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DIGITAL ACCOUNTING TRANSFORMATION RESEARCH IN CHINA: A DESCRIPTIVE BIBLIOMETRIC ANALYSIS IN CNKI

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Abstract:

Chinese-language research on digital accounting transformation has expanded quickly, but the field has not been described as a whole. This study examines 919 CNKI journal articles available up to 15 July 2026. The design is descriptive: it tracks annual output, CNKI theme labels, disciplinary categories, journals, institutions, authors, citations, downloads, and funding sources. Output was low before 2021 (8 articles in 2019; 10 in 2020), rose to 31 in 2021, 47 in 2022, and 89 in 2023, then jumped to 151 in 2024 and 280 in 2025. CNKI had indexed 301 articles for 2026 by the cut-off date, but this is a partial year and should not be compared directly with completed years. The most striking result is the gap between “digital transformation” (701 articles) and “digital accounting transformation” (51). Most accounting-related work is therefore framed within wider corporate or organisational digital transformation rather than treated as a separate accounting field. Publication is also dispersed across journals, institutions, and authors; no journal exceeds 23 articles and no institution exceeds 8. This suggests that the field is growing faster than it is consolidating around a shared theoretical core. The dataset is limited to Chinese-language journal articles indexed in CNKI, so the findings describe that body of literature, not all research on digital accounting transformation in or about China. Because CNKI assigns multiple labels to many records, category totals overlap and should not be read as mutually exclusive.

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Digital Accounting Transformation; Digital Transformation

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Introduction

Digital technologies are changing accounting in ways that differ across tasks and organisational settings. Artificial intelligence, cloud computing, big data analytics, blockchain, and process automation are now used in activities ranging from transaction processing to reporting and decision support. These technologies do more than increase processing speed. They can also alter how information is produced, interpreted, shared, and used within organisations. Vial (2019) and Verhoef et al. (2021) distinguish this broader form of organisational change from narrower processes of digitisation and digitalisation.

For accounting, the effects are visible in information systems, financial reporting, management accounting, internal control, and financial decision-making. Routine processing is increasingly supported by digital tools, while greater attention is being given to analysis, forecasting, control, and decision support. Moll and Yigitbasioglu (2019) note that this change also places new demands on accountants, particularly in relation to digital competence, data interpretation, system use, and professional judgement.

China provides a particularly relevant setting for examining this development. Accounting digitalisation has progressed alongside government policies on accounting informatization. The Accounting Informatization Development Plan (2021–2025) emphasised data standards, digital technology applications, and changes in accounting functions (Ministry of Finance of the People's Republic of China, 2021). The revised Standards for Accounting Informatization Work later provided additional guidance for accounting activities in a digital environment (Ministry of Finance of the People's Republic of China, 2024). During the same period, Chinese studies increasingly addressed financial shared services, intelligent accounting, accounting information quality, management accounting, and corporate governance.

The rapid increase in published studies does not necessarily mean that the field has developed as a clearly defined research area. Much of the Chinese-language literature examines individual technologies, particular accounting functions, implementation issues, or specific organisational outcomes. What is less clear is how this literature has developed collectively. Annual publication output, dominant themes, disciplinary distribution, journals, institutions, authors, citation and download activity, and funding support have rarely been considered together in one descriptive analysis.

This study therefore examines 919 Chinese-language journal articles indexed in CNKI up to 15 July 2026. The records were identified through a subject search on digital accounting transformation and then refined using three CNKI themes: digital accounting transformation, accounting transformation, and digital transformation. The analysis focuses on publication patterns, themes, disciplines, publication outlets, institutional and author contributions, citations, downloads, and funding. The purpose is to describe how this body of Chinese-language research has developed and to identify where its main concentrations and gaps lie

Scope

This study draws only on Chinese-language journal articles recorded in CNKI under the topic of digital accounting transformation. The cut-off date was 15 July 2026, and 919 articles remained in the dataset after screening. The analysis reports publication output, journal classifications, themes, disciplines, publication outlets, institutions, authors, citation and download activity, and funding. No network-based bibliometric techniques are used. Co-citation, bibliographic coupling, keyword co-occurrence, and collaboration analysis are therefore outside the present analysis. The dataset should be read as a description of the Chinese-language CNKI literature rather than as a complete representation of all research on digital accounting transformation in China or elsewhere. CNKI can attach more than one theme, discipline, or funding label to the same article; for that reason, totals in some categories are greater than 919.

Research Objectives

The study is organised around four descriptive objectives:

1. To trace changes in annual publication output and examine how the articles are distributed across CNKI journal indexing and classification categories.
2. To determine which research themes and disciplinary categories are most frequently represented in the literature.
3. To identify the journals, institutions, and authors that contribute most frequently to this body of research.
4. To compare citation and download activity, identify the most cited and most downloaded publications, and examine the funding programmes most often associated with the articles.

Literature Review

Conceptual Foundations of Digital Transformation

Vial (2019) describes digital transformation as organisational change associated with the use of digital technologies. Such change may involve business processes, organisational structures, and value creation. Verhoef et al. (2021) distinguish this process from digitisation and digitalisation. Digitisation concerns the conversion of information into digital form, whereas digitalisation refers more directly to the use of digital technologies in existing activities. Digital transformation involves a wider organisational change.

Applied to accounting, these distinctions describe different levels of change. Converting paper records into electronic records is digitisation. Introducing digital tools into an established

accounting procedure is digitalisation. Digital accounting transformation is broader because changes may occur in accounting processes, information use, decision support, and the organisational role of accounting.

Digital Transformation and the Changing Role of Accounting

Bhimani and Willcocks (2014) examine digital technologies and big data in relation to accounting information, organisational structure, strategy, and the finance function. Their discussion shows that technological change affects several areas of accounting, including information systems, financial reporting, management accounting, internal control, and financial decision-making.

For accountants, the change is also reflected in the type of work performed. Larger and more varied datasets allow accounting information to be used in forecasting, performance analysis, risk assessment, and managerial decisions. Moll and Yigitbasioglu (2019) further note that this environment increases the importance of technological knowledge, data interpretation, and professional judgement.

Data-Driven Accounting and Decision Support

Warren et al. (2015) consider how big data changes the information available to accounting. Information used for reporting and decision-making no longer needs to come only from conventional financial records; data from other sources can also become relevant to accounting analysis.

A related issue is how these data are analysed. Appelbaum et al. (2017) discuss the use of enterprise systems and business analytics for descriptive, predictive, and prescriptive analysis in management accounting. These applications are relevant to planning, performance evaluation, risk analysis, and decision support. Rikhardsson and Yigitbasioglu (2018), however, note that evidence remains limited on how business intelligence and analytics change accounting tasks, techniques, organisational arrangements, and professional behaviour.

Technological Transformation and Accounting Processes

The effect of digital technology differs according to the accounting process involved. Moll and Yigitbasioglu (2019) discuss technologies that can change access to accounting information, automate selected activities, and support analysis across management accounting, financial accounting, and auditing. Cloud-based systems, artificial intelligence, business analytics, and robotic process automation therefore do not perform the same function within accounting.

Kokina and Blanchette (2019) provide a more specific example through robotic process automation. Their study shows that automation depends partly on the complexity and condition of the process being automated. Existing workflows and the organisation's understanding of those workflows also matter. This means that the outcome of automation depends not only on the technology but also on process design, system integration, organisational capability, and employee adaptation.

Organisational and Professional Transformation in Accounting

Digitalisation also changes relationships around accounting work. Knudsen (2020) identifies changes in the boundaries of accounting, organisational power relations, and the production of knowledge for decision-making. These issues concern more than the technology used by accountants. They also involve who produces accounting information, who interprets it, and how accountants work with managers, data specialists, and information technology professionals.

Professional responsibilities are changing at the same time. As some repetitive activities are automated, greater emphasis is placed on analysis, communication, problem-solving, and judgement. Pargmann et al. (2023) associate this shift with the growing importance of non-routine competencies.

Automation does not remove the need for judgement. Quattrone (2016) cautions that having more digital data does not necessarily produce better information or better decisions. Interpretation and organisational context remain important. For this reason, digital accounting transformation involves both technological change and the continuing role of professional expertise.

Digital Accounting Transformation Research in China

In China, enterprise digitalisation has developed alongside government-led accounting informatization. As a result, Chinese research covers several related areas rather than one narrow topic. Accounting informatization, financial shared services, intelligent accounting, management accounting, accounting information quality, and corporate governance all appear within this literature.

Zhang (2020) examines financial shared services in the context of digital transformation. The study argues that shared service centres should extend beyond standardised transaction processing and make greater use of data integration, analytical support, platform-based collaboration, and management decision support. Financial shared services can therefore serve as one organisational foundation for wider changes in accounting and finance.

Artificial intelligence has produced a related line of research. Qin (2020) discusses its use in automating repetitive accounting tasks as well as in analysis, risk identification, and decision-making. The emphasis is therefore shifting from routine processing towards more analytical and value-oriented accounting work.

Another group of Chinese studies examines the accounting consequences of corporate digital transformation. Nie et al. (2022) reports a positive effect on accounting information comparability and identify internal control, earnings management, and information asymmetry as relevant mechanisms. Zhang and Bu (2023) also find improved comparability, although the relationship differs according to governance, ownership, competition, and industry conditions. Fang et al. (2024) approach the issue from accounting quality and find that digital transformation can reduce earnings management through mechanisms involving agency costs, internal control, and analyst following.

Accounting Competencies and Education in the Digital Era

Changes in accounting work are also reflected in the skills expected of accountants. Pargmann et al. (2023) highlight analytical, technological, communication, problem-solving, and judgement capabilities as routine tasks become more automated. This creates an obvious challenge for accounting education.

Sledgianowski et al. (2017) argue that big data, information systems, and technology competencies should be integrated across the accounting curriculum rather than treated as separate subjects. Appelbaum et al. (2017) make a related point by emphasising the ability of future accounting professionals to interpret and use data in organisational decision-making.

Changes in professional skills also affect the institutions responsible for accounting education and training. Universities, vocational institutions, professional bodies, and curriculum developers need to consider both digital and analytical skills in their programmes. At the same time, professional judgement remains necessary even when more accounting activities are supported by technology.

Research Gap and Rationale for the Present Study

The literature reviewed above covers several different dimensions of digital accounting transformation. International studies discuss big data, cloud computing, artificial intelligence, blockchain, business analytics, and automation. Chinese studies also examine accounting informatization, financial shared services, intelligent accounting, management accounting, accounting information quality, and governance-related outcomes of corporate digital transformation.

These studies provide evidence on individual technologies and accounting issues, but they do not give the same level of attention to the structure of the Chinese-language literature itself. Research is distributed across different disciplines, journals, institutions, and topics. Existing reviews also tend to concentrate on particular technologies or accounting applications. Consequently, it remains difficult to see how the Chinese-language field has developed as a whole.

Several descriptive questions therefore remain useful. How has publication output changed over time? Which themes and disciplines appear most often? Where is the work published, and which institutions and authors contribute to it? Citation, download, and funding patterns also provide information about how the field has developed.

The present study addresses these questions using Chinese-language journal articles indexed in CNKI. It examines publication trends, journal categories, research themes, disciplines, publication outlets, institutions, authors, citation and download patterns, and funding programmes. The purpose is to bring these separate indicators into one descriptive account of the development and structure of this research landscape.

Methodology

Research Design

This study adopts a descriptive bibliometric analysis to examine the development and characteristics of digital accounting transformation research in China. Bibliometric analysis applies quantitative techniques to publication-related data to examine the development, distribution, and performance of scholarly research (Donthu et al., 2021). A descriptive bibliometric approach is appropriate for this study because it enables a large body of literature to be systematically classified and examined using publication-level indicators.

The study adopts a performance-oriented descriptive bibliometric approach rather than a relational science-mapping approach. Specifically, the analysis focuses on publication output, thematic and disciplinary distributions, publication outlets, institutional and author contributions, citation and download performance, and funding support. The study does not employ advanced science-mapping techniques such as co-citation analysis, bibliographic coupling, keyword co-occurrence analysis, co-authorship analysis, or collaboration network analysis.

Data Collection

The China National Knowledge Infrastructure (CNKI) database was used as the primary data source. CNKI was selected because it provides extensive coverage of Chinese-language academic publications and bibliographic information relevant to research conducted in China. Records were retrieved through CNKI's Advanced Search. The search was limited to Chinese-language records in the Academic Journals collection, with Subject selected as the search field. The initial query used the Chinese expression for digital accounting transformation, and no starting year was specified. The retrieved records were then filtered using three CNKI themes: digital accounting transformation, accounting transformation, and digital transformation.

The database search was closed on 15 July 2026. After the criteria shown in Table 1 were applied, 919 journal articles remained in the dataset.

Table 1: Selection Criteria and Search Strategy

Criterion	Inclusion	Exclusion
Language	Chinese	Non-Chinese
Timeline	up to 15/07/2026	-
Literature Type	Journal (Article)	Conference, Book Review
Publication Stage	Final	-

Data Analysis

The descriptive analysis used the bibliographic fields recorded by CNKI. For each article, these fields included publication year, research theme, disciplinary category, journal, author, institution, citation count, download count, and funding source. CNKI's statistical functions were used to tabulate and rank these records and to compare citation and download counts. The resulting distributions are reported in figures and tables.

Ten descriptive dimensions were examined:

1. Annual publication trends
2. Journal indexing and classification categories
3. Research themes
4. Disciplinary distribution
5. Major journals
6. Contributing institutions
7. Prolific authors
8. Highly cited articles
9. Highly downloaded articles
10. Funding programmes.

Frequencies and percentages were used, where appropriate, to describe publication distributions across the different analytical dimensions. Rankings were used to identify leading journals, institutions, authors, publications, and funding programmes. Citation counts were examined as descriptive indicators of scholarly attention, while download counts were used to reflect publication usage and reader interest within CNKI.

Because CNKI may assign individual publications to multiple research themes, disciplinary categories, journal indexing categories, or funding programmes, some analytical categories are not mutually exclusive. Consequently, the sum of observations across certain categories may exceed the total sample of 919 articles. This feature was taken into account when interpreting the descriptive results.

Results and Findings

Publication Trends

Annual publication output is a commonly used descriptive bibliometric indicator of the development and changing level of scholarly attention to a research topic (Donthu et al., 2021). Figure 1 presents the annual distribution of the 919 articles included in this study.

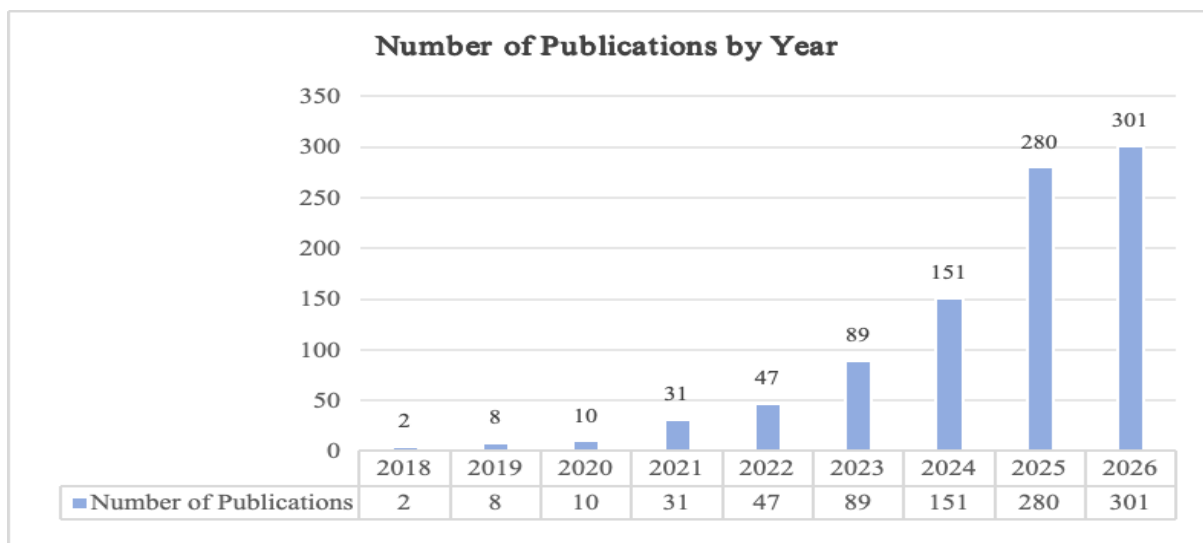


Figure 1: Statistical Chart of the Number of Published Papers

Source: Authors' analysis based on CNKI data

Eight articles were recorded in 2019 and ten in 2020, so research output remained modest during these early years. Growth became more noticeable after 2020: 31 articles were recorded in 2021, followed by 47 in 2022 and 89 in 2023. The increase was much stronger in the next two years, reaching 151 articles in 2024 and 280 in 2025. By 15 July 2026, CNKI had indexed 301 articles assigned to the 2026 publication year.

The 2026 figure should be interpreted with caution because it represents a partial publication year. In addition, the figure may be affected by the timing of CNKI indexing and the availability of online-first or early-access publications. Accordingly, the 2026 figure should not be directly compared with completed annual totals for previous years.

The rise in publication output after 2021 also occurred during a period of stronger policy attention to accounting informatization and digital transformation in China. The Accounting Informatization Development Plan (2021–2025) identified accounting data standards, digital technology applications, and changes in accounting functions as policy priorities (Ministry of Finance of the People's Republic of China, 2021). Further guidance followed in the revised Standards for Accounting Informatization Work (Ministry of Finance of the People's Republic of China, 2024). These policy dates coincide with the period of stronger publication growth, although the descriptive data do not establish a causal relationship.

Across the completed years, publication output was low from 2018 to 2020, increased through 2021–2023, and rose sharply in 2024 and 2025. The series therefore shows a clear acceleration in research activity.

Journal Indexing and Classification Categories

Among the selected indexing and classification categories, PKUC contains 62 publications, far more than the other categories shown in Figure 2. AMI contains 12 articles and CSSCI 10, while WJCI and CSCD contain two and one, respectively.

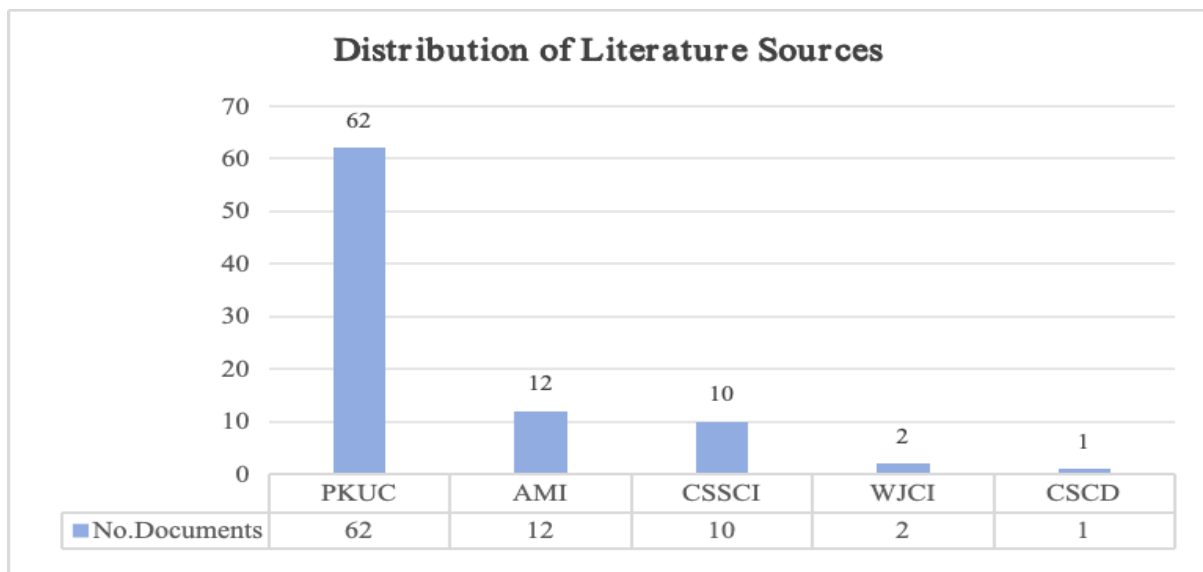


Figure 2: Source Categories for High-Quality Papers

Source: Authors' analysis based on CNKI data

The results indicate that publications represented within the selected journal indexing and classification categories account for a relatively small proportion of the total sample of 919 articles. PKUC represents the most frequently observed category among the classifications examined. However, the results should not be interpreted as a direct measure of the intrinsic quality or academic influence of individual publications, as journal indexing and classification status represents the characteristics of publication outlets rather than a direct assessment of individual articles.

The relatively limited representation of publications across the selected indexing categories suggests that digital accounting transformation research is distributed across a broad range of publication outlets. The limited number of CSSCI-, WJCI-, and CSCD-indexed publications may also indicate that the research field has not yet become strongly concentrated within these selected journal classification systems. However, because individual journals may be included in more than one indexing or classification category, the categories are not necessarily mutually exclusive.

Taken together, these figures show that publication activity is spread across different journal categories rather than concentrated in a small number of selected indexing systems.

Research Themes

Table 2 shows a clear difference in the frequency of the main research themes. Digital transformation appears most often, with 701 articles. Management accounting follows with 121 articles and financial accounting with 85. Accounting transformation accounts for 71 articles, while corporate financial accounting appears in 65.

Table 2: Main Research Topics

Research Topic	No. Documents
Digital Transformation	701
Management Accounting	121
Financial Accounting	85
Accounting Transformation	71
Corporate Financial Accounting	65
Digital Accounting Transformation	51
Accounting Information Quality	49
New Quality Productive Forces	25
Management Accounting Tools	22
Digital Economy	20

Source: Authors' analysis based on CNKI data

Digital accounting transformation itself appears as a theme in 51 articles, only slightly more than accounting information quality at 49. Smaller categories include new quality productive forces, management accounting tools, and the digital economy. These smaller themes show that newer policy, economic, and technological concerns are beginning to enter the literature.

The large difference between the digital transformation and digital accounting transformation categories is particularly noticeable. Much of the accounting-related work is framed within

wider organisational or corporate digital transformation rather than treated as a separate accounting research area. At the same time, the prominence of management accounting, financial accounting, corporate financial accounting, and accounting information quality shows that the literature also addresses changes in accounting practice, information quality, and decision-making.

Because CNKI can assign more than one theme to the same publication, these categories overlap and their combined totals can exceed the 919 articles in the dataset.

Disciplinary Distribution

Enterprise economics is the largest disciplinary category, with 475 articles, followed by accounting with 441. Computer software and computer applications account for 224 articles, while information economy and postal economy account for 173.

Table 3: Main Research Disciplines

Branch of Learning	No. Documents
Enterprise Economy	475
Accounting	441
Computer Software and Computer Applications	224
Information Economy and Postal Economy	173
Industrial Economy	80
Finance	71
Vocational Education	52
Higher Education	48
Investment	42
Securities	41

Source: Authors' analysis based on CNKI data

The disciplinary pattern places this research mainly between accounting, enterprise economics, and information technology. Enterprise economics and accounting capture the organisational and financial sides of the topic, while the computer- and information-related categories reflect its technological dimension.

Industrial economics, finance, investment, and securities extend the literature into corporate operations, financial management, and capital markets. Vocational and higher education also appear among the main categories, showing that part of the research is concerned with curriculum development and the capabilities expected of accounting professionals.

Leading Journals

Publication is distributed across a wide range of academic and professional outlets. Finance World has the largest count, with 23 articles, followed by Chinese Township and Village Enterprises Accounting with 22 and China Business with 21. Tax Paying, China Electronic Market, Accounting Learning, and China Management Informationization also appear frequently.

Table 4: Major Journals for Research Paper Publication

Academic Journals	No. Documents
Finance World	23
Chinese Township and Village Enterprises Accounting	22
China Business	21
Tax Paying	19
China Electronic Market	17
Accounting Learning	16
Management and Technology of SMEs	16
China Management Informationization	15
Business Observation	15
Chinese Agricultural Accounting	14
Market Modernization	14
Enterprise Reform and Management	14
China Chief Financial Officer	12
Business Information	12
Communication of Finance and Accounting	12
Finance and Accounting	11
Commercial Accounting	11
Investment and Entrepreneurship	11
Quality and Market	11
Friends of Accounting	10

Source: Authors' analysis based on CNKI data

Even the largest outlet contains only 23 articles, indicating that the literature is not centred on one journal. Instead, publications appear across accounting, taxation, management, business, information technology, and digitalisation journals.

Professional outlets such as Communication of Finance and Accounting, Finance and Accounting, Commercial Accounting, and Friends of Accounting also carry work on this topic. Its appearance in business, management, and information-technology journals further shows the applied and cross-disciplinary character of the research.

Contributing Institutions

Lanzhou University of Finance and Economics records the highest output in Figure 3, with eight articles. Three organisations follow with six articles each: Shangqiu Institute of Technology, Beijing National Accounting Institute, and the Accounting Regulatory Department of the Ministry of Finance of China. Hubei University of Technology has five articles, while several other institutions have four.

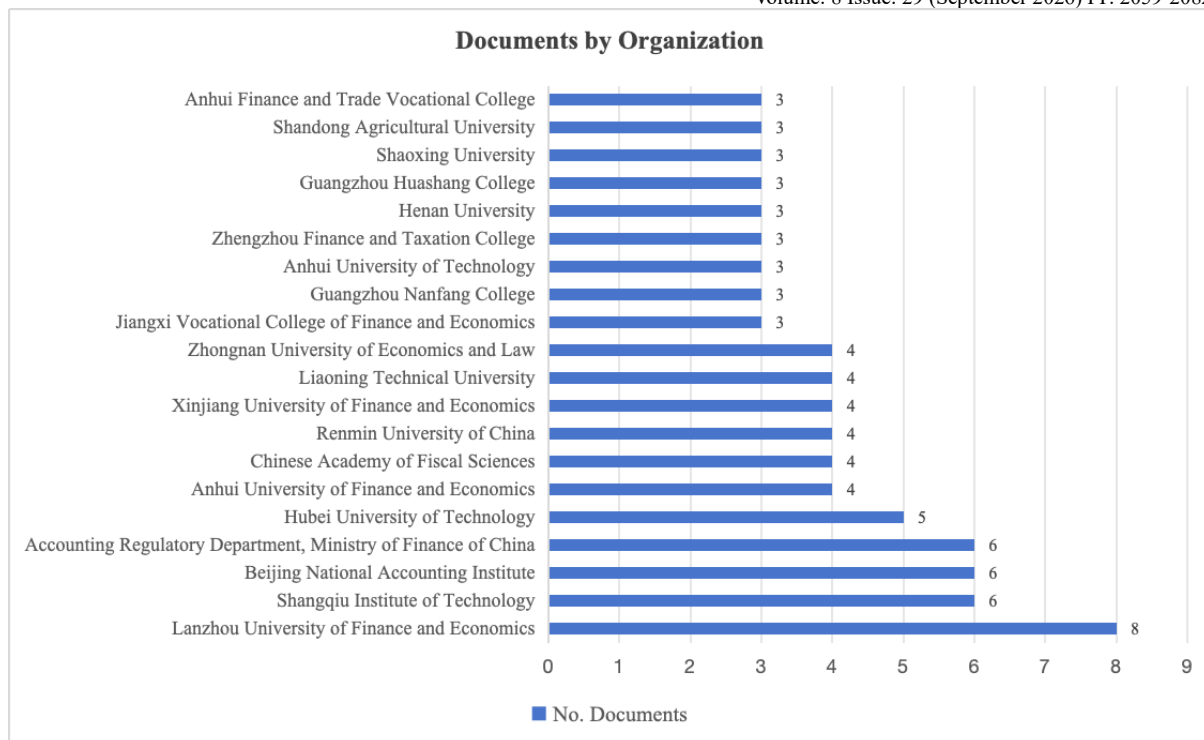


Figure 3: Major Organisations That Publish Research Papers

The institutional list includes universities as well as government-related and specialised research bodies. The Accounting Regulatory Department of the Ministry of Finance and the Chinese Academy of Fiscal Sciences are two examples, linking the publication record with accounting policy and professional research.

The differences among the leading institutions are small: the highest count is eight, followed by six and five. Research output is therefore distributed across several types of organisations rather than dominated by one institution.

Prolific Authors

Zhang Qinglong records three articles, the highest count among the authors listed in Table 5. Sixteen authors have two publications each and three authors have one. Their institutional affiliations are also reported in Table 5 and Figure 4.

Table 5: Main Authors of Published Research Papers

Author	Organization	No. Documents
Zhang Qinglong	Beijing National Accounting Institute	3
Fu Tian	Southwest Forestry University	2
Han Xiangdong	Yuanian Research Institute	2
Zhang Dongping	Changsha Aeronautical Vocational and Technical College	2
Chen Shiyong	Ningbo Accounting Society	2
Wang Changlian	Anhui University of Technology	2

Zhai Huayun	South-Central Minzu University	2
Wang Xuesheng	Lanzhou University of Finance and Economics	2
Wei Renyuan	Guangxi Commerce and Trade Technician College	2
Zhang Zheng	Shangqiu Institute of Technology	2
Ma Yinhua	Aksu Vocational and Technical College	2
Zhang Yun	Jiangxi Manufacturing Vocational and Technical College	2
Huang Jinghan	The Australian National University	2
Chen Yingchao	China Communications Second Highway Engineering Bureau Railway Construction Co., Ltd.	2
Wu Yadong	China National Tobacco Corporation Hunan Provincial Company	2
Zhang Yichen	Nanfang College, Guangzhou	2
Li Yidi	Shaoxing University	2
Zhou Donghua	Jiangxi University of Finance and Economics	1
Zhao Mingxia	Shanxi University of Finance and Economics	1
Qiu Longguang	Yibin University	1

Source: Authors' analysis based on CNKI data



Figure 4: Main Authors of Published Research Papers

The affiliations represented in the author list include universities, vocational colleges, accounting organisations, research institutes, enterprises, and one overseas university. The affiliations therefore show a broad institutional base for research on digital accounting transformation.

Publication output is also highly dispersed at the author level. Apart from Zhang Qinglong's three articles, the differences among the listed authors are small, and no highly dominant individual contributor is visible from publication counts alone. These counts, however, do not show whether stable research teams or collaboration networks exist; answering that question would require co-authorship or network analysis.

Highly Cited Publications

Nie Xingkai et al. (2022) ranked first among the ten most cited publications, with 876 citations. This is considerably higher than the citation count of any other article in Table 6. Zhang Qinglong's two studies on the digital transformation and upgrading of financial shared services rank second and third, with 377 and 292 citations.

Table 6: Key Information on Highly Cited Papers

No.	Cited by	Authors	Title	Year
1	876	Nie Xingkai et al.	Does Corporate Digital Transformation Affect Accounting Information Comparability?	2022
2	377	Zhang Qinglong	An Analysis of the Path of Digital Transformation of Financial Shared Services	2020
3	292	Zhang Qinglong	Research on the Upgrading and Reengineering of Financial Shared Services in the Context of Digital Transformation	2020
4	190	Zhong Tingyong et al.	Corporate Digital Transformation, Market Competition, and Accounting Information Comparability	2022
5	167	Yang Yin	Core Elements, Operating Mechanisms, and Logical Framework of Accounting Digital Transformation Empowered by New Quality Productive Forces	2024
6	160	Xie Da et al.	Construction of an Intelligent Shared Financial Management System under Digital Transformation	2021
7	142	Fang Qiaoling et al.	Research on the Governance Effects of Digital Transformation: From the Perspective of Accounting Information Quality	2024
8	139	Zhang Yanchao and Bu Jun	Does Corporate Digital Transformation Affect Accounting Information Comparability?	2023
9	128	Ma Defang et al.	Governance Effects of Digital Transformation: From the Perspective of Corporate Information Disclosure Violations	2023
10	82	Qin Rongsheng	Digital Transformation and the Development of Intelligent Accounting	2021

Source: Authors' analysis based on CNKI data

The remaining highly cited studies cover accounting information comparability, accounting information quality, intelligent financial management, corporate information disclosure, and

intelligent accounting. Most were published between 2020 and 2024, showing that the most visible papers in the dataset are relatively recent.

Two broad topic groups can be identified. The first centres on the digital transformation of accounting and finance functions, especially financial shared services and intelligent accounting. The other focuses on the consequences of digital transformation for accounting information quality, comparability, corporate disclosure, and governance.

Highly Downloaded Publications

All ten publications in Table 7 have more than 5,000 downloads. The highest figure is 39,308 for the study by Nie Xingkai et al. (2022), which also ranks first in the citation table. This article therefore attracted particularly strong attention from CNKI users.

Table 7: Key Information on the Most Downloaded Papers

No.	Download	Authors	Title	Year
1	39308	Nie Xingkai et al.	Does Corporate Digital Transformation Affect Accounting Information Comparability?	2022
2	17424	Fang Qiaoling et al.	Governance Effects of Digital Transformation: From the Perspective of Accounting Information Quality	2024
3	12166	Yang Yin	Core Elements, Operating Mechanisms, and Logical Framework of Accounting Digital Transformation Empowered by New Quality Productive Forces	2024
4	10643	Zhong Tingyong et al.	Corporate Digital Transformation, Market Competition, and Accounting Information Comparability	2022
5	9644	Zhang Yanchao and Bu Jun	Does Corporate Digital Transformation Affect Accounting Information Comparability?	2023
6	7811	Xiao Zhongyi	Digital Transformation and Corporate Financial Risk Governance	2024
7	7520	Zhang Qinglong	Exploring the Path of Digital Transformation of Financial Shared Services	2020
8	6666	Xie Da et al.	Construction of an Intelligent Shared Financial Management System under Digital Transformation	2021
9	6162	Xi Chenglong and Liu Huanfeng	Digital Transformation and Corporate Accounting Information Quality	2024
10	5756	Liu Kun et al.	Exploring Innovative Paths for Strategic Management Accounting in the Context of	2021

Digital Transformation in Manufacturing: A Case Study of Changan Automobile

Source: Authors' analysis based on CNKI data

Seven papers appear in both the ten most cited and ten most downloaded lists, producing a 70% overlap. The overlap shows that several papers attracting high reader interest have also accumulated relatively strong citation counts. Citation and download figures nevertheless capture different forms of attention and should not be interpreted as equivalent measures of research impact.

The highly downloaded papers mainly address accounting information comparability and quality, financial shared services, intelligent financial management, financial risk governance, and management accounting innovation. These topics are broadly consistent with those found among the highly cited publications.

Funding Programmes

Among the identified funding sources, the National Social Science Fund of China is linked to 13 publications. The National Natural Science Foundation of China follows with nine, while seven publications are associated with the Ministry of Education Humanities and Social Sciences Research Project.

Table 8: Leading Funding Programmes Supporting Digital Accounting Transformation Research

Rankings	Fund projects	No. Documents
1	National Social Science Fund of China	13
2	National Natural Science Foundation of China	9
3	Ministry of Education Humanities and Social Sciences Research Project	7
4	Anhui Provincial Department of Education Higher Education Teaching Reform Research Project	4
4	Jiangsu Higher Education Teaching Reform Project	4
6	Hebei Social Science Development Research Project	3
7	Natural Science Foundation of Shandong Province	2
7	Anhui Provincial Key Teaching Research Project	2
7	Henan Higher Education Teaching Reform Project	2
7	Higher Education Project of the Jiangsu Provincial Department of Education	2
7	Humanities and Social Sciences Research Project of the Anhui Provincial Department of Education	2
7	Natural Science Foundation of Hunan Province	2
7	Humanities and Social Sciences Research Project for Higher Education Institutions in Jiangxi Province	2
7	Shanxi Provincial Education Science Planning Project	2
7	Guangdong Provincial Education Science Planning Project	2

7	Project of the Hunan Provincial Social Science Achievement Review Committee	2
7	Guangdong Provincial Philosophy and Social Sciences Planning Project	2
18	Jiangxi Provincial Education Science Planning Project	1
18	Wuhan Municipal Education Science Planning Project	1

Source: Authors' analysis based on CNKI data

Provincial support appears through teaching reform, social science, natural science, and education science planning programmes. The range of funding sources reflects the position of digital accounting transformation across accounting, economics, management, information technology, and education.

Because several programmes share the same rank, Table 8 reports ranking groups rather than exactly 20 separate programmes. The figures refer to the number of publications linked to each funding programme, not to the number of individual funded projects.

Discussion

The analysis of 919 Chinese-language journal articles shows two features of this research area. Publication activity has grown quickly, but contributions remain widely spread across journals, institutions, and authors. The results also show that accounting-focused studies are still commonly placed within the wider digital transformation literature rather than forming a clearly separate research domain.

Rapid Expansion of Research Attention

The increase in publications occurred during the same period in which artificial intelligence, cloud computing, big data, automation, and other digital technologies were becoming more common in business and accounting practice. China was also giving greater policy attention to accounting informatization and the digital transformation of accounting functions (Ministry of Finance of the People's Republic of China, 2021, 2024). Because the present study is descriptive, these developments cannot be treated as the cause of publication growth. They nevertheless form part of the background against which academic interest in the topic expanded.

Thematic Development and the Broader Digital Transformation Context

The difference between the two main themes is especially noticeable. Digital transformation appears in 701 articles, whereas digital accounting transformation appears in only 51. This gap shows that accounting-related digitalisation is usually discussed as part of wider organisational or corporate transformation rather than as an independent accounting research area.

The literature also goes beyond the automation of accounting tasks. Information quality, managerial decision-making, corporate governance, and financial management are all visible in the identified themes.

New quality productive forces and the digital economy add a more recent policy and economic dimension to the literature. At the same time, the range of technologies, accounting functions, organisational outcomes, and policy concepts shows that the field has not yet settled around a

single conceptual framework. Future studies would therefore benefit from distinguishing more carefully between digitisation, digitalisation, digital transformation, accounting informatization, and digital accounting transformation.

Interdisciplinary Expansion and Theoretical Integration

The disciplinary results also show that the field is not confined to accounting. Enterprise economics accounts for 475 articles and accounting for 441, while computer software and computer applications account for 224 and information economy and postal economy for 173. The topic therefore combines organisational, accounting, and technological perspectives. The appearance of vocational and higher education research further shows that digital transformation is also being discussed in relation to accountants' future skills.

However, the presence of several disciplines does not by itself mean that their theoretical perspectives are well connected. Accounting, information technology, management, and education studies may examine related problems while relying on different concepts and frameworks. Closer links between accounting theory and research on information systems, organisational change, technology adoption, digital innovation, and institutional theory could provide stronger explanations of the transformation process.

A closer connection between these perspectives would allow future studies to examine how digital adoption changes accounting information, professional roles, organisational processes, and outcomes, rather than focusing only on whether a technology has been adopted.

Dispersed Research Contributions and the Need for Collaboration

The institutional distribution is broad. Universities, government-related departments, research institutes, vocational colleges, enterprises, and professional organisations all appear among the contributors. The highest institutional output is eight articles, so the publication record is not centred on a single organisation.

Because contributions are spread across many organisations, sustained research programmes may be harder to build. Collaboration among accounting scholars, information technology researchers, management scholars, policymakers, and practitioners could help connect work now carried out in separate institutional settings.

Attention to Information Quality and Accounting Transformation

Two patterns stand out in the citation and download lists. One group of papers deals with accounting information quality, comparability, disclosure, and corporate governance. Other concentrates on financial shared services, intelligent accounting, and digital management systems.

Bringing these two lines of work together could clarify how changes in accounting processes and digital infrastructure affect information quality, organisational control, decision-making, and longer-term performance.

Seven of the ten most cited papers are also among the ten most downloaded. Even so, citations and downloads capture different forms of attention and are influenced by publication age,

database coverage, accessibility, topic, and user behaviour. They are therefore not treated here as direct measures of research quality.

Funding Support and Institutional Development

The funding pattern spans several programme types. The National Social Science Fund of China is linked to 13 publications, the National Natural Science Foundation of China to nine, and the Ministry of Education Humanities and Social Sciences Research Project to seven. Other support comes from social science, natural science, education, and teaching-reform programmes.

Most individual programmes, however, are associated with only a small number of publications. Funding is therefore broad in source but limited in concentration.

More continuous support could facilitate larger empirical datasets, longitudinal studies, cross-institutional projects, and interdisciplinary research.

Limitations and Future Research

The scope of the dataset is one limitation. Only Chinese-language journal articles available through CNKI were included. Studies indexed solely in international databases or other Chinese databases fall outside the sample. The results therefore represent the CNKI-based Chinese-language literature rather than all research on digital accounting transformation.

The sample also depends on the search procedure used in this study. Records were retrieved through a subject search and then filtered using selected CNKI themes. Other search terms, fields, or filtering rules could yield a different set of articles, so the results should be read in relation to this specific search design.

Another limitation is the use of descriptive bibliometric indicators only. Co-citation, bibliographic coupling, keyword co-occurrence, co-authorship, and institutional network analyses were not conducted. The study therefore does not map the intellectual, conceptual, or collaboration structure of the literature. The dispersed pattern of authors and institutions should not be read as proof that established research networks are absent.

Citation and download data have similar limitations. Both change over time and are influenced by publication age, database coverage, accessibility, topic, and user behaviour. In this study, they are used only as indicators of scholarly and reader attention rather than as direct measures of research quality.

The timing of data collection represents a further limitation. The dataset was retrieved on 15 July 2026, meaning that publications assigned to the 2026 publication year represent only part of the year. The 2026 publication figure may also be affected by CNKI indexing practices and online-first publication processes. It should therefore not be directly compared with completed annual publication totals.

Future research could address these limitations by combining CNKI with international databases and other relevant academic databases to provide a broader comparative perspective. The use of co-citation analysis, bibliographic coupling, keyword co-occurrence analysis, and

collaboration network analysis could further reveal the intellectual, conceptual, and social structures of digital accounting transformation research.

Conclusion

This study examined the development and structural characteristics of Chinese-language research on digital accounting transformation through a descriptive bibliometric analysis of 919 journal articles indexed in CNKI up to 15 July 2026.

Publication activity increased substantially after 2021 and rose even more sharply from 2024. Much of this literature remains connected with the broader digital transformation agenda, while management accounting, financial accounting, accounting information quality, financial shared services, intelligent accounting, corporate governance, and digital competencies form important areas of attention.

Publication output has grown faster than the field has consolidated around common theoretical foundations. Future work could strengthen links across disciplines, use a wider range of empirical designs, expand institutional collaboration, and examine the longer-term organisational, technological, governance, and professional consequences of digital transformation.

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