RESEARCH STUDIES IN DIGITAL ACCOUNTING: AN ANALYSIS FROM INCEPTION

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Abstract

The long-term effects of accounting studies are related to digital accounting. Bibliographic evaluations haven't given much thought to how the literature on digital accounting has developed, nevertheless. A comprehensive summary of the evolution and advancement of the literature on digital accounting, based on the whole citation network, is given by several research reviews. The study investigates three areas: created and shared in research on digital accounting, subjects related to digital accounting covered in research on digital accounting, and qualities of digital accounting do writers in digital accounting research from different nations possess. 84 publications that were published between 2005 and 2023 and found in the Scopus database served as the basis for this bibliometric analysis. These results show that the first publications on digital accounting were books that were indexed by Scopus. These books covered fundamental subjects like accounting software, XBRL (eXtensible Business Reporting Language), and EDI, and they laid the groundwork for the field's subsequent development and dissemination. Despite this, the majority of publications on digital accounting concentrate on the same areas, such as business, management, accounting, computer science and economics, economics, and finance. The most popular subjects are blockchain, information technology, digital economy, accounting systems, accounting information, learning systems, e-learning, and digital technologies.

Keywords: *Technology Distribution, Accountant Profession, Skills, Digital Transformation, Digital Accounting.*

1. Introduction

Since the requirement for human resources—including accounting staff—has decreased because of the advances in technology, the accounting profession is not completely aware of how technology is affecting their work (Igou et al., 2023, Gonçalves et al., 2022). Because of the fact that the digital transformation of the accounting business has moved from being a technological opportunity to a genuine necessity to manage the constantly shifting expectations of users of accounting information, this situation presents challenges that must be resolved (Kraus et al., 2021). According to predictions made by (Kruskopf et al., 2020) and (Tiron-Tudor et al., 2022) the accounting profession will be strengthened in the future by digital technologies.

The four largest audit firms (Big 4) are investing enormous resources in digitizing accounting procedures in order to generate commercial profits as early performers. As a result, digital accounting has become a part of the vernacular used by accounting practitioners. According to (Quattrone, 2016) the term "digital accounting" is used in research to refer to a variety of activities in digitizing and automating newly developed technology-based accounting processes. The extant literature, concerns, for example, the function of digital technology in reporting and accounting. (Güney, 2014); it also discusses how fraud detection and the integration of necessary competencies in the accounting curriculum (Sledgianowski et al., 2017).

Since its inception, the study of digital accounting has required interdisciplinary approaches from experts in the fields of accounting and digital information technology (Lehner et al., 2019). The field of digital accounting will benefit from the insights and theories from auditing, innovation and engineering, business law, organizational theory

and ethics, and accounting education, among other sources, due to the broad nature of accounting, which encompasses financial accounting and management accounting (Taipaleenmäki & Ikäheimo, 2013). The diversity of related fields, theories, and related insights from various points of view undoubtedly add value and propel the field forward, but there is a lack of a comprehensive, shared understanding of what the field of digital accounting is and the related research agenda that enables collaboration and the integration of various viewpoints. Accounting information systems (SIAs) have historically altered the data collection and preparation process for stakeholder decision-making (Neely & Cook, 2011). Much of how digital accounting needs to be understood in current research undoubtedly has to do with further development of such systems, for example, through partially autonomous robots for process automation, through advancements in creating fully digital workflows, and eventually also through innovative algorithm-based data science.

Nonetheless, many academics concur that digital accounting will undoubtedly encompass more in the future than merely data processing and gathering since developments in artificial intelligence (AI) research have predicted a variety of multifunctional, cognitive, and decision-making capabilities in challenging situations. Consequently, it is imperative to consider the digital transformation of accounting as an ongoing process that may ultimately result in a fully autonomous accounting system (FAAS), which will be expounded upon in this paper. These fully autonomous accounting systems will encompass new, specialized areas within the larger accounting discipline, such as high-level decision-making and artificial intelligence (AI)-based cognition. Naturally, social movements (Englund et al., 2011) and various technological advancements (Vial, 2019) have sparked a broader process of societal change that is intrinsically tied to this form of development.

2. Related Studies and Background

Numerous scholarly publications have been written that examine and discuss studies on digital accounting. A thorough assessment and Bibliometric analysis of all the articles published in the International Journal of Digital Accounting Research were carried out in 2018. The journal achieved its fifteen-year mark in 2015. A bibliometric analysis of ninety-three papers published between 2001 and 2015 was offered by the study. Published articles are reviewed and analyzed through the process of content analysis. Through a review of the methodology, accounting issue areas (Digital accounting), author and institution contributions, and citation analysis of the International Journal of Digital Accounting Research publications, this work adds to the body of knowledge on accounting information systems. The study's findings demonstrate that the International Journal of Digital Accounting Research is appropriate for a broad range of users, including practitioners, academics, graduate students, and everyone else with an interest in digital accounting. (Ardianto & Anridho, 2018; (Igou et al., 2023); (Varma et al., 2021); (Ardianto & Anridho, 2018)

This study uses bibliometric techniques to attempt to give a summary of the research that has been done on the subject of "Digital Accounting" (Varma et al., 2021). For this study, the authors searched for pertinent publications using the keywords "Digital Accounting" in the Scopus database. Next, the author examines the dimensions of the gathered articles, including author nation, journal name, and keywords. The analysis's findings indicate that the publications that publish the greatest articles about the connection between Digital Accounting. This study has significant implications for the research and practice of Digital accounting. The results may provide insight for researchers interested in exploring this topic further. In addition, this study can also assist practitioners in developing better strategies and policies for integrating Big Data into their accounting information systems

3. Methodology

This study use bibliometric analysis approach, in contrast to the prior literature review, to detect developments in digital accounting that are both quantitative and qualitative, as well as their applications. As per bibliometric analysis, it is frequently employed to evaluate the caliber of study investigations and to reveal trends and attributes of a specific subject (Zyoud et al., 2014; Abbas et al., 2022). Bibliometric indicators are used to evaluate the quality and extent of the inquiry of the underlying research by counting publications and citations (Srivastava, 2020).

Utilizing VOSviewer and bliblioshiny is a useful tool for bibliometric mapping and visualization. Furthermore, this application is helpful for creating and displaying extensive scientific maps and is simple to use. For current analysis, we search publications with "Digital Accounting" in their titles, abstracts, or keywords using the Scopus scientific database. Scopus, with 1.7 billion references cited from peer-reviewed publications, is one of the

world's largest databases of abstracts and citations. A comprehensive picture of the global research findings can be produced by evaluating the data. Scopus is regarded by the global scientific community as one of the most significant sources of valuable information. This flow of research is shown in Fig. 1. Every publication category found in the Scopus database between 2005 and 2023 was considered in the study. All categories of publications were included, totaling 84 article. We take into consideration and further examine all kinds of publications in order to obtain a complete picture of digital accounting and its implementation.(Javed Ali et al., 2022; van Eck & Waltman, 2014; Mao et al., 2015; Lv et al., 2021)

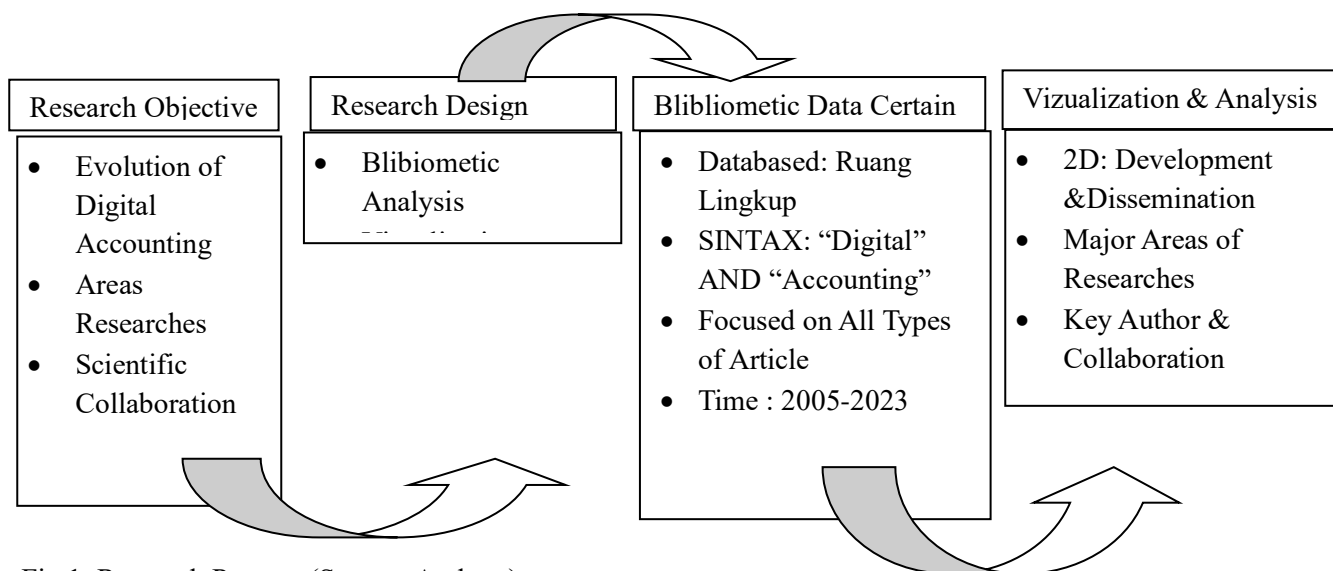| Research Objective	Research Design	Blibliometic Data Certain	Vizualization & Analysis
• Evolution of Digital Accounting • Areas Researches • Scientific Collaboration	• Blibiometic Analysis	• Databased: Ruang Lingkup • SINTAX: "Digital" AND "Accounting" • Focused on All Types of Article • Time : 2005-2023	• 2D: Development &Dissemination • Major Areas of Researches • Key Author & Collaboration

Fig 1. Research Process (Source: Authors)

Together with quantitative and statistical analysis, bibliometric analysis explains the pattern of distribution of research in different subjects and eras in this study. The present investigation employs a bibliometric methodology to ascertain digital accounting, scrutinize digital accounting subjects inside this domain, and pinpoint digital accounting writers. Using this kind of analysis and search results techniques, certain results are obtained straight out of Scopus. Manual entry or export of additional data into a new Excel file is done. To analyze the findings, data like percentages are assessed from the generated file. To help with data interpretation, visuals can be created using VOSviewer and Biblioshiny. a final report with the researcher's findings and analyses

4. RESULT
The following research questions are covered in this section's discussion of the bibliometric analysis results:
RQ1: What is created and shared in research on digital accounting?
RQ2: What subjects related to digital accounting are covered in research on digital accounting?
RQ3: What qualities of digital accounting do writers in digital accounting research from different nations possess?

Number of publications by year
By year Table 1 and Fig. 2. display the data of digital accounting research papers by year, indicating a growing tendency from 2005 to 2023. Only one piece of published literature (a digital accounting document that Scopus published and indexed) was included in the 2005 index. There are fewer than a hundred document reports on digital accounting in the Scopus database from 2005 to 2023. With nine documents posted in 2019, there was a notable increase in the number of publications in the subject of digital accounting. There has been a steady rise from 2005 to 2023, suggesting that interest in digital accounting is increasing (see Fig. 2 and table 1). This paper's data collecting and analysis will be finished by 2023.
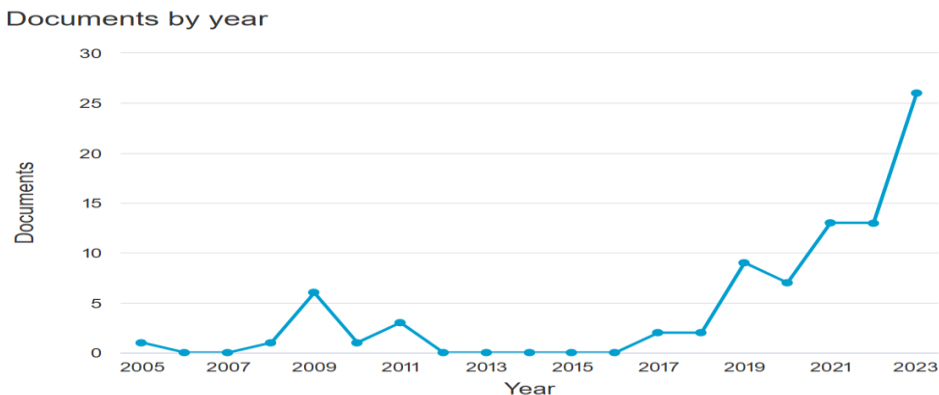
Fig. 2: Document by year (Source: Scopus)

Table 1. Number of Document by year

No	Years	Number Of Document	Percentage
1	2005	1	1,19%
2	2006	0	0,00%
3	2007	0	0,00%
4	2008	1	1,19%
5	2009	6	7,14%
6	2010	1	1,19%
7	2011	3	3,57%
8	2012	0	0,00%
9	2013	0	0,00%
10	2014	0	0,00%
11	2015	0	0,00%
12	2016	0	0,00%
13	2017	2	2,38%
14	2018	2	2,38%
15	2019	9	10,71%
16	2020	7	8,33%
17	2021	13	15,48%
18	2022	13	15,48%
19	2023	26	30,95%

Source: Scopus, Created In Excel

Type and source of the document

Type of document and its source Fig. 3 displays an analysis of documents based on several source categories. Journals made up over two thirds of the total, or 5,526 (67.33%), and were the most widely used source. Conference proceedings came in second with 2,018 (24.59%). 8.07% of the total sources that are available are other sources, which include books, trade magazines, and book series. One source remains unidentified.
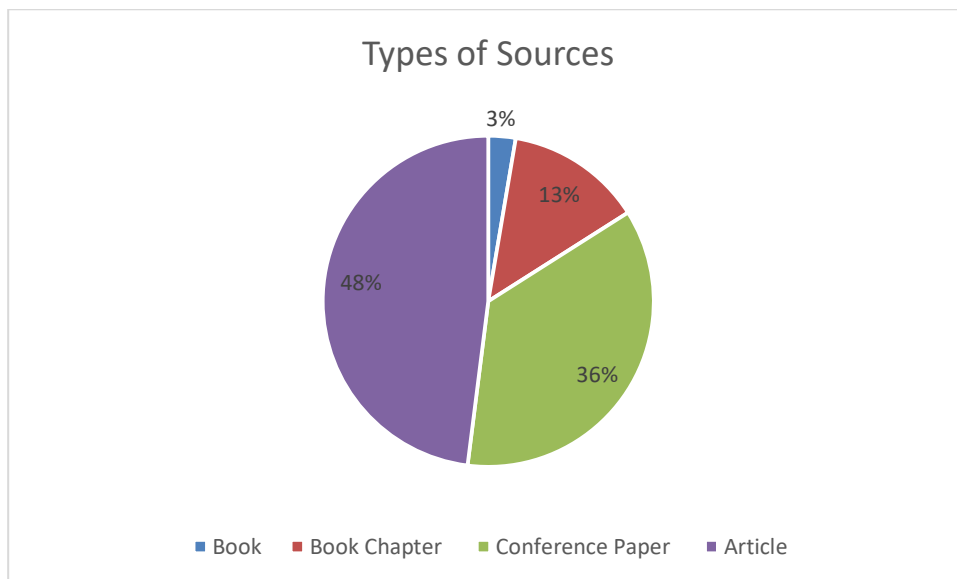
Fig. 3: Types of sources contributed using Digital Accounting Source: Scopus

an analysis is carried out to identify the relevant types of documents that contribute to this field. A total of 36 articles (43%), equivalent to almost half of all publications, as shown in Table 2, contributed to this area. Followed by conference papers totaling 27 (32%). This shows that not only articles published in journals but also conference papers get a lot of publications in this field.

Table 2. Number of Document by type

Document Type	Number of Document	Percentage
Article	36	43%
Conference Paper	27	32%
Book Chapter	10	12%
Conference Review	4	5%
Review	3	4%
Book	2	2%
Short Survey	1	1%
Editorial	1	1%
	84	100%

Source: Scopus, Created in Excel

Relevant sources

Based on relevant sources contributing to this field, the following researchers present the top 10 sources for publishing Digital Accounting information listed in Fig. 4.
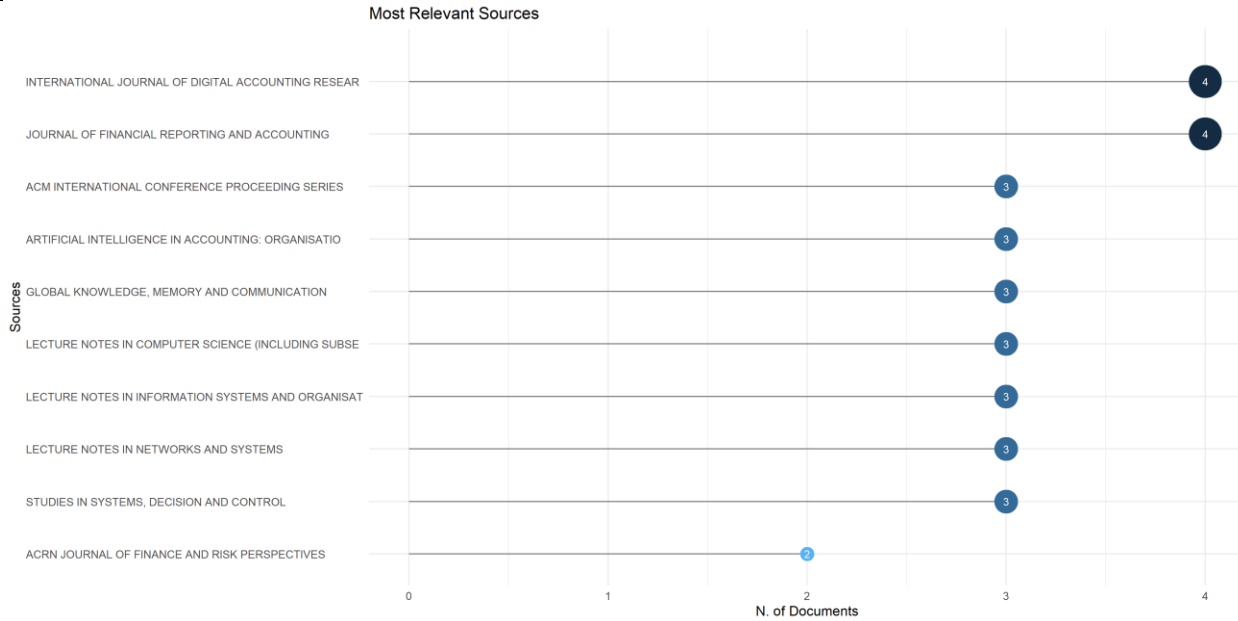
Fig. 4. Top 10 sources for publishing Digital Accounting

Document language

According to Table 4, English is the most widely used language, appearing in 98.81% of publications. Russian is the second most widely spoken language. It's noteworthy to observe that publications in this field support languages other than English as well as English. 1,19%.

Table 4. Number of Document by language

Language	Number of Documents	Percentage
English	83	98,81%
Russian	1	1,19%

Research Field of Digital Accounting

Subject categories, document titles, keyword frequency, and digital accounting fields are examined in this component of the research on digital accounting.

Digital accounting research areas

Table 5 displays the categorization of documents according to research field. The results indicate that, with 37 publications (19.89%), the field of business, management, and accounting provided the most articles. Computer science came in second with 31 publications (16.67%). Other subjects that have produced more than dozens of papers include Social Sciences, Decision Sciences, Economics, and Economics and Finance.

Table 5. Categorization of documents according to research field

Subject area	Number of documents	Percentage
Business, management and Accounting	37	19,89%
Computer Science	31	16,67%
Economics, Econometircs and Finance	27	14,52%
Decision Sciences	19	10,22%
Social Sciences	18	9,68%
Engineering	17	9,14%
Mathematics	8	4,30%
Environmental Science	5	2,69%
Material Science	4	2,15%
energy	3	1,61%
Earth and Planetary Sciences	3	1,61%
Arts and Humanities	3	1,61%
Vaterinary	3	1,61%
Physics and Astronomy	2	1,08%
Psychology	1	0,54%
Multidisiplinary	1	0,54%
Dentistry	1	0,54%
Chemistry	1	0,54%
Chemical Engineering	1	0,54%
Biochemistry, Genetics and Molecular Biology	1	0,54%

Keyword analysis

Keywords selected by the author In Fig. 5, which depicts digital accounting, each of those terms occurs at least ten times. To map authors' keywords, the researchers used a program called VOSviewer, which is intended to create and show bibliometric networks. Furthermore, relatedness to other terms is indicated by the color of the connecting lines, the width of the line, the size of the text, and the circle. For instance, phrases pertaining to various colors are frequently grouped together.
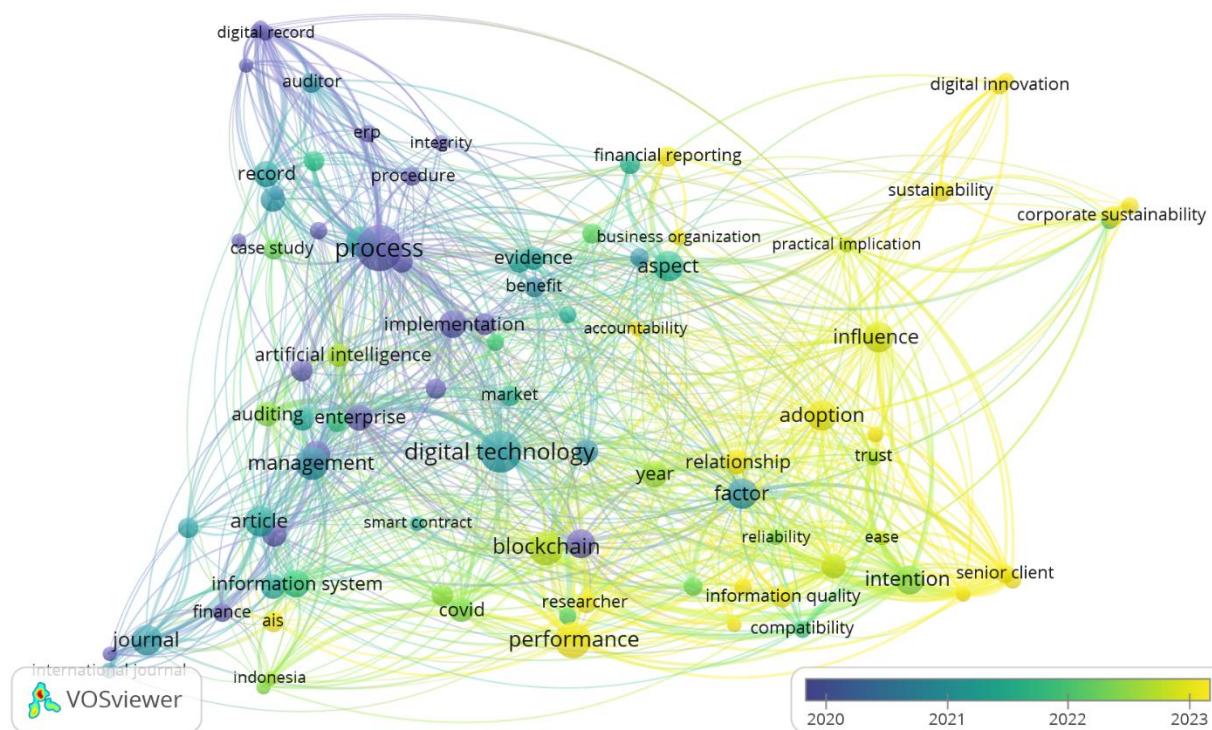
Fig. 5: Author keywords in network visualization maps

Fig. 5. Displays the VOSviewer map of the weighted occurrences of the author keyword, with 7 clusters. The Most frequently used keywords by authors in cluster 1 are "Accountability, auditor, benefit, case study, concept, digital, digital record, digitalization, ERP, evidence, gabs, information technology, integrity, interview, order, procedure, Procedure, procedure, Process, public sector, record, and skill". Dominate cluster 2 "Account, ais, area, article, bibliometric analysis, digital accounting research, digital economy, finance, information systems, smart contracts". Dominate cluster 3 "Blockchain, compatibility, system adoption". Cluster 4 adoption, Information Technology, Performance, System quality". Cluster 5 "Accounting Scientific Research, artificial intelligence, auditing, big data, digital technology". Cluster 6 "Corporate sustainability, Digital Innovation, digital transformation, digital zakat, financial transparency". Cluster 7 "business Organization, financial reporting, and xbrl". Thus, we can see that word such as "Process," "Implementation," digital record," "digital records" were popular prior to the year 2020, but since then, "digital Innovation,"adoption," Influence," have gained popularity. This trend may be due to regulatory sanctions and the use of such term in industry, so it is interest to academicians to investigate the users; intention regarding the trust, perception, and utility and the theory used of a foundation for this topic.

Most Used Popular Keyword

Commonly used words by the journal authors are presented in Fig. 6. The term "Accounting Information" Was the most frequently used, with a frequency of 6 (5%). Followed by the terms "accounting systems, digital economy, e-learning, finances, information technology, learning system" and digital economy", with matching frequencies of 5 (4%). Followed by the term "blockchain, digital technologies, information use", with matching frequencies of 4 (3%). According to a study of most commonly used term, there is room for more academic research in the field of digital accounting and their intend use and adoption, despite certain interest.
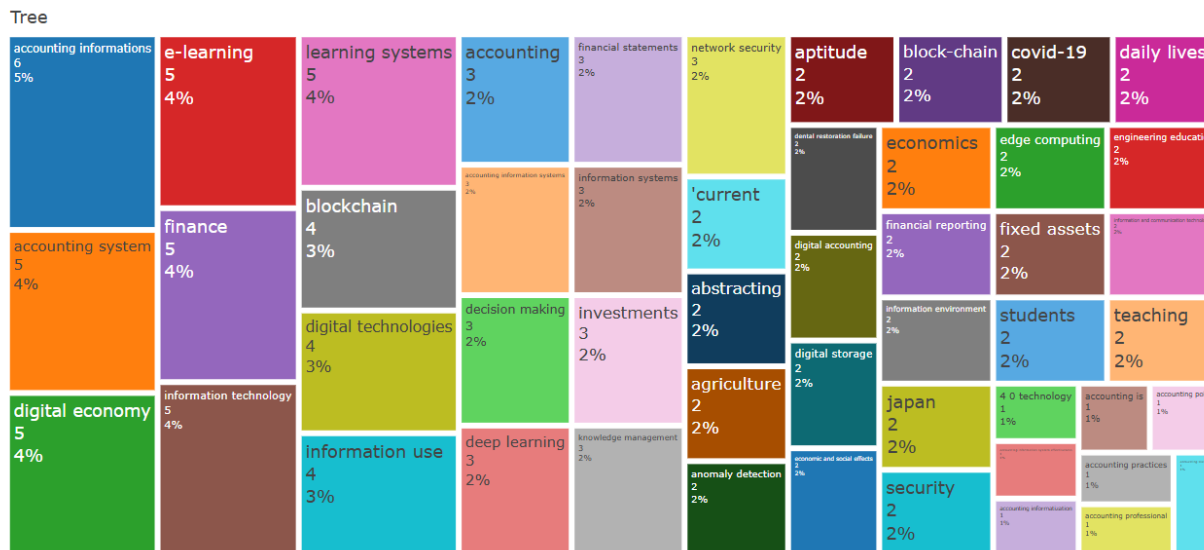
Fig. 6: Highest-Frequency Keyword Combinations Used By Authors
Sources: Scopus, Created by Biblioshiny

Most Trending Topics Regarding Digital Accounting Adoption

Using Biblioshiny, We can Also see what trending topic is related to digital accounting and its adoption (Fig. 7). In 2009-2019 the training topic "Automation Technology "and "Information Technology", In 2018-2023 the training topic "Digital economy," "Accounting Systems" E-learning "and "Finance". Were frequently used to explain digital accounting. Fig. 9 show how often the ten most-used keywords related to the topic of digital accounting and its adoption is used each year. The words "Accounting Information" has become the top world since 2005. Next, the word "Accounting System" and "Blockchain" occupy a growing position as words used in recent research.

Fig. 8 is thematic of the keywords' conceptual structure. The biblioshiny analysis has identified multiple themes using a network keyword clustering algorithm. First, the map's centrality indicates the motif. Second, density defines the thema's level of development. Based on the analysis, the clusters "Accounting information", "digital economy" and "decision making" defines digital accounting central theme. Its significance necessitates further development. The phrase "e-learning, finance, and Learning system" is followed by a motor theme, which is also an essential theme to investigate.
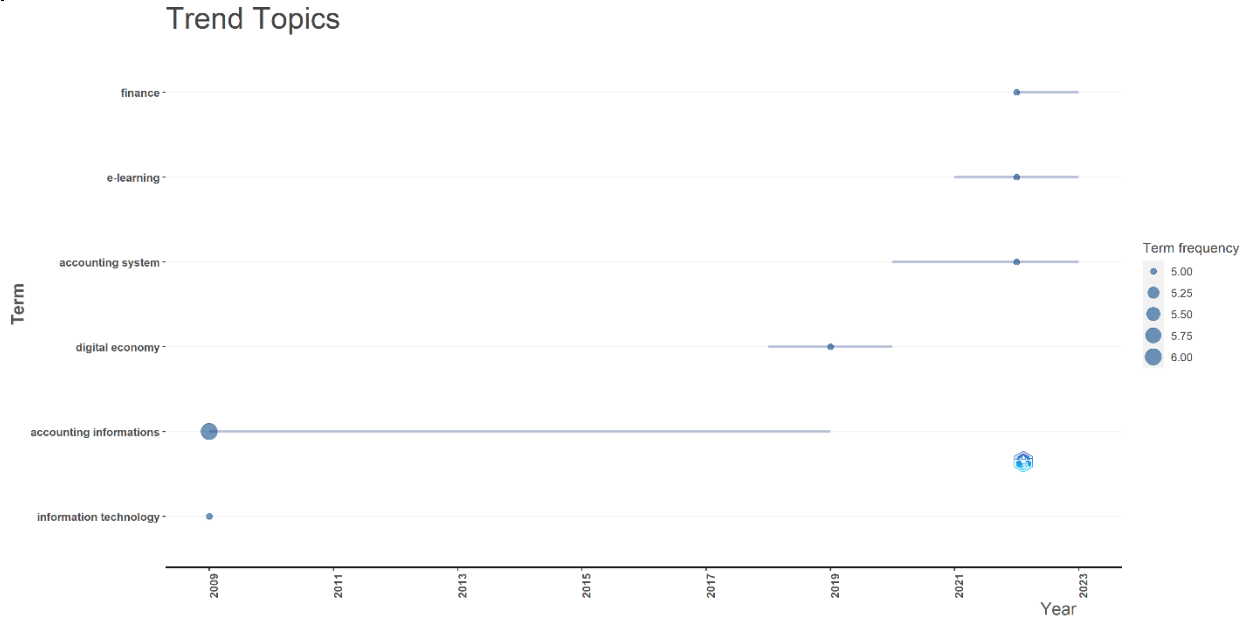
Fig. 7: Trend Topics Created In Biblioshiny
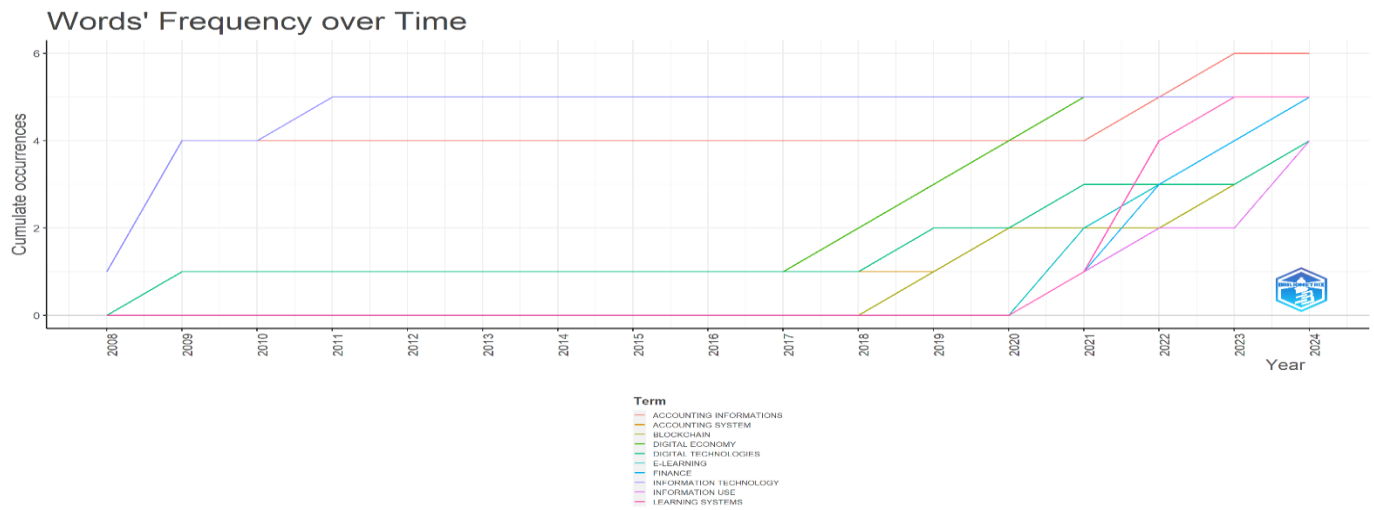Sources: Scopus

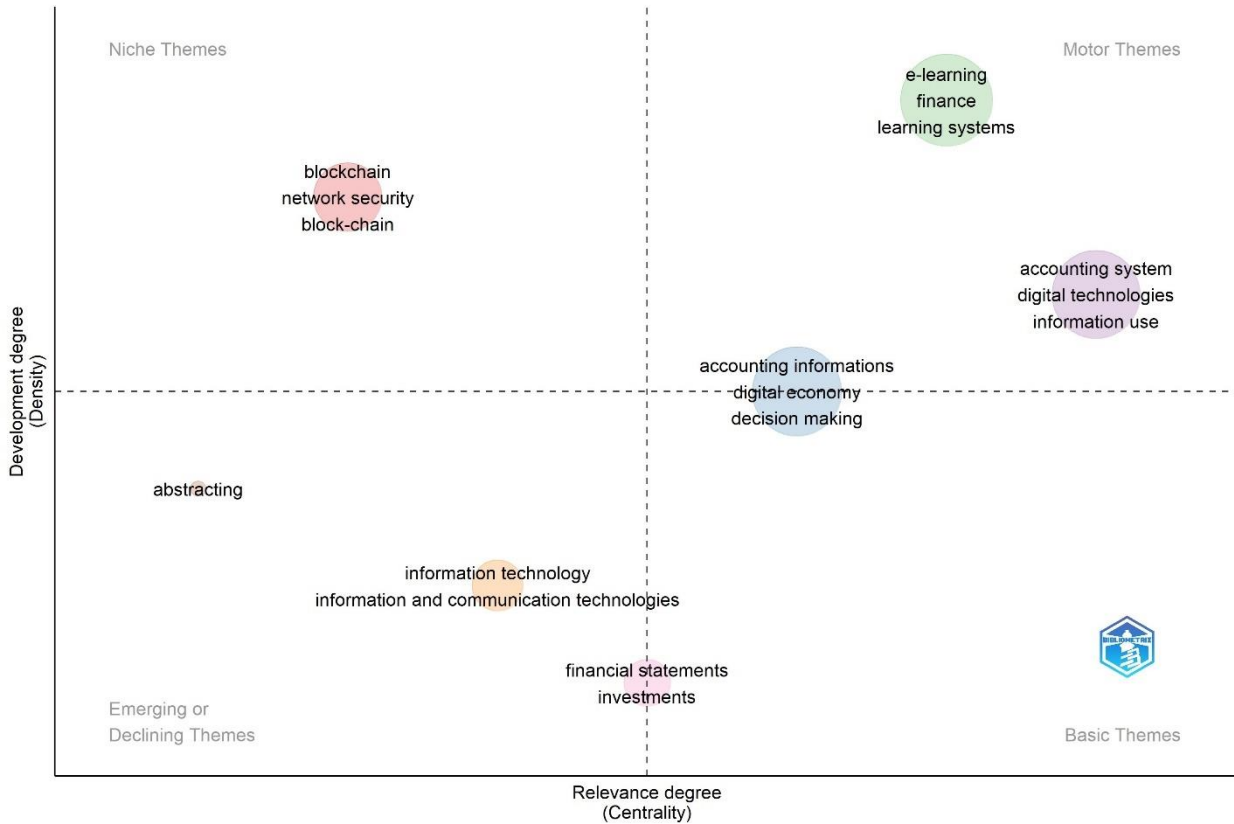

Fig. 8 Word growth
Sources: Scopus, Created In Biblioshiney

Fig. 9: thematic Map
Sources: Scopus, Created In Biblioshiney

Digital accounting authors and collaborations in Digital Accounting Research

This section examines the physiognomy of scientific collaboration in digital accounting studies by examining the nations that provide the greatest number of publications, as well as authorship and citation analyses from significant institutions engaged in this field of study. nations with the largest contributions to digital accounting. The top ten nations where the majority of publications are created using digital accounting are displayed in Table 8. Jordan topped the list with 10 documents (11.90%), then the US and China with 7 papers (9.19%), Russia with 9 documents (10.71%), and Jordan with 10 documents (11.90%). Less than 10% of the total comes from other country affiliates, which are dispersed throughout the world. We can get the conclusion that, depending on the nation, digital accounting is significant

Table 6. Countries involved in publications using digital accounting model

Country	Number of Documents	Percentage
Jordan	10	11,90%
Russian Federation	9	10,71%
United States	7	8,33%
Finland	7	8,33%
Malaysia	6	7,14%
Romania	5	5,95%

Italy	5	5,95%
Indonesia	5	5,95%
United Kingdom	4	4,76%
Vietnam	3	3,57%
Portugal	3	3,57%
China	3	3,57%

(Source: Authors' analysis)

Institution

The organizations that provide the majority of the publications in this field are listed in Table 7. Six articles are attributed to Hanken - Svenska handelshögskolan, a prominent university in the globe, with a percentage of 7.14%. subsequently examined in five articles apiece by Al-Zaytoonah University of Jordan and Donskoj Gosudarstvennyj Tehniceskij Universitet.

Table 7. Institutions contributing to research using digital accounting models

Institutions	Number of documents	Percentage
Hanken - Svenska handelshögskolan	6	7,14%
Donskoj Gosudarstvennyj Tehniceskij Universitet	5	5,95%
Al-Zaytoonah University of Jordan	5	5,95%
Faculty of Economics and Business Administration	3	3,57%
Jadara University	3	3,57%
University of South Alabama	2	2,38%
Universiti Sains Malaysia	2	2,38%
University of South Africa	2	2,38%
Tokyo University of Agriculture and Technology	2	2,38%
Kitasato University	2	2,38%
The University of Rhode Island	2	2,38%
Università degli Studi Roma Tre	2	2,38%
SUNY Oswego	2	2,38%
Széchenyi István University	2	2,38%
Babson College	2	2,38%
Applied Science Private University	2	2,38%
Al-Balqa Applied University	2	2,38%
Isra University	2	2,38%
Nihon Pharmaceutical University	2	2,38%
Chiba Institute of Science	2	2,38%
Bina Nusantara University	2	2,38%
Rostov State Economic University	2	2,38%
Centro de Estudos Organizacionais e Sociais do Politécnico do Porto	2	2,38%
Graduate School of Business	2	2,38%

Source: (Author's Analysis)

Authorship

The most prolific authors who made significant contributions to research using digital accounting models are presented in Table 8, the most influential authors are Al-Okaily, M., Lehner 3 publications each. Other digital accounting authors each publish 2 articles (Table 8, Fig. 10 and Fig. 11).

Table 8. The author actively contributes to research using digital accounting models

| Author	Number of documents	Percentage
Al-Okaily, M.	3	3,57%
Lehner, O.M.	3	3,57%
Al-Okaily, A.	2	2,38%
Baldwin, A.A.	2	2,38%
Bastos, S.M.	2	2,38%
Chiu, V.	2	2,38%
Eisl, C.	2	2,38%
Funayama, S.	2	2,38%
Genete, L.D.	2	2,38%
Georgescu, I.	2	2,38%
Georgescu, M.R.	2	2,38%
Iwasaki, T.	2	2,38%
Kruskopf, S.	2	2,38%
Lehner, O.	2	2,38%
Leitner-Hanetseder, S.	2	2,38%
Lobbas, C.	2	2,38%
Meinander, H.	2	2,38%
Mosweu, O.	2	2,38%
Ngoepe, M.	2	2,38%
Okano, S.	2	2,38%
Radu, L.D.	2	2,38%
Sagamonova, E.V.	2	2,38%
Sagamonova, G.V.	2	2,38%
Shumeyko, M.V.	2	2,38%
Suta, A.	2	2,38%
Söderling, K.	2	2,38%
Takizawa, T.	2	2,38%
Tanaka, N.	2	2,38%
Tanaka, R.	2	2,38%
Tóth, Á.	2	2,38%
Vo Van, H.	2	2,38%
Ţugui, A.	2	2,38%

(Source: Author's analysis)
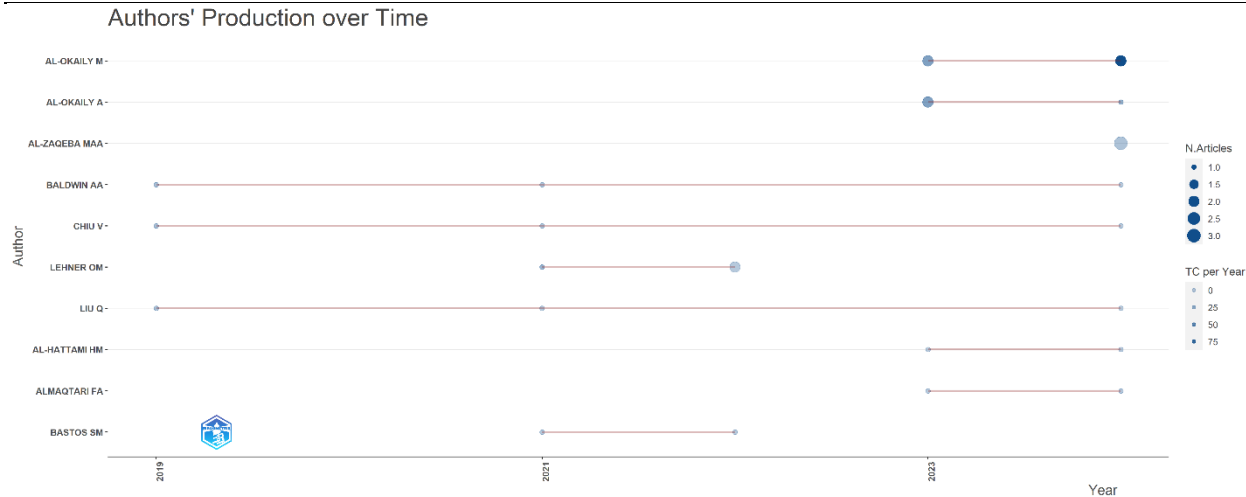
Fig. 10: Author's Production Over Time
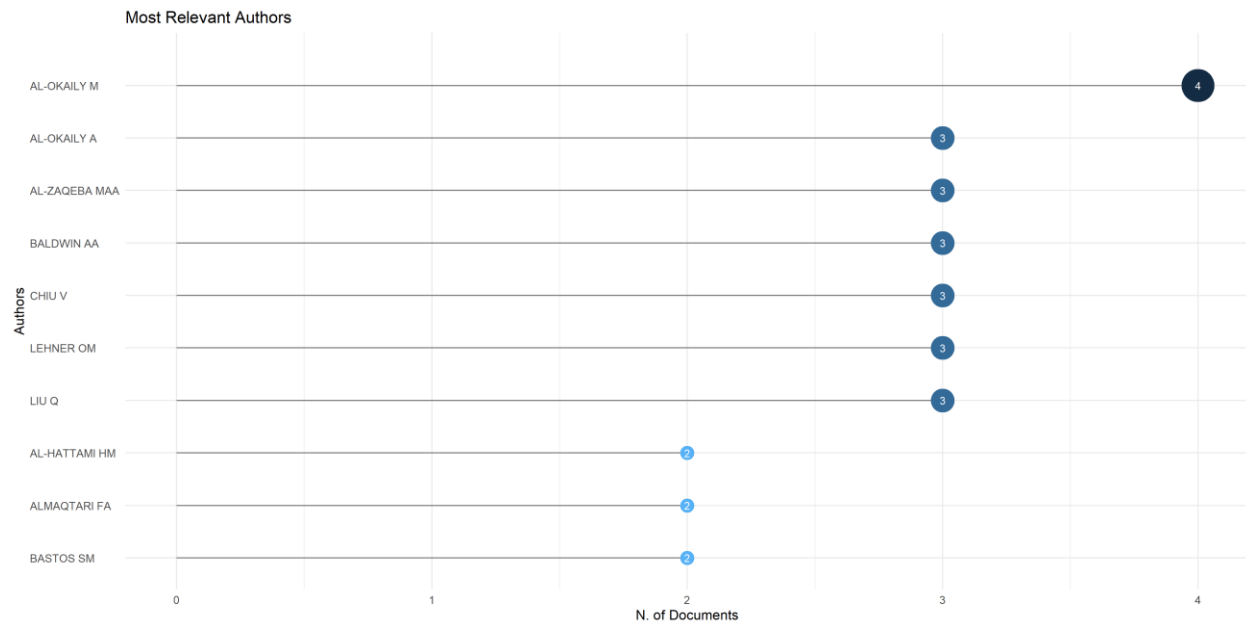Sources: Scopus Created in Bliblioshiny

Fig. 11: Most Relevant Authors
Sources: Scopus Created in Bliblioshiny

Most influential documents

Because citation analysis identifies the most significant articles in the field of research, it is the most often utilized technique for evaluating the influence of authors, journals, and materials. An overview of citation styles in relevant research fields is given in Table 9. The reference article "Assessing the effectiveness of accounting information systems in the era of COVID-19 pandemic" by Al-Okaily, M. (2021), which has 57 citations, can be used to find out which papers are the most referenced in the subject. Leitner-Hanetseder, S., Lehner, O.M., Eisl, C., and Forstenlechner, C. (2021)'s paper "A profession in transition: actors, tasks, and roles in AI-based accounting" comes in second place with 47 citations Despite having fewer than 45 citations, the remaining papers are nonetheless significant for the field of digital accounting technology. Knowing which papers have received the most citations historically and

on a yearly average will aid researchers in locating pertinent information that can serve as a clear foundation for their work and serve as a source of support.

Table 9. Most influential documents

Author (year)	Title	Source	TC
(Al-Okaily, 2021)	Assessing the effectiveness of accounting information systems in the era of COVID-19 pandemic.	VINE Journal of Information and Knowledge Management Systems	57
(Leitner-Hanetseder et al., 2021)	A profession in transition: actors, tasks and roles in AI-based accounting.	Journal of Applied Accounting Research, 22(3), pp. 539–556	47
(Fisher et al., 2010)	The role of text analytics and information retrieval in the accounting domain.	Journal of Emerging Technologies in Accounting, 7(1), pp. 1–24	43
(Al-Okaily, 2021)	The effect of digital accounting systems on the decision-making quality in the banking industry sector: a mediated-moderated model.	Global Knowledge, Memory and Communication, 72(8-9), pp. 882–901	40
(Chiu et al., 2019)	A bibliometric analysis of accounting information systems journals and their emerging technologies contributions	International Journal of Accounting Information Systems, 32, pp. 24–43	36
(Troshani et al., 2019)	Transformation of accounting .through digital standardisation: Tracing the construction of the IFRS Taxonomy	Accounting, Auditing and Accountability Journal, 32(1), pp. 133–162	35
(Lutfi et al., 2022)	Influence of Digital Accounting System Usage on SMEs Performance: The Moderating Effect of COVID-19.	Sustainability (Switzerland), 14(22), 15048	30
(Kruskopf et al., 2020)	Digital accounting and the human factor: Theory and practice.	ACRN Journal of Finance and Risk Perspectives, 9(1), pp. 78–89	30
(Lehner et al., 2019)	The whatness of digital accounting: Status quo and ways to move forward.	ACRN Journal of Finance and Risk Perspectives, 8(2), pp. I–V	16
(Abu Afifa et al., 2023)	Blockchain adoption in accounting by an extended UTAUT model: empirical evidence from an emerging economy	Journal of Financial Reporting and Accounting, 21(1), pp. 5–44	13

Source: Scopus, Created in Excel

Discussion

In this study, the evolution of research on digital accounting was examined using bibliometric analytic techniques. Analyzing bibliometrics can help determine how productive publications and research are in a given sector.

When making judgments about entering a certain subject, accountants and policymakers can benefit from the performance and influence of the analyzed research area as revealed by the findings of bibliometric analysis. In addition, by highlighting significant areas that need attention, the findings of bibliometric studies can assist academics in creating current and pertinent research. (Abbas et al., 2022) Since there has never been a bibliometric evaluation of digital accounting from 2005 to 2023, the goal of this study is to identify and comprehend digital accounting holistically in order to increase its value. This study also acknowledges the ongoing growth of new literature and suggests that the subject of digital accounting may expand. For this bibliometric analysis, 84 literatures that were chosen were released within the previous 18 years. The study's intriguing and thought-provoking findings are thought to be significant for the advancement of digital accounting.

Regarding RQ1, What is created and shared in research on digital accounting ?. Our findings show that the first publications on the subject were published as books and indexed by Deshmukh (2005). These publications covered fundamental subjects like accounting software, XBRL (eXtensible Business Reporting Language), and EDI, and served as a foundation for the field of digital accounting. Each accounting cycle's effects of the Internet and ERP are categorized and reported, and a thorough examination of online controls is included. This study offers a conceptual framework for addressing the most recent advancements at the nexus of information technology (IT) and accounting. Over the following eighteen years, the quantity of papers in the field of digital accounting that were indexed by Scopus kept increasing. The majority of research on digital accounting is published as research articles or conference papers in journals and proceedings. The most common places to find documents in business, management, and accounting are in titles, abstracts, and keywords. From a national perspective, the majority of the countries from the East are Indonesia, Vietnam, and China, while the countries of origin of digital accounting publications in the region are Jordan, Russia, and America.

Regarding RQ2 What subjects related to digital accounting are covered in research on digital accounting?. Research in the area of digital accounting mostly focuses on computer science, business, management, and accounting, as well as finance, economics, and economics. Clustering digital accounting research shows 7 clusters. This shows that most of the most relevant digital accounting research today are: *Artificaial intelligence*, *Bockchain*, *analytics and decision support*, *cloud, Big Data,* and *Cyber security* (Igou et al., 2023; Tiron-Tudor et al., 2022)

Additionally, for RQ3, our analysis of nations, organizations, writers, and citations demonstrates that there is strong international scientific cooperation in Digital Accounting research. Despite Jordan's emergence, the US, Russia, and the UK have emerged as the top three countries for scholarly papers on the subject of digital accounting. Jordan has the highest number of publications on digital accounting, indicating that it has been a pioneer in this field for the last eighteen years and may have dedicated resources to it.

The development of research in the field of accounting digitization

Over the past few decades, there have been tremendous advancements in the field of digital accounting research. According to research by Mancini et al., (2021) the application of accounting information systems and the integration of information technology in the accounting process was the focus of digital accounting from 2005 to 2010. Between 2011 and 2020, there was a noticeable increase in the focus of research on digital accounting on various areas of the digitalization of accounting, such as big data analysis, blockchain technology, and the adoption of digital accounting systems across different industries. Research on blockchain technology by Mancini et al., (2021) and the relationship between digital accounting systems and information technology in the public sector by (Alsharari, 2019) are two examples of pertinent studies.

In the meantime, research on digital accounting during the 2021–2023 era demonstrates a greater emphasis on the use of digital technology in accounting science, the application of blockchain in sustainable accounting, and the impact of digital accounting systems on the caliber of decision-making. examines the influence of digital accounting development on financial performance in higher education institutions, and works by Aldabbas et al., (2023), which addresses the effects of digital accounting systems in digital transformation, are two examples of pertinent research.

This study only employed the Scopus database and keywords found in the titles and abstracts of the documents. Other databases, including Google Scholar, are not relevant. Of course, adding abstracts to the list of supported text analysis formats will add more frequency and new data. Furthermore, some names have different spellings in Scopus or are registered by numerous authors or institutions, which might lead to inaccurate information

about author relationships or outputs. We selected titles, abstracts, and keywords for this study based on their ability to yield overall outcomes in digital accounting. Consequently, future study can concentrate more on creating search strings using simply titles; this will provide fewer results and concentrate more on research on digital accounting.

Conclusion

This work has important practical ramifications for scholars and professionals who wish to assess different methods to enhance their comprehension of digital accounting. Furthermore, when technology advancements and contemporary conditions make more dimensions like cognitive absorption and social presence relevant, researchers ought to work toward incorporating more of these into digital accounting. because it will shed light on how to assess upcoming technologies used in different contexts to advance the prediction of user behavior.

Even though a lot of work has gone into the research, there is still a lot of room for practice and application in this area. A bibliometric analysis was carried out from 2005 to 2023 in order to create an all-encompassing image of the publications that have been connected to research on digital accounting. This study uses a variety of sources, including publications from several years, languages, fields of study, keywords, document titles, contributing nations, major institutions, authors, and citations, to document the evolution of digital accounting. A list of authors is also included in the paper. The results demonstrate that since its inception, early research on digital accounting has developed and been shared. However, the majority of study on digital accounting is concentrated in the domains of accounting, business, management, social sciences, and computer science.

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