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The Evolution of Behavioral Accounting Research: A 25-Year Bibliometric Analysis

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ABSTRACT
The development of accounting science increasingly highlights the strong interconnection between technical aspects and human behavior in decision-making, giving rise to the field of Behavioral Accounting. This study aims to analyze research trends in Behavioral Accounting using a bibliometric approach. The method employed is bibliometric analysis based on publication data from the Dimensions database for the period 2000–2024, with scientific mapping visualized using VOSviewer software. The analysis covers 6,109 peer-reviewed journal articles selected through relevant keywords, including bibliographic coupling by country, institution, journal, publication, and keyword co-occurrence. The results reveal that the United States is the dominant contributor in terms of publication volume and collaborative strength, followed by the United Kingdom, Australia, and Canada. Harvard University and the University of California, Los Angeles are identified as the most productive institutions, while Behavioral Research in Accounting emerges as the leading journal in this field. The publication by Libby (2002) holds a central position, serving as a key theoretical reference and bridging various generations of literature. These findings underscore that the academic landscape of Behavioral Accounting remains largely dominated by developed countries and prominent institutions, while developing countries such as Indonesia need to improve publication quality and enhance international collaboration. The implication of this study is the provision of a comprehensive knowledge map that can serve as a foundation for future research direction and foster broader engagement from the global academic community in the advancement of Behavioral Accounting.

1. Introduction

The development of accounting science increasingly highlights the close interconnection between technical aspects and human behavior in the decision-making process. One branch that has emerged from this relationship is behavioral accounting. Decision-making aspects in accounting increasingly integrate technical elements and human behavior, as financial literacy influences behavior (Ulkhair et al., 2023). This field focuses on examining how psychological, social, and

cognitive factors influence the behavior of individuals and groups in accounting activities such as financial reporting, auditing, budgeting, and managerial decision-making (Sebastian, 2024; Sedliačiková et al., 2020). The role of perception, cognitive biases, emotions, and organizational dynamics becomes the central concern of this approach, distinguishing it from traditional accounting paradigms that are more normative and quantitative in nature.

Over time, academic interest in behavioral accounting has continued to grow, as evidenced by the increasing number of scientific publications. However, there are still relatively few studies that systematically review the development of research in this field over time. Therefore, a methodological approach is needed to provide a comprehensive overview of the trends, patterns, and directions of research in this area. One suitable method for this purpose is bibliometric analysis. Based on search results from the Dimensions database, there is a noticeable rise in interest toward research related to Behavioral Accounting, as illustrated in the Figure 1:

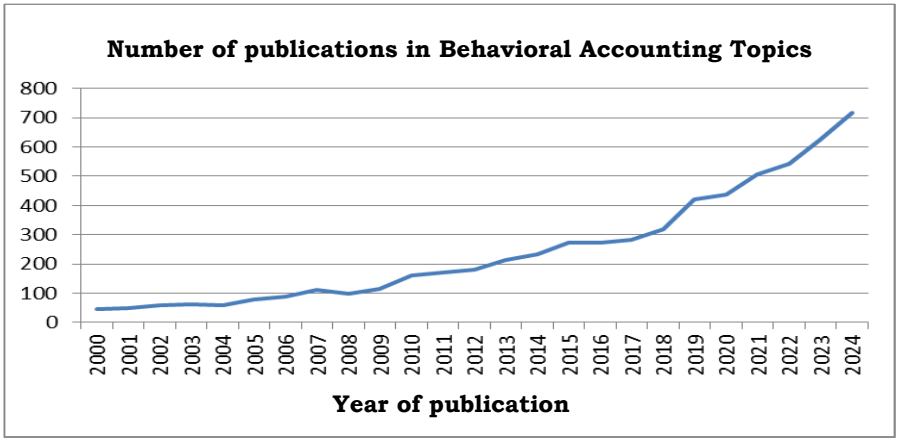

Figure 1. Graph of the Growth in Behavioral Accounting Publications (2000–2024)
Source: Analysed by author from Dimension database

The cumulative growth graph of publications related to Behavioral Accounting from 2000 to 2024 shows a progressively increasing trend. During the first decade (2000–2010), the growth rate of publications was relatively moderate, with a generally linear and stable increase. This indicates that during this period, academic attention to Behavioral Accounting was still limited. Entering the second decade, particularly since 2011, a significant acceleration in the number of publications became evident. A sharper increase has been observed since 2016, and this trend has continued consistently through 2024, which records the highest accumulation of publications. This rise reflects the growing interest and urgency of research in Behavioral Accounting, both in theoretical and practical contexts. Overall, the pattern depicted in the graph suggests that Behavioral Accounting has evolved into a strategic area of study and has gained widespread attention in the academic literature. The surge in the number of publications in recent years indicates that behavioral issues in accounting practice and theory have become an important focus in the development of contemporary accounting science.

This study aims to analyze research trends in the field of Behavioral Accounting using a bibliometric approach based on data from Dimensions over the period from 1995 to 2025. By utilizing publications from this database, the study seeks to uncover annual publication trends, collaboration among authors and institutions, dominant keywords, and emerging research themes. It is expected that the findings will contribute academically by providing a knowledge mapping and offering insights for future researchers in determining research directions and topics. Bibliometric analysis is a quantitative approach used to assess the characteristics of scientific literature through publication data, such as the number of articles, most productive authors, institutional collaborations, and the most frequently used keywords (Donthu et al., 2021). This method is highly valuable in identifying the intellectual structure and the dynamic development of a field of study over the long term.

Bibliometrics is a statistical method used to analyze the characteristics of scientific publications (Phoong et al., 2022; Wang et al., 2024; Zhang et al., 2019; Zyoud et al., 2015, 2023). This approach serves as a basis for identifying the most influential and most cited publications within a particular research area (Zyoud et al., 2023). Additionally, bibliometric analysis is recognized as a research method that presents data comprehensively by combining approaches from science, mathematics, and statistics to quantitatively analyze scientific information (Zhang et al., 2019). Thus, bibliometrics can be concluded as a statistical analysis technique focused on scientific publications and used to systematically study the development of a field of knowledge (Baker, Kumar, Pandey, et al., 2023). Over time, bibliometric analysis has become an increasingly common approach for analyzing and mapping various concepts and knowledge published across multiple disciplines (Hakami et al., 2024). However, according to Marín-Marín et al (2019), the application of bibliometrics in the field of education still faces several challenges, particularly regarding the effectiveness of data collection and the individualization of information. Therefore, there is a need for studies that specifically highlight the application of bibliometric analysis in the educational context, especially those related to the study of Behavioral Accounting in accounting education.

2. Methods

This study employs Bibliometric analysis. The analysis and visualization serve as the primary methodologies for this research. Bibliometric analysis combines evaluative and descriptive approaches to capture research trends and publication characteristics within a specific academic domain. Complementarily, bibliometric visualization is utilized to depict the conceptual structure of research concerning Behavioral Accounting in the context of accounting education (Garfield, 2009).

The dataset for this study comprises 6,109 scientific publications sourced from the Dimensions database, identified through keywords pertinent to Behavioral Accounting and Accounting. The analysis focuses exclusively on peer-reviewed journal articles published within the 2000–2024 timeframe. Data analysis was performed using VOSviewer software, which facilitates three forms of visualization: network visualization, overlay visualization, and density visualization. Key indicators examined include the number of publications and the total link strength among authors, institutions, journals, and keywords. The research process commenced with the extraction of metadata from Dimensions based on predefined keywords. Subsequently, the data were processed using VOSviewer to evaluate and visualize bibliometric information, highlighting aspects such as author collaborations, countries of origin, institutional affiliations, leading journals, and keyword co-occurrences (Orduña-Malea & Costas, 2021; Oyewola & Dada, 2022; Sovacool et al., 2022). Recognized for its effectiveness, VOSviewer enables the construction of network visualizations that map dominant terms within a scientific field (Akbar, 2025; Eck & Waltman, 2017; Shah et al., 2020) and supports the analysis of field development dynamics based on term frequency (Guleria & Kaur, 2021; Huang et al., 2022). Following (Ullah et al (2023), the bibliometric analysis in this study adhered to five essential stages: defining the research topic and keywords, collecting data from reputable scientific databases, processing data with specialized bibliometric software, visualizing bibliometric networks, and interpreting findings to elucidate research patterns and future directions.

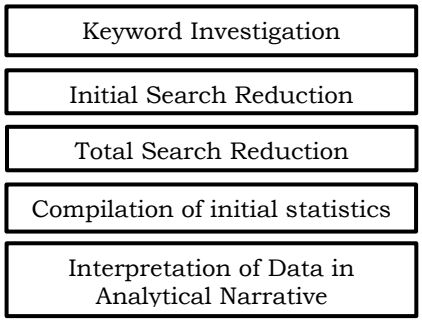

Figure 2. Stages of the Bibliometric Analysis Method

Figure 2 outlines the five principal stages of the bibliometric analysis methodology. The first stage is the identification of relevant keywords, whereby researchers determine the focal point of the study; in this case, selecting "augmented reality in mathematics education" as the primary keyword. The second stage involves an initial screening process, which entails grouping search results according to the predefined keywords, utilizing the Dimensions database to retrieve pertinent scholarly articles. In the third stage, researchers manually refine the search results by employing VOSviewer to apply threshold settings tailored to the specific analytical objectives. The fourth stage consists of developing preliminary statistical visualizations, which encompass the clustering of data to describe topical structures, such as bibliographic linkages among countries, institutions, journals, publications, authors, and co-occurring keywords. The final stage involves interpreting the data through an analytical narrative, wherein the research findings are systematically described based on the results of the selection and analysis processes. The visualizations generated by VOSviewer provide comprehensive mapping of the interconnections between variables associated with the primary keyword, offering insights into potential areas for future research development.

3. Results

In this study, the number of documents and the strength of links among various categories—such as countries, institutions, journals, authors, and keyword co-occurrences—served as the primary considerations in presenting the bibliometric analysis results. Visualization was conducted using VOSviewer through both the Network Visualization and Overlay Visualization modes to illustrate the interrelationships among these elements (Donthu et al., 2021; Ellili, 2023). In the initial stage, the data search within the Dimensions database retrieved 940 articles addressing the topic of Behavioral Accounting. However, following a thorough screening and data refinement process, the number of eligible publications for analysis increased to 6,109, as summarized in the Table 1.

Table 1. Number and Percentage of Publications on Behavioral Accounting

	Publication Year	Number of Publications	Percentage (%)
	2024	83	9.47
	2023	56	6.39
	2022	51	5.82
	2021	47	5.37
	2020	48	5.48
	2019	43	4.91
	2018	40	4.57
	2017	31	3.54
	2016	47	5.37
	2015	58	6.62
	2014	57	6.51
	2013	35	4.00
	2012	31	3.54
	2011	30	3.42
	2010	19	2.17
	2009	22	2.51
	2008	37	4.22
	2007	30	3.42
	2006	26	2.97
	2005	22	2.51
	2004	14	1.60
	2003	24	2.74
	2002	9	1.03
	2001	5	0.57
	2000	11	1.26
Total		**6,109**	**100**

Source: Analysed by author

Based on publication data from 2000 to 2024 sourced from the Dimensions database and following the screening process, a total of 6,109 publications addressing the topic of Behavioral Accounting were identified. The distribution of these publications reveals a fluctuating trend, with the highest number recorded in 2024, amounting to 83 publications, or 9.47% of the total. Other years with relatively high publication counts include 2015 (58 publications, 6.62%), 2014 (57 publications, 6.51%), and 2023 (56 publications, 6.39%). Meanwhile, the early 2000s exhibited a lower contribution to the overall publication count, with 2001 recording only 5 publications (0.57%) and 2000 accounting for 11 publications (1.26%). In general, these data indicate a growing interest and development in Behavioral Accounting research, particularly in the last decade. A significant increase has been observed post-2010, suggesting that this topic has gained increasing relevance in contemporary scholarly inquiries.

The researcher adopts a deductive approach in presenting the analysis results. This approach begins with general findings and gradually narrows down to more specific results. In the context of bibliometric analysis, the presentation sequence starts with bibliographic visualizations by country, followed by those of institutions, journals, publications, authors, and concludes with the analysis of co-occurring keywords used by the authors. This method aims to provide readers with a systematic understanding of the information, from an overview to more detailed insights (Lee et al., 2014).

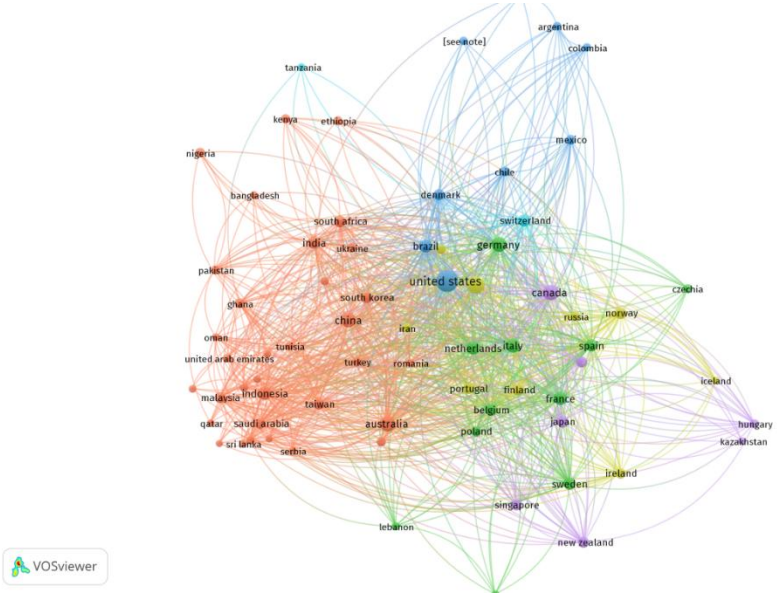

Figure 3. Network Visualization of Bibliographic Coupling by Country

a. Bibliographic Coupling by Country The bibliographic

Coupling by country is illustrated in the figure above through network visualization. In this analysis, a threshold was applied, with a minimum publication count of 25 for a country. Out of 113 countries, 33 met this threshold. The analysis revealed that the United States is the dominant contributor, with a total of 2,606 documents, 107,187 citations, and a total link strength of 158,493. This position reaffirms the United States' central role as a global research hub, being not only highly productive but also exerting significant influence within the international scholarly network. The United Kingdom ranks second with 618 documents, 24,115 citations, and a total link strength of 80,847, reflecting strong engagement in global collaborations and substantial scientific impact. Countries such as Australia, Canada, and Germany also show consistent performance in both publication volume and collaborative strength, with respective total link strengths of 56,914, 50,994, and 42,970. Meanwhile, China, despite its high document count (306), citation volume (6,646), and total link strength (33,233), shows relatively lower values, suggesting that although productive, its scientific impact and collaboration strength remain below that of Western countries.

European nations such as the Netherlands, Italy, France, and Sweden also make significant contributions to global scientific publications, with total link strengths indicating active

participation in collaborative networks. On the other hand, developing countries like Indonesia, although showing increasing participation (156 documents), still face challenges in terms of citation volume (427) and total link strength (8,967), indicating the need for improvements in publication quality and international collaboration intensity. Overall, this visualization depicts a global scientific contribution landscape dominated by developed countries, with a trend that these nations are not only more productive quantitatively but also more connected and influential within the global academic collaboration network.

b. Bibliographic Coupling by Institution

The bibliographic coupling by institution is shown in Figure 4, presented through an overlay visualization. In this stage of analysis, a threshold was applied, with a minimum publication count of 50 for an institution. Out of 5,556 institutions, only 22 met this threshold. This analysis specifically includes data from 20 institutions. Harvard University ranks first with the highest number of documents (133), citations (4,924), and total link strength (6,996). It is followed by the University of California, Los Angeles, with 73 documents, 3,497 citations, and a total link strength of 4,337. The University of Washington recorded the highest citation count (7,957) from 85 documents, although its total link strength (3,102) is mid-ranked compared to other institutions. This suggests that while documents from this university have a high citation impact, the bibliometric relational strength within the network is not as robust as that of some other institutions.

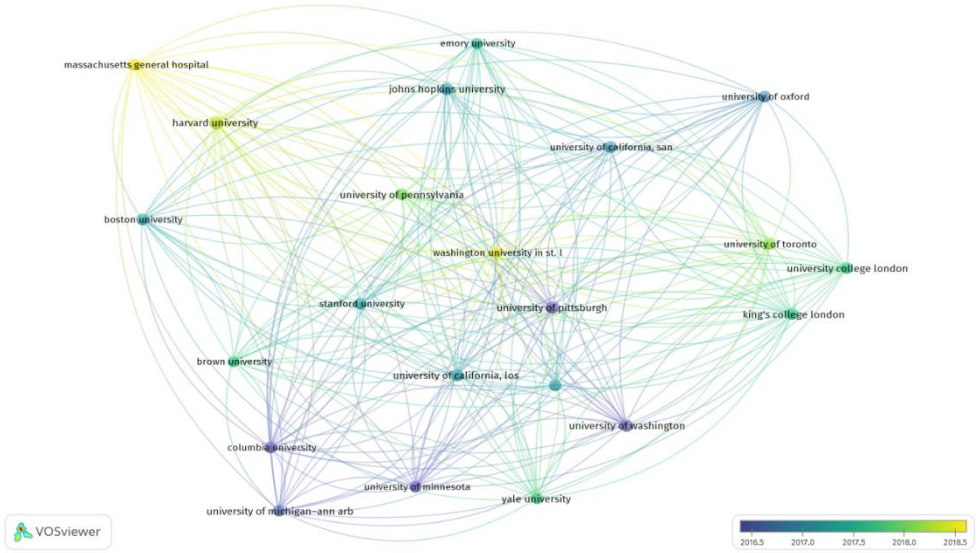

Figure 4. Overlay Visualization of Bibliographic Coupling by Institution

The figure 4. presents a color gradient ranging from blue, green, to yellow, indicating the publication time span. Yellow represents the most recent publications. Based on this visualization, Massachusetts General Hospital and Washington University in St. Louis are among the institutions with the latest publications in the field of Behavioral Accounting.

c. Bibliographic Coupling by Journal

Bibliographic coupling between journals is illustrated in Figure 5 through Density Visualization. In this visualization, yellow represents the density level of journals, with a deeper yellow color indicating a higher number of publications within that journal. In this phase, the researchers set a minimum publication threshold of 10 publications per journal. Out of 3,063 journals analyzed, only 262 journals met this criterion. From Figure 5, it can be concluded that Behavioral Research in Accounting ranks first with the highest number of publications, totaling 29 documents, receiving 1,287 citations, and having the highest total link strength of 30. This is followed by Journal of Animal Ecology, with 26 documents, 1,068 citations, and a total link strength of 6. Accounting, Organizations and Society also stands out in terms of citations, with 1,922 citations from 14

documents, and a total link strength of 25. This indicates the high influence of the journal, despite having fewer publications compared to others. Additionally, journals such as European Accounting Review, Psychological Medicine, and The American Naturalist also contribute significantly in terms of both publication count and citations, though their total link strengths are in the medium to low range.

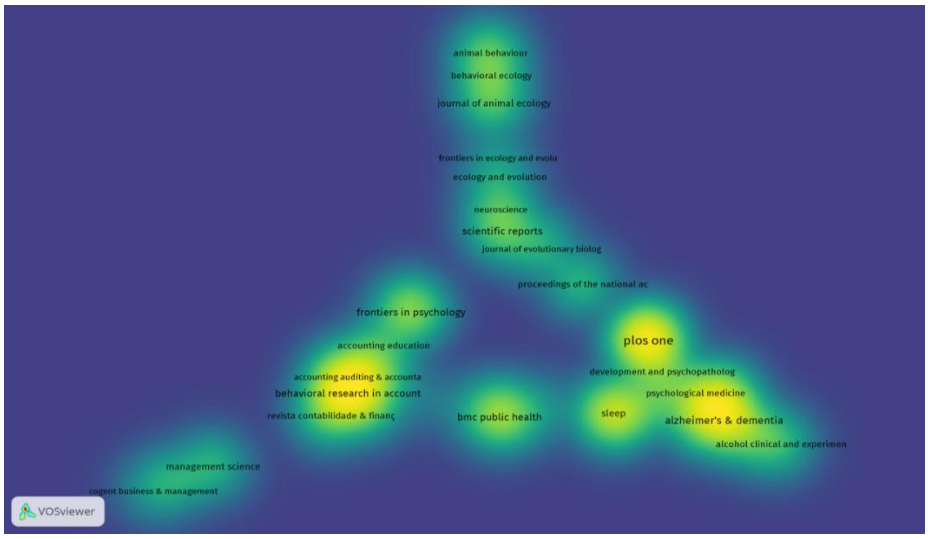

Figure 5. Density Visualization of Bibliographic Coupling by Journal

d. Bibliographic Coupling by Publication

Bibliographic coupling between publications is displayed in Figure 6 through Network Visualization. In this stage, the researchers set a threshold, with a minimum citation count of 300 citations per publication. Out of 6,265 publications analyzed, only 63 publications met this threshold. The figure above represents a citation network that illustrates the flow of influence and the development of thought within a specific research field. The nodes (dots) represent publications by various authors, while the connecting lines depict citation relationships or academic influence between those works. From this visualization, it is evident serves as the central node in the network, indicated by the numerous connecting lines—suggesting that this publication has the highest citation count and serves as a foundational theory or crucial reference for other research. McLaren and Bruner (2022), directly connected to other significant works, such as (Ramnath et al., 2008) and (Gibbins et al., 2001), which then influence (Vasarhelyi et al., 2015), the most recent publication in the network. Additionally, (Libby et al., 2002) acts as a bridge between earlier literature, such as (Haigh, 2005), and more recent works like (Han, 2015). This illustrates that (Libby et al., 2002) plays a central role in connecting various generations of literature, both in terms of theory and practice. Overall, this visualization highlights how (Libby et al., 2002) is the most influential work within this literature network, serving as a central point in the formation, development, and bridging of ideas among other authors. This network emphasizes the importance of this work in the broader flow of academic progress depicted here.

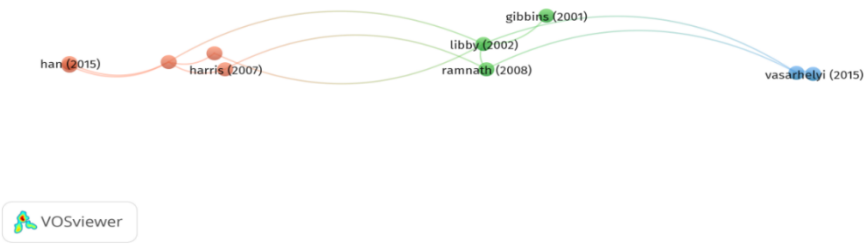

Figure 6. Network Visualization of Bibliographic Coupling by Publication

4. Discussion

This study investigates publications related to Behavioral Accounting within the field of Accounting, using data sourced from the Dimensions database. The analysis is conducted through a descriptive and evaluative bibliometric approach, encompassing bibliographic coupling analysis based on countries, institutions, journals, and publications.

Bibliographic Coupling by Country In terms of total link strength, the network visualization of bibliographic coupling by country illustrates the global scientific contribution landscape in behavioral accounting. By setting a minimum publication threshold, it becomes evident that only a limited number of countries exhibit significant contributions to this body of literature. The United States emerges as the primary actor in the global scientific network, underscoring its central role not only in publication productivity but also in terms of influence and collaborative connectivity (Abramo et al., 2023). The United Kingdom similarly demonstrates a strong position within global collaborations, with considerable scientific impact (Duan & Xia, 2021). Countries such as Australia, Canada, and Germany consistently perform well in both publication volume and collaborative network strength (Fu et al., 2022). In contrast, although China exhibits high productivity, its level of influence and collaborative involvement remains relatively lower compared to Western nations (Qiang et al., 2022). Several European countries, including the Netherlands, Italy, France, and Sweden, also play a critical role in fostering global scientific collaboration (Kwiek, 2021). Conversely, developing nations, such as Indonesia, have begun to participate in this field, though they continue to face challenges in improving publication quality and the intensity of international collaboration (Pohl, 2020; Purnell, 2021). Overall, the findings indicate that the scientific contribution landscape in behavioral accounting remains predominantly shaped by developed countries, which generally exhibit superior productivity, connectivity, and global academic influence.

Bibliographic Coupling by Institution The overlay visualization of bibliographic coupling by institution provides a map of institutional contributions in the field of behavioral accounting. Upon establishing a minimum publication threshold, only a small subset of institutions demonstrates significant contributions (Fu et al., 2022). This analysis reveals that prestigious institutions dominate the scientific collaboration network, with universities such as Harvard University and University of California, Los Angeles at the forefront in terms of productivity and network connectivity. While some institutions have fewer publications, they demonstrate high citation impact, as seen with University of Washington, highlighting that the quality and influence of scholarly work are not always directly proportional to the strength of collaborative networks (Danús et al., 2023). The overlay visualization also illustrates the temporal development of scholarly contributions, with the color gradient indicating the publication timeline. The yellow hue in the visualization marks the most recent publications, showing that institutions such as Massachusetts General Hospital and Washington University in St. Louis have been particularly active in publishing contemporary works in behavioral accounting. Collectively, these findings underscore the dynamic interplay between institutional productivity, scientific influence, and collaborative intensity, which collectively shape the research landscape in this field.

Bibliographic Coupling by Journal The density visualization of bibliographic coupling by journal provides an overview of the concentration of scientific contributions from individual journals within the field of behavioral accounting. In this visualization, yellow represents the concentration or intensity of publications, with a deeper yellow indicating a higher contribution from that journal. After applying a minimum publication threshold, only a limited number of journals meet the established criteria, indicating that the literature in this field is concentrated within specific journals that exhibit a higher focus and impact. Behavioral Research in Accounting ranks as the leading journal in terms of publication volume, reinforcing its central role in advancing and disseminating knowledge in this field. However, other journals, such as Accounting, Organizations and Society, also stand out, demonstrating high citation rates despite a lower volume of publications, reflecting the significant influence of each article published. Additionally, journals like European Accounting Review, Psychological Medicine, and The American Naturalist contribute significantly, both in terms of publication count and citation impact, despite their bibliographic link strengths being moderate to low. The number of scientific publications and the number of citations are very important for ranking researchers (Mustafa et al., 2023). These findings underscore the importance of both publication quantity and, equally, the quality and academic impact of publications in shaping the broader scholarly community in behavioral accounting.

Bibliographic Coupling by Publication The citation network visualization of bibliographic coupling by publication offers an in-depth understanding of the influence flow and the evolution of

ideas within the behavioral accounting literature. In this phase, the analysis establishes a threshold to identify the most influential publications. Each node in the network represents a publication by different authors, while the connecting lines reflect citation relationships, indicating academic influence between the works. From the visualization, it is apparent that Libby (2002) occupies a central position in the network. The numerous citation connections leading to this publication emphasize its role as a foundational theory and a principal reference for subsequent research. Moreover, this work is directly linked to other important publications, such as those by Ramnath (2008), Gibbins (2001), and Vasarhelyi (2015), which signify more recent developments in the field. Furthermore, Libby (2002) serves as a bridge between earlier literature, including works by Haigh (2005) and Harris (2007), and more recent research, such as Han (2015). This illustrates that Libby (2002) plays a pivotal role in connecting different generations of literature, strengthening its position as a central node in the network. enhancing global research collaboration is essential to integrate diverse perspectives and advance the field (Baker, Kumar, & Goyal, 2023). Overall, the findings emphasize that in the intellectual landscape of behavioral accounting, certain publications not only exert widespread influence but also play a crucial role in unifying diverse ideas and research directions, thereby forming a solid and continuous knowledge structure.

5. Conclusion

The bibliographic analysis of contributions by country, institution, journal, and publication in the field of behavioral accounting reveals that the scientific landscape in this field is still predominantly dominated by actors from developed countries, in terms of productivity, scientific influence, and collaboration intensity. The United States holds a central position in the global network, followed by countries such as the United Kingdom, Australia, and Canada, which also show strong connections in scientific collaboration. In terms of institutions, renowned universities such as Harvard University and University of California, Los Angeles dominate publications and collaborative networks, while institutions such as University of Washington stand out in citation impact despite having a more moderate network strength. In the context of journals, the densest scientific contributions come from journals specifically focused on behavioral accounting, with Behavioral Research in Accounting playing a primary role as the leading publication outlet in the field. However, several other non-accounting-specific journals also make significant contributions through highly cited and relevant articles. On the individual publication level, certain works, such as Libby (2002), act as central nodes in the literature network, serving as critical theoretical references and bridging older and newer generations of literature. Overall, these four analyses demonstrate that the development and dissemination of knowledge in behavioral accounting heavily depend on contributions from major research centers and high-impact journals. There is a need for further efforts from developing countries and institutions to enhance collaboration, improve publication quality, and increase engagement in the global scientific network in order to strengthen their position in the international academic community. This study is limited to a single database, thus not covering all relevant publications. The use of publication thresholds may also exclude significant contributions from smaller entities. Additionally, the analysis is quantitative in nature and does not capture the depth of content or the full context of citations. Future research is recommended to use multiple databases and to combine bibliometric analysis with qualitative approaches. A longitudinal study could also be conducted to capture trends over time and highlight the role of developing countries in the global research network.

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