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Bibliometric Output on Accounting Ethics.

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Abstract

This paper provides a detailed bibliometric analysis of research on accounting ethics, examining 346 documents from the SCOPUS database between 1987 and 2024. Using tools like R Studio and VOSviewer, the study explores trends in research output, key publications, influential authors, and international collaborations. Findings reveal steady growth in the field, particularly from journals like the Journal of Business Ethics and Accounting Education, with the U.S., Australia, and the U.K. leading in citations. The analysis identifies focus areas such as professional ethics, whistleblowing, and ethical education, highlighting an increasing interest in ethical theories and decision-making. This research offers insights for scholars and practitioners, stressing the need for further exploration and qualitative studies on ethical challenges in accounting.

Introduction

Ethics in accounting is vital for building public trust, integrity, and transparency in financial reports. Recent financial scandals, like those involving Enron and WorldCom, have shown just how important ethical behavior is in this field. These scandals led to serious economic problems and stricter regulations. Issues with accounting ethics existed long before Enron's famous scandal (Duska et al., 2018). This has prompted a stronger focus on teaching ethics in accounting education to help future professionals tackle ethical challenges.

Accountants come in various roles financial accountants, management accountants, auditors, tax consultants, and more. What they all share, aside from their accounting skills, is the need to make ethical decisions every day (Poje & Zaman Groff, 2022). Accountants have a duty that goes beyond just following professional standards; they must act in the public's interest and uphold the profession's credibility (Payne et al., 2019). This responsibility is especially critical in today's global economy, where reliable financial information is essential for healthy markets and to prevent fraud.The ethical challenges accountants face go beyond just financial reporting and auditing. They also include issues like taxation, creative accounting, and corporate governance (Blake & Gowthorpe, 1998). This wide range of challenges highlights the need for a strong understanding of ethical principles and how they apply in different accounting situations (Scribner & Dillaway, 1989).

This bibliometric analysis aims to systematically review the literature on ethics in accounting. It will identify key research trends, important publications, and thematic developments over time. By looking at citation patterns, co-authorship networks, and keyword usage, the study aims to outline the intellectual landscape of the field and spotlight areas that have garnered significant academic interest (Gunz & McCutcheon, 1998).

The findings from this study are useful for educators, policymakers, and practitioners looking to improve ethics education and promote ethical behavior in accounting. By pinpointing key themes and influential works, the

analysis aims to guide the creation of more effective ethics training programs and policies to prevent unethical behavior and strengthen the overall integrity of the accounting profession (Bampton & Cowton, 2013).

The paper is structured as follows: The next section outlines the research questions, followed by a discussion of the data and methods used. Next, the results present key findings and discussions in the field of accounting ethics. Finally, the paper concludes with a summary of limitations and suggestions for future research.

Research Questions

This study examines the following questions:

1. What are the trends in the annual scientific output on accounting ethics?
2. What are the main sources of publications, and how impactful are they?
3. Which documents are the most influential based on global citations?
4. Who are the leading authors and organizations in accounting ethics research?
5. Which countries are most often cited, and how do they collaborate in this field?
6. What are the main themes and frequently used keywords in accounting ethics?
7. What is the direction of the studies for future research on accounting ethics?

Data and Methodology

Data Collection and Search Strategy

This analysis is based on the SCOPUS database and collected bibliometric data on August 18, 2024, covering documents from 1987 to 2024. Using a specific keyword search strategy, data were retrieved from all 346 documents. The study has exported the citation information, bibliographic details, abstracts, and keywords to a CSV file for further analysis.

Bibliometric Analysis

Bibliometric analysis in accounting began by examining the flow of information in accounting journals, assessing the influence of particular journals, and ranking them based on their impact. This method remains a key approach in accounting research (Poje & Zaman Groff, 2022). VOSviewer and Biblioshiny in RStudio were used for the analysis.

The study utilized the following bibliometric indicators:

1. **Annual Scientific Production:** This measures the number of publications each year in accounting ethics, providing insight into the growth of research in this area.
2. **Most Relevant Sources and Their Impact:** This identifies the leading journals publishing articles on the topic and evaluates their impact using metrics like the h-index, citations per article, and journal impact factor.
3. **Most Relevant Documents by Global Citation:** This highlights individual articles with the highest citation counts, showcasing their significance in the field.

4. **Prominent Authors and Nations:** This identifies leading authors and the countries that contribute the most to this research.
5. **Collaboration Between Countries:** This maps collaboration networks between countries based on co-authored publications, reflecting international research partnerships.
6. **Thematic Map:** This visualizes clusters of research topics and their relevance, often using keywords extracted from the literature.
7. **Trend Topics:** This identifies the most frequently occurring keywords over time, illustrating how the research focus has shifted.

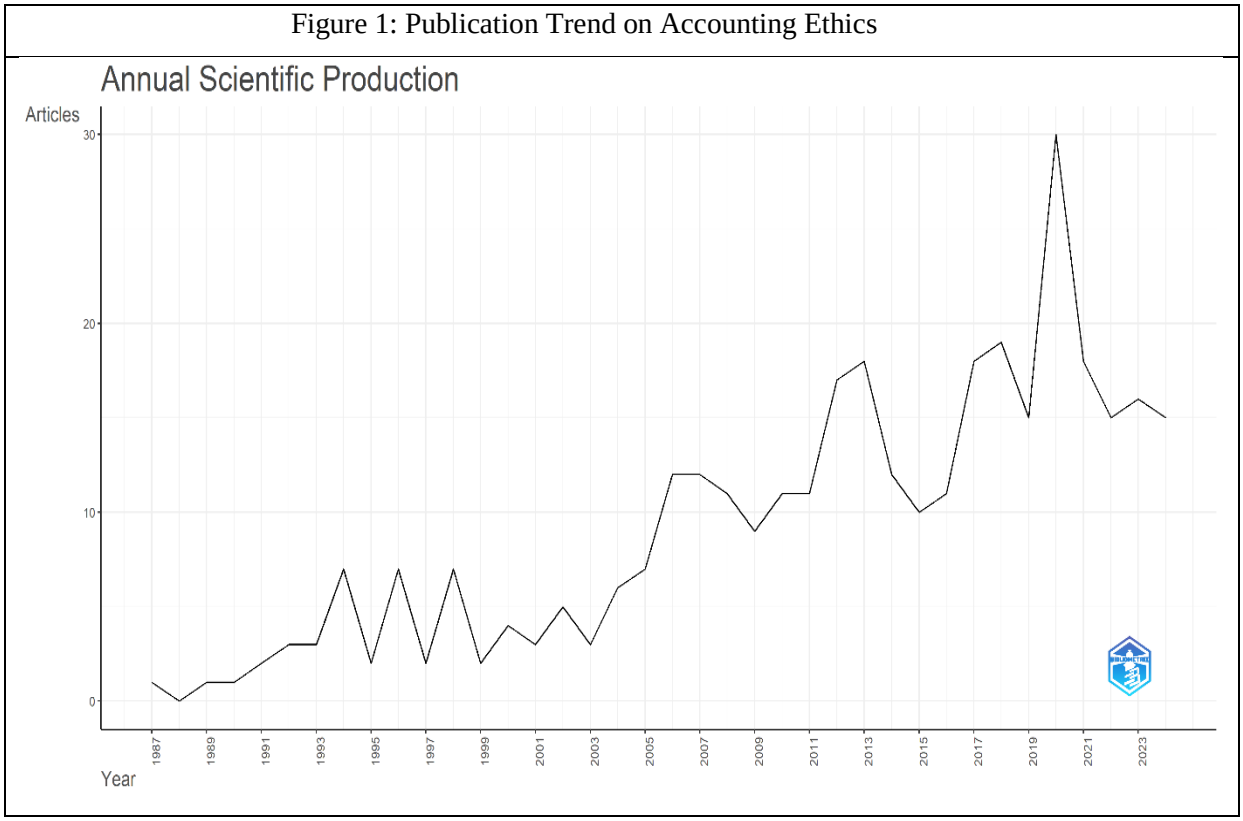
Results and Discussions

Annual Scientific Production (RQ1)

Figure 1 shows the number of articles published each year on accounting ethics from 1987 to 2024. In the early years (1987–2000), publication numbers were relatively low, with some fluctuations. However, starting in 2001, there was a gradual increase in articles. This rise can be attributed to high-profile scandals like WorldCom, Enron, and Satyam, which brought more attention to the importance of ethics in accounting.

A notable spike occurred in 2020, with the highest number of publications reaching 30. After this peak, there was a slight decline, but overall, production levels remained higher than in earlier years. This trend highlights a growing interest in ethical practices within the accounting profession over time.

Figure 1: Publication Trend on Accounting Ethics



Most Relevant Publication Sources and their Impact (RQ2)

Table 1 lists various publication sources relevant to accounting ethics, featuring metrics such as h-index, g-index, total citations (TC), number of papers (NP), and the starting year of publication (PY-Start). The impact of these journals varies widely, showcasing a blend of established and emerging publications in the field.

The Journal of Business Ethics stands out with the highest number of publications (66) and total citations (2,979), along with an impressive h-index of 34, making it the leading journal for accounting ethics research. It is followed by Accounting Education, which also contributes significantly to the field.

Many journals on the list focus on niche areas, like Critical Perspectives on Accounting and Research on Professional Responsibility and Ethics in Accounting. These journals may have moderate impacts but serve specific research interests. Recent additions, such as Accounting, Auditing and Accountability Journal and Advances in Accounting Education, indicate a growing interest in these topics and the emergence of new discussions in accounting education.

Overall, the table illustrates a rich mix of both well-established and newer journals, each contributing to the diverse landscape of scholarly work in business ethics and accounting education. Researchers can use this list to identify key journals for their work in accounting ethics.

Table 1: Top 10 Publication Sources and their Impact

Source	H-Index	G-Index	TC	NP	PY-Start
Journal of Business Ethics	34	53	2979	66	1991
Accounting Education	13	14	544	14	1994
Journal of Accounting Education	8	18	517	18	1989
Critical Perspectives on Accounting	6	7	204	7	1996
Research on Professional Responsibility and Ethics in Accounting	6	10	126	23	2007
Accounting, Auditing and Accountability Journal	4	4	88	4	2019
Advances in Accounting Education: Teaching and Curriculum Innovations	4	5	38	5	2008
Behavioral Research in Accounting	3	3	116	3	2010
Issues in Accounting Education	3	4	87	4	2009
Accounting Ethics Education: Teaching Virtues and Values	2	3	13	6	2020

NOTE: TC = Total Citations, NP: Number of Papers

Most Influential Documents by Global Citation (RQ3)

Table 2 lists the top 10 globally cited documents in accounting ethics. "Globally cited document" refers to publications that have received citations without any filtration (Arti & Singh, 2023).

According to the global citation data, the most cited document in this field is a paper by Cohen JR, published in 1998, which has received 190 citations. Following closely is a paper by Verschoor CC, also published in 1998, with 187 citations, making it the second most cited document. These papers have had a significant impact on the field and are essential references for researchers in accounting ethics.

Table 2: Most Influential Documents

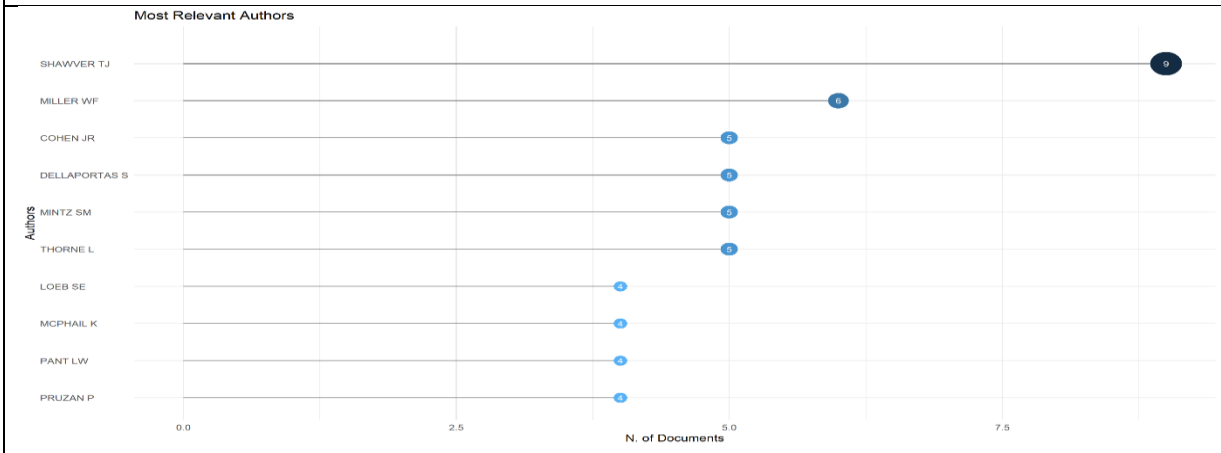
Paper	Total Citation	TC per Year
Cohen JR (1998), Account Horiz	190	7.04
Verschoor CC (1998), J Bus Ethics	187	6.93
Shaub MK (1994), J Account Educ	180	5.81
Gray R (1994), Account Educ	141	4.55
Maniora J (2017), J Bus Ethics	128	16.00
Martin G (2016), J Bus Ethics	127	14.11
Elias RZ (2002), J Bus Ethics	125	5.43
Mcphail K (2001), J Bus Ethics	121	5.04
Armstrong MB (1993), J Account Educ	117	3.66
Dellaportas S (2006), J Bus Ethics	116	6.11
NOTE: TC= Total Citation		

Most Prominent Authors and Organizations (RQ4)

Figure 2 highlights the most influential authors in the field of accounting ethics, ranked by the number of documents they have authored. Shawver TJ stands out as the most prolific author, with 9 publications. Following Shawver, several other researchers have also made significant contributions, representing the leading voices in this area of study.

The presence of multiple authors with 4 or 5 publications suggests a dynamic research community with various key contributors actively engaged in advancing the field of accounting ethics. This diversity of authors enriches the discourse and promotes ongoing exploration of ethical issues in accounting.

Figure 2: Most Relevant Authors



Most Cited Countries and their Collaborations (RQ5)

Figure 3 presents a bar chart ranking countries based on the number of citations their research in accounting ethics has received. The United States tops the list with a substantial lead, boasting 1,454 citations, which highlights its significant influence and contribution to the field. Following the U.S. are Australia and the United Kingdom, both of which also show strong citation counts.

Countries like Spain, Canada, and Germany have moderate citation totals, while China and Nigeria have comparatively lower citation counts. This ranking underscores the global landscape of research in accounting ethics and reveals patterns of collaboration and influence among different countries.

Figure 3: Most Cited Countries

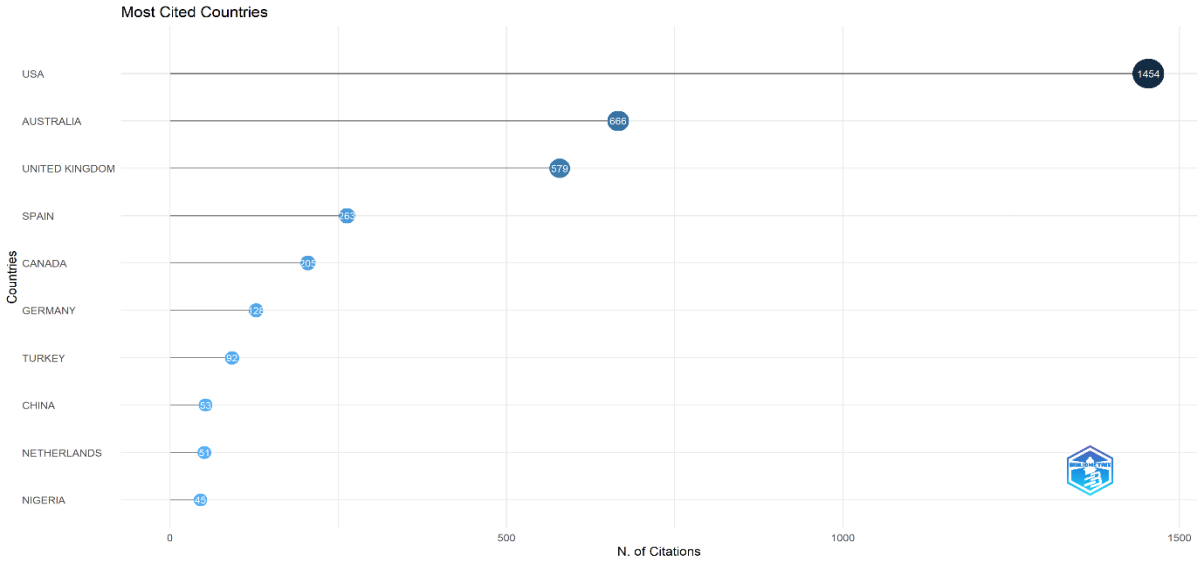
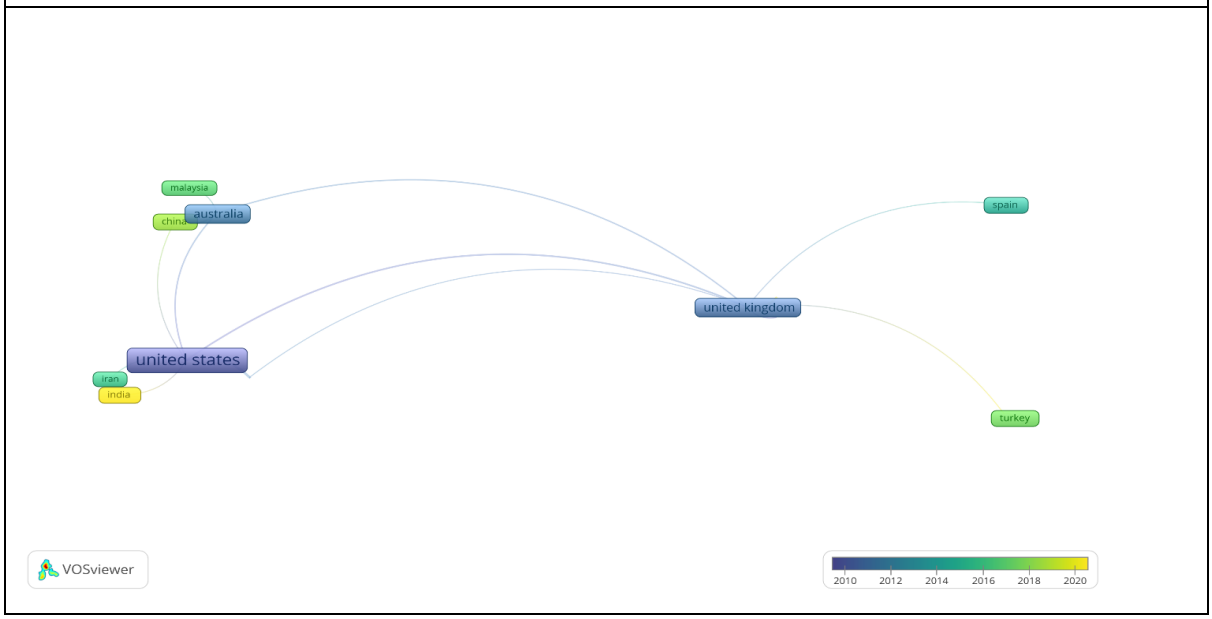


Figure 4 illustrates a co-authorship network showing collaborative countries in accounting ethics from 2010 to 2020. The colors indicate the period of most significant collaborations: dark blue represents co-authorships from 2010 to 2012, while yellow indicates more recent partnerships closer to 2020.

The United States, the United Kingdom, and Australia have consistently been key contributors to global research in accounting ethics, with their earlier collaborations likely shaping much of the current discourse. Meanwhile, countries like India, Iran, and Turkey are becoming increasingly active in this field, as evidenced by their recent collaborations with established nations like the U.S. and the U.K. This trend suggests a growing interest in accounting ethics research in these regions.

The emergence of collaborations with countries like India and Turkey highlights the potential for further international partnerships, particularly in addressing unique ethical challenges specific to those regions. This shift could lead to richer discussions and insights in the field of accounting ethics.

Figure 4: Collaboration between Countries



Analysis of Primary Themes and Keywords (RQ6)

Figure 5, the Thematic Map, outlines the key issues covered in the research. The X-axis represents the centrality of a theme, indicating its significance in the network, while the Y-axis reflects the internal strength of a cluster, which helps assess the evolution of the topic.

In the first quarter, well-developed motor themes emerge as crucial for the field, including ethics, professional ethics, and professional aspects, which actively shape current discussions. This quadrant also encompasses themes like philosophical aspects, students, curricula, cost accounting, societies and institutions, standards, code of ethics, and ethical principles.

The second quarter contains niche themes that are highly developed but more specialized. These include Financial System, Higher Education, and Morality. While significant, these topics are not as central, indicating they cater to specific audiences within the broader ethical discussions.

The third quarter features emerging or declining themes, such as Public Accounting. This suggests that the topic is either in decline or just starting to gain traction in research.

Finally, the fourth quarter includes basic themes and generic concepts, such as Sustainable Development. While these themes provide foundational support, they are not central to ongoing discussions, indicating a more background role in the overall discourse.

This thematic analysis highlights the diverse landscape of research in accounting ethics, showing both established and emerging areas of interest.

Figure 5: Thematic Map

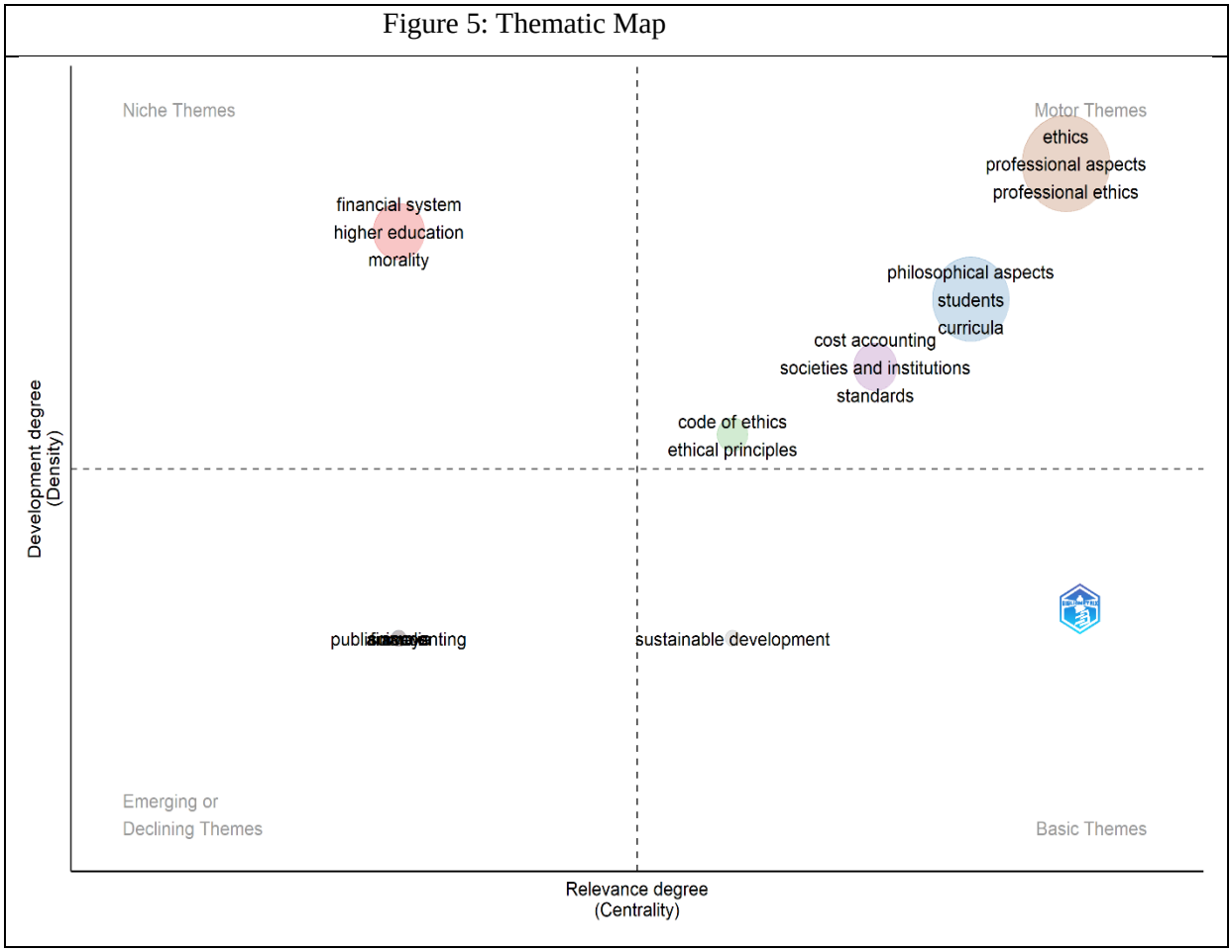


Figure 6 illustrates the clusters of keywords related to accounting ethics, showcasing the relationships and co-occurrences of key concepts in the field. Keyword network analysis is foundational in bibliometric studies, as it effectively represents areas of interest within a discipline. In this analysis, there are 28 total items, 5 clusters, 128 links, and a total link strength of 334.

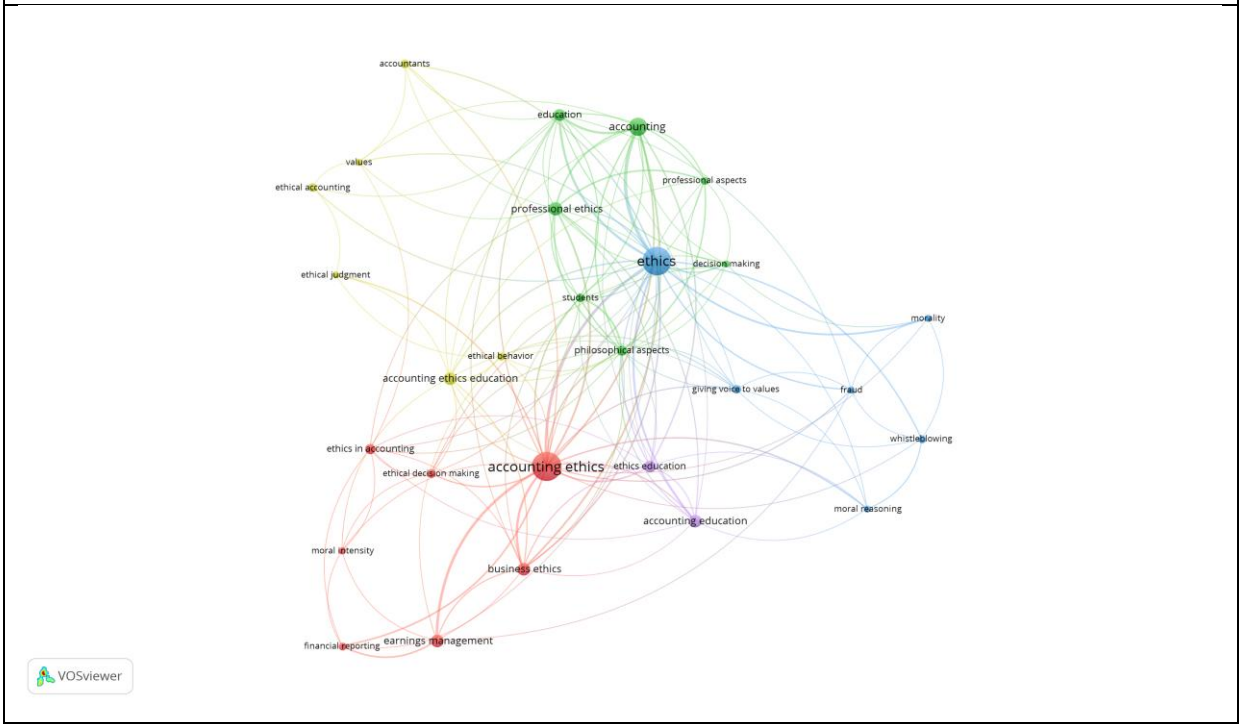
The five clusters, each represented by different colors, are as follows:

- **Red Cluster:** Contains 7 items, including accounting ethics, business ethics, earning management, ethical decision-making, financial reporting, and moral intensity.
- **Blue Cluster:** Comprises 6 items such as ethics, fraud, giving voice to values, moral reasoning, morality, and whistleblowing.
- **Green Cluster:** Includes keywords like accounting, decision-making, education, philosophical aspects, professional aspects, professional ethics, and students.
- **Yellow Cluster:** Features terms related to accountants, accounting ethics education, ethical accounting, ethical behavior, ethical judgment, and values.
- **Purple Cluster:** Focuses on accounting education and ethics education.

The red and blue clusters likely address practical and professional issues within accounting ethics, emphasizing ethical decision-making and the importance of whistleblowing and fraud prevention. In contrast, the green, yellow, and purple clusters are more focused on education and values that shape ethical behavior in accounting. These clusters highlight the critical role of formal education and professional ethics training.

Overall, each cluster provides valuable insights into different focal areas of accounting ethics research, helping to map the thematic landscape of this bibliometric analysis. This framework can be used to explore how various topics within the broader theme of accounting ethics are interconnected.

Figure 6: Co-Occurrence Map

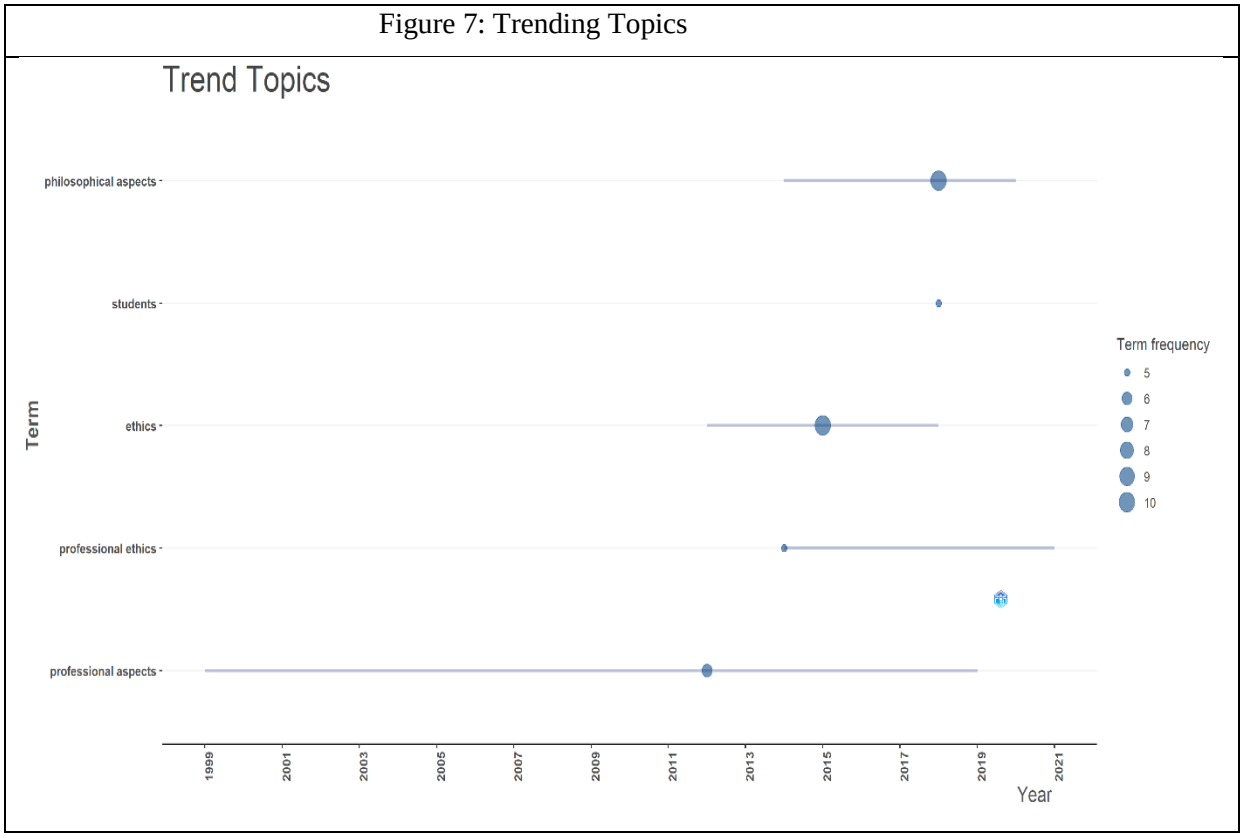


In addition to the co-occurrence map generated by VOSviewer, Biblioshiney was used to create a graph of trending themes (Figure 7). In recent years, ethics and professional ethics have dominated discussions, reflecting their central role in accounting research. Conversely, while professional aspects were significant earlier, their importance has declined over time.

Interestingly, philosophical aspects have gained traction more recently, particularly between 2017 and 2019. This indicates a growing interest in theoretical discussions surrounding ethics during that period.

On the other hand, the term ‘student’ appears infrequently, suggesting that discussions related to students are not a central focus within the broader ethical debates in accounting. This highlights areas where further exploration might be needed, particularly regarding the role of students in ethical discussions.

Figure 7: Trending Topics



Conclusion

This bibliometric analysis offers a thorough overview of the research landscape in accounting ethics, highlighting key trends, influential sources, and thematic developments. By addressing seven core research questions, the study provides valuable insights into the evolution and scope of this important field.

The analysis of annual scientific production shows a steady increase in research on accounting ethics, especially following major financial scandals like Enron and WorldCom. Leading journals, such as the *Journal of Business Ethics*, play a significant role in shaping discourse, with foundational works remaining central to the conversation. Prominent authors and collaborations, particularly from the U.S., U.K., and Australia, continue to drive research forward while emerging contributions from countries like India and Turkey indicate a growing global interest.

Keyword analysis reveals major themes such as professional ethics, whistleblowing, and ethics education. Thematic mapping emphasizes the need to address both practical and philosophical dimensions of ethics in accounting, reflecting the complexity of the field. As noted in the trending topics, future studies could delve deeper into the philosophical aspects of accounting ethics, exploring how ethical theories can inform decision-making and professional conduct.

Limitations of the Study

This analysis is based solely on data from SCOPUS, which may not encompass all relevant publications on accounting ethics available in other databases like Web of Science or Google Scholar. While bibliometric analysis provides quantitative insights, it does not address qualitative aspects of accounting ethics, such as in-depth case studies or practitioners' perspectives on ethical dilemmas. Future research could broaden its scope by including additional databases to capture a more comprehensive set of publications, enriching the understanding of this critical field.

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