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Transformation of the accounting agenda in journals Q1: bibliometric analysis and thematic mapping of scientific production

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Summary

Accounting is going through the greatest regulatory and technological reconfiguration in recent decades, marked by new international sustainability reporting standards and the emergence of advanced analytics. This dynamism drove a sustained growth in academic production, the meaning of which remains unexplored. The study analyzes the accounting agenda of Q1 journals as a field structured by institutional pressures and geographical inequalities, to determine whether its recent expansion led to a transformation of the topics it investigates. A quantitative approach was adopted with a bibliometric, descriptive, and retrospective design. Following the PRISMA 2020 framework, the corpus gathered 28,807 documents published between 2020 and 2025 in the 63 Q1 journals of the Scopus Accounting category, processed in RStudio with bibliometrix through performance analysis, collaboration networks, thematic mapping, and Spearman correlations. Production grew at an annual rate of 13.45%, with a disproportionate share of high-volume open access journals, although editorial productivity was not associated with scientific impact. The United Kingdom and the United States accounted for 64.2% of the network's intermediation, while high-production countries, such as Indonesia, showed marginal integration. Corporate governance remained at the stable core, sustainability occupied a peripheral position despite regulatory pressure, and machine learning entered the service of consolidated questions. The accounting agenda was transformed in its editorial infrastructure, in its geographical composition and in its methodological repertoire, while the content of its research problems remained stable.

Keywords: accounting agenda; bibliometric analysis; thematic mapping; Q1 journals; institutional isomorphism; scientific collaboration

Introduction

In the contemporary knowledge economy, accounting has ceased to be conceived as a neutral financial record system to be assumed as a strategic infrastructure that participates in value creation (Anomah et al., 2025; Cho et al., 2025; Pandey & Sharma, 2025), risk management and organizational governance (Grytsay et al., 2024; Puspitawati et al., 2024). This transformation responds to two simultaneous forces: digitalization, which has reconfigured accounting information systems, shifting the focus from historical reporting to predictive analytics (Han et al., 2025; Hnatyshyn et al., 2025; Kinana, 2025), and the pressure for sustainability, which has broadened the object of the discipline by incorporating transparency and environmental, social and governance (ESG) criteria (Garcia-Torea et al., 2023; Indrayani et al., 2025).

Historically, accounting research has been structured around corporate governance, financial reporting and disclosure (Görlitz & Dobler, 2023), auditing (Vickneswaran, 2026), taxation and management accounting (Choi & Hwang, 2025; Laguir et al., 2022). On this basis, the field has expanded its thematic repertoire. Sustainability accounting and ESG criteria are going through a process of institutionalization driven by regulatory reforms and regulatory pressure from investors and standard-setting bodies (Ellili, 2025; Krasteva-Hristova et al., 2025). In parallel, the agenda has incorporated artificial intelligence, machine learning, fintech and blockchain, which reconfigure the professional profile and architecture of control systems (Indrayani et al., 2025; Sanz et al., 2026; Thi & Van, 2026). This dynamism is reflected in the sustained growth of academic production and has motivated numerous bibliometric studies aimed at mapping its evolution.

However, this growth is often interpreted as synonymous with progress without examining what it reveals about the structure of the field. That more is published does not imply that a wider range of topics will be investigated or that a more diverse community will be involved. The coexistence of a dominant traditional core with a periphery of emerging issues indicates that apparent diversification could coexist with a strong concentration on a few legitimized lines. Distinguishing a genuine diversification of knowledge from an expansion that reproduces the same thematic and geographical hierarchies requires an interpretive framework, not just an inventory of production.

This study mobilizes two complementary theoretical lenses, supported by a third auxiliary framework. The first is institutional isomorphism (DiMaggio & Powell, 1983), according to which organizations in the same field tend to homogenize, driven by the search for legitimacy, rather than by efficiency criteria, through coercive pressures (regulations and standards), normative pressures (professional and peer norms), and mimetic pressures (imitation in contexts of uncertainty). This lens is fertile when applied to academic production, understood itself as a field endowed with rules, hierarchies, and mechanisms of legitimation. From this perspective, the selection of topics in high-impact journals does not respond only to intrinsic merit, since it is also influenced by conformity with the agendas that the field recognizes as legitimate: researchers converge in mimetic and normative ways towards the topics that core journals and evaluation systems reward (Schiavi et al., 2024).

The second lens is the center-periphery perspective in knowledge production (Demeter, 2020), which interprets the geographical distribution of research as the result of structural inequalities, rather than as a reflection of scientific capacities. The bases that support bibliometric studies, Scopus and Web of Science, overrepresent the production of Europe and North America, by privileging the English language, international committees, and citations from already indexed journals, thus reinforcing their initial biases (Asubiaro & Onaolapo, 2023; Mongeon & Paul-Hus, 2016). Thus, research produced outside English-speaking centers tends to be relegated to the periphery (Beigel & Bringel, 2022; Berger, 2021), and large-scale studies confirm that authorship and funding are concentrated in the global North (Lendvai, 2025), particularly in the United States, while the global South remains underrepresented in leading journals (Longley & Bandara, 2025; Mazzega et al., 2025). This lens shows that patterns of collaboration and impact reflect a center-periphery order that conditions which voices achieve greater visibility, rather than constituting neutral dynamics.

Finally, in a subordinate way, the theory of the diffusion of innovations offers a vocabulary to interpret the rise of technological topics according to their phases of adoption and attributes (relative advantage, compatibility, complexity) (Rogers, 2003), distinguishing between innovations with the potential for structural consolidation, such as artificial intelligence and

Fintech, from conjunctural topics whose diffusion is exhausted once the event that motivated it has passed (Garlatti et al., 2025; Rogers, 2003).

The articulation of these lenses allows us to formulate three tensions that the dominant discourse on the growth of the field tends to avoid. The first opposes expansion to convergence: if isomorphic pressures operate on the academic field as well as on organizations, the increase in volume would lead to a mimetic convergence towards a narrow thematic core rather than to diversification with the consequent marginalization of entire subfields. The second derives from the center-periphery lens: the patterns of authorship, collaboration, and impact would reflect less relative quality than the unequal distribution of academic capital and indexing biases (Asubiaro et al., 2024). The third, paradoxical, opposes productivity to impact: the expansion of large-volume open access journals raises the question of whether the field privileges the quantity of publications over its influence, so that the sources that publish the most would not coincide with those with the greatest impact (Han et al., 2025; Lendvai, 2025).

Despite the proliferation of bibliometric studies in accounting, the literature has favoured descriptive approaches. Works of general scope have characterised the discipline based on productivity indicators and citations of journals, authors and institutions (Merigó & Yang, 2017). Most recent studies, on the other hand, focus on specific subfields, such as the history of accounting, social accounting or the incorporation of artificial intelligence, on corpora of limited scope (Nerantzidis & Vatis, 2024).

These contributions make it possible to know who publishes, where and about what, although they leave unexplained why the agenda is configured as it is and what is excluded from it. The gap, therefore, is not solved with additional mapping. What is missing is a structural and critical reading of high-impact scientific production, capable of interpreting bibliometric patterns in the light of institutional pressures and the geographical inequalities that originate them.

To address this gap, the study analyzes the scientific production published between 2020 and 2025 in the 63 Q1 journals of the Scopus Accounting category. The restriction to the first quartile responds to the institutional lens: these journals constitute the space of maximum legitimization of the field, so that isomorphic pressures should manifest themselves with greater intensity. The period includes the covid-19 pandemic, the institutionalization of sustainability reporting standards, with the creation of the International Sustainability Standards Board (ISSB) in 2021 and the adoption of the European Corporate Sustainability Reporting Directive (CSRD) in 2022 (Baumüller et al., 2024; Wecxsteen et al., 2026), together with the expansion of generative artificial intelligence. It should be noted that the accounting category groups accounting and finance journals, so the study examines the agenda that the field legitimizes under that name. In this way, four research questions (PI) emerge:

PI1. How did scientific production evolve in accounting Q1 journals between 2020 and 2025, and what differences do the sources present according to their editorial model?

PI2. Is the editorial productivity of journals associated with their scientific impact?

PI3. What patterns of centrality and concentration characterize collaboration between authors, institutions, and countries, and to what extent do they express center-periphery asymmetries?

PI4. To what extent does the thematic structure of the field reflect isomorphic convergence or diffusion of technological innovations?

The study contributes to the literature in three ways. First, it interprets scientific accounting production as a field in which isomorphic pressures guide thematic convergence while center-periphery asymmetries condition academic visibility, instead of treating it as a neutral aggregate of publications. Second, it provides large-scale evidence on the possible divergence

between editorial volume and scientific impact according to the publication model. Third, it distinguishes technological topics with consolidation potential from those of a conjunctural nature, which lays the foundations for a prospective agenda derived from the tensions identified.

The article is organized as follows: section 2 describes the method, section 3 presents the results, section 4 discusses them in the light of the three tensions raised, and section 5 brings together the conclusions, limitations, and future lines of research.

Methodology

2.1. Research design

The research adopted a quantitative approach and a bibliometric design of a descriptive and retrospective nature, oriented to the analysis of the scientific production published in Q1 journals in the accounting area (Baas et al., 2020; Bauerle et al., 2022; Sapkota, 2024). This design is relevant when the purpose is to characterize the behavior of a field based on the metadata of its publications, since it allows for the systematic examination of production patterns, citation impact, scientific collaboration, and the thematic structure of the knowledge generated during the period 2020–2025. The descriptive nature responds to the fact that the study did not seek to establish causal relationships between variables, while the retrospective component derives from the analysis of documents already published at the time of data collection. The unit of analysis was constituted by each scientific document published in the selected journals within the indicated period. In order to make the conformation of the bibliographic corpus transparent, the PRISMA 2020 framework was adopted, adapted to the particularities of a bibliometric study, since its original formulation corresponds to systematic reviews of evidence (Page et al., 2021).

2.2. Data source and corpus selection

The source of information used in the study was Scopus, due to its international coverage and the availability of standardized bibliographic metadata for the analysis of scientific production. The identification of the sources was carried out using Scopus Sources, considering the journals classified by Scopus within the thematic category Accounting. This procedure allowed to delimit the universe of journals under study according to their bibliographic classification, in correspondence with the purpose of analyzing the scientific production published in Q1 accounting journals.

The selection of sources was developed progressively. In a first stage, 210 journals belonging to the accounting category were identified. Subsequently, the Q1 classification criterion registered in Scopus as of 01/31/2026 was applied, obtaining 64 journals. In a third stage, the type of source was verified and only those classified as journals were preserved, excluding one source that did not meet this criterion. As a result, a definitive universe of 63 Q1 journals was established, which constituted the basis for the recovery of the scientific production corresponding to the study period.

From the 63 selected journals, the bibliographic records corresponding to the period between 2020 and 2025 were retrieved, without establishing restrictions by language. This query initially produced 29,003 records. The metadata were downloaded directly from Scopus in BibTeX (.bib) format and subsequently prepared for bibliometric processing and analysis. The filtering of the records and the conformation of the final corpus are described in the following section.

2.3. Eligibility criteria and PRISMA-based corpus construction

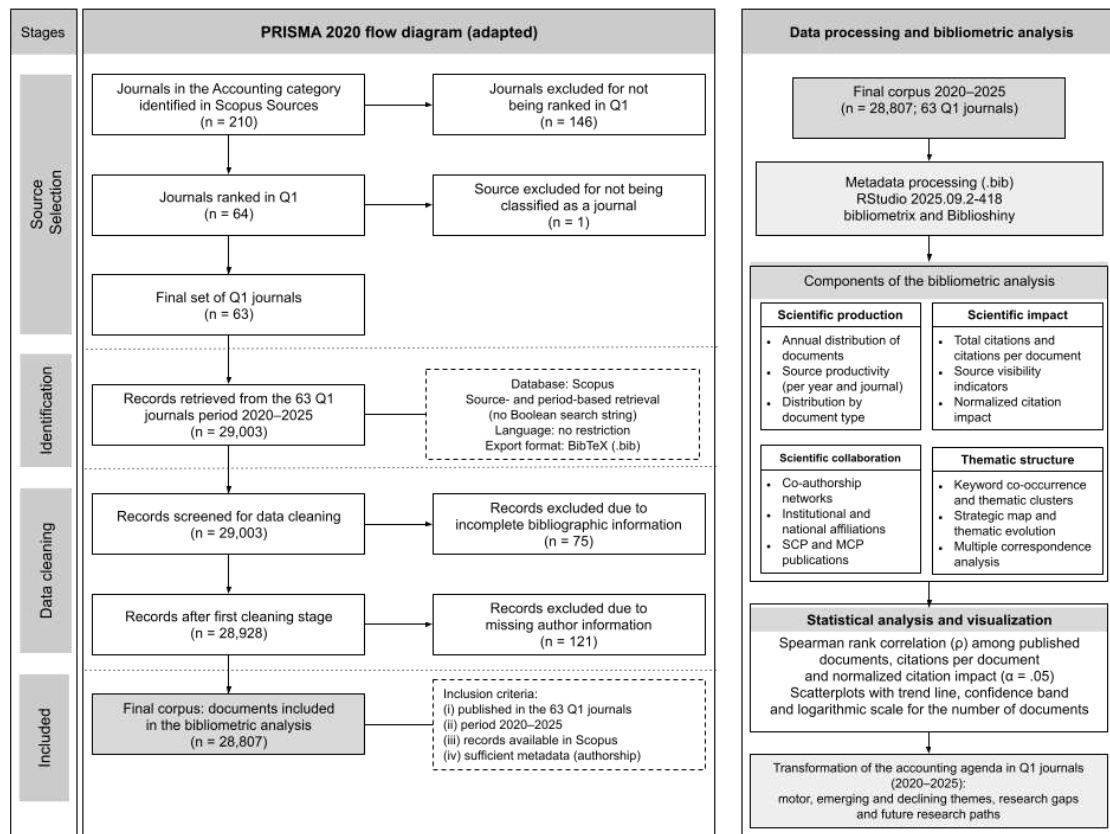
The document retrieval strategy was structured based on the previously delimited Q1 universe of journals and not through a thematic search based on keywords. This decision responded to the nature of the study, whose purpose was to analyze the scientific production published in Q1 accounting journals during the period 2020–2025, instead of identifying documents associated with a specific concept or phenomenon. Consequently, the retrieval was carried out using the selected sources and the study period as delimitation criteria. For this reason, a search equation using Boolean operators was not used, because its incorporation would have introduced a thematic filter that did not correspond to the purpose of recovering the scientific production of the defined set of journals.

The inclusion criteria included: (i) documents published in one of the 63 selected Q1 journals; (ii) publications corresponding to the period between 2020 and 2025; (iii) records available in Scopus; and (iv) documents with sufficient bibliographic metadata for bibliometric processing, particularly authorship information. No restrictions were established by language. Records that presented incomplete bibliographic information and those in which it was not possible to identify the authors were excluded, because this information was necessary for the analysis of productivity, authorship and scientific collaboration.

The corpus construction process was developed in successive stages and was reported through a flowchart based on PRISMA 2020. From the 63 selected journals, 29,003 records corresponding to the period 2020–2025 were initially retrieved. During the purging phase, 75 records with incomplete information were identified, which were excluded, leaving 28,928 records for the next stage. Subsequently, 121 records without identified authors were excluded, in order to guarantee the consistency of the analyses related to authorship, productivity, and scientific collaboration. Finally, the corpus was made up of 28,807 documents, which constituted the basis for the bibliometric analysis.

In this way, the process made it possible to move from the initially retrieved records to a final purified and traceable corpus, maintaining the documents published in the selected Q1 journals as the unit of analysis. The complete sequence of the process of identification, purification and conformation of the corpus is presented in Figure 1.

Figure 1. PRISMA Diagram



Note. Diagram based on the PRISMA 2020 statement (Page et al., 2021), adapted to a bibliometric study with prior source delimitation. Records were retrieved from Scopus for the 63 Q1 journals in the accounting category, covering 2020–2025, with no language restriction. Metadata were processed in RStudio 2025.09.2-418 using the bibliometrix package and its Biblioshiny interface (Aria & Cuccurullo, 2017; Castillo et al., 2024).

2.4. Data extraction and bibliometric analysis

The records included in the final corpus were processed from the bibliographic metadata exported from Scopus in BibTeX (.bib) format. The processing was carried out using RStudio 2025.09.2-418, using the bibliometrix package and its Biblioshiny interface, tools used to organize the records and generate the indicators and graphical representations of the bibliometric analysis (Aria & Cuccurullo, 2017; Castillo et al., 2024).

The analysis was structured in four components. First, scientific production was examined through the temporal distribution of documents and the productivity of sources, considering the number of publications per year and per journal, as well as the distribution of the corpus according to document type. Second, the scientific impact was evaluated through the total number of citations, citations per document, and source visibility indicators, complemented by the standardized citation impact used to compare the performance of publications considering their temporal dimension.

Third, scientific collaboration was analyzed based on co-authorship relationships and institutional and national affiliations. The collaboration structures between authors, institutions, and countries were considered, as well as the distinction between publications from a single country (SCP) and publications with multinational collaboration (MCP). This strategy allowed to characterize the geographical distribution and articulation of scientific production.

Finally, the thematic structure was examined through the analysis of keyword co-occurrence, the identification of thematic groupings, the strategic map and the evolution of the themes during the period analyzed. Furthermore, the analysis of multiple correspondences was used to represent the conceptual structure of the field and explore the proximity between the main concepts identified.

2.5. Statistical analysis and visualization

To examine the relationship between editorial productivity and impact indicators, Spearman's rank correlation coefficient (ρ) was used, considering the number of published documents, citations per document, and normalized citation impact as variables. The choice of a non-parametric test responded to the not necessarily normal nature of bibliometric distributions and allowed the evaluation of the monotonic association between the variables. The level of statistical significance was established at $\alpha = .05$.

For the graphical representation of the associations, scatter plots with trend line and confidence band were used. Due to the marked dispersion of the number of documents among the journals, this variable was represented by a logarithmic transformation on the horizontal axis, in order to improve the visualization of productivity differences without modifying the original values used in the statistical analysis. The analyses and visualizations were developed in the RStudio environment using the corresponding packages.

Results

3.1. Evolution and general characteristics of scientific production

Figure 2 summarizes the main bibliometric indicators of scientific production in accounting during the period 2020–2025, considering exclusively Q1 journals indexed in Scopus. The analysis included 63 editorial sources and a total of 28,807 documents, which evidenced a broad scientific production concentrated in high-impact channels. The annual growth rate of 13.45% reflected a sustained expansion of accounting research in the period analyzed. In terms of authorship, 40 684 authors were identified, with an average of 2.82 co-authors per document, although it coexisted with a relevant individual production represented by 3 337 single-author documents. International co-authorship reached 36.43%, the average age of the documents was 3.16 years, consistent with the recent nature of the corpus analyzed, while the average of 13.12 citations per document evidenced a considerable academic impact.

Figure 2. General indicators of scientific production in Q1 journals of Accounting

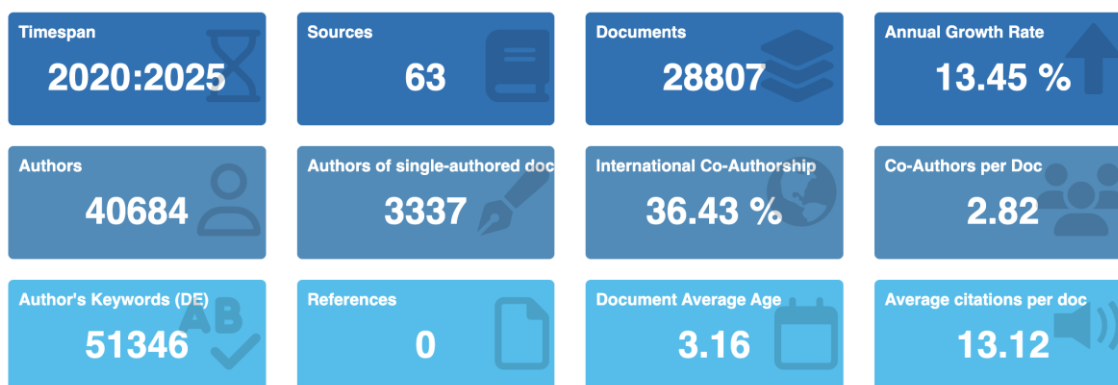


Table 1 shows the annual evolution of scientific production in accounting published in Q1 journals indexed in Scopus during the period 2020–2025, evidencing a trend of sustained and progressive growth. In 2020, 3,498 articles were registered, a figure that increased consistently in the following years, reaching 4,189 publications in 2021 and 4,405 in 2022. From 2023, the growth intensified, with 4,690 articles, followed by a more pronounced increase in 2024 (5,450) and a maximum in 2025, with 6,575 publications.

Table 1. Annual evolution of scientific production in accounting published in Q1 journals indexed in Scopus during the period 2020–2025

Year	n	%
2020	3498	0.121
2021	4189	0.145
2022	4405	0.153
2023	4690	0.163
2024	5450	0.189
2025	6575	0.228
Total	28807	1

3.2. Sources, publication models and scientific influence

Table 2 shows relevant differences in the distribution of scientific production and bibliometric impact according to the editorial model of the Q1 journals analyzed. Although hybrid journals accounted for the majority of sources (82.54%) and accounted for 68.76% of the documents, full open access journals, which constituted only 14.29% of the sources, accounted for 28.76% of all production. Furthermore, the latter reached an average of 920.4 documents per journal, more than double that of hybrid journals (380.9); however, their median was lower (166.0 vs. 307.5), which shows that the high production of open access was concentrated in a small number of highly productive journals. In contrast, hybrid journals had higher median CiteScore (7.35), SNIP (1.776), and SJR (1.180) than full open access journals (5.30, 0.966, and 0.480, respectively).

Table 2. Bibliometric production and indicators according to the editorial model of accounting Q1 journals, 2020–2025

Editorial model	Magazines	% of journals	Documents	% of corpus	Average documents /magazine	Medium documents /magazine	CiteScore mediano	Medium SNIP	JRS Medium
Full Open Access	9	14.29	8 284	28.76	920.4	166	5.3	0.966	0.48
Hybrid	52	82.54	19 809	68.76	380.9	307.5	7.35	1.776	1.18
Subscription	2	3.17	714	2.48	357	357	4.05	1.752	2.151
Total	63	100	28 807	100					

Table 3 shows differences between the productivity and impact of the main Q1 journals according to their publication model. Full Open Access journals, particularly Journal of Risk and Financial Management and Cogent Business and Management, concentrated the largest volumes of documents, with 3,391 and 2,939 publications, respectively. In contrast, among the hybrid journals, the Journal of Financial Economics and the Review of Financial Studies stood out,

which, despite registering a lower production, reached the highest values of CiteScore, SNIP and SJR. This pattern. This pattern shows that editorial models coexist with differentiated profiles of scientific production and visibility. Open access journals show a prominent participation in the dissemination of accounting production, while some hybrid journals have higher relative impact indicators, suggesting that the editorial structure of the field combines different mechanisms of circulation, reach and scientific positioning.

Table 3. Production, impact, visibility and editorial model of the main accounting Q1 journals, 2020–2025

Source title	CiteScore	% Cited	SNIP	SJR	Publisher	Documents	Publishing Model
Journal of Risk and Financial Management	5	71	0.906	0.48	Multidisciplinary Digital Publishing Institute (MDPI)	3391	Full OA
Cogent Business and Management International	4.9	71	1.162	0.596	Cogent OA	2939	Full OA
Journal of Finance and Economics	8.4	83	1.434	0.791	John Wiley & Sons	1549	Hybrid
Risks	5	71	0.966	0.397	Multidisciplinary Digital Publishing Institute (MDPI)	1277	Full OA
Accounting and Finance Journal of Financial Economics	5.8	69	1.269	0.895	John Wiley & Sons	1068	Hybrid
World Economy	22	88	6.178	17.669	Elsevier	906	Hybrid
Review of Financial Studies	4.3	69	1.256	0.803	John Wiley & Sons	859	Hybrid
Journal of Islamic Accounting and Business Research	15.5	88	4.522	16.546	Oxford University Press	702	Hybrid
Journal of Financial and Quantitative Analysis	6.4	91	1.295	0.424	Emerald Publishing	705	Hybrid
	7.2	77	2.345	4.465	Cambridge University Press	698	Hybrid

3.3. Scientific impact and productivity relationship

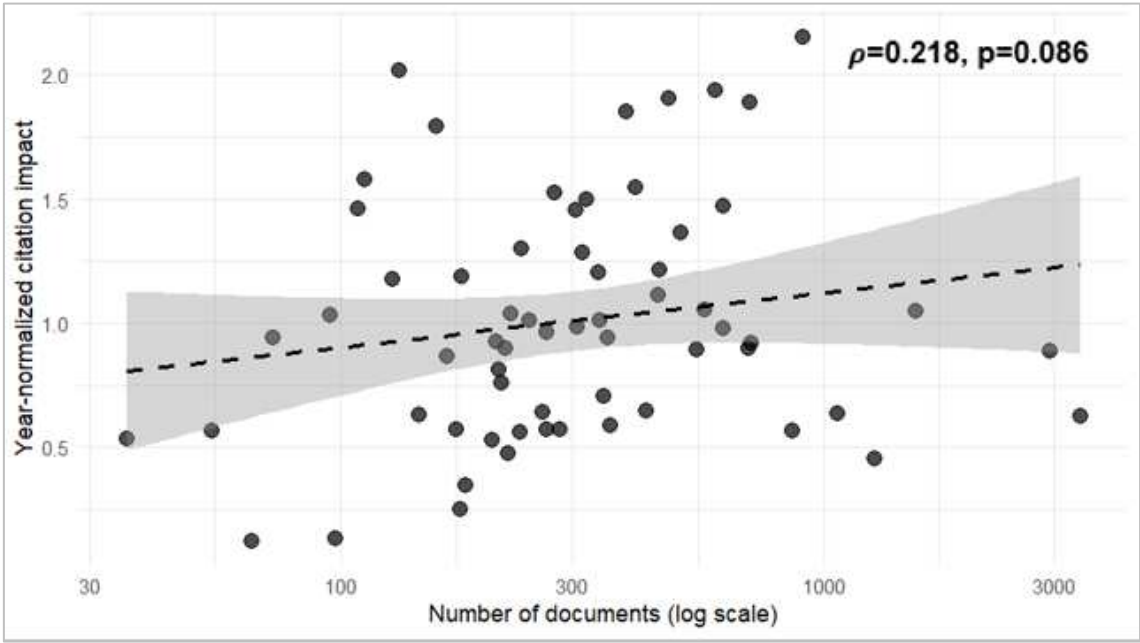
Table 4 shows the relationship between editorial productivity and scientific impact, Spearman correlations were applied between the number of documents published per journal and two bibliometric performance indicators: normalized citation impact per year and average citations per document. The results showed weak positive associations in both cases, both for normalized impact ($\rho = .218$; $p = .086$) and for citations per document ($\rho = .156$; $p = .223$). However, no statistically significant associations were observed, indicating that higher editorial productivity does not necessarily translate into greater scientific impact within the set of Q1 journals analyzed.

Table 4. Relationship between editorial productivity and scientific impact of accounting Q1 journals

Relationship analyzed	rho de Spearman	p-value	Interpretation
Documents – Normalized impact per year	.218	.086	Weak, non-significant positive relationship
Documents – Citations/document	.156	.223	Very weak, non-significant positive relationship

Figure 3 shows a weak positive relationship between editorial productivity and the citation impact normalized by year in Q1 accounting journals. Although a slight upward trend is observed, the dispersion of the data shows that a greater number of publications does not necessarily translate into a greater scientific impact. This result coincides with Spearman's correlation ($\rho = .218$; $p = .086$), indicating that editorial productivity explains in a limited way the differences in scientific influence between the journals analyzed.

Figure 3. Relationship between journal productivity and normalized citation impact in accounting Q1 journals (2020–2025)



3.4. Collaboration networks and scientific inequalities

Figure 4 presents a three-field plot flowchart that visualizes the relationships between the main institutional affiliations, the most productive authors, and the countries of affiliation in high-impact accounting research during the period 2020–2025. The structure of the graph evidenced a strong concentration of scientific production around recurring authors, highlighting intense links

between researchers and certain academic institutions. Furthermore, the broadest flows were predominantly directed towards China and the United States, reflecting their central role as leading countries in the generation of accounting knowledge in Q1 journals, followed at a distance by the United Kingdom and Australia.

Figure 4. Relationships between institutional affiliations, authors, and countries in accounting research published in Q1 journals indexed in Scopus (2020–2025)

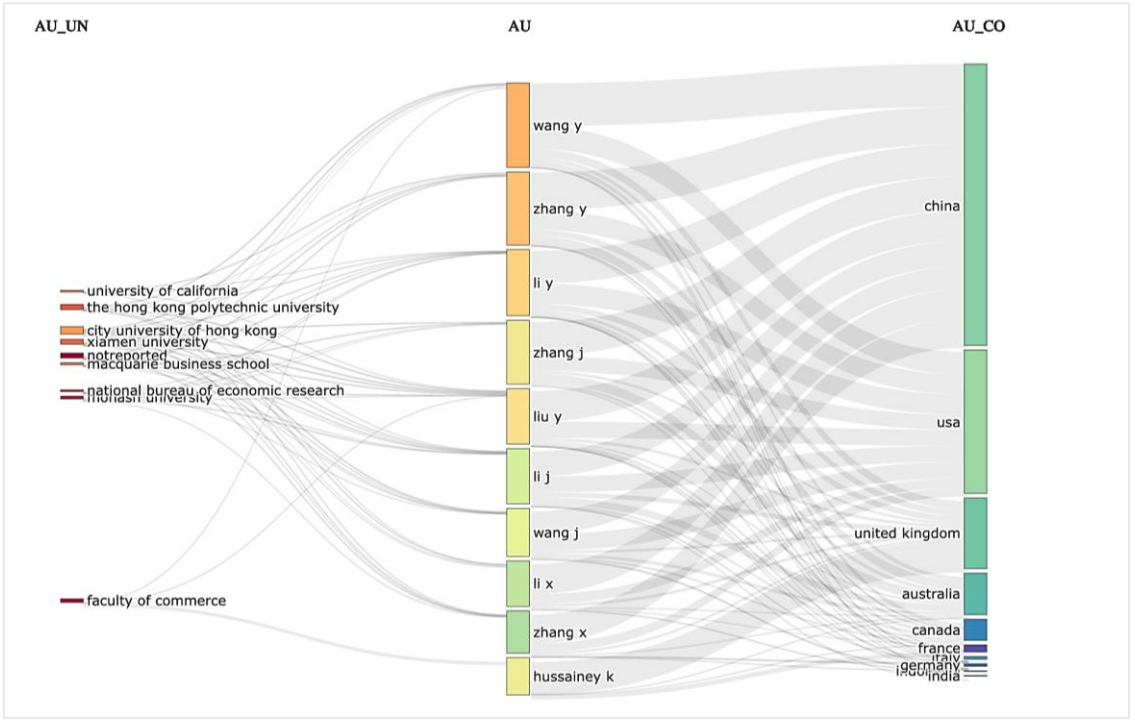


Figure 5 shows in an integrated way the most relevant authors of accounting research in Q1 journals during the period 2020–2025, considering both the absolute volume of publications and the fractional contribution. The results showed a high concentration of scientific productivity in a small group of authors, led by Wang Y (129 articles) and Zhang Y (128 articles), followed by Li Y (110), which confirmed their central role in the generation of high-impact accounting knowledge.

Figure 5. Most relevant authors in accounting research published in Q1 journals indexed in Scopus (2020–2025)

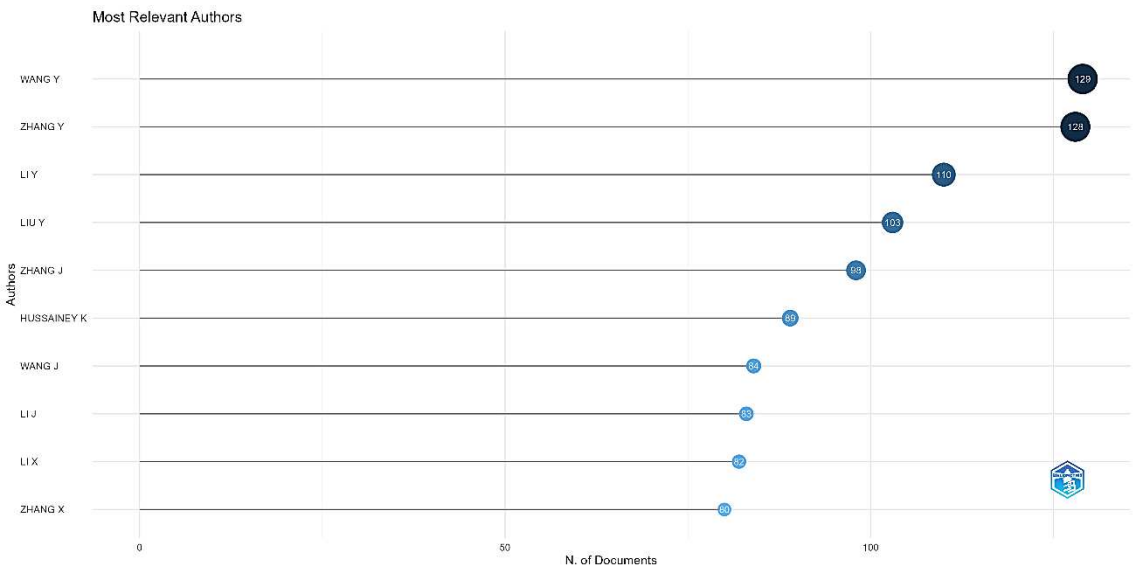


Figure 6 shows in an integrated way the most relevant institutional affiliations in the high-impact accounting scientific production during the period 2020–2025. The results demonstrated a significant institutional concentration, led by the Faculty of Commerce with 277 articles, followed by Monash University (260) and the National Bureau of Economic Research (218), which reflected their central role as poles of accounting knowledge generation. Furthermore, Asian and Asia-Pacific institutions, such as Universitas Airlangga, The Hong Kong Polytechnic University, Xiamen University and City University of Hong Kong, showed a prominent presence, confirming the progressive shift of academic leadership towards these regions.

Figure 6. Most relevant institutional affiliations in accounting research published in Q1 journals indexed in Scopus (2020–2025)

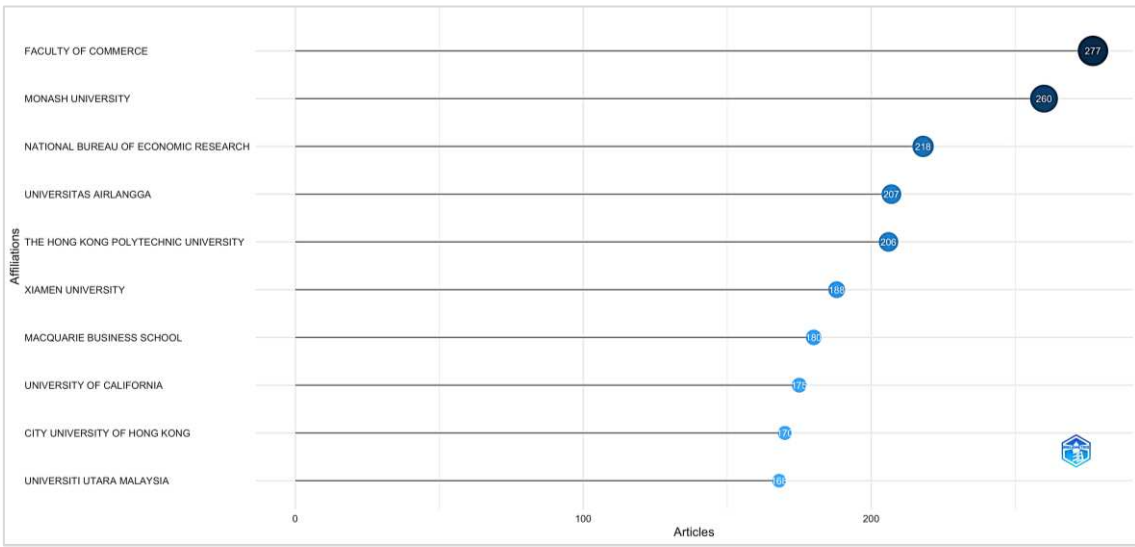


Table 5 shows in an integrated way the geographical distribution of scientific production in accounting based on the country of the corresponding author, differentiating between publications from a single country (SCP) and publications with international collaboration (CCM). The results showed a clear leadership of the United States, with 5 006 articles (17.4 % of the total), with national publications predominating (3 510 SCPs), although with a relevant proportion of international collaboration (29.9 % CCM), which confirmed its central and articulating role in global accounting research. China and the United Kingdom occupy similar positions in production volume (2 181 and 2 117 articles, respectively), but stood out for presenting high levels of international collaboration, especially the United Kingdom, where almost half of its publications corresponded to CCM (49.3 %), reflecting a strong integration into transnational scientific networks. Australia showed a balanced pattern between internal and collaborative production, while countries such as Canada exhibited a clear international orientation, with more than 50 % of their articles developed in collaboration with other countries.

Table 5. Scientific production by country in accounting research Q1 according to frequency of publications (Scopus, 2020–2025)

Country	Articles	Articles %	SCP	MCP	MCP %
United States	5006	17,4	3510	1496	29.9
China	2181	7,6	1195	986	45.2
United Kingdom	2117	7,3	1074	1043	49.3
Australia	1518	5,3	890	628	41.4
Indonesia	983	3,4	788	195	19.8
Italy	914	3,2	604	310	33.9
Canada	785	2,7	385	400	51
Germany	687	2,4	452	235	34.2
India	652	2,3	535	117	17.9
Malaysia	552	1,9	321	231	41.8

Figure 7 (a) shows the structure of scientific collaboration among authors, evidencing a network highly concentrated in dominant clusters of Asian origin, particularly led by authors such as Wang, Zhang, and Li. On the other hand, Figure (b) reveals a clear centrality of highly prestigious universities and business schools, including Monash University, the National Bureau of Economic Research, The Hong Kong Polytechnic University, and Macquarie Business School. Figure (c) shows an international collaboration network structured in five large geographical blocks. The United States and the United Kingdom stand out as central nodes with a high capacity for global connection, articulating collaborations with Asia, Europe, and emerging economies. China appears as a strategic actor with strong bilateral ties, especially with the United States. At the same time, an emerging cluster made up of countries from Asia, the Middle East, and Africa is identified.

Table 6. Centrality of countries in the international collaboration network of accounting research published in Q1 journals indexed in Scopus (2020–2025)

Country	Articles	MCP (%)	Intermediation	Brokerage (% of total)	Proximity	PageRank	Cluster
United Kingdom	2 117	49.3	186.298	40.9	.018	.099	3
United States	5 006	29.9	106.413	23.3	.018	.115	5
China	2 181	45.2	30.129	6.6	.018	.070	5
Australia	1 518	41.4	19.185	4.2	.017	.054	3
Malaysia	552	41.8	13.871	3.0	.016	.027	1
Canada	785	51.0	9.934	2.2	.018	.035	5
India	652	17.9	7.856	1.7	.016	.017	4
Germany	687	34.2	5.654	1.2	.016	.030	2
Italy	914	33.9	5.080	1.1	.017	.028	2
Indonesia	983	19.8	0.621	0.1	.014	.013	1

Note. Countries ordered according to their intermediation. The ten countries in Table 5 are included. The articles and the percentage of CCMs correspond to the country of the corresponding author (Table 5), while the centrality metrics come from the collaboration network built with the countries of all the co-authors (56 countries, 5 clusters). The intermediation is reported without normalization, and its participation is calculated on the sum of the intermediation of the 56 countries (456,001). MCP = publications with multinational collaboration.

3.5. Thematic evolution and intellectual structure

Figure 8 shows that the red cluster is configured as the dominant core, focused on corporate governance and articulated with earnings management, disclosure, risk management, financial performance and corporate social responsibility, evidencing the validity of the traditional agenda oriented towards control and transparency; in turn, the central cluster groups terms such as sustainability, ESG, covid-19 and sustainability reporting. On the other hand, the green cluster brings together concepts related to innovation and technology, such as innovation, artificial intelligence and machine learning, which shows a growing trend towards digitalization and the use of advanced analytical tools; Furthermore, the purple cluster integrates terms such as management and accounting, business and economics, acting as an interdisciplinary bridge between accounting and economic sciences; finally, the blue cluster focuses on audit quality and technical aspects of auditing, representing a specialized line with less density but high methodological relevance,

Figure 8. Network of thematic clusters in Scopus Q1 accounting journals

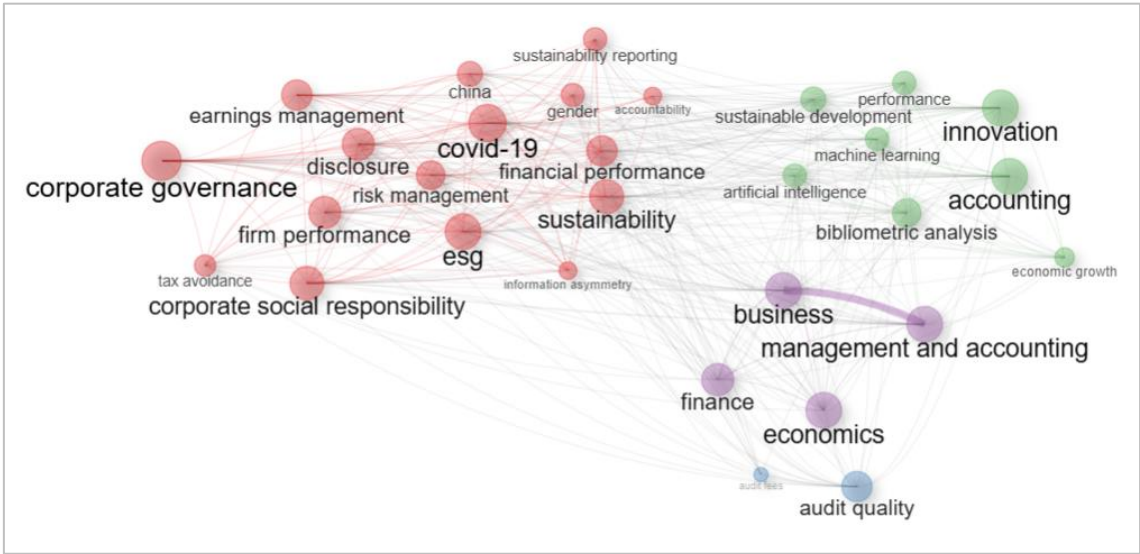


Figure 9 represents the strategic map of accounting research topics. In the quadrant of motor topics are covid-19, innovation and machine learning. The quadrant of basic topics is dominated by corporate governance, earnings management and audit quality. In the quadrant of niche topics are business, management and accounting and finance. Finally, the quadrant of emerging or declining topics includes sustainability, accounting and ESG. Their position suggests that these topics were in a transition phase during the period analyzed.

Figure 9 Strategic map of topics in scientific production in accounting Scopus Q1

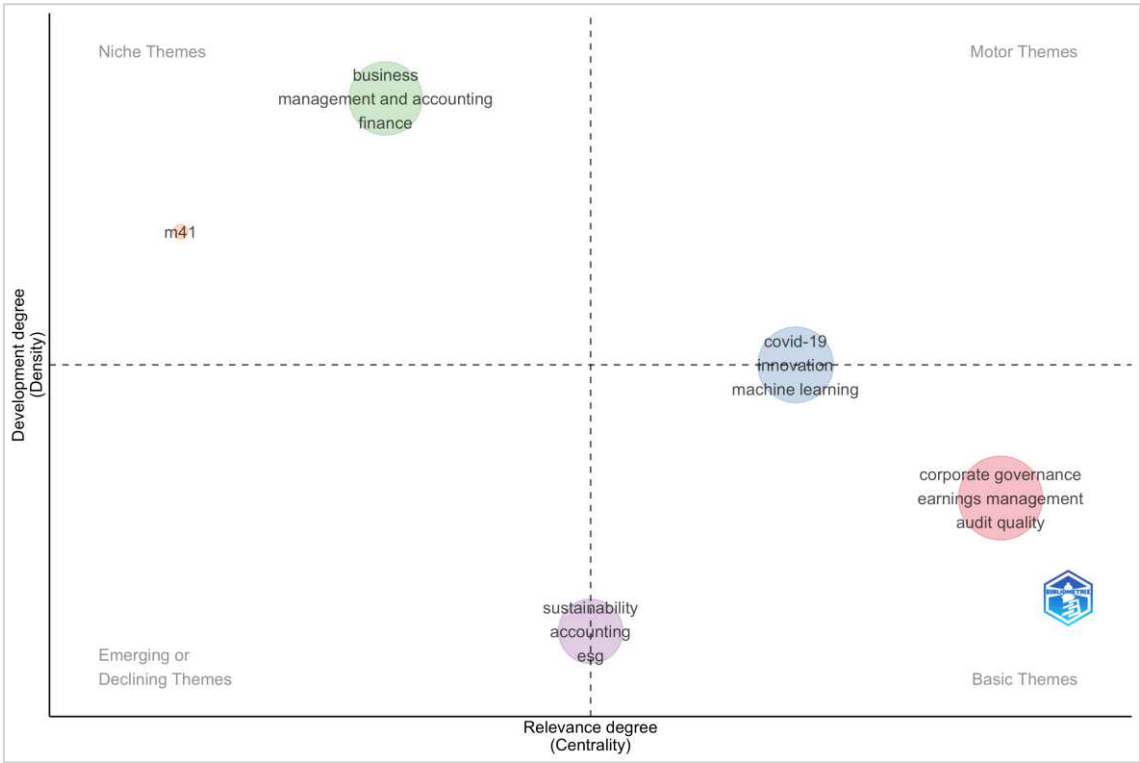


Figure 10 shows the longitudinal evolution of the main research topics in accounting between 2020 and 2025. A high thematic stability of corporate governance is observed, which remains as the central axis of the scientific agenda in both periods, evidencing its structural role in high-impact accounting research. Furthermore, sustainability presents a relevant continuity, although with a reconfiguration towards more applied approaches in recent years. In contrast, covid-19 loses thematic centrality, while machine learning emerges with greater strength in 2024–2025, reflecting the transition towards advanced digital and analytical approaches.

Figure 10 Strategic map of topics in scientific production in accounting Scopus Q1

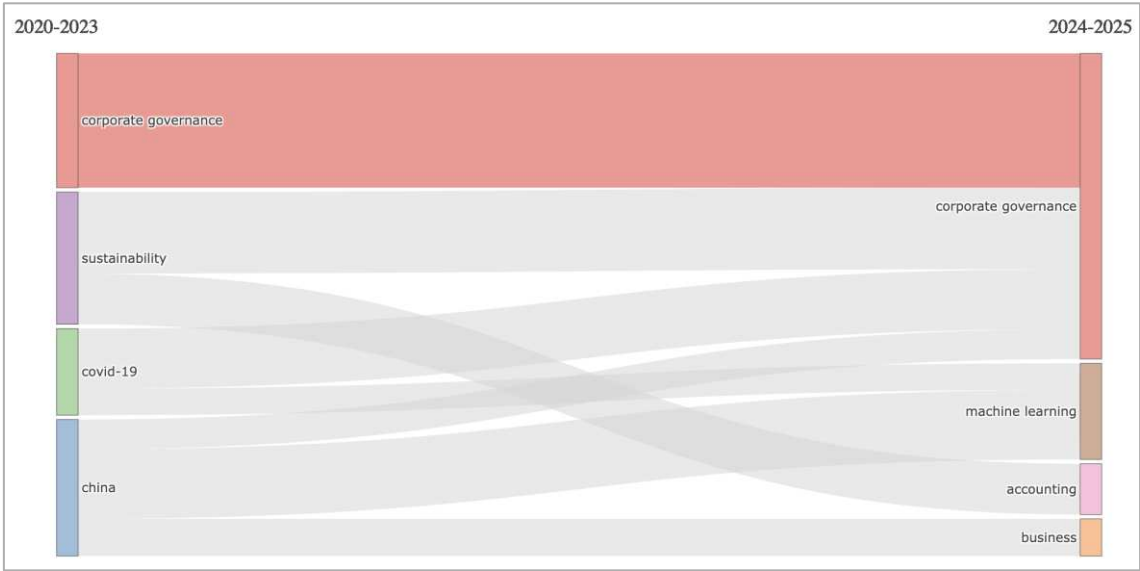
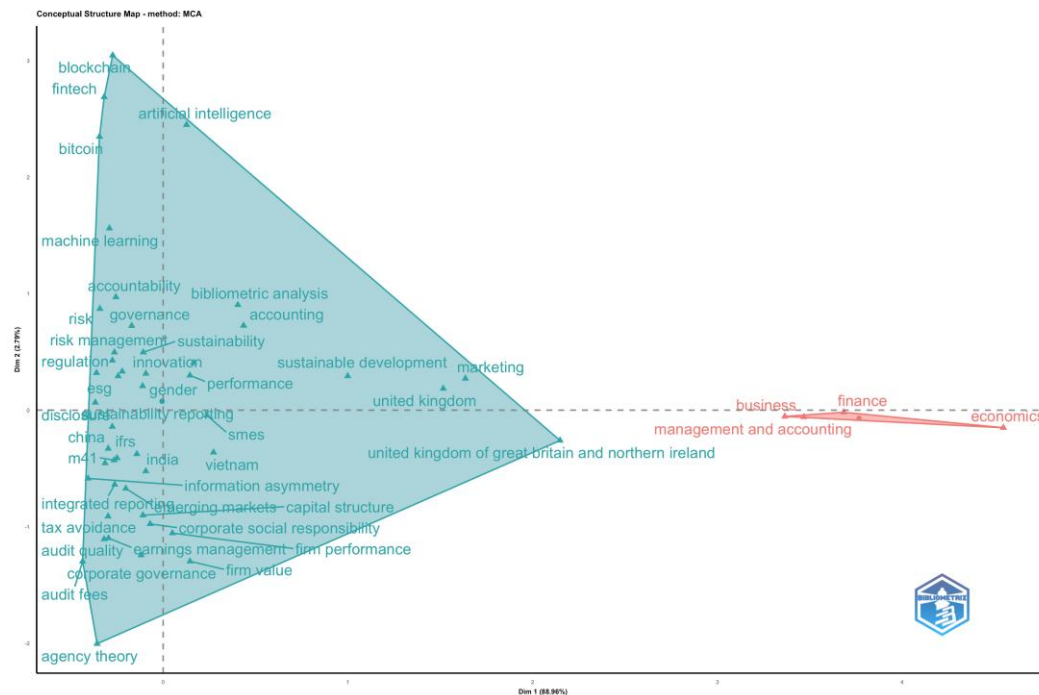


Figure 11 presents the conceptual structure of the research field based on Multiple Correspondence Analysis, where the main axis (Dim 1) concentrates the greatest variance and clearly distinguishes two thematic poles. In the dominant pole, concepts related to corporate governance, sustainability, audit quality, disclosure, risk management and business performance are grouped, which shows a consolidated and highly interrelated core of the accounting literature. In contrast, the opposite pole brings together terms such as business, finance and economics, which appear more isolated, reflecting a macroeconomic and managerial approach that is less integrated into the accounting core. In addition, the progressive incorporation of emerging technologies (artificial intelligence, machine learning, blockchain and fintech) is observed, which are positioned as transversal axes that articulate innovation and accounting.

Figure 11 Map of the conceptual structure of production in accounting using MCA



Discussion

The goal of researchers in all academic fields is to keep up with the most recent literature and findings. The ability to synthesize knowledge from previous research is important to advance and contribute significantly to the area of study. Bibliometric analyses are essential instruments that provide an objective view of the literature, allowing researchers to contextualize studies within the academic framework. This allowed us to address our research objectives in relation to scientific research on digital wallets.

Identify the most influential production patterns and sources, comparing their performance according to the publication model.

The annual growth of 13.45% responds in part to the regulatory dynamics of the discipline itself. Changes in standards and governance structures, such as the functions of audit committees and financial reporting requirements, continuously renew the objects of study and sustain the demand for academic evidence (Pargmann et al., 2023; Salawu, 2026). This growth, however, was not equally distributed among the editorial models. Full open access journals contributed twice as many documents as their weight as sources, and the distance between their average and median reveals that this contribution came from a few high-volume journals, a condition absent in hybrid journals, where both measures were close. The order is reversed in visibility indicators, since hybrid journals led the medians of CiteScore, SNIP, and SJR, and the sources with the highest relative impact were among those with the lowest production.

The explanation for this concentration refers to the conditions that govern the choice of journal. Csomós & Farkas (2022) They documented, in a survey of researchers from Central and Eastern Europe, that 80% chose to publish in a high-volume publisher because of its Q1 or Q2

classification in SJR and 72% because of the speed of the editorial process, with a median of 39 days compared to 141 in traditional publishers. This result identifies the mechanism behind the observed distribution: when evaluation systems recognize the quartile as a measure of quality, the incentive shifts from the specific journal to the category that certifies it, and sources capable of absorbing volume with short deadlines capture this demand. The evidence on academic promotion processes points in the same direction, since researchers accredit their merits through aggregated bibliometric values rather than through the content of what is published (Kristapsons & Tjunina, 1995; Paruzel-Czachura et al., 2021)

From the institutional isomorphism, the convergence towards these channels does not obey criteria of scientific efficiency, since it expresses the search for legitimacy in the face of evaluation systems that reward the quartile.

Examine whether editorial productivity is associated with the scientific impact of sources.

Editorial productivity was not significantly associated with the scientific impact of sources, both when considering normalized citation impact ($\rho = .218$; $p = .086$) and citations per document ($\rho = .156$; $p = .223$). The positive sign of both coefficients rules out an inverse relationship between volume and influence, although their magnitude reveals that productivity contributes little to the differentiation of impact within the first quartile. Journal of Risk and Financial Management and Cogent Business and Management, the two most prolific sources in the corpus, recorded CiteScore and SJR values lower than the median of hybrid journals, revealing that production leadership was not accompanied by an equivalent position in influence.

Two documented mechanisms help to interpret this dissociation. The first refers to the size of the journal, since large volume sources present more stable indicators and are closer to the field average, since the dispersion of citations is distributed over a large number of documents (Wang, 2021). The second concerns the nature of journal indicators, which summarize highly asymmetrical citation distributions and represent in a limited way the performance of each article (Seglen, 1997).

It is worth remembering that the impact of citation does not exhaust the value of a journal, since the audience reached and the practical usefulness of what is published are complementary dimensions (Calver & Dickman, 2025; Sammarco, 2008).

From the institutional isomorphism, these mechanisms explain why the Q1 label operates as a homogeneous sign of legitimacy that conceals heterogeneous trajectories of impact: the quartile certifies belonging to the core of the field, without guaranteeing an equivalent influence among the sources that make it up. Two precisions delimit the scope of the result: with 63 journals, the power to detect weak associations is limited, so the absence of significance does not equate to the absence of relationship, and the journals of accelerated growth concentrate recent articles, with a shorter citation window than the normalized impact per year attenuates without eliminating

To analyze the structures of collaboration between authors, institutions, and countries, paying attention to the patterns of centrality and concentration that express center-periphery asymmetries.

Countries such as the United Kingdom and the United States account for 64.2% of intermediation, and the top five for 79.4%. In addition, 32 of the 56 countries have an intermediation of less than 1. Indonesia publishes 983 articles, but ranks 29th in intermediation, with 19.8% of MCPs. Furthermore, Malaysia is the main articulator of its cluster (13,871). Latin America only appears with Brazil and Colombia, both with almost zero values.

The United Kingdom and the United States accounted for 64.2% of the network's intermediation, a proportion that reached 79.4% when incorporating China, France, and Australia, while 32 of the 56 countries registered values below 1. Intermediation measures the ability to connect communities that do not collaborate directly, so this distribution indicates that the circulation of high-impact accounting knowledge depends on a small group of countries that operate as bridges. The center-periphery asymmetry, therefore, is not only expressed in how many items each country produces, since it is more clearly manifested in who articulates the network.

The position of the United States and the United Kingdom responds to identifiable institutional conditions. In accounting, access to the most prestigious journals is associated with institutional links between authors and editorial teams, concentrated in American universities (Whited, 2025). Furthermore, technology transfer, driven by policies such as the Bayh-Dole Act, has favored academic production with economic impact and international projection (Pinar, 2020)

The United Kingdom, on the other hand, achieved the highest intermediation of the network despite producing less than half as many articles as the United States, which is explained by its high proportion of international collaboration (49.3% of CCMs) and by its membership of a cluster that includes Australia, New Zealand and South Africa. British evaluation systems have encouraged international co-authorship, the Research Excellence Framework (REF) requires demonstrating research quality and impact, and its results determine the allocation of public resources to universities (Koya & Chowdhury, 2017; Power, 2015). This system has a direct impact on accounting agendas, by encouraging international publications, academic productivity and hiring researchers with high scientific performance (Hopper, 2013; Thelwall et al., 2024).

The Asian rise presents two different configurations. China combined a high volume with intermediate intermediation and international collaboration of 45.2%, a pattern consistent with the policies of monetary incentives and academic promotion that for two decades rewarded publication in indexed international journals (Quan et al., 2017). In the same way, the growth of scientific production in accounting is related to university reforms and incentive policies aimed at international publication (Waris et al., 2021). Furthermore, this progress was reinforced by national scientific policies, such as the Science and Technology Plan of 2006, which contributed to raising scientific productivity in strategic areas prioritized by the State (Cozariuc et al., 2026).

The absence of Latin America and Africa completes the picture. The Latin American region appeared only with Brazil and Colombia, with intermediation values close to zero, and the best-positioned African country was far from the central group. The documented barriers to accessing international funding among Latin American researchers (Benitez et al., 2024; Chávez-Canales & Aguilar-Arnal, 2025; Porras-Chaverri et al., 2021), and the disadvantages associated with publishing in a language other than English offer convergent explanations for this position (Formoso et al., 2026). Added to this is a factor that compromises the design of the study itself: Scopus overrepresents Anglophone production and that of Europe and North America (Asubiaro & Onaolapo, 2023; Mongeon & Paul-Hus, 2016), so part of the marginalization observed is produced by the source that allows it to be observed.

Explore the thematic structure of the field to determine to what extent it reflects isomorphic convergence or diffusion of technological innovations.

The thematic structure of the field responded to two simultaneous logics. The first is the persistence of a stable core: corporate governance remained a basic theme in both periods, accompanied by earnings management, disclosure, audit quality, and corporate social responsibility. This set shares a common origin in agency theory and the same empirical architecture, supported by standardized databases that allow designs to be replicated and

comparable evidence to be accumulated. The second logic is the selective entry of technological topics, where machine learning gained presence in 2024–2025 and positioned itself as a transversal axis in the conceptual structure. The high-impact accounting agenda, therefore, was not transformed by substituting its central themes, since it incorporated the new around a core that remained intact.

The stability of this core admits of an institutional explanation. The topics that make it up have consolidated theoretical frameworks, with measures accepted by the community and with editorial teams familiar with its methodological conventions, conditions that reduce the uncertainty of the review process and increase the probability of publication. When access to the most prestigious journals is associated with proximity to these conventions and to the institutional circuits that sustain them, the thematic choice ceases to respond only to the intrinsic interest of the problem and is oriented towards what the field recognizes as legitimate. The mimetic convergence described by institutional theory operates at the level of the agenda in this way: researchers replicate the topics that the editorial core awards, so that the growth of the volume reinforces the same lines rather than expanding the repertoire. The reverse of this dynamic is what the agenda excludes, since subfields with a recognized tradition, such as taxation, management accounting and public sector accounting, did not achieve a relevant presence in the thematic maps despite their validity in professional practice.

The case of sustainability is the most revealing result of the study. During the period analyzed, there was the greatest regulatory pressure in recent decades on non-financial information, with the creation of the ISSB in 2021 and the adoption of the CSRD in 2022, and even so sustainability and ESG were in the quadrant of emerging or declining issues, with low centrality and low density, while corporate social responsibility remained integrated into the core cluster. Two conditions explain this dissociation. The first is the fragmentation of the construct, given that the ESG ratings of different providers diverge substantially, which makes it difficult to accumulate comparable evidence and consolidate a coherent research program. The second is the absorption of the topic by the dominant framework, since the dimension of sustainability that reached the core was the one formulated in the language of corporate governance. The coercive pressure on professional practice, consequently, did not automatically translate into academic convergence, and the field incorporated sustainability under the categories that already dominated its agenda.

The diffusion of technological topics followed a different pattern depending on their nature. Covid-19 occupied the quadrant of motor themes and then lost centrality; a trajectory typical of a thematic innovation whose adoption is exhausted once the event that prompted it has been overcome. Machine learning showed the opposite behavior, with a sustained rise and a transversal position in the conceptual structure, which refers to two attributes that diffusion theory considers decisive: a clear relative advantage over traditional econometric techniques in prediction and classification tasks, and a high compatibility with classic core problems, such as the detection of manipulation of results or the evaluation of audit quality.

Practical implications and future research

On the theoretical level, the study shows that a field can be transformed in its editorial infrastructure, in its geographical composition and in its methodological repertoire without this transformation reaching the content of its agenda. Isomorphism explains the persistence of the nucleus, the center-periphery perspective shows from which positions this persistence is organized, and the diffusion of innovations distinguishes conjunctural topics from structural ones.

For standard-setting bodies, sustainability has not reached academic consolidation despite the creation of the ISSB and the adoption of the CSRD, and the divergence between ESG measurement systems prevents comparing results between studies. The harmonization of reporting frameworks therefore conditions the evidence that the regulation itself requires to evaluate its effects. For universities, the quartile certifies membership of a heterogeneous group rather than a level of influence, and its use as a promotion criterion guides the thematic choice towards the lines that the editorial core rewards. Incorporating indicators at the article level and assessing the contribution to the local context reduces this effect.

As for future research, it is proposed to trace the co-occurrence between sustainability terms and those of the core throughout the period, in order to verify whether emerging agendas enter the field reformulated in the dominant vocabulary. The third proposes to take advantage of the suppression of monetary incentives per publication adopted in China in 2020 as a natural experiment, to examine whether a change in the reward rules modifies the thematic composition of production. The fourth invites to compare the agenda of the first quartile with that of the regional circuits indexed in SciELO and Redalyc, which would allow documenting the existence of alternative accounting agendas outside the core.

Conclusions

The analysis of 28,807 papers published between 2020 and 2025 in the 63 Q1 accounting journals reverses the usual reading of academic growth: the discipline was transformed in its editorial infrastructure, in its geographical composition and in its methodological repertoire, while the content of its agenda remained stable. The field published more without proportionally expanding the set of problems it investigates. Three results support this conclusion. Editorial productivity was not associated with scientific impact, so the first quartile groups heterogeneous trajectories of influence under the same label of legitimacy. The articulation of the collaborative network remained concentrated in the English-speaking center, led by the United States, which led the production with 5,006 articles, with cases such as Indonesia, which produced a lot without being integrated, compared to Malaysia, which articulated its region with less than half of articles. Corporate governance remained at the stable core, while sustainability occupied a peripheral position despite the greater regulatory pressure in recent decades, and machine learning entered the service of the already legitimized questions.

The study provides the accounting literature with the first structural reading of its high-impact production at this scale, by interpreting bibliometric indicators as expressions of institutional rules and geographical asymmetries rather than as neutral measures of disciplinary vitality. Three limitations limit the scope of this reading: Scopus's coverage favors Anglophone production, the accounting category includes finance journals, and convergence is inferred from the stability of the core rather than from an annual concentration index. Overcoming the latter constitutes the most immediate continuity of the work, along with the question it leaves open: whether the systems that reward publishing in the first quartile end up deciding what deserves to be investigated.

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Data availability

The datasets generated and/or analyzed during the current study are openly available in the Google Drive repository at the following link: https://drive.google.com/file/d/1FGiiotJ-M42mabaRajdHQg-zzviMkV1k/view?usp=drive_link

Declarations

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Consent for publication

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