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(IJIREV)**www.gaexcellence.com/ijirev**MAPPING THE EVOLUTION OF ACCOUNTING
EDUCATION: A BIBLIOMETRIC ANALYSIS OF
TEACHING, LEARNING, AND TECHNOLOGICAL
INNOVATIONS**

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Abstract:

This bibliometric study visualises the evolving intellectual structure of accounting education during 2015-2025 and reveals the dominant themes, key contributors, and emerging structural patterns of the discipline. Previous reviews have focused on individual pedagogical tools; however, a bibliometric mapping of the evolution of accounting education during this critical decade of technological disruption is still insufficient. This study analysed 757 peer-reviewed English-language publications sourced from the Scopus database, applying co-citation analysis, keyword co-occurrence mapping, and network visualisation via VOSviewer and Bibliometrix to explore the thematic development and collaborative dynamics of the field. The analysis identifies three

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main clusters of themes that reflect the field's evolution from traditional teaching models to methods integrated with new technology: (1) integration of emerging technologies including artificial intelligence, blockchain and data analytics in the curriculum; (2) development of soft skills and ethical reasoning for the modern accountants; and (3) innovative pedagogical practices such as blended learning, writing circles, and experiential methodologies. The key findings highlight the central role of core journals in shaping the intellectual structure of the discipline and the considerable contribution of Australian and South African institutions, which share eight of the top ten most productive positions. RMIT University tops the list with 32 publications, followed by Deakin and Monash Universities in Australia, as well as the Universities of Pretoria and Johannesburg in South Africa, thus contributing substantially and enriching the discourse on inclusivity, decolonisation, and emerging technologies. The study also reveals a notable interdisciplinary convergence with Computer Science and Decision Sciences, showing a pedagogical shift toward hybrid skill development. Nevertheless, the literature remains geographically concentrated and strongly dominated by English-language scholarship. Therefore, this paper ultimately contributes a comprehensive map of thematic evolution, collaboration patterns, and emerging research priorities, offering a data-driven foundation for educators and policymakers to reimagine accounting education in an increasingly interconnected profession shaped by emerging technologies.

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Keyword:

Accounting Education, Bibliometric Analysis, Curriculum Design, Emerging Technologies, Teaching Methodologies



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Introduction

The rapid integration of emerging technologies and changing professional demands are causing a profound transformation in accounting education. The accountant's role has evolved from traditional number-crunching to making strategic choices and advisory services with the adoption of artificial intelligence (AI), blockchain, and big data analysis by industries (Al Ghatrifi et al., 2023; Handoyo, 2024). This evolution demands a rethinking of the organization of accounting education to ensure that students have the technical expertise and adaptive skills to thrive in an era shaped by emerging technologies.

Current studies reveal that considerable advances have been made in the incorporation of emerging technologies and innovative pedagogies like blended learning and gamification into accounting programs (Novak et al., 2021; Thottoli et al., 2024). However, a persistent gap remains between the academic curricula and the evolving competencies required by the profession (Almeida & Carvalho, 2022; Lee, 2024). In addition to the above matter, there are few questions that still remain in terms of its accessibility, implementation, and long-term effects on learning outcomes despite the increasing integration of new technologies in the teaching and learning process (Elnakeeb & Elawadly, 2025; Handoyo, 2024). Moreover, there is a lack of consensus exists on how these technologies can be systematically integrated across the globe, considering that current research is heavily concentrated in the US, UK and Australia (Baharom & Abdullah, 2024).

Therefore, in an effort to address these gaps, the present study adopts a bibliometric approach to map the intellectual landscape of accounting education with a focus on teaching, learning, and emerging technologies. The study provides an in-depth and unbiased analysis of the field's evolution through publication trends, major contributors, and thematic clusters (Amin et al., 2025; Hu et al., 2025). This quantitative mapping offers subtle structural information that may be overlooked by traditional narrative reviews and allows for future research and practical curriculum design.

The research questions addressed in this study are as follows; (1) What are the main themes and evolutionary trends in the literature of accounting education? (2) How does the intellectual structure and collaboration network of accounting education research construct? (3) How has the impact of emerging technologies on accounting education and curriculum design evolved within the literature?

These additional issues will be discussed in the following sections of this paper as outlined below. Section 2 describes the methodology, data collection strategy and bibliometric analytical tools applied in this study. Section 3 presents the results, mapping the publication trends, intellectual structure and thematic clusters in the field. Section 4 presents the results and discusses their implications for curriculum design and pedagogical practice, limitations of the study and directions for future research. Finally, Section 5 summarises the main contributions of this study to the evolving field of accounting education.

Methods

In this study, a systematic bibliometric approach is used to quantitatively map the intellectual structure, thematic evolution, and collaborative networks of accounting education research. The methodology is based on extensive data retrieval from a large academic database and advanced network visualisation methods, which allow an objective analysis of publication trends, key contributors and emerging research topics over the last decade.

Data Collection and Search Strategy

The present study applied a comprehensive bibliometric technique to map the intellectual landscape of accounting education. The data were obtained from the Scopus database, which was selected due to its broad coverage of peer-reviewed literature and its reliable citation tracking functions (Elsevier, 2023). The search strategy used Boolean operators to combine core keywords such as "accounting education," "learning accounting," "curriculum design,"

and "technological integration." Only peer-reviewed journal articles, conference papers and books published in English between 2015 and 2025 were considered for inclusion. Data collection and screening process was performed according to PRISMA guidelines (Figure 1). This involved automated duplicate removal and rigorous screening of titles, abstracts and full texts for relevance to the study objectives, resulting in a final data set of 757 publications.

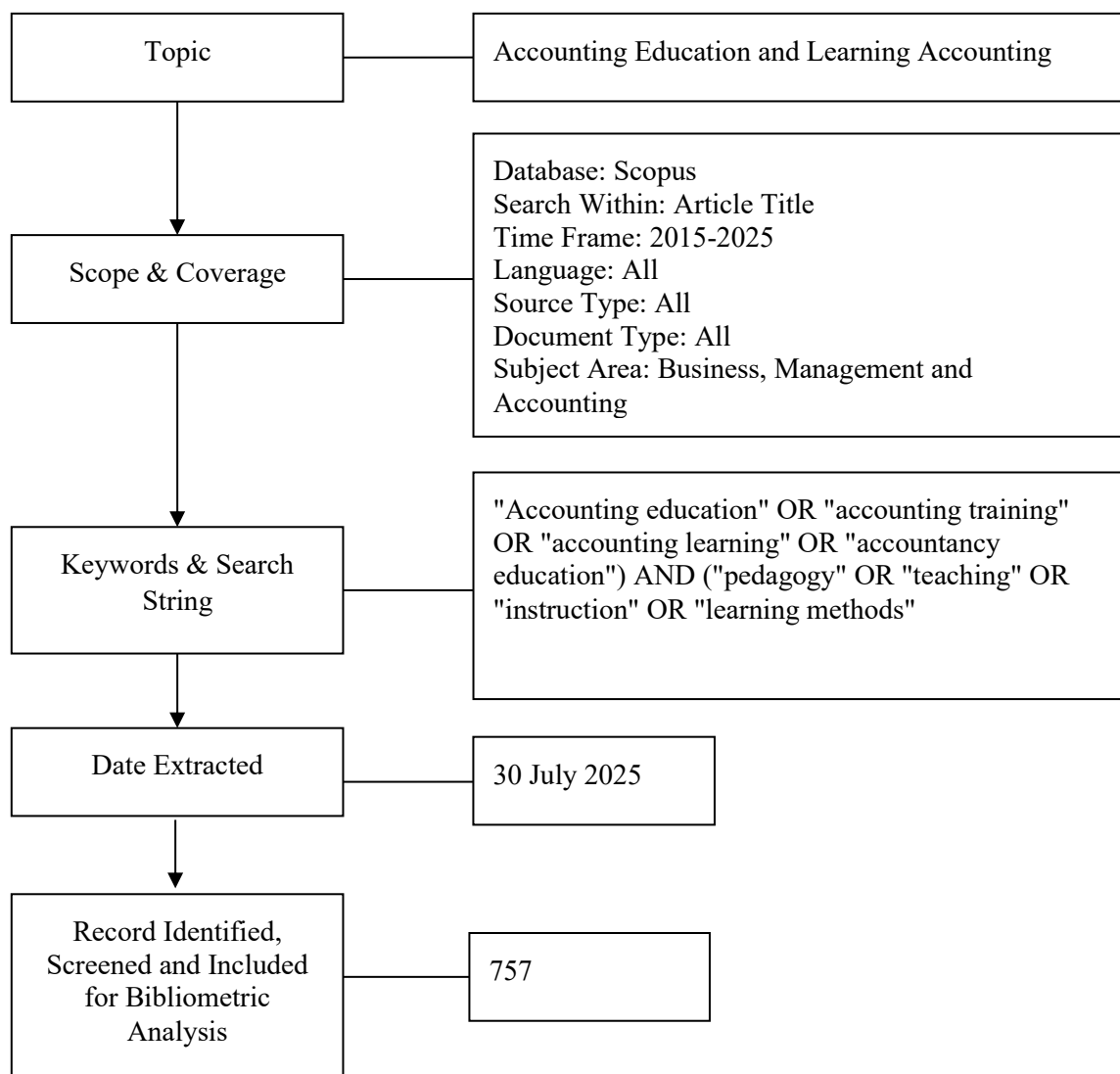


Figure 1: Flow Diagram of the Search Strategy

Analytical Tools and Techniques

The dataset was cleaned and standardised using OpenRefine for inconsistencies in author names, institutional affiliations, and keywords. Citation metrics (total citations, h-index, etc.) were extracted using Harzing's *Publish or Perish* (Harzing, 2016) to identify influential authors and publications).

Bibliometric analyses and network visualisations were carried out with VOSviewer and Bibliometrix package in R. Using these tools, co-authorship networks, author co-citation maps and keyword co-occurrence clusters were produced. This multi-tool approach enabled an

objective mapping of thematic evolution, intellectual structure and global collaboration patterns within the field (Van Eck & Waltman, 2010; Aria & Cuccurullo, 2017).

Results

Publication Overview and Descriptive Metrics

This section presents a descriptive summary of the 757 publications that has been retrieved from Scopus database. The document characteristics of the paper and publication trends are presented, in which later provides a foundation for the landscape of accounting education research.

Documents Profiles and Metadata

Table 1 below summarizes the core metadata of the retrieved dataset. There are 757 publications that have been cited 9185 times, with an average of 12.13 citations per paper and an h-index of 42. This indicates a highly impactful and mature research domain. The average number of authors per paper is 2.58 which indicates a moderate level of collaborative research. Next, in Table 2 shows that peer-reviewed journal articles dominate the dataset, accounting for 642 publications (84.81%). The numbers indicate the fact that traditional journal publishing still is the main channel for disseminating empirical findings and pedagogical innovations in accounting education. The second most common format is book chapters (55 documents, 7.27%). Book chapters is often used to discuss in detail interdisciplinary topics like sustainability, ethics etc. The other significant contributions are conference papers (2.77%) and reviews (2.25%), which serve as platforms for emerging ideas and literature synthesis, respectively. All other document types (eg. editorials, errata, notes) collectively account for less than 3% of the total output.

Table 1: Main Information

Main Information	Data
Publication years	2015-2025
Citation years	10
Papers	757
Citations	9185
Cites_Year	918.5
Cites_Paper	12.13
Cites_Author	4352.27
Papers_Author	378.13
Authors_Paper	2.58
h_index	42
g_index	64

Source: Generated by the author(s) using biblioMagika® (Ahmi, 2024)

Table 2: Document Type

Document Type	Total Number of Publications	%
Article	642	84.81
Book Chapter	55	7.27
Conference Paper	21	2.77
Review	17	2.25
Editorial	8	1.06
Others	14	1.85

Source: “Others” includes Erratum, Note, Book, and Retracted documents.

Publication Trends

The time-based examination of publications demonstrates a marked surge in research activity over the past ten years (Table 3; Figure 2). The publication activity was relatively stable from 2015 to 2019, with an average of 46 publications per year. A significant inflection point came in 2020, however, coinciding with the COVID-19 pandemic’s global disruption and higher education’s rapid technological transformation.

Starting in 2020, the annual output increased, peaking in 2024 with 126 publications (16.64% of the total dataset). This exponential growth accentuates the urgent academic need for integration of emerging technologies (e.g., AI, blockchain) and redesign of curricula for a technologically advanced era. The slight stabilisation in 2025 suggests that accounting education is moving from a period of vigorous exploratory research to a period of more concentrated, specialised investigations.

Table 3: Publication by Year

Year	Total Number of Publications	%
2025	76	10.04
2024	126	16.64
2023	89	11.76
2022	74	9.78
2021	77	10.17
2020	83	10.96
2019	50	6.61
2018	38	5.02
2017	57	7.53
2016	47	6.21
2015	40	5.28

Documents by year

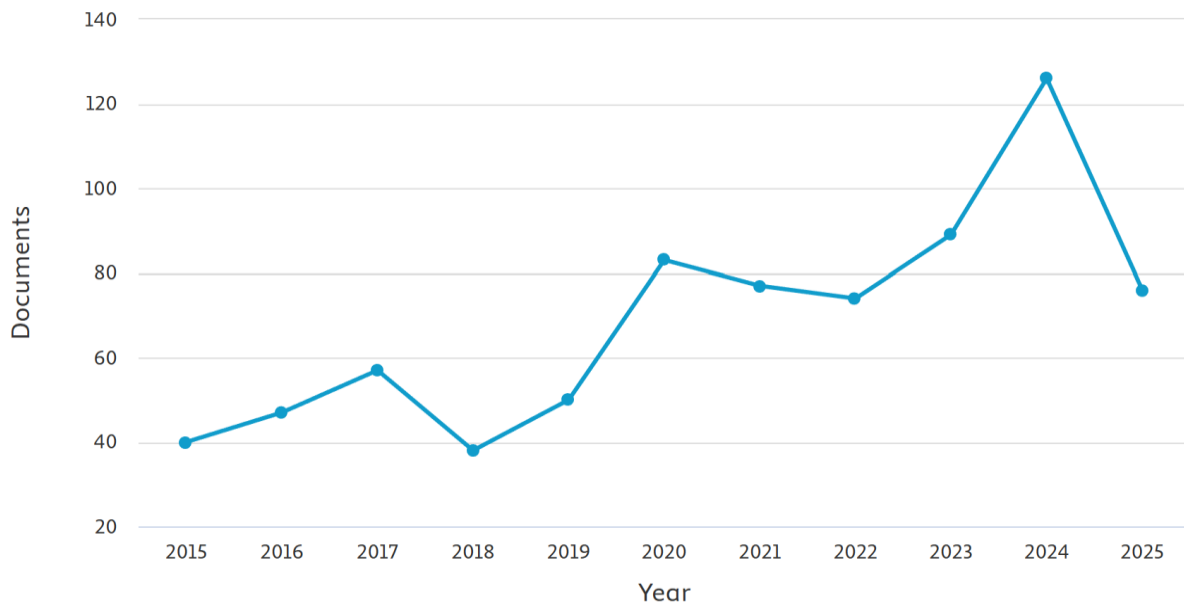


Figure 2: Publications Over Time (2015-2025)

Source: Generated by the author(s) using Scopus database

Disciplinary, Institutional, and Linguistic Profiles

The dataset reveals a highly interdisciplinary yet linguistically concentrated landscape (see Tables 4–6). All publications are classified as “Business, Management and Accounting,” but there is significant overlap with “Social Sciences” (59.71%) and “Economics, Econometrics and Finance” (26.95%), as well as an increasing number of “Decision Sciences” (4.62%) and “Computer Science” (3.04%). This clearly suggests a pedagogical shift toward a more integrated approach of behavioural, quantitative and technological perspectives. Australian and South African institutions dominate the accounting education field institutionally, with eight of the top ten most productive institutions. The top position is held by RMIT University with 32 publications (4.23%), followed by the Deakin and Monash Universities (Australia) and the Universities of Pretoria and Johannesburg (South Africa). This concentration emphasises the leading role these two countries play in promoting crucial debates on inclusion, decolonisation and emerging technologies. Finally, in the aspect of linguistic distribution, is overwhelmingly monolithic where 97.89% of all publications are written in the English language. Taken together, these patterns have revealed that accounting education is intellectually expanding in scope, yet it remains geographically concentrated and strongly dominated by English-language scholarship. Therefore, the findings highlight a tension that future research must address to ensure accounting education serves a truly global profession.

Table 4: Top 10 Subject Area

Subject Area	Total Number of Publications	%
Business, Management and Accounting	757	100.00
Social Sciences	452	59.71
Economics, Econometrics and Finance	204	26.95
Decision Sciences	35	4.62

Arts and Humanities	29	3.83
Computer Science	23	3.04
Engineering	9	1.19
Psychology	5	0.66
Medicine	3	0.40
Others	3	1.58

Note: "Others" includes subject area from Environmental Science, Agricultural and Biological Sciences, Pharmacology, Toxicology and Pharmaceutics, Energy, Physics and Astronomy, and Multidisciplinary.

Table 5: Most Active Institutions

Institution	Total Number of Publications	%
RMIT University	32	4.23
Deakin University	13	1.72
Monash University	13	1.72
University of Pretoria	13	1.72
University of Johannesburg	12	1.59
University of Cape Town	11	1.45
University of Tasmania	11	1.45
Indiana University-Purdue University Indianapolis	10	1.32
Kelley School of Business	10	1.32
University of South Africa	9	1.19

Table 6: Languages

Language	Total Number of Publications	%
English	743	97.89
Spanish	9	1.19
Polish	3	0.40
Portuguese	3	0.40
Ukrainian	1	0.13

Key Contributors and Collaboration Networks Most Active Authors

The following section identifies the prominent authors and countries that are at the lead of the accounting education discourse and then examines at their collaboration networks.

Most Active Authors

Table 7 lists the top 15 most productive authors from the dataset. The maximum number of publications by any single author is 10 (Apostolou, B.; Dellaportas, S.; Hassell, J.M.), with each contributing only 1.32% of the total output. This implies that there are no prominent individual contributors in this widely dispersed field. The leading authors mainly focus on the

synthesis of the field through extensive literature reviews, pedagogical innovations, and the integration of emerging technologies such as AI into accounting curricula.

Table 7: Most Active Authors

Author Name	Total Number of Publications	%
Apostolou, B.	10	1.32
Dellaportas, S.	10	1.32
Hassell, J.M.	10	1.32
Dorminey, J.W.	9	1.19
McGuigan, N.	9	1.19
Tharapos, M.	9	1.19
Sugahara, S.	7	0.92
Asonitou, S.	6	0.79
Lubbe, I.	6	0.79
Rebele, J.E.	6	0.79
Sangster, A.	6	0.79
Alanzi, K.A.	5	0.66
Alshurafat, H.	5	0.66
Beatson, N.	5	0.66
Fogarty, T.J.	5	0.66

Geographic Distribution and Most Active Countries

The geographical distribution of research output indicates a worldwide reach of accounting education research but is still very much centred on the Anglosphere. Table 8 reveals that the United States (174 publications, 22.99%), Australia (125, 16.51%) and the United Kingdom (79, 10.44%) are the leading contributing countries. These three nations together account for almost 50% of the total output, indicating their well-established infrastructure for accounting education research and strong alignment with the requirements of global professional accounting bodies.

South Africa (54 publications, 7.13%) is a very significant contributor relative to its size, with research focusing mainly on inclusivity, decolonisation and addressing the performance gaps of under-represented students. Furthermore, the presence of Indonesia (35 publications, 4.62%) and other emerging economies in the top 10 indicates a growing regional interest in tailoring accounting curricula to local contexts and responding to the challenges of technological transformation.

Table 8: Most Active Countries

Country	Total Number of Publications	%
United States	174	22.99
Australia	125	16.51
United Kingdom	79	10.44
South Africa	54	7.13
New Zealand	39	5.15

Indonesia	35	4.62
Canada	22	2.91
Malaysia	22	2.91
Jordan	20	2.64
Spain	20	2.64

Co-Authorship Networks

A co-authorship network analysis was performed to evaluate the patterns of collaboration, as shown in Figure 3. The visualisation shows that the field is highly productive, but international collaboration is relatively limited. The network is characterised by a strong presence of domestic clusters in the US, UK and Australia. There are signs, however, of new centers of international co-operation, particularly between institutions in developed countries and in emerging economies, which allow the exchange of ideas about emerging technologies and inclusive pedagogies.

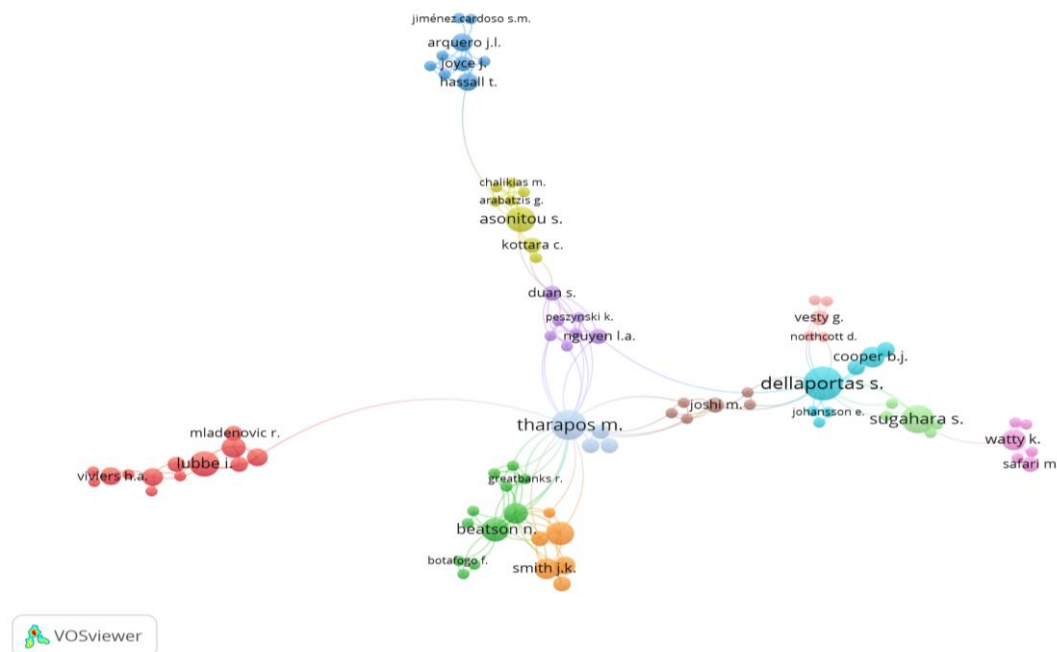


Figure 3: Co-authorship Analysis

Note: The network was generated using VOSviewer based on bibliographic data that has been retrieved from Scopus.

Intellectual Structure and Core Literature

This section reviews the highly cited papers and author co-citation networks to identify the foundational literature that shapes the accounting education discourse.

Highly Cited Paper

Table 9 presents the top 16 most cited publications in the dataset. The most cited paper is Sangster et al. (2020) with 223 citations and it presents a global reflection on the impact of the COVID-19 pandemic on accounting education. The large number of citations to this paper

demonstrates the potential of acute global disruptions to drive pedagogical innovation quickly and immediately shift the research agenda. A thematic synthesis of the most cited papers reveals three dominant foundational pillars in the field:

- **Emerging Technologies:** A significant cluster of highly cited works focuses on preparing students for Industry 4.0. The literature on integration of AI, blockchain and big data analysis into accounting curricula is mainly based on the papers by Damerji and Salimi (2021), Sledgianowski et al. (2017), Qasim and Kharbat (2020) and Tsiligiris and Bowyer (2021).
- **Soft Skills and Industry Expectation Gaps:** To address the gap between academia and the profession, seminal works by Dolce et al. (2020), Rebele and St. Pierre (2019), and Howcroft (2017) critically analyse the "expectation-performance gap," arguing that communication, critical thinking, and ethical reasoning must be elevated alongside technical competencies.
- **Faculty Readiness and Pedagogical Resistance:** Watty et al. (2016) continues to be a significant work (157 citations) for understanding barriers to faculty adoption of new educational technologies and the critical need for institutional support and targeted faculty development.

Furthermore, an analysis of the publication sources in Table 10 reveals that the intellectual foundation of the field is heavily concentrated in a few core journals. *Accounting Education* and the *Journal of Accounting Education* dominate the list, publishing many of the discipline's seminal works and playing a central role in shaping the discipline's intellectual structure.

Table 9: Highly Cited Papers

Authors	Year	Title	Source	Cites
Sangster, A., Stoner, G., & Flood, B.	2020	Insights into accounting education in a COVID-19 world.	Accounting Education	223
Damerji, H., & Salimi, A.	2021	Mediating effect of use perceptions on technology readiness and adoption of artificial intelligence in accounting.	Accounting Education	158
Watty, K., McKay, J., & Ngo, L.	2016	Innovators or inhibitors? Accounting faculty resistance to new educational technologies in higher education.	Journal of Accounting Education	157
Sledgianowski, D., Gomaa, M., & Tan, C.	2017	Toward integration of Big Data, technology and information systems competencies into the accounting curriculum.	Journal of Accounting Education	145
Qasim, A., & Kharbat, F.F.	2020	Blockchain technology, business data analytics, and artificial intelligence: Use in the accounting profession and ideas for inclusion into the accounting curriculum.	Journal of Emerging Technologies in Accounting	140

- Pincus, K.V., Stout, D.E., Sorensen, J.E., Stocks, K.D., & Lawson, R.A. 2017 Forces for change in higher education and implications for the accounting academy. Journal of Accounting Education 126
- Dolce, V., Emanuel, F., Cisi, M., & Ghislieri, C. 2020 The soft skills of accounting graduates: Perceptions versus expectations. Accounting Education 125
- Rebele, J.E., & St. Pierre, E.K. 2019 A commentary on learning objectives for accounting education programs: The importance of soft skills and technical knowledge. Journal of Accounting Education 124
- Tsiligiris, V., & Bowyer, D. 2021 Exploring the impact of 4IR on skills and personal qualities for future accountants: A proposed conceptual framework for university accounting education. Accounting Education 105
- Al-Htaybat, K., von Alberti-Alhtaybat, L., & Alhatabat, Z. 2018 Educating digital natives for the future: Accounting educators' evaluation of the accounting curriculum. Accounting Education 94
- Janvrin, D.J., & Weidenmier Watson, M. 2017 Big Data: A new twist to accounting. Journal of Accounting Education 94
- Levant, Y., Coulmont, M., & Sandu, R. 2016 Business simulation as an active learning activity for developing soft skills. Accounting Education 92
- Apostolou, B., Dorminey, J.W., Hassell, J.M., & Rebele, J.E. 2015 Accounting education literature review (2013-2014). Journal of Accounting Education 80
- Martinov-Bennie, N., & Mladenovic, R. 2015 Investigation of the Impact of an Ethical Framework and an Integrated Ethics Education on Accounting Students Ethical Sensitivity. Journal of Business Ethics 77
- Musleh Al-Sartawi, A.M.A. 2020 E-Learning Improves Accounting Education: Case of the Higher Education Sector of Bahrain. 17th European, Mediterranean, and Middle Eastern Conference on Information Systems, EMCIS 2020 75

Howcroft, D.	2017	Graduates' vocational skills for the management accountancy profession: Exploring the accounting education expectation-performance gap.	Accounting Education	73
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Table 10: Source Title

Source Title	Total Number of Publications	%
Accounting Education	159	21.00
Journal of Accounting Education	76	10.04
Issues in Accounting Education	47	6.21
Advances in Accounting Education Teaching and Curriculum Innovations	30	3.96
Meditari Accountancy Research	29	3.83
Accounting Research Journal	23	3.04
Journal of Education for Business	21	2.77
International Journal of Management Education	16	2.11
Accounting and Finance	11	1.45
Others	145	19.15

Note: "Others" includes source title from British Accounting Review, Journal of Business Ethics, Journal of International Education in Business, Pacific Accounting Review, Cogent Business and Management, Journal of Accounting in Emerging Economies, and other sources with fewer than 10 publications each.

Author Co-citation Analysis

An author co-citation analysis was conducted to find the intellectual structure of the field (Figure 4). The network reveals clear clusters of authors that are frequently cited together, which are the basic schools of thought in accounting education. The central node is Apostolou B. It implies that the field relies on his extensive annual literature reviews to identify research trends and methodological gaps. Other large clusters are anchored respectively by Dellaportas S. and Wood D.A., which are from different research communities that explore curriculum innovation and student-centered pedagogies. Interestingly, the network also identifies emerging nodes such as Alshurafat H. and Kozub A.E. which suggests a shift in the intellectual structure toward technological transformation and decolonisation of accounting curricula.

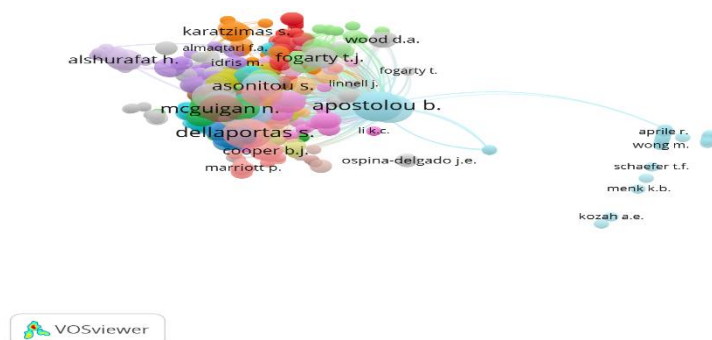


Figure 4: Citations by Cited Authors

Note: The network was generated using VOSviewer based on bibliographic data retrieved from Scopus database.

Thematic Clusters and Keyword Co-occurrence

The keyword co-occurrence analysis as presented in Figure 5 offers a map of the conceptual structure of accounting education research. It also highlights three dominant thematic clusters that shape the current discourse that will be explained further below.

Cluster 1 discusses about the Emerging Technologies. The largest cluster includes keywords such as “data analytics”, “blockchain”, “artificial intelligence”, “digitalization”, and “FinTech”. This cluster is the urgent academic response towards Industry 4.0 and considers how to embed emerging technologies into the accounting curriculum in order to prepare the students for a data-driven profession. The strong co-occurrence links between these terms and “curriculum” and “teaching” indicate active research on pedagogical strategies for integrating emerging technologies.

Cluster 2, includes “cooperative learning,” “student engagement,” “self-efficacy,” “soft skills,” and “active learning.” This theme reflects the move toward student-centred active learning methods to bridge the gap between technical knowledge, and the communication, critical thinking and ethical reasoning skills that employers expect of them. The proximity of “performance” and “assessment” to this cluster suggests a research interest in evaluating the impact of innovative pedagogical interventions.

Cluster 3 is about Ethics, Sustainability and Global Perspectives. The third cluster consists of “accounting ethics”, “diversity”, “sustainability”, “corporate social responsibility” and the regionally specific terms such as “Indigenous Knowledges”. The expansion highlights the need for inclusive curricula that address global issues, cultural adaptations, and professional integrity and reflects the growing commitment to socially conscious accounting education. The reference to geographical terms points to the need for context-specific research to tailor accounting education to specific local cultural and regulatory environments.

The spatial distribution and inter-cluster linkages in Figure 5 reveal that while these three thematic areas are distinct, they are not isolated. There are strong bridging connections between the integration of emerging technologies and pedagogical innovation (e.g. technology-enhanced learning) and ethics and professional skills development. This interconnectedness suggests that contemporary accounting education research increasingly adopts holistic

approaches that simultaneously address competence in emerging technologies, pedagogical effectiveness, and ethical formation.

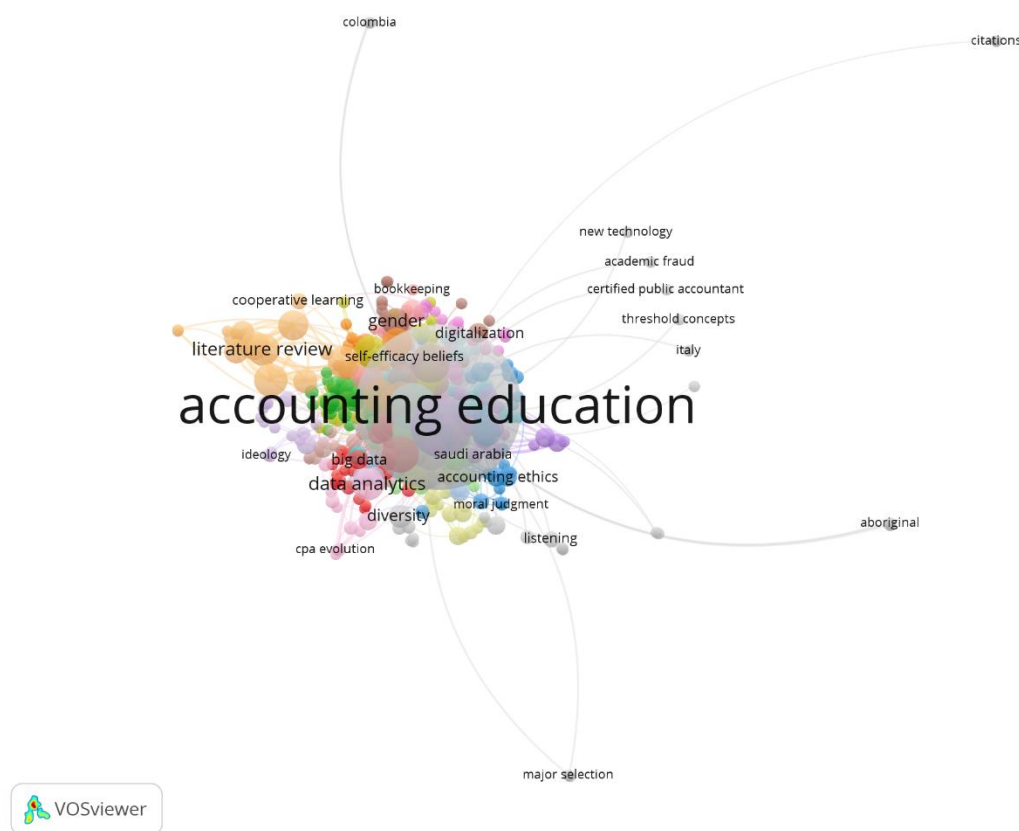


Figure 5: Co-Occurrence Network Of Author Keywords In Accounting Education Research (2015–2025).

Note: The network was generated using VOSviewer based on bibliographic data from Scopus database. Keywords that appear at least five times were included, with a minimum distance of 0.5 between items, resulting in three distinct clusters. Node size is proportional to keyword frequency; line thickness indicates co-occurrence strength.

Discussion

The bibliometric analysis mapped the intellectual landscape of accounting education for the period 2015-2025 addressing three key research questions: thematic evolution, collaborative networks and the impact of emerging technologies. The results show that the discipline is evolving, from traditional pedagogical paradigms to a dynamic multidisciplinary field driven by new technology. Later sections discuss the implications of these findings, structural dynamics affecting accounting education and implications for future and practical research.

Thematic Evolution: Technology, Skills, and Curriculum Reform

Emerging Technologies and Industry 4.0: The analysis have found that terms like “data analytics,” “blockchain,” and “artificial intelligence” are trending, and suggesting the need for accounting education to keep pace with this technological revolution. The literature has shown that it is now essential to embed these tools into courses to prepare the graduates for a data-driven career (Indrayani et al., 2024; Tsiligiris & Bowyer, 2021). This is confirmed by highly cited research conducted by Damerji and Salimi (2021) and Qasim and Kharbat (2020). They

discussed that universities are under increased pressure to adapt their teaching methods to the rapidly changing demands of a business.

Soft Skills and Holistic Competencies: In addition to technical competency, it is found that communication skill, ethical reasoning, teamwork, and critical thinking are gaining in importance. This is a fundamental recalibration of what it means to be a “modern accountant”. Seminal works by Dolce et al. (2020) and Rebele and St. Pierre (2019) point out the constant expectation-performance gap between academia and employers. They stated that interpersonal and ethical competencies need to be elevated to the level of technical knowledge.

Pedagogical Innovation and Curriculum Alignment: The literature has a concerted effort to modernise teaching methodologies through experiential learning, writing circles, gamification and blended learning models (Huber et al., 2020; McGuigan et al., 2021). These innovations seek to close the gap between theory and practice and thus making sure that curricula are responsive to both professional certification requirements (e.g., CPA Evolution) and broader societal demands for sustainability and ethics (Falivena & Gulluscio, 2023).

Taken as a whole, these emerging themes signal a paradigm shift in accounting education. Accounting education is no longer solely about transmitting technical knowledge but also about cultivating adaptable, ethically grounded professionals fluent in emerging technologies, capable of navigating global disruptions such as the COVID-19 pandemic and the rise of generative AI.

Intellectual Structure and Collaborative Dynamics

The next section analyses more on the co-authorship and co-citation where it shows the strengths and the structural limits of the intellectual architecture of the discipline.

Foundational Scholars and Core Journals: The most central node on the co-citation network is Apostolou B. This supports the fact that accounting education is largely dependent on the comprehensive annual literature reviews of Apostolou B. to define research agendas. Dellaportas S. is also the center of the discussion on curriculum innovation and Wood D.A. is another significant cluster in the network. The intellectual base of the discipline appears to be concentrated in a small number of core journals with *Accounting Education* and *Journal of Accounting Education* accounting for almost a third of the total output. However, the increasing popularity of specialised journals such as the *Journal of Emerging Technologies in Accounting* suggests that the field is finding own dedicated places for the rapid flow of research on AI and blockchain that might be difficult for traditional pedagogy journals to follow.

Collaborative Clusters and Institutional Anchors: The co-authorship network shows distinct, tightly knit clusters, often anchored by institutional or regional proximity. Interestingly, the Australian and South African universities dominate accounting education, with eight of the ten most productive institutions. The analysis reveals that RMIT University has the most publications in the world (32, 4.23%), followed by Deakin and Monash Universities (Australia) and the Universities of Pretoria and Johannesburg (South Africa). This focus highlights the pioneering role these two countries have played in steering important pedagogical debates on inclusivity, decolonisation, and the performance gap of under-represented students.

Interdisciplinary Convergence: There is a prominent overlap of the dataset with “Computer Science” (3.04%) and “Decision Sciences” (4.62%) in which confirms that accounting education is no longer isolated within traditional business faculties. The convergence of literature with information systems, psychology, and data science is significantly occurring, indicating an urgent want for interdisciplinary programs that would provide graduates proficient in financial reporting and analytics concerning developing technologies.

Structural Tensions: Geographic and Linguistic Constraints

While accounting education is intellectually expanding in its scope, it somehow remains geographically concentrated and strongly dominated by English-language scholarship, highlighting a tension that future research must address. The bibliometric data shows a strong “Anglosphere” hegemony with the primary publishers of publications being institutions in the US, UK and Australia, and the language of publication being almost exclusively English (97.89%). Such linguistic homogeneity risks marginalising valuable pedagogical innovations occurring in non-English-speaking regions and limits the discipline’s capacity to develop culturally responsive, globally inclusive curricula.

South Africa, too, is a leader in decolonising pedagogies and equity issues, but representation from the Global South, in particular the regions of Latin America, Southeast Asia and Sub-Saharan Africa remain limited. Future research needs to intentionally broaden diverse multilingual perspectives and curricula should be adapted to local socioeconomic settings and not just Western and English language settings.

Implications for Practice

These results provide practical guidance for educators, politicians, and industry participants. The initial approach is **Curriculum Redesign**. Institutions must promptly include data analytics, artificial intelligence, and blockchain into the core accounting education, while also nurturing soft skills and ethical reasoning to prepare graduates for the diverse requirements of Industry 4.0.

Secondly, the ongoing issue of faculty resistance to new technology (Watty et al., 2016) highlights the necessity for specialised professional development initiatives, institutional backing, and resource distribution that can empower educators to confidently embrace novel teaching methods. This may contribute to an improvement in the **Faculty Development** area. Not only that, policymakers and professional bodies should also foster stronger collaborations between universities and employers to co-design curricula that align with the evolving certification requirements and workplace realities. Consequently, establishing a **collaboration between industry and academia**.

Finally, there is the practice of **inclusivity and decolonisation**. Educational establishments should proactively integrate culturally responsive teaching methods, Indigenous Knowledge systems, and multilingual materials to guarantee that accounting education is both accessible and pertinent to varied student demographics.

Recommendations for Future Research

The bibliometric mapping reveals several underexplored areas ripe for rigorous investigation:

- **Empirical Evaluation of Emerging Technologies:** Future studies should employ mixed-methods and experimental designs to measure the actual impact of AI, blockchain, and data analytics tools on student learning outcomes and professional readiness, moving beyond theoretical frameworks to evidence-based practice.
- **Inclusivity and Equity:** Qualitative case studies and ethnographic research are needed to examine the lived experiences of marginalized students and evaluate the effectiveness of decolonizing pedagogies in addressing systemic biases.
- **Longitudinal Competency Tracking:** Longitudinal studies should track the development of soft skills, ethical reasoning, and fluency in emerging technologies over time to assess the long-term impact of curricular interventions.
- **Global and Multilingual Perspectives:** Comparative studies across non-English-speaking regions are essential to uncover region-specific pedagogical innovations and challenge the current Anglosphere dominance in the literature.
- **Curriculum Benchmarking:** Delphi methods and stakeholder analyses can be used to reach consensus on the essential components of a future-ready accounting curriculum, ensuring alignment with both professional standards and societal expectations.

Conclusion

This bibliometric analysis traces the intellectual terrain of accounting education research from 2015 to 2025, a discipline in considerable flux because of the impact of emerging technologies, changing professional requirements and wider social issues. The analysis identified three main thematic clusters: the integration of emerging technologies such as AI, Blockchain and data analytics; the development of the needed soft skills and ethical competencies for the modern accountants; and the systematic alignment of curricula with Industry 4.0 requirements. These themes together exemplify a field that is moving away from traditional pedagogical paradigms and toward a more dynamic, interdisciplinary and future-oriented approach.

The study also illuminated the structural dynamics of accounting education, highlighting influential contributors, collaborative networks, and the central role of core journals such as *Accounting Education* and the *Journal of Accounting Education* in shaping the discipline's intellectual structure. However, the analysis also revealed critical tensions. The literature remains geographically concentrated and strongly dominated by English-language scholarship, potentially marginalizing valuable perspectives from the Global South and non-English-speaking regions.

Nevertheless, some limitations should be considered. The reliance on the Scopus database may overlook relevant literature indexed in other databases, and the quantitative nature of bibliometric methods cannot fully account for the contextual dimensions or qualitative depth of individual studies. Further, areas related to emerging scholarship such as Indigenous Knowledges and decolonising pedagogies are under-represented in the dataset. Future research should extend these findings with mixed-methods and longitudinal approaches that go beyond mapping to empirically study the impact of curricular innovations, while actively amplifying diverse, multilingual, and culturally responsive perspectives from under-represented regions. Ultimately, by providing a comprehensive map of thematic evolution, collaboration patterns, and emerging research priorities, this study offers a data-driven foundation for educators,

policymakers, and industry stakeholders to reimagine accounting education, ensuring its continued relevance in an increasingly interconnected profession shaped by emerging technologies.

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