



UNVEILING RESEARCH FRONTIERS IN AI AND ACCOUNTING RESEARCH: A BIBLIOMETRIC ANALYSIS OF GLOBAL TRENDS AND FUTURE HOTSPOTS

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Abstract: Artificial Intelligence (AI) is reshaping the finance and accounting landscape, leading to increasing interest among researchers and scholars. This study offers a bibliometric analysis of AI and accounting research based on the Scopus database, with the goal of mapping the field's intellectual framework and tracing its research development over time. Key indicators such as influential papers, authors, countries, journals, and keyword trends were analyzed, with data visualization performed using VOSviewer software. Keyword co-occurrence and bibliographic coupling analyses revealed six major research clusters, reflecting dominant themes like blockchain, data analytics, AI in auditing, and accounting education. The Journal of Emerging Technologies in Accounting emerged as the most influential source, while countries such as the USA, Oman, New Zealand, the UK, and Indonesia were identified as key collaborators. The study uncovers underexplored areas including triple-entry accounting, large language models, smart contracts, chatbots, and technology readiness. It offers theoretical insights, practical implications, and a future research agenda to guide scholars and practitioners in advancing the integration of AI in accounting.

Keywords - Accounting, Artificial intelligence (AI), PRISMA, Bibliometric Analysis, Data Analytics, Vos Viewer

1. INTRODUCTION:

The advent of digital technologies has led to rapid and transformative changes across nearly all sectors, including accounting and finance. Over the last three decades, progress in nanotechnology has significantly boosted computational power, paving the way for innovations like the Internet of Things, big data analytics, and, most prominently, Artificial Intelligence (Iguma, 2024; Dingli et al., 2021; Chollet, 2021). AI has emerged as one of the most disruptive technologies of the Fourth Industrial Revolution (IR 4.0), drawing significant interest from both academics and practitioners (Kommunuri, 2022; Kumar et al., 2022). Defined as the simulation of human intelligence by machines, AI is inherently interdisciplinary, with applications in

computer science, law, engineering, management, agriculture, and increasingly, accounting ([Lardo et al., 2022](#)).

Although still in its early stages in the accounting domain, AI is gaining traction, especially in automating repetitive tasks, improving decision-making processes, and enhancing audit quality ([Kokina et al., 2020](#)). The role of accounting has evolved beyond traditional financial reporting to include tasks such as fraud detection, anomaly identification, predictive analytics, and enhanced estimation using languages like Python, R, and SAS ([Kommunuri, 2022](#); [Agrawal & Marvadi, 2024](#)). The integration of digital tools such as blockchain, big data, ERP systems, and cloud-based platforms has further transformed accounting functions. Historically, the use of technology in accounting dates back to General Electric's implementation of a computerised accounting system in 1954. Today, accounting operates at the forefront of digital transformation in business.

These technological advances are also reshaping accounting education. With a growing need for future-ready professionals, educators and institutions are revising curricula to include emerging technologies like AI, blockchain, and data analytics ([Kristandl, 2022](#)). This alignment with the demands of the digital economy is essential to ensure graduates possess the competencies required to thrive in a tech-driven environment.

In recent years, research interest in AI's application in accounting has grown exponentially, particularly in the last five years. However, the field remains relatively nascent, and existing literature lacks comprehensive, structured analysis. While some studies have qualitatively examined AI in accounting ([Kommunuri, 2022](#)), others have focused on isolated domains such as auditing ([Lamboglia et al., 2020](#)), management accounting ([Nain et al., 2022](#)), or behavioral accounting ([Singh, 2021](#)). Additional research has broadly addressed disruptive technologies, combining AI with blockchain, big data, and cloud accounting ([Arora & Sharma, 2022](#); [Kumar et al., 2022](#)).

The emergence of digital technologies, particularly Artificial Intelligence (AI) has transitioned the finance and accounting landscape. In recent years, scholarly interest in AI applications within accounting has grown rapidly. [Kokina et al. \(2020\)](#) and [Sutton et al. \(2018\)](#) have explored the role of AI and automation in accounting and auditing, including adoption by Big Four firms. [Bakarich and O'Brien \(2021\)](#) examined the current use and perceptions of AI technologies like Robotic Process Automation (RPA) and Machine Learning (ML), while [Kokina et al. \(2025\)](#) highlighted implementation challenges and ROI concerns in financial reporting.

AI's integration into accounting education has also gained attention. [Vincent et al. \(2020\)](#) and [Keys & Zhang \(2020\)](#) proposed incorporating RPA into curricula to equip future accountants with essential digital skills. [Kommunuri \(2022\)](#) emphasized the need for professionals to adapt to AI-driven environments and for institutions to embed AI competencies into academic programs. [Moll and Yigitbasioglu \(2019\)](#) noted a lack of scholarly focus on how internet-related technologies are reshaping accountants' daily work and called for deeper inquiry into evolving skills and competencies.

Despite these efforts, there is a noticeable gap in systematic, quantitative reviews that map the intellectual landscape of AI and accounting research. To address this, the present study employs a bibliometric approach using the Scopus database to analyze publications across disciplines such as business, management,

accounting, computer science, and economics. By visualizing research trends, identifying influential contributors, and highlighting underexplored areas (Leung et al., 2017), this study aims to offer a comprehensive overview of the evolution, current focus, and future direction of AI in accounting research.

2. METHODOLOGY:

Most of the research focuses on accounting technologies like AI, blockchain, big data, cloud, ERP or ICT (Thottoli, 2022). Thus, the primary aim of this study is to explore the emerging role of artificial intelligence (AI) in accounting research by providing a bibliometric analysis of articles published between 1984 and 2024.

2.1 Objectives of the study: The major objectives of the study are:

- To provide a comprehensive view of the literature in the field of Artificial Intelligence and Accounting Research using Bibliometric Analysis.
- To identify the future research hotspots in is domain

2.2 Research Questions: The study on Artificial Intelligence (AI) and Accounting Research covers various aspects through targeted research questions. It explores publication trends, leading journals, and influential articles using descriptive and citation analyses. The collaboration patterns among countries are examined through network analysis, while conceptual themes are identified using keyword co-occurrence analysis. To understand thematic similarities between countries and research fronts, bibliographic coupling is applied. Lastly, the interrelation between key authors, journals, and keywords is studied using connotation analysis. Collectively, these methods offer a thorough understanding of the structure and development of research in this field.

I. Publication Trend:

- **RQ1:** What is the publication trend of AI and Accounting Research practices?
- **Objective:** To examine the progression and development of literature in this field over time.
- **Methodology:** Descriptive analysis using publication analysis.

II. Leading Journals:

- **RQ2:** Which journals are leading in AI and Accounting Research practices?
- **Objective:** To identify journals contributing the most.
- **Methodology:** Descriptive analysis using source title-wise publication and citation analysis.

III. Influential Articles:

- **RQ3:** Which are the most influential articles in this field?
- **Objective:** To discover the most cited or popular papers.
- **Methodology:** Citation analysis.

IV. Country Collaboration:

- **RQ4:** How is the collaboration between countries in this field?
- **Objective:** To analyse collaboration trends.
- **Methodology:** Network analysis using co-authorship data.

V. Conceptual Structure:

- **RQ5:** What are the most prominent keywords used in AI and Accounting Research?
- **Objective:** To find the most researched areas.
- **Methodology:** Cluster analysis using keyword co-occurrence.

VI. Coupling Structure Between Countries:

- **RQ6:** What is the coupling structure in research between countries?
- **Objective:** To provide information on the similarity in research conducted between the two countries
- **Methodology:** Intellectual structure analysis via bibliographic coupling.

VII. Research Fronts:

- **RQ7:** What are the main thematic fronts in AI and Accounting Research?
- **Objective:** To group theme-wise similar articles.
- **Methodology:** Bibliographic coupling analysis.

VIII. Interrelation of Authors, Journals, and Keywords:

- **RQ8:** How are key authors, journals, and keywords connected?
- **Objective:** To explore their interrelationships.
- **Methodology:** Connotation analysis.

2.3 Selection of Database

There are various databases for published articles such as Scopus, Web of Science, and Google Scholar (Elnakeeb & Elawadly, 2025), provide access to published research, with articles available in both open and paid formats. Among these, Scopus and Web of Science are preferred by researchers, academicians, and institutions due to their high-quality, peer-reviewed, and highly cited content. Scopus is particularly well-suited for research purposes because of its advanced filtering options and interconnected data structure (Pranckutė, 2021).

In this study, the **Scopus database** was selected for bibliometric analysis, as it offers broader coverage—encompassing most Web of Science-indexed papers—and a more comprehensive view of global research output. Scopus indexes around 24,000 peer-reviewed journals, including approximately 6,000 open-access titles, across diverse disciplines. The database was accessed on **04 January 2025** to analyze articles published between **1984 and 2024** in this domain.

2.4 Selection of Keywords

The search criteria for Scopus database comprised of the following keywords “ai”, “artificial AND intelligence”, “data AND analytics”, “blockchain”, AND “accounting AND research” or “accounting, “accounting AND education” or “accounting AND profession”, The papers were extracted using advanced search option and a combination of Title-Abstract-keyword was used to retrieve the data for a period from 1984 to 2024. The articles extracted were limited to subject area of Business, Management & Accounting and Economics, Econometrics & Finance. The figure 1 shows the entire process of identification, screening and data analysis using a PRISMA flowchart.

The initial search yielded 5,027 articles. Subsequently, the titles and abstracts were carefully screened for relevance to the AI and accounting domain, leading to the exclusion of unrelated studies. As a result, 283 articles directly related to AI and accounting were retained for bibliometric analysis. This analysis was conducted to extract insights in order to address the study’s research questions (Javed et al., 2024). The bibliometric mapping was performed using VOS Viewer, a software developed by Van Eck and Waltman (2009), which is widely recognized for visualizing networks of keywords, authors, countries, and journals (Phoong et al., 2022; Javed et al., 2024; Gu et al., 2021; Agrawal & Marvadi, 2024) .

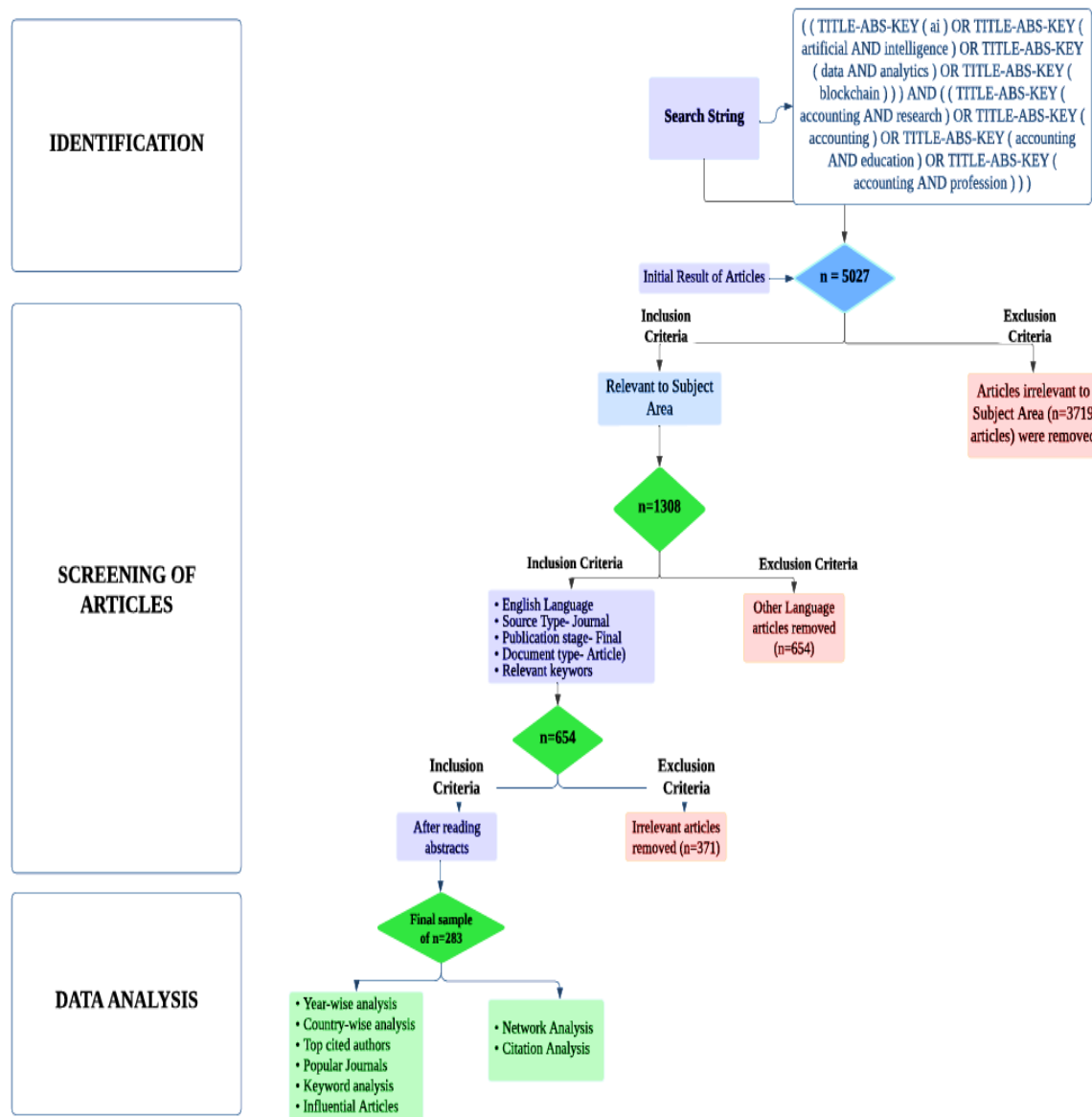


Figure 1: Flowchart of PRISMA

Note: This figure represents flowchart of PRISMA to record relevant articles from above searches. Adapted from [Agrawal & Marvadi, 2024](#), [Chauhan et al.\(2024\)](#) & [Mohamad \(2025\)](#).

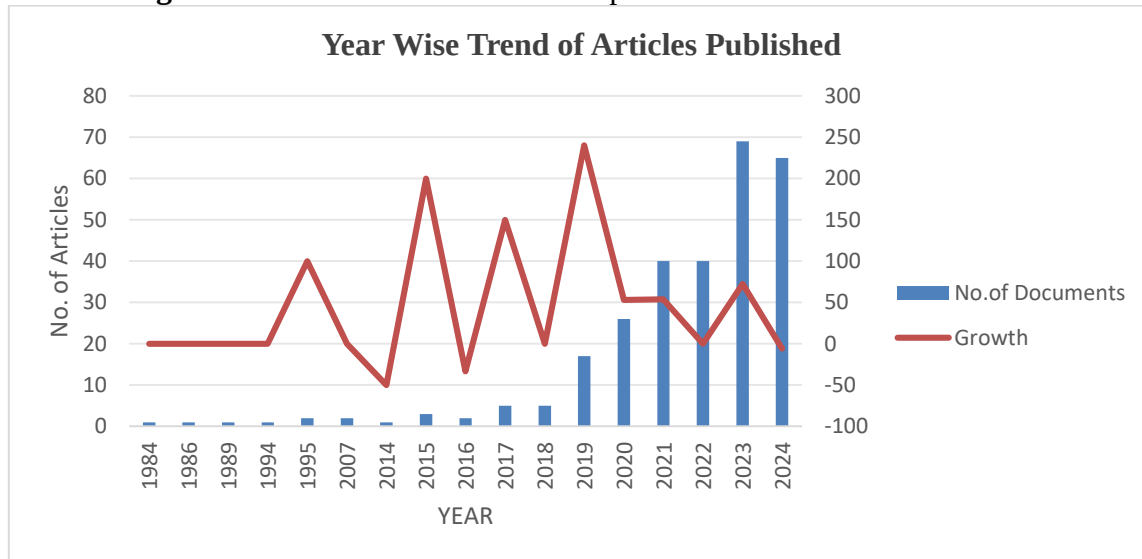
3. BIBLIOMETRIC ANALYSIS:

The bibliometric analysis uses an immense number of studies to identify the trends in literature of artificial Intelligence and Accounting Research ([Phoong et al., 2022](#)). Hence, this section lays emphasis on results of bibliometric analysis.

3.1 Descriptive analysis:

This sub-section presents key publication trends, highlighting leading contributing countries, influential authors, journals, and articles in this domain.

3.1.1 Study of articles based on year of publication- The publication trend from 1984 to 2025, illustrated in Figure 2, shows a gradual rise in research on Artificial Intelligence and Accounting, with minimal publications until 2018. A notable increase began in 2019, peaking in 2023, reflecting growing academic interest in the field. However, a noticeable decline in 2024 may be attributed to global disruptions such as the Russia-Ukraine war and other international uncertainties. This trend suggests a maturing research area, influenced by both technological advancements and geopolitical factors.

Figure 2: Year-wise trend of articles published between 1984 & 2024.

Source: Developed by the authors using Scopus Database

3.1.2 The most productive authors- The analysis of author productivity based on citations reveals key contributors in Artificial Intelligence and Accounting Research. Out of 739 authors, only 52 met the threshold of at least two publications and one citation, with 28 forming a connected network. Table 1 highlights that Yigitbasioglu and Ogan are the most cited authors, followed by Vasarhelyi & Stratopoulos. This indicates a concentration of influence among a few scholars, providing valuable reference points for future researchers seeking foundational and impactful work in the field.

Table-1: Top 10 most productive authors

S. No	Authors	Citations	Total link strength
1	Yigitbasioglu, Ogan	509	8
2	Vasarhelyi, Miklos	254	3
3	Stratopoulos, Theophanis C.	208	19
4	Qasim, Amer	155	12
5	Lehner, Othmar M.	132	5
6	Holt, Matthew	129	2
7	Leitner-Hanetseder, Susanne	102	3
8	Abu Afifa, Malik Muneer	78	2
9	Appelbaum, Deniz	74	2
10	Mancini, Daniela	65	1

Source: Summarised by the authors using VOS viewer software

3.1.3 Topmost contributing journals- The analysis of top contributing journals reveals that out of 109 journals, only 41 met the threshold of at least two publications and one citation, with 35 forming a connected network. Table 2 lists the top 10 journals, which together account for 144 articles—50.88% of total publications—indicating a concentrated source of scholarly output in the field. The *Journal of Emerging Technologies in Accounting* leads with 30 articles and 844 citations, followed by the *International Journal of Accounting Information Systems* (12 articles, 629 citations) and *Australian Accounting Review* (452 citations). In terms of average citations, the *International Journal of Accounting Information Systems* ranks highest (52.41), while the *Journal of Information Systems* holds the top H-index (139). Notably, 6 of the top 15 journals are Q1, and 7 are Q2, signifying high research quality. These insights guide future researchers towards credible and impactful publication outlets in Artificial Intelligence and Accounting Research.

Table-2: Top 10 most contributing Journals

Sr. No.	Name of Journal	Documents	Citations	Avg. citations	H Index	SJR Quartile Rank
1	Journal of Emerging Technologies in Accounting	30	844	28.1333	31	Q2
2	Journal of Accounting Education	16	222	13.875	47	Q2
3	International Journal of Accounting Information Systems	12	629	52.4167	70	Q1
4	Journal Of Risk and Financial Management	12	55	4.5833	54	Q2
5	Issues in Accounting Education	11	73	6.6364	34	Q2
6	Financial And Credit Activity: Problems of Theory and Practice	11	41	3.7273	12	Q4
7	Journal of Information Systems	8	416	52	139	Q1
8	Accounting Research Journal	7	68	9.7143	33	Q3
9	Accounting, Auditing and Accountability Journal	6	295	49.1667	129	Q1
10	International Journal of Digital Accounting Research	6	102	17	20	Q2

Source: Summarised by the authors using VOS viewer software

3.1.4 Highly Influential Articles- The analysis of influential articles highlights emerging trends and key contributions in Artificial Intelligence and Accounting Research. Among 283 articles, 126 met the minimum citation threshold of 10, with 82 forming a connected network. Table 3 presents the top 10 most cited articles, reflecting their scholarly impact. The most cited article is Moll (2019), with 299 citations, discussing how internet-related technologies are reshaping accounting practices. It is followed by Kokina (2017) on AI and automation in auditing (286 citations), and Bhimani (2014) on digitisation and big data in accounting (277 citations). These articles underscore the field's shift toward digital transformation and provide valuable foundations for future research.

Table-3: Details of Top 10 highly influential articles

S. No.	Document Title	Journal Title	Citations
1	Moll (2019), The role of internet-related technologies in shaping the work of accountants: new directions for accounting research	British Accounting Review	299
2	Kokina (2017), The emergence of artificial intelligence: how automation is changing auditing	Journal of Emerging Technologies in Accounting	286
3	Bhimani (2014), Digitisation, big data and the transformation of accounting information	Accounting and Business Research	277
4	Schmitz (2019), Accounting and auditing at the time of blockchain technology: a Research Agenda	Australian Accounting Review	229
5	Munoko (2020), The ethical implications of using artificial intelligence in auditing	Journal of Business Ethics	209
6	Rikhardsson (2018), Business intelligence & analytics in management accounting research: status and future focus	International Journal of Accounting Information Systems	205
7	Richins (2017), Big data analytics: opportunity or threat for the accounting profession?	Journal of Information Systems	188
8	Han (2023), Accounting and auditing with blockchain technology and artificial intelligence: a literature review	International Journal of Accounting Information Systems	165
9	Mosteanu (2020), Digital systems and new challenges of financial management – fintech, xbrl, blockchain and cryptocurrencies	Quality - Access to Success	139
10	Qasim (2019), Blockchain technology, business data analytics, and artificial intelligence: use in the accounting profession and ideas for inclusion into the accounting curriculum	Journal of Emerging Technologies in Accounting	111

Source: Summarised by the authors using VOS viewer software

3.2 Network Visualization

The network analysis offers a graphical visualisation of co-authorship among countries, keyword co-occurrences, and bibliographic coupling of both countries and articles. It effectively illustrates patterns of collaboration and thematic connections through nodes of varying size, colour, and line thickness, enhancing the understanding of relationships within the literature (Zhang et al., 2019).

3.2.1 Countries Co-Authorship- The co-authorship analysis among countries explores the strength of international collaboration in Artificial Intelligence and Accounting Research (Tandon et al., 2021). Using a threshold of at least four documents and one citation, 26 out of 67 countries met the criteria, with two unconnected countries excluded from the network. This refined dataset highlights the most active and interconnected nations contributing to the field. The analysis reveals growing global collaboration, suggesting that research in this domain is increasingly interdisciplinary and cross-border, with certain countries emerging as central hubs in the knowledge network.

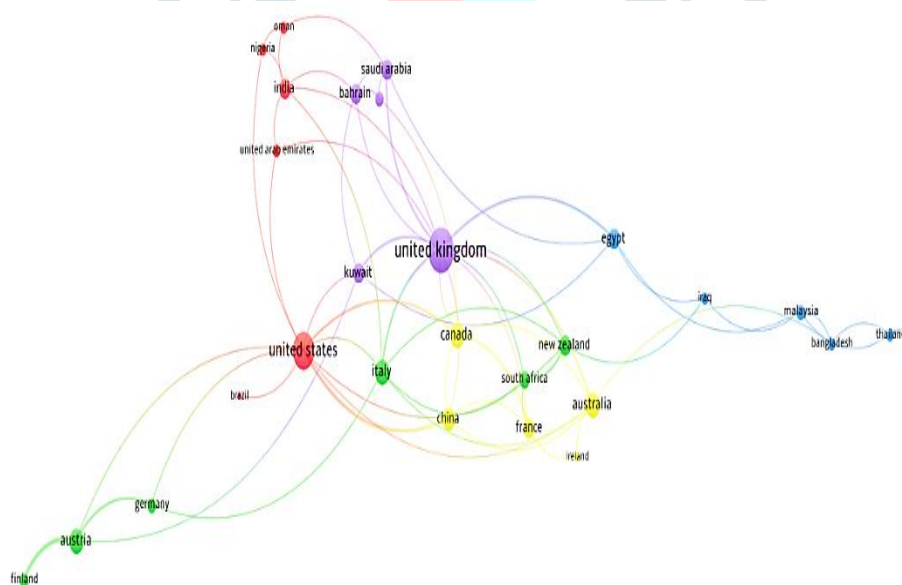


Figure-3: A network analysis of countries' co-authorship

Figure 3 illustrates the co-authorship network among countries in Artificial Intelligence and Accounting Research. The visualisation map uses node size to represent the number of articles published by each country and connecting lines to show international collaborations, with node colours indicating distinct clusters. Among the 67 countries, 26 met the threshold for analysis. The UK emerges as the most collaborative country (link strength 17), followed by the USA (13), with countries like Australia, Canada, and India also showing strong partnerships. Notably, developed nations are actively collaborating with both developed and developing countries, such as South Africa and Finland. This reflects a growing global research network, highlighting the international and interdisciplinary nature of the field.

3.2.2 Keyword Co-occurrences- The keyword co-occurrence analysis, based on 890 keywords with a minimum frequency of three, identified 73 interconnected terms used for visual mapping. Figure 4 highlights the top keywords, such as blockchain, artificial intelligence, and accounting, emerging as the most prominent. The network visualisation reveals six distinct keyword clusters, indicating thematic groupings within the field. The top five co-occurring keywords—blockchain, artificial intelligence, accounting, data analytics, and big

data—represent core technologies and methodologies driving research in this area. These insights suggest that the field is heavily focused on technological integration and data-driven innovation in accounting practices.

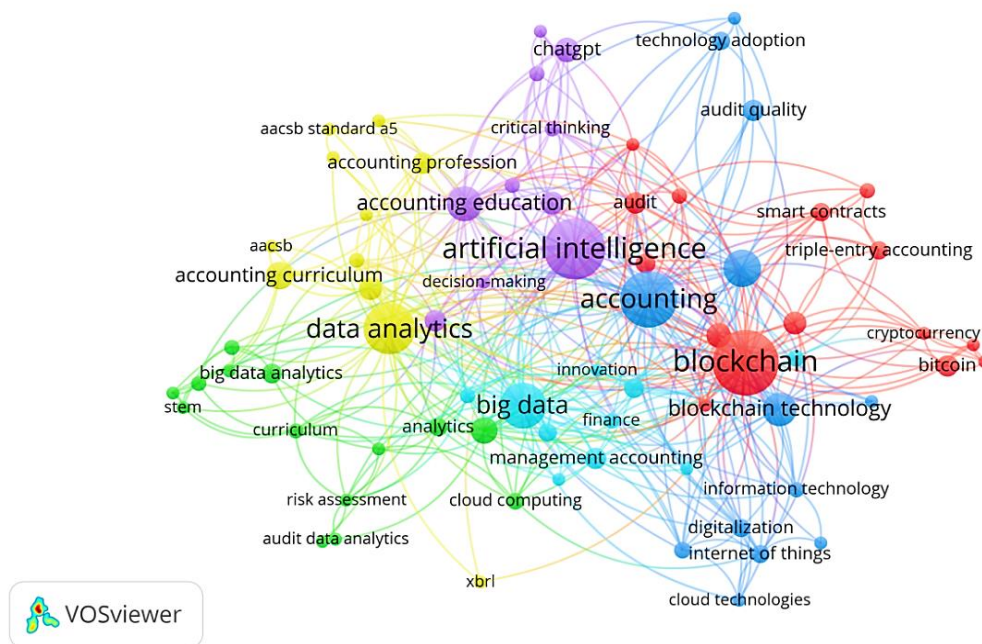


Figure-4 A network analysis of keywords co-occurrences.
Source: Developed by the authors using VOS viewer software

Table-4 Clusters of Keywords Co-occurrence

Colour	No. of Key words	Cluster Name	Major Keywords
Red	15	AI's role in financial accounting and automation of large transactions	Blockchain, Automation, Distributed Ledger Technology, Audit, Bitcoin, Artificial Intelligence, Smart Contracts, Triple-Entry Accounting, Smart Contract, Ethereum
Green	14	Integration of data analytics into accounting education	Machine Learning, Big Data Analytics, Analytics, Curriculum, Higher Education, Accounting Curricula, Accounting Analytics, Text Mining
Blue	13	AI-driven transformation in auditing	Auditing, Audit Quality, Internet Of Things, Digitalization, Technology Adoption, Robotic Process Automation, Information Technology, Cloud Technologies, Technology Readiness
Yellow	11	Emerging technologies in accounting	Data Analytics, Emerging Technologies, Accounting Profession, Technology, Digital Accounting, XBRL
Purple	10	Urgency for tech-ready accounting education	Artificial Intelligence, Accounting Education, ChatGPT, AI, Critical Thinking, Large Language Models, Ethics, Chatbots
Sky Blue	10	AI with decision making and predictive analytics	Big Data, Accounting Information Systems, Business Analytics, Business Intelligence, Finance, Innovation, Decision Making

Source: Summarised by the authors

Cluster Analysis: Cluster analysis of keywords (Figure 4 & Table 4) reveals six thematic clusters—Red, Green, Blue, Yellow, Purple, and Sky Blue—highlighting key research directions in Artificial Intelligence and Accounting. The Red cluster centres on AI's role in financial accounting and automation of large transactions. The Green cluster emphasizes the integration of data analytics into accounting education, highlighting the need for updated skills and curricula. The Blue cluster focuses on AI-driven transformation in auditing tasks, while the Yellow cluster explores emerging technologies in accounting and the push for curriculum redesign to reflect digital competencies. The Purple cluster reinforces the urgency for tech-ready accounting education, including tools like AI, chatbots, and RPA. The Sky Blue cluster links AI with decision-making in areas such as cryptocurrency, innovation, and predictive analytics. Overall, these clusters suggest a strong focus on technological adoption, curriculum reform, and future-readiness in both accounting practice and education.

3.2.3 Bibliographic Coupling of Countries- The bibliographic coupling analysis, shown in Figure 5, maps the similarity of countries' research output based on shared references, indicating intellectual connections in Artificial Intelligence and Accounting Research (Gu et al., 2021). Out of 67 countries, 43 met the threshold of at least two publications. The network forms five clusters: the Red cluster, led by the USA, Australia, and Canada, shows the strongest influence with 40 links. The Green cluster includes Oman, closely linked with Nigeria and India; the Blue cluster features New Zealand connected with South Africa, Italy, and China. The Yellow cluster consists of the UK, Egypt, Jordan, and Bahrain, while the Purple cluster highlights collaboration between Indonesia and Spain. The USA, positioned at the network's core, emerges as the most influential, reflecting its central role in shaping global research in this field. The analysis underscores regional collaboration patterns and the dominance of developed nations in driving scholarly influence.

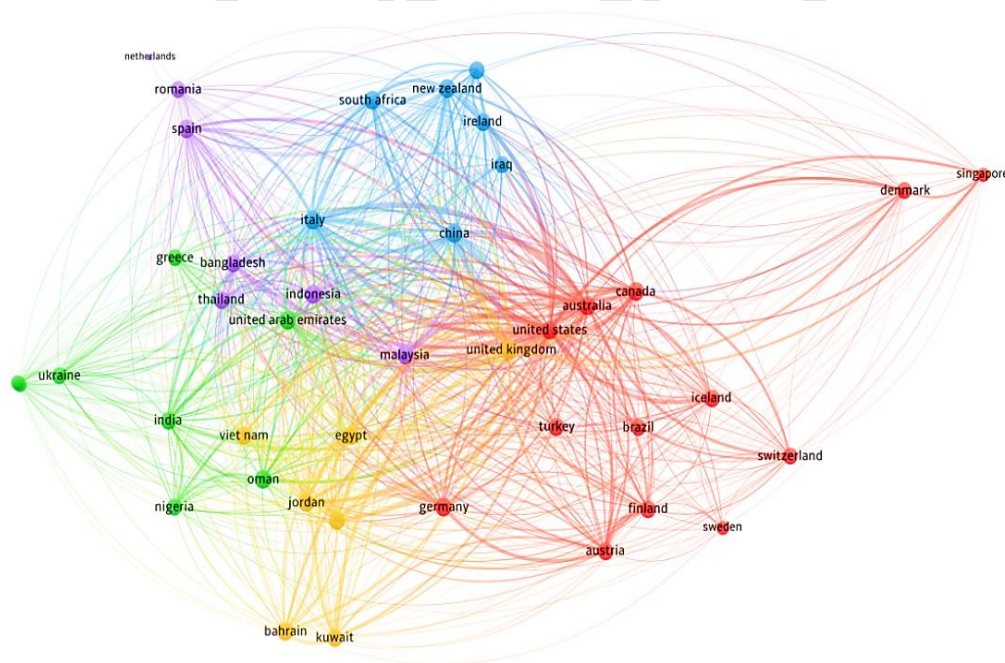


Figure-5 Bibliographic coupling of countries

3.2.4 Bibliographic Coupling of Articles- The bibliographic coupling of articles, illustrated in Figure 6, identifies related research based on shared references, highlighting thematic similarities in Artificial Intelligence and Accounting Research. Out of 283 articles, 145 met the threshold of at least 8 citations, with 135 forming a connected network grouped into three clusters: red, green, and blue.

The Red cluster, the largest with 58 articles and 3,105 total citations (avg. 53), focuses on AI, big data, blockchain, data analytics, and accounting education. The most cited article in this cluster is Vasarhelyi (2015) on big data in accounting (321 citations). The Green cluster comprises 41 articles with 2,077 citations (avg. 50), centered on blockchain applications in accounting and auditing, digital currencies, and cloud-based technologies, led by Schmitz (2019) with 229 citations. The Blue cluster includes 36 articles with 1,277 citations (avg. 35), emphasizing digitization, business intelligence, and smart technologies, with Bhimani (2014) as the most cited (277 citations).

The analysis reveals three major research themes: data-driven accounting, blockchain integration, and the broader impact of digital technologies—highlighting the evolving, interdisciplinary focus of the field.

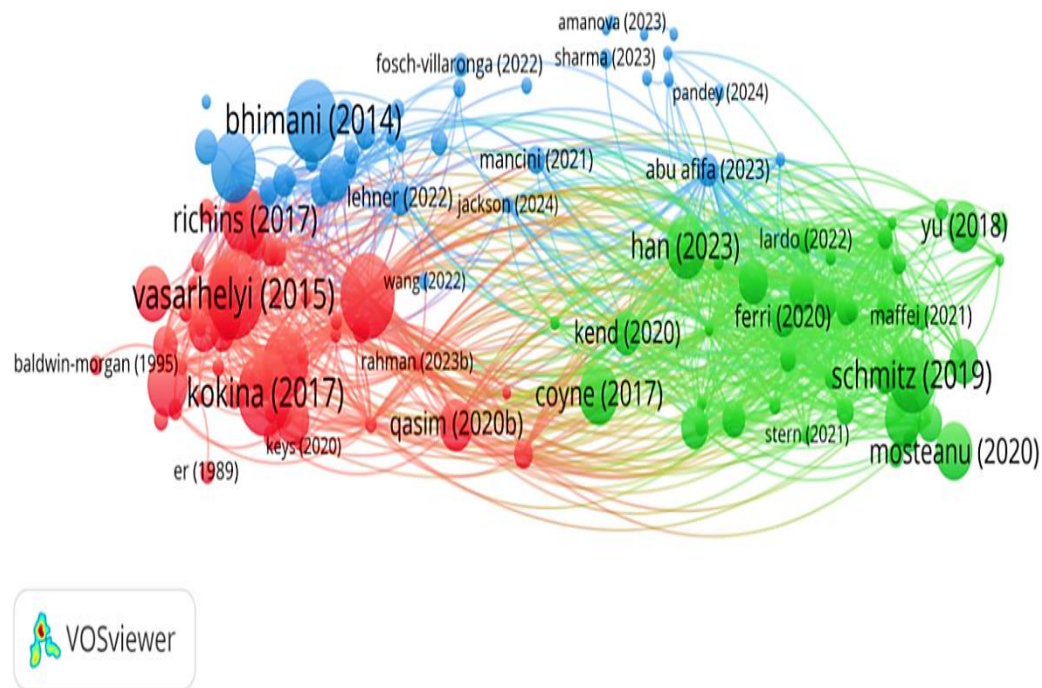


Figure-6 Bibliographic coupling of articles

4. ASSOCIATION BETWEEN SOURCE, AUTHORS AND KEYWORDS-

Figure 7 illustrates the association between authors, keywords, and journals in the field of Artificial Intelligence and Accounting Research. The size of each bar indicates the frequency of use—larger bars represent higher activity. Keywords such as *Artificial Intelligence*, *Blockchain*, *Data Analytics*, and *Accounting* dominate, showing they are central themes in the literature. In contrast, terms like *AI*, *Triple-entry Accounting*, *Smart Contracts*, and *Business Analytics* have smaller bars, suggesting underexplored areas with potential for future research.

The figure also highlights the importance of cross-country author collaboration and journal selection in increasing article visibility and citation impact. Strengthening these connections could enhance research dissemination and influence in this evolving field.

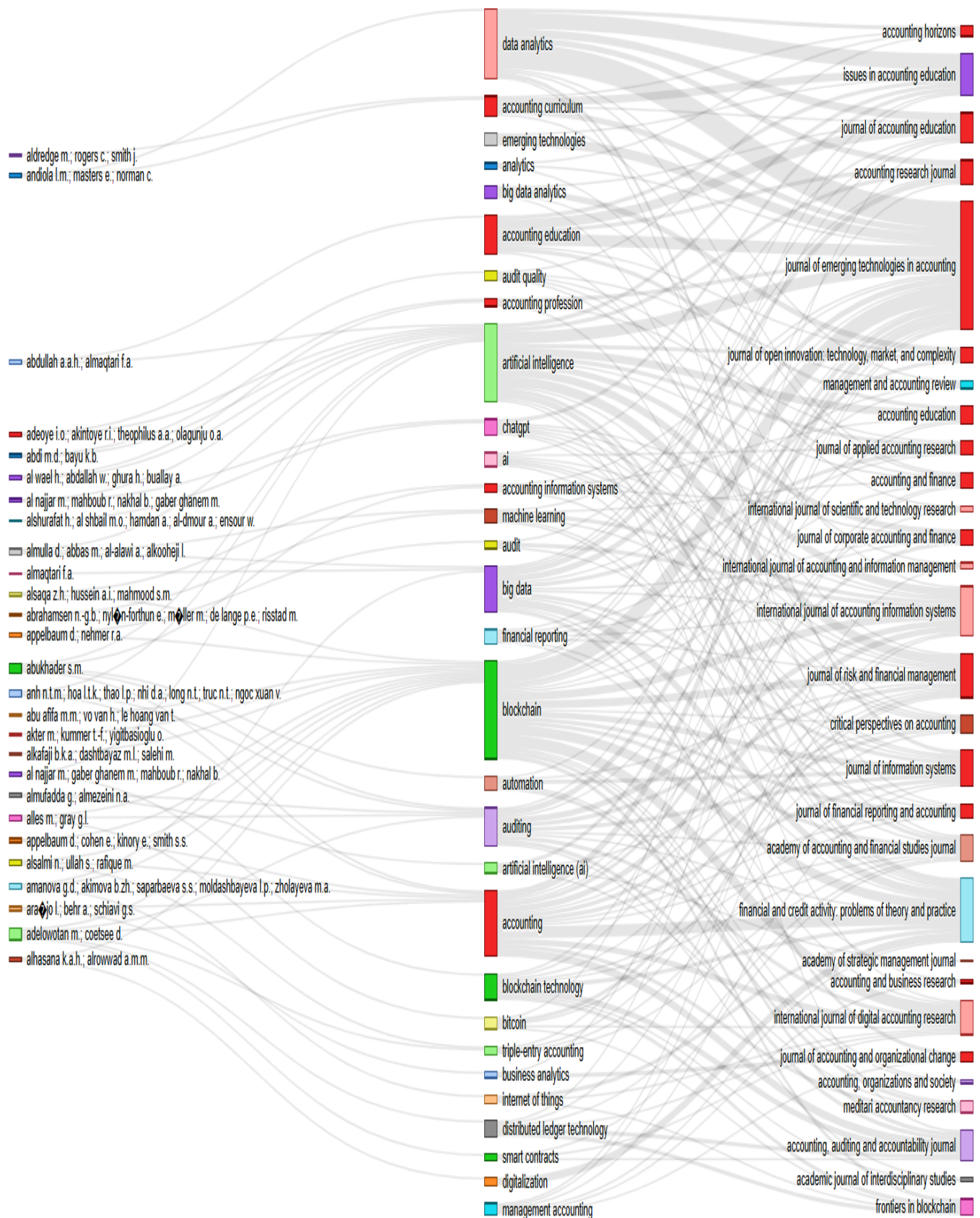


Figure 7: Connotation of Key Authors, Keywords & Key Journals.

Source: Developed by the authors using Scienescape

5. FUTURE RESEARCH PROPOSITIONS

Based on the above bibliometric and network analyses, several research gaps emerge in the domain of Artificial Intelligence and Accounting Research. While there is a strong concentration of studies around core themes such as *artificial intelligence*, *blockchain*, *data analytics*, and *financial accounting*, other areas like *triple-entry accounting*, *smart contracts*, *business analytics*, and *AI-powered decision-making* remain significantly underexplored. Despite the growing integration of AI into accounting systems, there is limited empirical research on how specific AI technologies (e.g., chatbots, robotic process automation, or machine learning) are practically transforming audit processes, managerial accounting, and real-time financial reporting.

Furthermore, the analysis reveals a lack of balanced geographic contribution and collaboration. Most highly cited research and productive authors are concentrated in developed countries, while developing nations—despite being part of the collaborative network—are underrepresented in influential publications. This indicates a need for more inclusive, cross-regional research partnerships that address contextual differences in AI adoption within accounting practices globally. Also, the keyword co-occurrence and cluster analysis point to a gap in educational alignment—while accounting education and curriculum redesign are acknowledged, there is a need for research that measures the actual effectiveness and implementation of AI-integrated curricula in preparing future accountants for digital transformation.

Future Research Propositions:

1. **There is a need to explore underutilized technologies** such as smart contracts, triple-entry accounting, and real-time AI audit systems to assess their practical applications and implications in accounting processes.
2. **Future research should investigate regional differences** in AI adoption within accounting across developed and developing economies to formulate context-specific strategies and frameworks.
3. **Empirical studies are needed to evaluate the impact of AI integration** in accounting education—specifically how emerging technologies are being embedded into curricula and their influence on skill development and employability.
4. **Collaborative, interdisciplinary research models** involving both academia and industry should be promoted to bridge the gap between theoretical advancements and practical application of AI in financial reporting, auditing, and decision-making.

These gaps and propositions highlight the importance of expanding the research frontier beyond technological discourse to include pedagogical innovation, cross-regional analysis, and applied implementation studies in the AI-accounting interface.

6- FINDINGS:

AI is one of the most disruptive and impactful technologies that has emerged from the Fourth Industrial Revolution (4.0) driving a massive transformative change in the business (Kommunuri, 2022; Kumar et al., 2022). The current study investigated existing literature linking AI and the accounting domain. To achieve this goal, a bibliometric analysis methodology was applied to a sample of 283 articles from journals indexed in the Scopus database. Based on the bibliometric and network analysis, several key findings highlight the current landscape of Artificial Intelligence and Accounting Research. The publication trend shows a

significant rise post-2018, peaking in 2023, reflecting growing scholarly interest. A slight decline in 2024 suggests global disruptions, such as geopolitical conflicts, may influence research output.

Author analysis indicates that knowledge production is concentrated among a few influential scholars, including Yigitbasioglu, Ogan, and Vasarhelyi. These authors have shaped foundational work in the field. Country-level co-authorship reveals the UK and USA as leading collaborators, with countries like India, South Africa, and Nigeria emerging but still underrepresented—pointing to a need for more inclusive, cross-border research efforts. Journal analysis shows that the *Journal of Emerging Technologies in Accounting* and *International Journal of Accounting Information Systems* are among the most productive and impactful, with most top journals falling in Q1 and Q2 categories—indicating a strong peer-reviewed publication base.

Keyword and cluster analysis identify six major research themes: AI in financial accounting, auditing, blockchain applications, accounting education reform, and decision-making using data analytics. Dominant keywords include *blockchain*, *AI*, *data analytics*, and *accounting*, while underexplored areas such as *smart contracts* and *triple-entry accounting* present opportunities for future research. Bibliographic coupling of articles reveals strong thematic cohesion around big data, blockchain, and digitization, with highly cited works by Vasarhelyi (2015), Schmitz (2019), and Bhimani (2014). However, the clustering also shows the field is evolving in specialized silos, suggesting the need for integrative research that bridges these themes.

Overall, the findings highlight that while the field is rapidly advancing with a strong technological focus, there remains considerable scope for diversification—both in terms of geographic representation and thematic exploration. Future research would benefit from bridging theory with practice, incorporating emerging technologies more broadly, and fostering global collaborations to enrich the collective understanding of AI's transformative role in accounting.

7- CONCLUSION:

This study enhances theoretical understanding by mapping key themes, influential authors, and emerging research areas in Artificial Intelligence and Accounting, highlighting gaps in underexplored topics like smart contracts and AI in decision-making. Practically, it offers guidance on impactful journals, collaboration networks, and the need for curriculum reform to integrate AI and data analytics in accounting education. It also emphasizes the importance of inclusive global research efforts. Overall, the study bridges academic knowledge with practical relevance, supporting the field's growth in both theory and application.

There are limitations to the current study. The data used was limited to the Scopus database leading to exclusion of sources indexed in other databases such as Web of Science. There are chances that there may be different result with searching through same keywords and steps on different dates. The search query for this study was retrieved on 10 January 2024, now searching for the same after this date might have slightly different results as articles that might be published after that time. The categorization of keywords into themes as a new research method may not be exempt from bias. Future research may develop an advanced classification method to better explore the research patterns and trends.

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