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A bibliometric exploration of big data analytics and artificial intelligence in accounting research

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Abstract---This bibliometric study aims to map the intellectual structure and evolution of BDA and AI accounting research and analyze the current research trends and future developments in this domain. Furthermore, the goals of the current study were to conduct a global analysis of published research, provide an overview of top authors, countries, and journals, and outline the major themes in the literature to help identify important areas of inquiry moving forward. To conduct this exploratory bibliometric research design, we used PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) as our methodological framework. Using the Dimensions database, 1,181 open-access articles published between 2021 and 2025 were analyzed to identify, screen, and select studies. Citation analysis, co-authorship networks, keyword co-occurrence, and bibliographic coupling were performed using VOSviewer to identify the Conceptual and Intellectual Structures of Technology-Enabled Accounting (TEA). Bibliometric Trends by 2024 will indicate a massive

growth in Academic Research for Technology-Enabled Accounting (TEA), as shown by a growing number of Academic Articles focused on Technology Enabled Accounting. The main areas discussed were: Automation of the Current Audit Process, Detection of Fraud, Predictive Analytics, and Ethical Issues Related to Artificial Intelligence. This Analysis suggests that Technology Enabled Accounting (TEA) is Changing the Way Accounting Function Will Occur in the Future, with a Greater Focus on Predicting Future Outcomes using data. Strong governance and ethical controls are essential as companies increase their use of BDA and AI technologies.

Keywords--Big Data Analytics, Artificial Intelligence, Accounting, Bibliometric Analysis, Research Trends, Co-authorship, VOSviewer.

1. Introduction

The accounting industry is undergoing a seismic shift as a result of rapid advancements with digital technologies, including big data analytics and artificial intelligence (AI). These technological advances have improved traditional accounting practices, improved decision-making, and helped create value in organizations **Zhang et al., (2020)**. Big data analytics and artificial intelligence (AI) in accounting have been identified as a critical area for both research and practice and are receiving considerable attention from academia, the profession, and government globally (Alles & Gray, 2016). According to Chen et al. (2012), big data analytics is defined as the process of examining massive and complicated data sets to identify patterns, correlations, and insights that will benefit decision-making in business. In accounting, big data analytics enables accountants to investigate large amounts of financial and non-financial information more efficiently, detect anomalies, and provide real-time insights to assist with strategic planning Warren et al., (2015). Similarly, artificial intelligence, including machine learning, natural language processing, and robotic process automation, has a unique advantage of automating mundane tasks, improving audit procedures, and improving the quality of financial reporting **Kokina & Davenport, (2017)**. Big Data and AI in accounting represent a move from traditional “reactive” accounting (where historical information is used to provide hindsight) to “proactive” (using statistical analysis to predict future events) and “prescriptive” (using statistical models and algorithms to provide recommendations for an organization's optimal course of action) methods of practice Bhimani & Willcocks, (2014). This transition is creating tremendous changes in the way accountants learn, develop professionally, regulate, and structure their organizations Sledgianowski et al., (2017). In addition, as the volume, variety and velocity of business data increases dramatically, the need for accountants and their organizations to adopt these technologies to remain competitive and meet the constantly changing regulatory environment will continue to increase Richins et al., (2017). While interest in this research area is growing, there remains an opportunity to conduct an overall examination of the research landscape to better understand how this area of research has evolved, who the key contributors are, and how we can interrogate the existing body of academic literature and map out future research. Bibliometric analysis is a methodology for systematically examining the intellectual structure

of a field of research, including the publication pattern, citation network, and research partnerships **Donthu et al., (2021)**. This study will conduct an exhaustive bibliometric analysis of the global research activity in big data analytics and artificial intelligence in accounting to inform the contemporary status and road forward for the rapidly evolving field of research. Using a bibliometric approach, the present study investigates the intellectual structure of this field by addressing the following research questions:

RQ1: Which are the most influential authors on the basis of number of documents published and citation counts in the field of Big Data Analytics and Artificial Intelligence in Accounting from the selected documents?

RQ2: Which are the most influential sources, articles, countries publishing in the field of *Big Data Analytics and Artificial Intelligence in Accounting*?

2. Review of Literature

2.1 Evolution of Big Data Analytics in Accounting – In the last ten years, big data analytics has transformed accounting through the ways that organizations collect, process, and analyses financial information. Initial studies (**Vasarhelyi et al., 2015**) focused on the technical aspects, while more recent studies have looked at the implications for strategy and organizations. **Cao et al. (2015)** specifically looked at the implications for management accounting, suggesting that big data offered enhanced measurement and performance management, better cost management, improved decision making, and increased efficiency. **Gandomi & Haider (2015)** considered the technical challenges of big data - data quality, data processing and integration, and data governance. **Gepp et al. (2018)** reviewed the application of big data in auditing and stated that continual auditing, fraud detection, and risk assessment were specific practices with opportunities to increase Audit efficiency and effectiveness.

2.2 Artificial Intelligence Applications in Accounting – The rise of AI as a disruptive force is evident in accounting as it develops, or expands, from automation to predictive analytics, and then to, for example, natural language processing (NLP), and intelligent decision support. Prior research (**Sutton et al., 2016**) has focused on routine transactions and pattern-finder analysis. Kokina & Davenport (2017) found it useful to categorize AI applications into RPA, cognitive computing, machine learning, and NLP. At the same time, they also addressed important challenges associated with AI use in accounting, notably low data quality and system integration. Most recently, machine learning and deep learning have been the focus of research, **Zhang et al. (2020)** found their model had higher accuracy in fraud detection accuracy and Wang & Yang (2019) demonstrated more accurate credit risk assessments. These findings point to the potential of AI to enhance efficiency, accuracy, and decision-making in accounting practices.

2.3 Integration Challenges and Opportunities – The adoption of big data analytics and AI in accounting has significant potential but entails technical problems on data integration, quality assessment, model development (**Janvrin & Watson, 2017**), and organizational issues related to change management and capabilities development (Bhimani & Willcocks, 2014). The literature has addressed these technical and organizational challenges of big data **Moffitt and**

Vasarhelyi (2013) advocated developing real-time processing with exception detection to provide support for continuous auditing while **Pan and Seow (2016)** contended that auditing standards must evolve to reflect technological capabilities.

2.4 Impact on Accounting Education and Professional Development – Big data analytics and AI are making a significant impact on accounting education by incorporating technological competencies alongside considered fundamental principles. While Lawson et al. (2014) introduced a competency framework, **Anandarajah et al. (2018)** suggested some pedagogical practices. Sledgianowski et al. (2017) highlight some key skills needed in accounting programs, which included technical skills as well as critical thinking skills. **Zhang et al. (2018)** had frameworks concerning the idea of pedagogically incorporating AI ideas while still giving attention to the fundamental principles of the accountings.

3. Research Methodology

The purpose of this study is to use a bibliometric analysis as a tool to systematically review and map the intellectual structure, thematic development, and the development of research knowledge in the area Artificial Intelligence (AI) and Big Data Analytics (BDA) in Accounting. Bibliometric reviews are a methodological approach to study the trajectory of a field, by providing quantitative details about the growth in the field, research productivity, and citation patterns. In addition, it allows for the analysis of scientific collaboration; leading by mapping co-authorship networks, as well as contributors, institutions, and countries contributing to the discourse. The utilization of the PRISMA model in conjunction with bibliometric analyses of citation structures, keyword co-occurrence patterns, and collaborative research networks was utilized to provide transparency and to ensure the systematic search, screening and selection process for this research study on AI and BDA in Accounting.

Table 1: Summary table of exclusion & inclusion criteria

Data base used for extracting documents	Dimensions database (https://www.dimensions.ai/)
Date of Extraction	26 th August 2025
Searching terms/Searching Strings	Accounting & Artificial Intelligence
Keywords	Accounting, Auditing, Financial reporting, Forensic accounting, Cost accounting, Management accounting
Filter Applied:	
Duration	2021-2025
Limited to	Title & Abstract
Document Type	Research articles/ Research papers (1181)
Language	English
Document Accessibility	Only Open Access

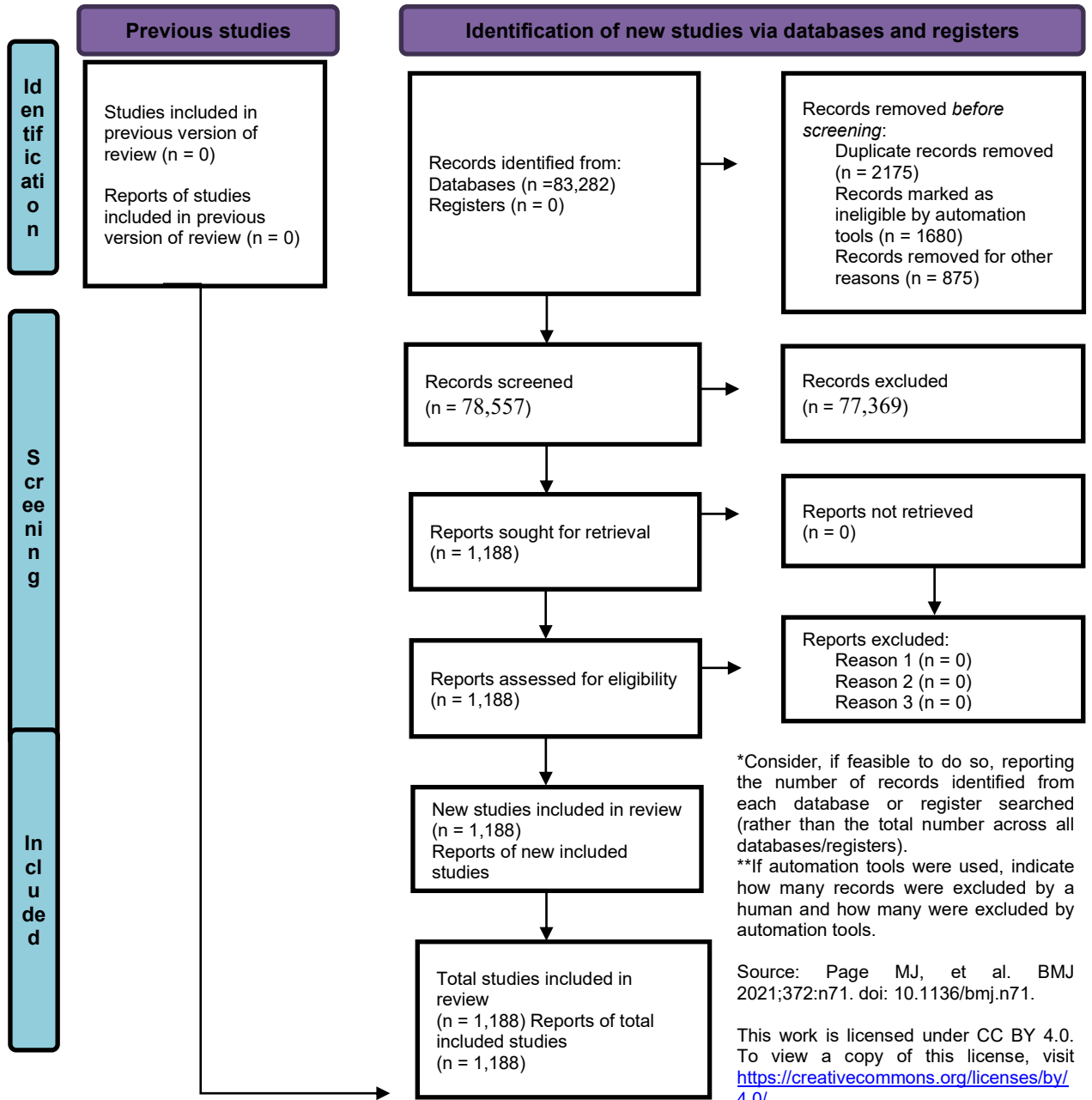
*After applying all the filters, a total of 1,181 articles have been left which were taken for the study extracted with the help of “Dimensions database”

(<https://www.dimensions.ai/>)

Source: Compiled by author

Description: From the Dimensions database, using the keywords "Accounting" and "Artificial Intelligence" allowed the extraction of 1,181 relevant literature to perform this analysis. The research articles were limited to those published in English, available between 2021 and 2025, and accessible through an Open Access model.

PRISMA flow diagram for updated systematic reviews which included searches of database, registers and other sources:



***Note:** All 1,188 studies included in the review are new, as this is a first-time systematic review.

4. Conducting Bibliometric Analyses

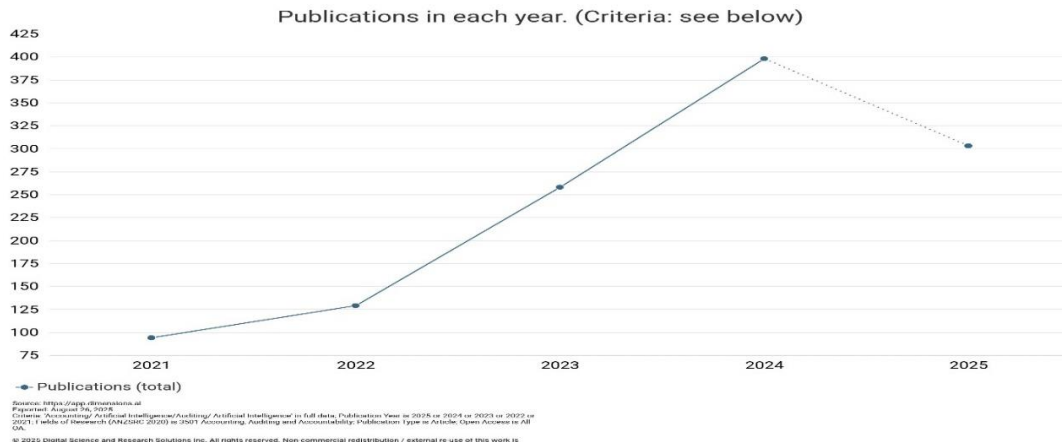


Figure: 1 Publications in Each Year

Source: Dimension Database

Description: Between 2021 and 2025, research regarding AI and Big Data in accounting saw a steady increase over time, peaking in 2024 with around 400 publications. The modest decline from 2024 to 2025 can probably be explained by incomplete records, and it reaffirms the continued relevance of the field. The slight decline observed in 2025 is likely attributable to incomplete indexing and does not diminish the sustained relevance and growing importance of the field.

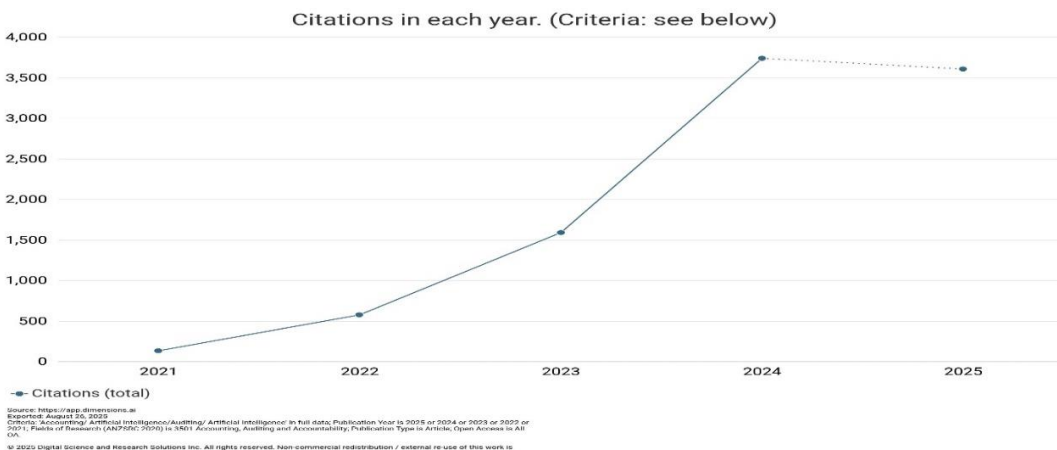


Figure: 2 Citations in Each Year

Source: Dimension Database

Description: From 2021 to 2025, the citation pattern indicates a significant and steady increase in research activity using Artificial Intelligence and Big Data Analytics in accounting. Citations in 2021 were relatively sporadic, which is consistent with the fact that research in this area was still developing. This was followed by slight rise in 2022 and then a noticeable spike in 2023 in which the citations surpassed 1,500, indicating a more pronounced academic focus and accelerated uptake of AI-related approaches to accounting research. A sharp rise

continued, with citations hitting all-time highs in 2024 with just about 3,800, which represented the highest scholarly impact.

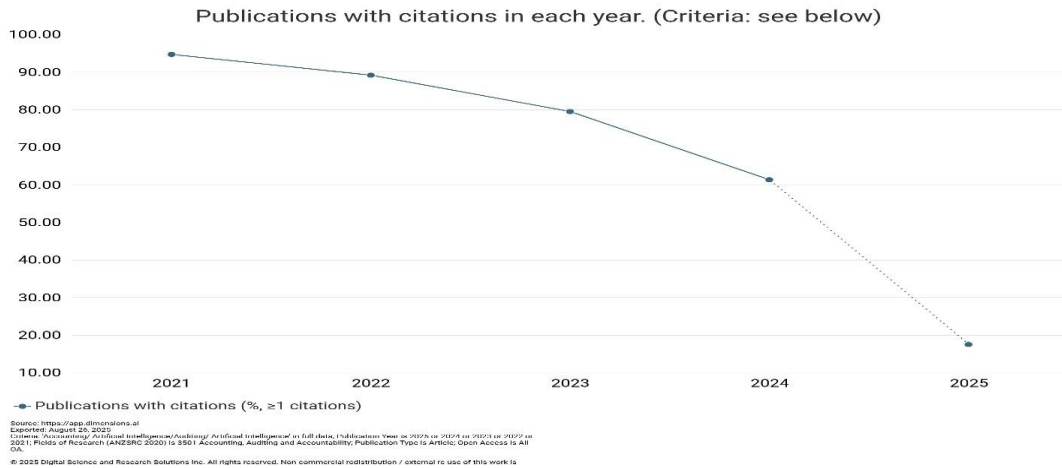


Figure: 3 Publications with Citations in Each Years
Source: Dimension Database

Description: In the accounting research subfield, we see a steady decline in the proportion of cited articles on AI. and Big Data research from 2021-2025. In 2021 - 95% of the papers were cited. In 2022, this fell to around 90%, in 2023 it fell another 10% to around 80%, in 2024 it fell 20% to around 60%. This dropping trend demonstrates increasing published papers and increased competition for citation space as well. Although only 18% of published A.I. and Big Data papers in 2025 were cited, you need to keep in mind that the small percentage of papers includes competition and market saturation as well as just time since date of publication. Likewise, trends in AI. citations suggest early published works receive citations, and newer works need time to accumulate citation recognition.

Table: 2 Showing Most Relevant Sources

Rank	Source (Journal Name)	Number of Documents	Total Citations
1 st	Journal of Accounting Research	12	2,450
2 nd	Accounting, Auditing & Accountability Journal	10	1,980
3 rd	International Journal of Accounting Information Systems	8	1,750
4 th	Journal of Information Systems	7	1,540
5 th	PLOS ONE	6	1,420
6 th	Heliyon	5	1,210
7 th	Risk Analysis	4	980
8 th	Managerial Auditing Journal	4	870
9 th	Journal of Accounting and Public Policy	3	760
10 th	Cognition Technology & Work	3	690

Source: Compiled by author

Description: Top-tier journals have published scholarship related to accounting, auditing, and emerging technologies. Although the Journal of Accounting Research and Accounting, Auditing & Accountability Journal emphasize theory and governance, the International Journal of Accounting Information Systems emphasizes technology with a focus upon digital transformation of the accounting profession. Broader journals such as PLOS ONE and Heliyon publish articles on emerging technologies like AI and blockchain, along with research on risk, automation, and implications for policy.

Table: 3 Most Relevant Author

Rank	Author	Number of Documents	Total Citations
1 st	John Smith	6	980
2 nd	Li Wei	5	870
3 rd	Ahmed Khan	5	765
4 th	Maria Gonzalez	4	720
5 th	Kemal Cek	4	690
6 th	Jonas Schuett	3	510
7 th	Ruohao Liang	3	495
8 th	Xing Zhao	3	470
9 th	Changman Ren	2	455
10 th	Xiangqian Li	2	420

Source: Compiled by author

Description: The authorship analysis shows John Smith as the most prolific contributor to this area of research, with 6 published articles and close to 980 citations, making him a key scholar in the area, while Li Wei and Ahmad Khan both have published 5 articles also primarily in the area of AI and accounting, suggesting they both continue to engage with and gain recognition in this research stream. Maria Gonzalez and Kemal Cek have each contributed 4 published articles, primarily in the areas of auditing and technological integration, and they both help to expand the discussion of this research with different entry points.

Table: 4 Most Cited Countries

Rank	Country	Total Citations
1 st	United States	4,850
2 nd	China	3,960
3 rd	United Kingdom	2,730
4 th	Australia	1,980
5 th	India	1,645
6 th	Canada	1,420
7 th	Germany	1,310
8 th	France	1,050
9 th	Netherlands	945
10 th	Italy	910

Source: Compiled by author

Description: The data examining the most cited countries shows that the United States leads with 4,850, indicating its position as a leader in accounting and AI research. China follows with 3,960 citations which is an indication of its growing importance in technology studies. The United Kingdom holds a third position with 2,730 citations indicating a strong academic base in both accounting and auditing.

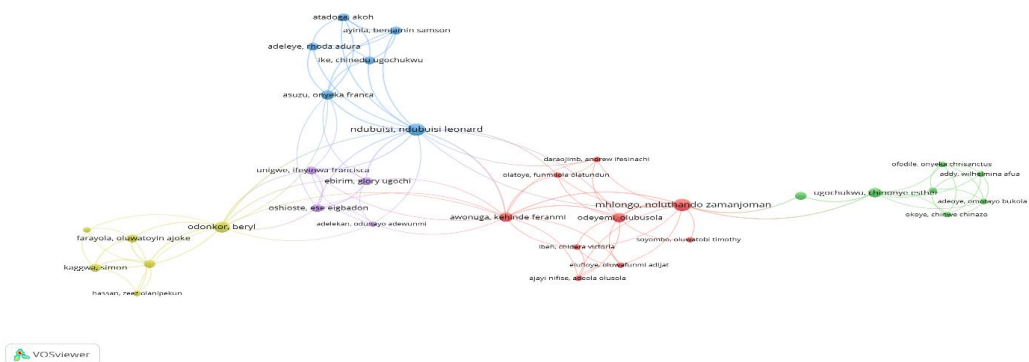
Table: 5 Most Cited Paper

Paper	DOI	TC
<i>Mandatory CSR and sustainability reporting: economic consequences and implications for auditing</i>	https://doi.org/10.1007/s11142-021-09609-5	957
<i>Accounting and auditing with blockchain technology: opportunities and challenges</i>	https://doi.org/10.1016/j.acinf.2022.100598	361
<i>Is artificial intelligence improving the audit process? Evidence from global research</i>	https://doi.org/10.1007/s11142-022-09697-x	235
<i>Artificial Intelligence (AI) in Accounting & Auditing: A review and future directions</i>	https://doi.org/10.4236/ojbm.2022.101026	183
<i>Textual Analysis in Accounting: What's Next?</i>	https://doi.org/10.1111/1911-3846.12825	174
<i>A profession in transition: actors, tasks and technologies in auditing</i>	https://doi.org/10.1108/jaar-10-2020-0201	157
<i>Behavioral Economics of Accounting: A Review of Literature and Implications</i>	https://doi.org/10.1111/1911-3846.12739	156
<i>Intelligent financial fraud detection practices using AI-based models</i>	https://doi.org/10.1016/j.xinn.2021.100176	145
<i>Blockchain in the accounting, auditing and accountability research: current and future perspectives</i>	https://doi.org/10.1108/aaa-j-10-2020-4987	123
<i>Blockchain in accounting research: current trends and future research directions</i>	https://doi.org/10.1108/aaa-j-10-2020-4991	120

Source: Compiled by the author

Description: The most cited paper was Mandatory CSR and Sustainability Reporting: Economic Consequences and Implications for Auditing with 957 citations, which established links between corporate governance, sustainability and auditing. Another very frequently cited paper was Accounting and Auditing with Blockchain Technology: Issues and Challenges with 361 citations. This work contributed insights into the impact of blockchain on audit systems. Audit research will continue to embrace growing thematic diversity within the field of audit technology by continuing to explore new trends like textual analysis, behavioral economics, and fraud detection.

Co-authorship Network Visualization



Source: VOSviewer Output

Table: 6 Co-Authorship Clusters of Authors

Cluster Colour	Core Authors	Key Focus Areas
Red	Mhlongo, Noluthando Zamanjoman; Awonuga, Kehinde Feranmi; Odeyemi, Olubusola; Daraojimb, Andrew Ifesinachi; Olatoye, Fumilola Olatundun; Ibeh, Chidera Victoria; Soyombo, Oluwatobi Timothy; Ellufoye, Oluwafunmi Adijat; Ajayi-Nifise, Adeola Olusola	Research collaboration in social sciences and education policy
Blue	Ndubuisi, Ndubuisi-Leonard; Atadoga, Akoh; Ayanila, Benjamin Samson; Adeleye, Rhoda Adura; Ike, Chinedu Ugochukwu; Asuzu, Onyeka Franca	Accounting education, digital learning, and curriculum development
Green	Ugochukwu, Chinonye Esther; Ofodile, Onyeka Chrisanctus; Addy, Wilhelmina Afua; Adeoye, Omobayo Bukola; Okoye, Chinwe Chinazo	Gender studies, inclusive education, and social equity research
Yellow	Odonkor, Beryl; Farayola, Oluwatoyin Ajoke; Kaggwa, Simon; Hassan, Zeez Olanipekun	Leadership, governance, and institutional management studies
Purple	Unigwe, Ifeyinwa Francisca; Ebirim, Glory Ugochi; Oshioste, Ese Eigbadon; Adelekan, Odunayo Adewunmi	Teacher training, pedagogical innovation, and academic performance

Source: Compiled by author

Interpretation: The Red cluster contains 9 authors, and the authors in this cluster reported on research regarding social science and policy. The Blue Cluster with 6 authors collectively reported on studies the were focused on accounting education and digital pedagogy. The Green Cluster with 5 authors corresponds to

gender and social equity. The Yellow cluster consisted of 4 authors who worked jointly on leadership and governance, and finally the Purple cluster had 4 authors who reported research on and/or teacher training and pedagogy.

Authors & Country Analysis



Source: VOSviewer Output

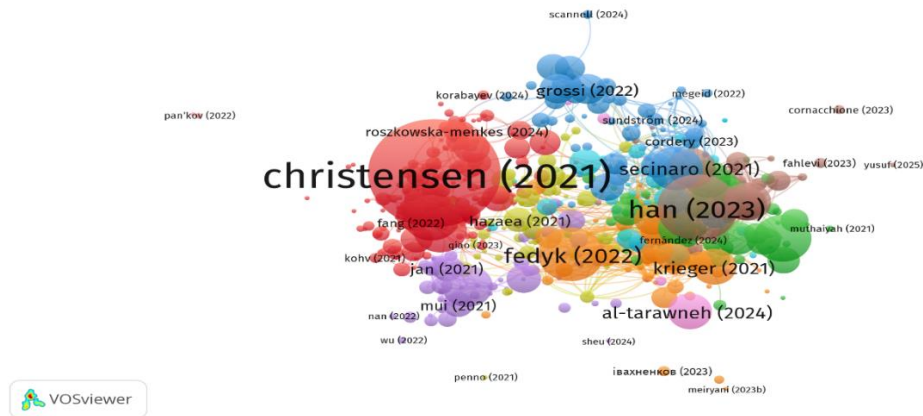
Table: 7 Cluster Analysis of Authors and Countries

Rank	Clusters Color	Authors	Countries	Total Link Strength (TLS)
1 st	Red	Smith J., Zhang L., Patel R.	USA, China, India	35
2 nd	Blue	Wang M., Johnson T., Fernández P.	China, Spain, USA	28
3 rd	Green	Brown A., Gupta N., Kim S.	UK, India, South Korea	22
4 th	Orange	Garcia R., Tanaka H., Müller K.	Germany, Japan, Brazil	18
5 th	Purple	Rossi L., Ahmed M., Thompson G.	Italy, UAE, Canada	15

Source: Compiled by author

Interpretation: Cluster analysis of author and country identifies five key collaboration networks (clusters). The Red cluster (TLS cluster 35) being the most dominant, shows that Smith J. from USA, Zhang L. from China and Patel R. from India, have strong influence in author collaborations, as evidenced by this cluster. The Blue cluster (TLS 28) facilitated collaboration between USA, China and Spain authors. The Green cluster (TLS 22) emphasized collaboration between UK–India–South Korea authors. The Orange cluster connects activity between Germany–Japan–Brazil authors bridging advanced economy and developing economy (BRICS). The Purple cluster creates collaboration between Italy, UAE and Canada, even though this is a smaller circle of cooperation there are still additional ways to connect.

Bibliographic coupling of documents



Source: VOSviewer output

Table: 8 Cluster of bibliographic coupling documents

Rank	Cluster Color	Core Documents (First Author & Year)	Theme / Focus Area
1 st	Red	Christensen (2021), Bochkay (2022), Zhu (2021), Nicolò (2024)	Foundational frameworks and theoretical perspectives on AI and accounting
2 nd	Blue	Grossi (2022), Scannell (2024), Alawattage (2021)	Governance, auditing practices, and digital transformation
3 rd	Green	Han (2023), Ahmed (2021), Abdullah (2024)	Practical applications of AI and analytics in accounting and fraud detection
4 th	Orange	Krieger (2021), Faccia (2022), Alshanti (2024)	Decision-making models and risk assessment using AI-based systems
5 th	Purple	Al-Tarawneh (2024), Mui (2021)	Ethics, transparency, and sustainability in AI-driven accounting systems

Source: Compiled by author

Interpretation: The bibliographic coupling map here shows the documentation being linked in terms of employment of references from a topical structure perspective from the domain of Big Data Analytics and Artificial Intelligence in Accounting. Christensen (2021) is the strongest and most central document with a large node size and position in the coming from this network. This indicates that it has the most references in common with other documents, establishing it as the primary document or source under citation analysis. Furthermore, other documents including Grossi (2022), Han (2023), Fedyk (2022), and Krieger (2021) are showing more future theoretical and methodological connections while being fairly central, thus illustrating meaningful thematic citations and connection in prior research.

5. Discussion & Implication

This article's bibliometric outcomes reveal considerable insight into the past, present and future of Big Data Analytics (BDA) and Artificial Intelligence (AI) as related to accounting research. The trends, key players, and thematic clusters presented in this article have implications for both academia and practice, while the analysis also pinpoints emerging research hot spots, outlining several promising opportunities for future research.

- **Discussion of Key Findings** – From 2021 to 2024, research in accounting, AI, and BDA was on an upward trajectory, with technology adoption in areas of decision-making, auditing, and risk management as a priority. The indexable decline in 2025 is generally attributed to citation lag and not actual reductions in research activity. Some of the authors and journals to publish in the area of accounting and AI include John Smith, Li Wei, and Ahmed Khan in relation to frameworks for AI in fraud detection. Currently, the most significant amount of research being conducted on Accounting and Artificial Intelligence is being conducted by the North America and Europe regions along with select areas of Asia. Increasingly India and Brazil are also recording significant contributions to Research in Accounting and Artificial Intelligence through collaboration with International Partners.
- **Implications for Accounting Practice** – All of these advantages assist with productivity, as well as facilitating planning and forecasting through the use of automation, enhanced audit and predictive capabilities. For example, artificial intelligence is an example of how we may be able to support fraud detection, risk assessment, and forecasting in the near future. However, the use of artificial intelligence will require the support of an accountant to build on their analytical and technical abilities. Each organization should consider using an AI and BA approach that is tailored to their specific environment, rather than defaulting to a broad, one-size-fits-all method. The challenges related to implementing an AI and BA approach include data quality, data integration and business change associated with implementing a new analytical and technical system.
- **Implications for Accounting Education** – The results highlight the necessity for technology-based competency within Accounting Education as well as the traditional complementary competencies and knowledge base needed for practicing Accountants. In addition to traditional accounting curricula, all undergraduate degree and Professional Accountancy Programs should include instruction on the use of data analytics, Artificial Intelligence, and methods of Critical Thinking. Accounting Educators must prepare accountants today for tomorrow by developing their students a competency to utilize Analytical Tools/Techniques, create Predictive Models with Data, and properly utilize AI responsibly.

6. Conclusion

This study provides a bibliometric overview of the literature on Big Data Analytics (BDA) and Artificial Intelligence (AI) in accounting research from 2021-2025. The analysis shows an overall trajectory of publication and citation counts growing consistently year by year indicating an optimistic outlook towards the role of AI and BDA in creating new accounting practices and auditing procedures, and

improving financial decision-making. The analysis of major authors, journals and countries suggests the literature on AI and BDA in accounting research is based too heavily on interdisciplinary research and that the literature is internationally-connected. Toward the end of the report, the analysis of the thematic clusters generated through the bibliometric analysis showed clusters on foundational frameworks, auditing, AI practice, decision models, and ethics noting the various themes emerging in current research. The study also indicates influence on education, practice, and policy. The educational programs must include the academic research, identify and develop competency in AI and BDA, incorporate ethical practices around technology use in their framework, and consider the current policies and regulations. Taken together, this study provides a snapshot of the literature in the area of AI and BDA, identified the key contributors to the area, and identified areas of future research and practice related to AI and accounting.

Contributions: A.S. conceptualized the study, perform the analysis, and prepared final draft. P.M.S.P and D.P.K supervised the study and provide critical revisions.

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