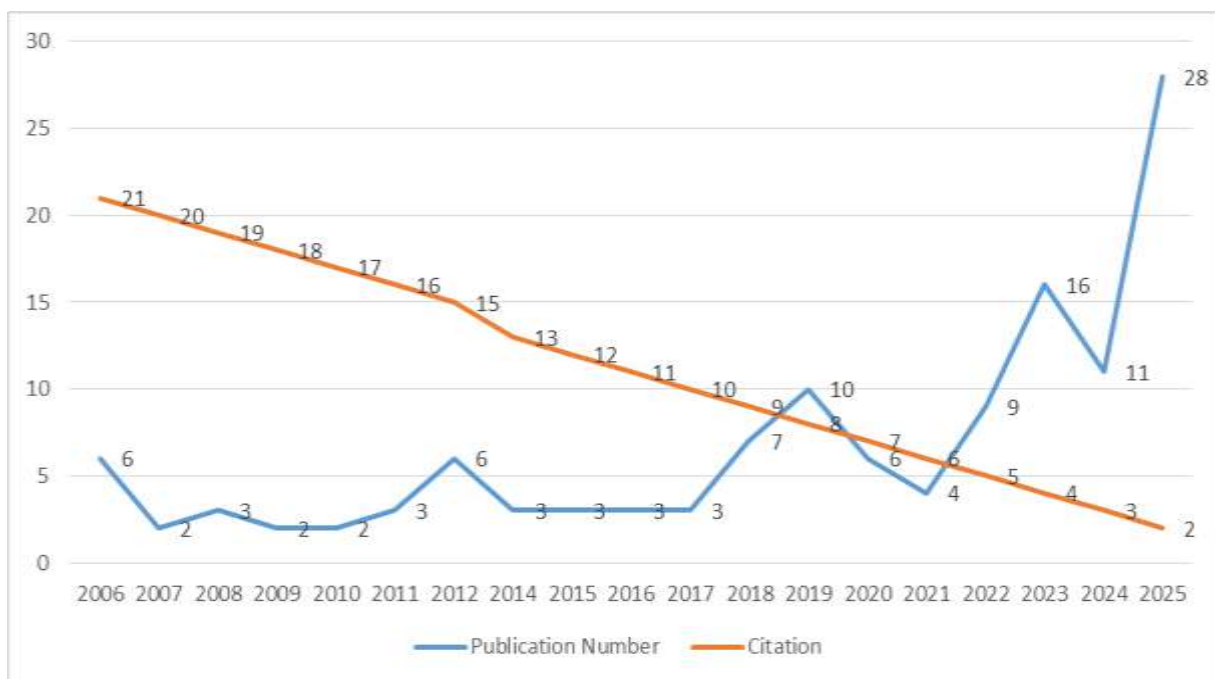


Fig. 2: Publication and Citation Trends

The annual publication and citation trend reveals a clear growth trajectory in research on accounting efficiency from 2006 to 2025, accompanied by a predictable decline in citations for more recent publications due to shorter exposure time. In the early phase (2006–2012), the number of publications remained relatively low, ranging between 2 and 6 articles per year, while citations per year were comparatively high (15–21). This pattern indicates that early studies, although fewer in number, played a foundational role and accumulated citations over a longer period, reflecting their strong theoretical and conceptual influence on subsequent research.

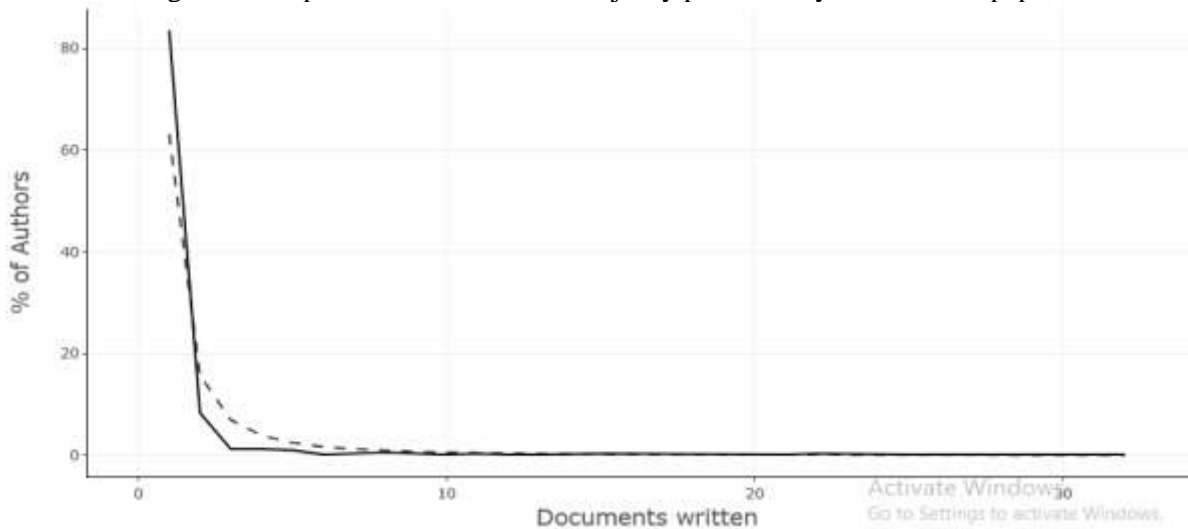
During the middle phase (2014–2018), publication output stabilized at around 3 to 7 articles annually, while citations per year gradually declined from 13 to 9. This period represents a consolidation stage, where accounting efficiency research expanded into applied areas such as management accounting, performance measurement, and financial systems, while still building upon earlier influential works. The steady output suggests sustained scholarly interest rather than sporadic growth.

A significant acceleration is observed from 2019 onward, marking the expansion phase of the literature. Publications increased sharply from 10 articles in 2019 to 28 articles in 2025, the highest in the observed period. This surge highlights growing academic and practical attention toward accounting efficiency, particularly in response to digitalization, accounting information systems, financial performance



**4.4 Author Productivity through Lotka's Law:**

Figure 4 depicts author productivity based on Lotka’s Law, which explains the distribution of scientific output among authors in a given research field. According to Lotka’s Law, the number of authors producing n publications is inversely proportional to n<sup>2</sup>, meaning that a small proportion of authors contribute a large share of publications, while the majority publish only one or a few papers.



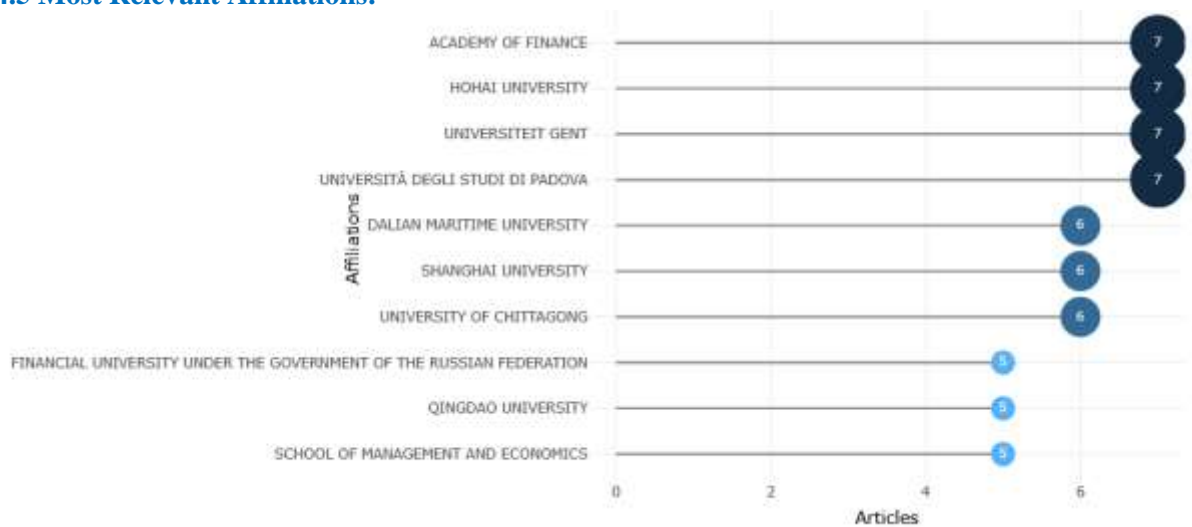
**Fig. 4:** Lotka's Law

In the figure, the horizontal axis represents the number of documents written, while the vertical axis shows the percentage of authors. The steep decline at the beginning of the curve indicates that most authors have contributed only one article to the field of accounting efficiency. As the number of publications increases, the percentage of authors drops sharply, resulting in a long tail where only a very small fraction of authors produce multiple papers.

The presence of both a solid line (observed distribution) and a dashed line (theoretical Lotka distribution) demonstrates a close fit between the empirical data and Lotka’s theoretical model. This alignment confirms that author productivity in accounting efficiency research follows a highly skewed and unequal distribution, which is typical of mature scientific domains.

Overall, the figure highlights that the field is driven by a limited group of highly productive authors, while the majority of contributors participate occasionally. This pattern reflects a healthy and expanding research area, where many scholars enter the field, but sustained productivity is maintained by a core group of experts.

**4.5 Most Relevant Affiliations:**



**Fig. 4:** Most Relevant Affiliations

The analysis of Most Relevant Affiliations highlights the leading institutions contributing to research on accounting efficiency, demonstrating the institutional concentration and global spread of scholarly output in this field. The results show that a relatively small number of universities and academic institutions have produced a higher volume of publications, indicating their strong research capacity and sustained interest in accounting efficiency-related topics.

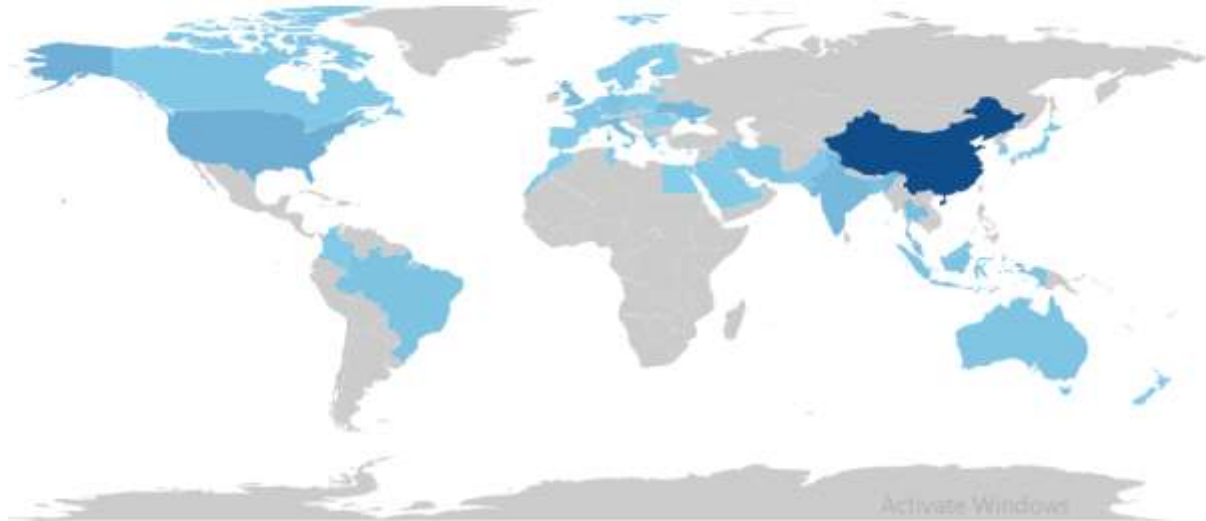
At the top of the list, Academy of Finance, Hohai University, Universiteit Gent, and Università degli Studi di Padova each contributed seven articles, making them the most productive affiliations in the dataset. Their equal contribution suggests a balanced leadership across institutions from Asia and Europe, reflecting the international nature of accounting and financial efficiency research. Closely following these institutions are Dalian Maritime University, Shanghai University, and the University of Chittagong, each with six publications, highlighting the growing role of Asian universities in advancing accounting and performance-related research.

A second tier of influential institutions includes the Financial University under the Government of the Russian Federation, Qingdao University, School of Management and Economics, and the Technical University of Crete, each contributing five articles. These affiliations demonstrate strong engagement in applied accounting, financial management, and efficiency studies, often linking accounting practices with economic performance and policy considerations.

Institutions with four to three publications such as Shanghai Jiao Tong University, Sichuan University, UiT The Arctic University of Norway, Universitas Sumatera Utara, Monash University, and the Indian Institute of Management Indore represent a broader academic network that supports and extends the field. Their presence reflects the diffusion of accounting efficiency research across diverse regions, including Europe, South Asia, Southeast Asia, East Asia, and Australia.

Overall, the affiliation analysis reveals that research on accounting efficiency is institutionally diverse yet concentrated, with leading contributions coming primarily from universities specializing in finance, management, economics, and applied business studies. This pattern underscores the global collaboration and interdisciplinary character of the field, while also identifying key academic institutions that serve as hubs for future research and scholarly partnerships.

#### 4.6 Countries' Scientific Production:



**Fig. 5:** Countries' Scientific Production

The analysis of countries' scientific production reveals a strong geographical concentration as well as a broad international participation in research on accounting efficiency. China clearly dominates the field, contributing 98 publications, which far exceeds the output of any other country. This reflects China's rapid expansion in business, accounting, and financial management research, supported by strong institutional capacity and increasing policy emphasis on efficiency and performance measurement.

The United States ranks second with 22 publications, indicating its continued influence and leadership in accounting and management research, particularly in areas related to financial performance, accounting information systems, and managerial efficiency. A group of countries including India, Italy,



4.8 Thematic Evolution:



Fig. 7: Thematic Evolution

The diagram is a Sankey diagram illustrating the evolution of key research themes related to accounting efficiency across three time periods: 2006–2018, 2019–2023, and 2024–2025. In the first period (2006–2018), the primary focus areas include “industry,” “accounting,” “cost,” “productivity,” “performance,” “analysis,” and “adoption.” Over time, these themes transition into the second period (2019–2023), where terms like “efficiency,” “industry,” “evidence,” “Chinese,” “business,” “economy,” “performance,” and “system” emerge as dominant research topics. For example, concepts like “accounting,” “cost,” and “performance” from the first period evolve into broader themes such as “efficiency” and “evidence” in the next phase. Moving into the third period (2024–2025), the diagram shows a further refinement and convergence of research themes, with “accounting” becoming the most prominent, alongside “study,” “based,” and “cost.” This flow highlights a clear trajectory where early discussions around cost, productivity, and performance gradually consolidate into more focused and evidence-based investigations on accounting efficiency, demonstrating the maturing of the field and the increasing emphasis on empirical and systematic studies in recent years.

4.9 Thematic Map:

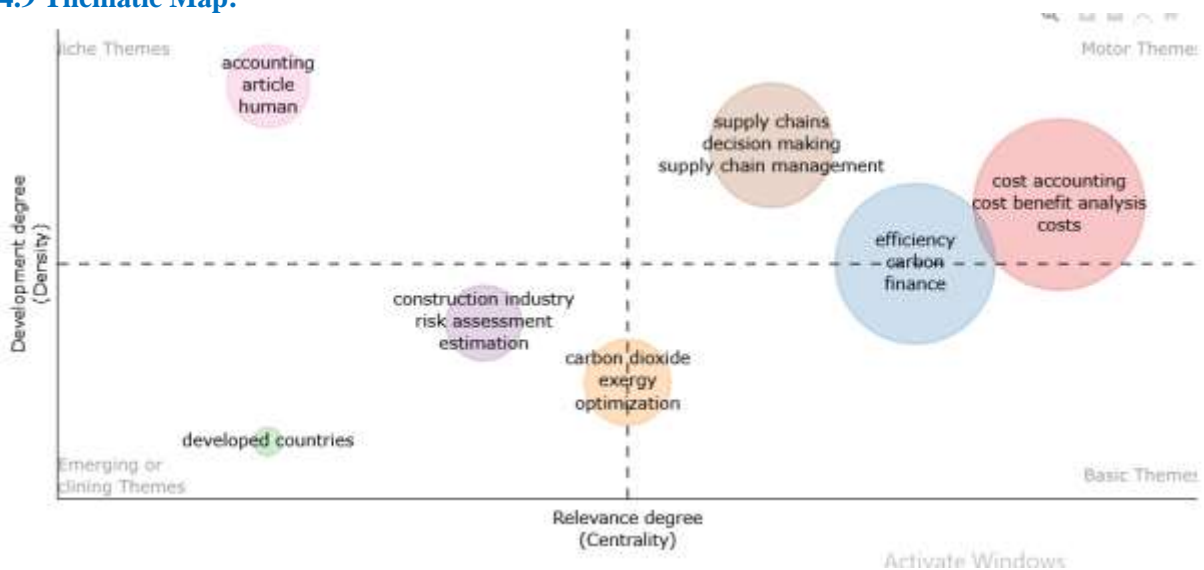


Fig. 8: Thematic Map

The thematic map offers a visual representation of the research landscape by examining themes based on their development (density) and relevance (centrality). The motor themes, positioned in the upper-right quadrant, are both highly developed and central to the field, indicating that they are well-

established and serve as key connectors across different areas of study. In this map, cost accounting, cost-benefit analysis, costs, efficiency, finance, and carbon emerge as the primary motor themes, with large bubble sizes reflecting the high volume of publications and their dominant role in the literature. The niche themes, located in the upper-left quadrant, are internally well-developed but less central, representing specialized topics with strong internal research links but limited broader impact. Keywords such as accounting, article, and human fall into this category, indicating that these topics are solid yet relatively isolated from main research trends. Basic themes, in the lower-right quadrant, are highly relevant but less developed, encompassing foundational areas like carbon dioxide, exergy, optimization, supply chains, decision making, and supply chain management, which are widely connected and essential for future exploration. Finally, emerging or declining themes in the lower-left quadrant exhibit low density and centrality, suggesting marginal or underdeveloped topics, with developed countries as an example, indicating limited current focus. Overall, the thematic map helps researchers identify core research areas, specialized niches, foundational topics, and emerging trends, offering a strategic overview to guide future research directions.

## 5. DISCUSSION :

The analysis of annual publication and citation trends reveals a clear growth trajectory in accounting efficiency research over the period 2006–2025. Early publications (2006–2012) were few in number, ranging from 2 to 6 per year, but received comparatively high citations (15–21 per year), indicating that foundational studies had a strong theoretical and conceptual impact on subsequent research. This pattern aligns with findings from previous bibliometric analyses in accounting, which suggest that initial contributions in emerging fields often accumulate influence over time despite lower publication numbers (Donthu et al. (2021). [13]; Nguyen et al., (2023). [14]). During the middle phase (2014–2018), annual publications stabilized between 3 and 7 articles, with citations gradually declining from 13 to 9. This period represents a consolidation stage, where research expanded into applied areas such as management accounting, cost efficiency, financial performance, and accounting information systems, corroborating studies that emphasize the maturation of the field as applied and interdisciplinary research grew (Donthu et al. (2021). [13]). From 2019 onward, a rapid increase in publications from 10 in 2019 to 28 in 2025 reflects the growing academic and practical attention to accounting efficiency, driven by technological integration, digitization, and data-driven performance evaluation (Darmawati et al. (2025). [15]; Quraishi et al. (2025). [16]). The corresponding decline in citations for recent publications is expected due to limited exposure time, a phenomenon consistently observed in bibliometric studies (Donthu et al. (2021). [13]). Overall, these findings suggest that accounting efficiency research has transitioned from a low-volume, high-impact phase to a high-volume, emerging-impact phase, indicating the current vibrancy and evolving nature of the field.

The analysis of core sources using Bradford's Law confirms that a limited number of journals dominate the publication landscape in accounting efficiency, forming the intellectual backbone of the field, while the remaining publications are dispersed across a broad range of interdisciplinary outlets. This core-periphery structure has been observed in other accounting and management research domains, emphasizing the importance of specialized journals in consolidating theoretical and empirical knowledge (Rodzi & Abdullah (2025). [17]). Author productivity assessed through Lotka's Law demonstrates a skewed distribution, where a small proportion of highly productive authors contribute disproportionately to the literature, consistent with patterns in mature scientific fields (Rodzi & Abdullah (2025). [17]). Institutional and country-level analyses reveal that research output is concentrated among leading universities in Asia and Europe, particularly China, which dominates the field, followed by the United States, India, Italy, and Ukraine. This reflects global engagement but also underscores geographic concentration in accounting efficiency scholarship, corroborating studies that report similar regional disparities in accounting research (Rodzi & Abdullah (2025). [17]).

TreeMap and thematic analyses indicate that "cost accounting" and "efficiency" remain the central motor themes, supported by emerging applications in supply chain management, data envelopment analysis, finance, and sustainability. Thematic evolution and thematic maps further reveal a trajectory from foundational concepts such as cost, productivity, and performance toward evidence-based, empirical, and system-oriented studies in recent years. This shift mirrors trends highlighted in prior literature, which emphasize the growing integration of quantitative methods and technological tools in accounting efficiency studies (Darmawati et al. (2025). [15]). Niche and emerging themes, including

carbon accounting and optimization in supply chains, highlight potential areas for future research, suggesting that the field is expanding into interdisciplinary and sustainability-oriented applications.

### 5.1 Recommendations:

#### **Strengthen Core Research Areas and Interdisciplinary Collaboration:**

Given that cost accounting and efficiency remain the central motor themes, researchers should continue to deepen studies in these areas while fostering interdisciplinary collaboration with fields such as supply chain management, finance, and sustainability. Collaborative research across institutions and countries can enhance methodological rigor, diversify perspectives, and address emerging efficiency-related challenges in organizational accounting practices.

#### **Encourage Exploration of Emerging and Underdeveloped Themes:**

Thematic analyses indicate that areas such as carbon accounting, optimization, decision-making in supply chains, and sustainability-focused efficiency studies remain underexplored. Future research should prioritize these emerging topics to broaden the scope of accounting efficiency research, integrate technological and environmental considerations, and align academic outputs with contemporary organizational and societal needs.

#### **Promote Global and Institutional Research Capacity:**

While China, the United States, and select European and Asian countries dominate output, there is significant potential to strengthen contributions from underrepresented regions. Academic institutions should invest in capacity-building, research funding, and international collaboration to expand participation in accounting efficiency studies. This will help develop a more globally inclusive knowledge base and facilitate the cross-fertilization of ideas, methodologies, and practical solutions.

## 6. CONCLUSION :

This bibliometric analysis of accounting efficiency research over two decades reveals a dynamic and evolving field characterized by increasing publication output, a concentrated group of core journals, and a small but highly productive cohort of authors. The thematic progression indicates a shift from foundational studies on cost, productivity, and performance to empirical, technology-driven, and interdisciplinary investigations. Institutional and country-level patterns highlight global contributions, with Asia, Europe, and North America leading the field. The study provides a comprehensive overview of the intellectual structure, emerging trends, and potential research gaps, offering guidance for future studies, policy development, and practice-oriented innovations in accounting efficiency.

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