

Contributions and Convergence in the Accounting Behavior Literature: A Bibliometric Approach

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Article Info

Article history:

Received March 2024

Revised March 2024

Accepted March 2024

Keywords:

Accounting behavior

Bibliometric analysis

Decision-making processes

Financial landscape

Intellectual structure

ABSTRACT

The study of accounting behavior is critical in understanding the decision-making processes within organizations and the broader financial landscape. This research employs a bibliometric approach to analyze the contributions and convergence within the accounting behavior literature. Bibliometrics offers a systematic and quantitative method to map the intellectual structure of a field, identify influential works, and track patterns of convergence among researchers. By synthesizing data from various scholarly sources, this research aims to uncover key themes, trends, and gaps in the accounting behavior literature. Through bibliometric analysis, this study provides insights into the evolution of the field, highlights seminal works, and identifies opportunities for future research.

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1. INTRODUCTION

The realm of accounting behavior is a multifaceted domain that intersects various disciplines, including accounting, psychology, sociology, and management [1]. Over the years, scholars have delved into understanding the intricacies of how individuals and organizations behave within accounting contexts, aiming to unravel the underlying factors shaping financial decision-making processes, reporting practices, and overall organizational behavior [2]. Within this landscape, the exploration of contributions and convergence in the accounting behavior literature emerges as a significant endeavor, offering insights into the evolution, trends, and focal points of research in this field [3]–[5].

Accounting behavior research encompasses a wide spectrum of subjects, spanning from intricate individual-level phenomena such as cognitive biases in judgment and decision-making to the intricate dynamics at the organizational level, such as the design and implementation of management control systems and the governance structures governing corporate entities [6]. At its core, this field seeks to unravel the intricate interplay of psychological, social, and organizational influences on behaviors pertinent to accounting practices [7]. These influences ripple through various aspects of financial processes, profoundly shaping the quality of financial reporting, the efficacy of auditing procedures, and the decision-making

frameworks adopted by managerial stakeholders [8]–[10].

Within the landscape of accounting behavior literature, the proliferation of studies across various subdomains and disciplines presents a challenge in synthesizing existing knowledge and identifying overarching trends [11]. Moreover, the dynamic nature of research in this field necessitates periodic assessments to ascertain the extent of contributions, identify gaps, and discern patterns of convergence [12]. Addressing these challenges requires a comprehensive bibliometric analysis that systematically examines the corpus of literature, quantifies research output, and elucidates patterns of scholarly activity and collaboration [13]–[15].

This research endeavors to conduct a bibliometric analysis of the accounting behavior literature to achieve the following objectives:

1. Evaluate the volume and impact of scholarly contributions in the field of accounting behavior.

2. Identify themes, topics, and theoretical frameworks that exhibit convergence within the accounting behavior literature, elucidating commonalities and divergences across studies.

3. Investigate the interdisciplinary nature of accounting behavior research by examining cross-disciplinary collaborations and the integration of theories and concepts from adjacent fields.

4. Identify underexplored areas, research gaps, and emerging trends in accounting behavior literature, providing insights for future research agendas and scholarly inquiry.

This research holds significant implications for academia, practice, and policy across various dimensions. Academically, it contributes to the advancement of knowledge within the field of accounting behavior by offering a comprehensive analysis of existing literature. By synthesizing and dissecting scholarly contributions, this research provides scholars

with a nuanced understanding of prevailing research trends, thus guiding future investigations and shaping the academic discourse. Moreover, the practical insights derived from this study have the potential to inform practitioners, policymakers, and accounting professionals alike. By shedding light on prevalent trends, best practices, and emerging issues in accounting behavior, this research facilitates informed decision-making and strategic planning within organizational contexts. Additionally, the educational implications are profound, as the findings of this research can enrich educational curricula in accounting, finance, and related disciplines. By integrating contemporary insights into educational programs, this research fosters critical thinking and deepens understanding of the behavioral aspects inherent in accounting practice and theory, thus preparing future professionals for the complexities of the field.

2. LITERATURE REVIEW

Accounting behavior refers to the actions and decisions made by individuals or organizations in relation to financial matters. This can include activities such as record keeping, financial reporting, budgeting, and financial analysis. Accounting behavior is influenced by various factors, including individual attitudes, organizational culture, and regulatory requirements. It is an essential aspect of financial management and plays a crucial role in ensuring transparency, accuracy, and compliance in financial transactions [16], [17]. Research in accounting behavior focuses on studying individual and organizational behavior in relation to accounting practices. This research area aims to understand how various factors influence accounting behavior, such as the role of individuals, organizational structures, and external influences. Scholars in this field draw from disciplines like psychology, sociology, and management science to develop theories that enhance our understanding of accounting practices. Research in accounting behavior covers a wide range of topics including

management earnings forecasts, tax-avoidance strategies, financial reporting, audit practices, and decision-making processes within accounting contexts. By integrating insights from diverse fields, researchers aim to improve the effectiveness of accounting controls and enhance transparency in financial reporting [16]–[19].

3. METHODS

The research method employed in this study adopts a systematic bibliometric approach to analyze the accounting behavior literature comprehensively. Initially, a rigorous search strategy is devised to identify relevant scholarly publications across various academic databases and repositories. Following the compilation of the dataset, bibliometric techniques such as citation analysis, co-citation analysis, and bibliographic coupling are utilized to quantify the volume and impact of scholarly contributions, discern patterns of convergence, and identify prevalent themes within the literature. Additionally, research trends are examined to ascertain the predominant topics employed in accounting behavioral research. Furthermore, interdisciplinary connections are explored to elucidate cross-disciplinary collaborations and the integration of theories from adjacent fields.

4. RESULTS AND DISCUSSION

4.1 Research Data Metrics

Table 1. Research Data Metrics

Publication years:	1954-2023
Citation years:	70 (1954-2023)
Papers:	999
Citations:	295738
Cites/year:	4224.83
Cites/paper:	296.03
Cites/author	186349.66
Papers/author	599.37
Authors/paper:	2.10
h-index:	236
g-index:	516
hI,norm:	179
hi,annual:	2.56

hA-index:	20
Papers with ACC >= 1,2,5,10,20:	979,912,650,344,171

Table 1 presents a comprehensive overview of bibliometric statistics derived from the analysis of the accounting behavior literature spanning from 1954 to 2023. The dataset comprises 999 papers with a total of 295,738 citations, resulting in an average citation rate of 4,224.83 per year. On average, each paper receives 296.03 citations, indicating the impact and significance of the research within the field. The analysis also reveals that the average number of authors per paper is 2.10, suggesting collaborative research practices. The h-index, a measure of scholarly productivity and impact, is calculated to be 236, indicating that 236 papers have received at least 236 citations each. Moreover, the g-index, which considers the distribution of citations across papers, is determined to be 516. The hI,norm metric, normalized h-index, is computed at 179, providing insights into the impact relative to the career length of authors. Additionally, the study examines the hA-index, which considers the impact of an author's publications over their entire career, yielding a value of 20. Furthermore, the table illustrates the distribution of papers based on citation thresholds, indicating that 979 papers have received at least one citation, with decreasing numbers as the citation thresholds increase to 2, 5, 10, and 20 citations. These bibliometric indicators offer valuable insights into the productivity, impact, and citation patterns within the accounting behavior literature, facilitating a deeper understanding of research trends and scholarly contributions in the field.

4.2 Theme Analysis

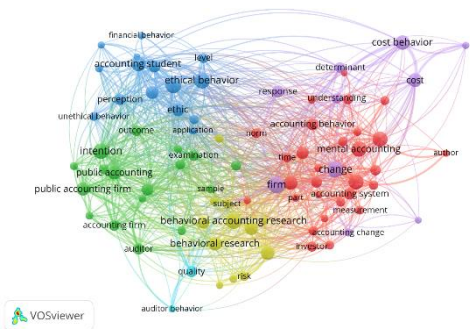


Figure 1. Theme Analysis

To identify themes, topics, and theoretical frameworks that exhibit convergence within the accounting behavior literature, we can use the figure above. Based on the figure, several cluster of themes can be identified:

1. Blue Cluster: Terms such as "financial behavior," "accounting student," and "ethical behavior" suggest a focus on the behavioral aspects of accounting, possibly examining how ethical considerations impact the financial decisions of both professionals in training and in practice.

2. Green Cluster: With keywords like "public accounting," "public accounting firm," and "auditor," this cluster seems to focus on the practices within public accounting firms and may explore the behaviors and ethics of auditors and their impact on the quality of financial reporting.

3. Red Cluster: This cluster features terms like "mental accounting," "accounting system," and "measurement," indicating a focus on how accounting information is processed mentally by individuals, the systems used for accounting, and the measurement issues within the accounting practice.

4. Yellow Cluster: The presence of "behavioral research," "quality," and "risk" points to a focus on behavioral accounting research, particularly as it relates to the quality of accounting information and risk assessment.

the visualization suggests a rich body of research exploring the intersection between accounting practices, the behavioral aspects of accounting professionals, and the systems and standards that guide accounting work. The analysis

seems to span from individual behaviors and ethical considerations to systemic issues and the impact on firms and investors.

4.3 Trend Analysis

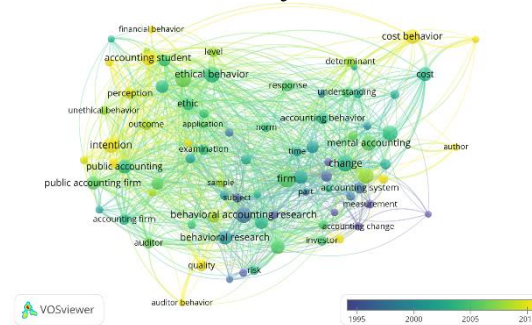


Figure 2. Trend Analysis

The visualization suggests a bibliometric analysis of research trends in the field of accounting from around 1995 to 2010. The color gradient from blue (older) to yellow (more recent) reflects shifts in focus over these years. Early research might have concentrated on fundamental accounting principles, the development of accounting systems, and their measurement capabilities. The foundational aspects of public accounting and firm practices seem to be a focus. y the green phase, research appears to have delved into behavioral accounting research, examining how individuals in the accounting profession—such as auditors and accounting students—perceive and engage in ethical and unethical behaviors. In the later period, the emphasis seems to have shifted to more specific topics like cost behavior and mental accounting. This suggests a nuanced investigation into how cost information affects decision-making and behaviors within organizations and by individual investors.

4.4 Citations Analysis

Table 2. Citations Metrics

Citation	Authors	Title
12291	[20]	An empirical evaluation of accounting income numbers
9311	[21]	Mental accounting and consumer choice
8241	[22]	Accounting for common method variance in cross-

		sectional research designs.
7587	[23]	Cost accounting: a managerial emphasis
7558	[24]	User acceptance of information technology: system characteristics, user perceptions and behavioral impacts
5725	[25]	Towards a positive theory of the determination of accounting standards
5485	[26]	Mental accounting matters
5248	[27]	The influence of institutional investors on myopic R&D investment behavior
4992	[28]	Positive accounting theory: a ten year perspective
4875	[29]	Conservatism in accounting part I: Explanations and implications

The table presents a selection of seminal literature within the accounting behavior domain, along with their respective citation counts. "An empirical evaluation of accounting income numbers" stands out with 12,291 citations, indicating its significant impact and relevance within the field. Following closely is "Mental accounting and consumer choice" with 9,311 citations, emphasizing the importance of understanding psychological factors in consumer decision-making processes. "Accounting for common method variance in cross-sectional research designs" follows with 8,241 citations, underscoring the necessity of addressing methodological challenges in empirical research. The classic textbook "Cost accounting: a managerial emphasis" is cited 7,587 times, reflecting its enduring relevance

in managerial accounting education and practice. "User acceptance of information technology: system characteristics, user perceptions and behavioral impacts" has garnered 7,558 citations, indicating its significance in understanding the adoption and impact of information technology in organizational settings. "Towards a positive theory of the determination of accounting standards" and "Mental accounting matters" have received 5,725 and 5,485 citations respectively, highlighting the importance of theoretical frameworks in shaping accounting standards and the influence of cognitive biases on financial decision-making. "The influence of institutional investors on myopic R&D investment behavior" is cited 5,248 times, underscoring the role of institutional investors in shaping corporate investment strategies. Lastly, "Positive accounting theory: a ten year perspective" and "Conservatism in accounting part I: Explanations and implications" have garnered 4,992 and 4,875 citations respectively, indicating their impact on advancing theoretical perspectives and understanding accounting conservatism.

4.5 Future research direction

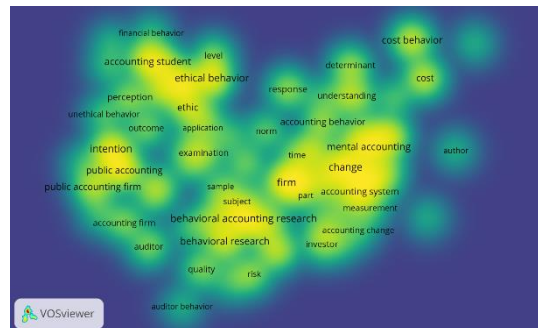


Figure 3. Future research direction

In the image, which depicts a bibliometric analysis of accounting research, less bright areas would typically indicate topics that are either emerging or currently less emphasized in the literature. Potential future research topics could be inferred by looking for terms in the less bright areas that are not densely connected to the central nodes. For instance, if "risk" and "quality" (as associated with "auditor behavior") appear in a less bright area, this might suggest a potential for more in-depth research into how risk assessment and quality control are

perceived and implemented by auditors. Another example might be the exploration of "mental accounting" and its implications for both individual and corporate financial decision-making if these terms are in a less bright area.

5. CONCLUSION

The comprehensive bibliometric analysis conducted on the accounting behavior literature spanning from 1954 to 2023 has provided invaluable insights into the field's evolution, trends, and scholarly contributions. With 999 papers analyzed, totaling 295,738 citations, the study reveals a rich tapestry of research output, with an average citation rate of 4,224.83 per year per paper, highlighting the significant impact and relevance of the literature. Collaborative research practices are evident, with an average of 2.10 authors per paper, emphasizing the interdisciplinary nature of accounting behavior research. Through thematic analysis, the study identifies clusters

of themes, such as financial behavior, public accounting practices, mental accounting, and behavioral research, indicating the diverse yet interconnected nature of research pursuits within the field. Trend analysis reflects shifts in focus over time, from foundational accounting principles to nuanced investigations into cost behavior and mental accounting. Seminal literature, highlighted by high citation counts, underscores the enduring relevance of key works in shaping the discourse of accounting behavior. Looking forward, areas less densely connected in the bibliometric visualization present promising avenues for future research, offering opportunities to delve deeper into emerging topics and expand the boundaries of knowledge within the field. Overall, this study contributes significantly to our understanding of accounting behavior literature, informing academia, practice, and policy alike, and paving the way for continued scholarly inquiry and advancement.

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