

ACCOUNTING UNDER IDEAL CONDITIONS: A BIBLIOMETRIC ANALYSIS OF GLOBAL TRENDS 2010–2025

Arviona Zahra Sophia¹, Lulus Kurniasih²

^{1,2} Universitas Sebelas Maret

E-mail: arvionazahra@gmail.com

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Abstract:

This study aims to analyze the development of global accounting literature within an ideal conditions framework during the period 2010–2025 using a bibliometric approach. In the accounting context, ideal conditions include the assumption of perfect information availability, transparency, and rational decision-making. However, the dynamics of practice indicate serious challenges such as theoretical fragmentation, sustainability issues, and the influence of technology. Using data from the Scopus database and VOSviewer software, this study evaluates publication trends, scientific collaborations, the most productive countries and institutions, and dominant themes such as financial reporting quality, corporate governance, and earnings management. The results show a significant increase in the number of publications and global collaborations, particularly from developed countries and Southeast Asia, as well as increasing contributions from developing countries such as Indonesia. Keyword visualization indicates a shift in research focus toward sustainability, digitalization, and governance, but there is still room for exploration on topics such as big data and integrity. This study concludes that despite progress toward ideal accounting practices, many conceptual and practical challenges remain that need to be addressed through broader and more integrative scientific collaboration.

Keywords: Financial Reporting Quality, Corporate Governance, Sustainability Accounting, Digitalization in Accounting

Abstrak:

Penelitian ini bertujuan untuk menganalisis perkembangan literatur akuntansi global dalam kerangka ideal conditions selama periode 2010–2025 melalui pendekatan bibliometrik. Dalam konteks akuntansi, kondisi ideal mencakup asumsi ketersediaan informasi sempurna, transparansi, serta pengambilan keputusan rasional. Namun, dinamika praktik menunjukkan adanya tantangan serius seperti fragmentasi teori, isu keberlanjutan, dan pengaruh teknologi. Dengan menggunakan data dari basis Scopus dan perangkat lunak VOSviewer, studi ini mengevaluasi tren publikasi, kolaborasi ilmiah, negara dan institusi paling produktif, serta tema dominan seperti financial reporting quality, corporate governance, dan earnings management. Hasil menunjukkan peningkatan signifikan dalam jumlah publikasi dan kolaborasi global, terutama dari negara-negara maju dan Asia Tenggara, serta peningkatan kontribusi dari negara berkembang seperti Indonesia. Visualisasi kata kunci mengindikasikan pergeseran fokus riset menuju isu keberlanjutan, digitalisasi, dan tata kelola, namun masih terdapat ruang eksplorasi pada topik seperti big data dan integrity. Studi ini menyimpulkan bahwa meskipun terdapat kemajuan menuju praktik akuntansi yang ideal, masih banyak tantangan konseptual dan praktis yang harus diatasi melalui kolaborasi ilmiah yang lebih luas dan integratif.

Kata Kunci: Kualitas Pelaporan Keuangan, Tata Kelola Perusahaan, Akuntansi Keberlanjutan, Digitalisasi dalam Akuntansi

1. Introduction

Since the beginning of the 21st century, accounting research has experienced rapid growth, both in terms of volume and dimensions of study. Global changes such as the financial crisis, climate change, and advances in information technology have expanded the scope and function of accounting far beyond its traditional boundaries as a system for recording and reporting finances (Lem, 2024; Mungai & Lee, 2024). In the development of accounting theory, ideal conditions are often assumed, namely, conditions in which information is perfectly available, the reporting process is transparent, measurements are

accurate, and report users are able to process information rationally (Foster et al., 2012; Kubíčková & Jindřichovská, 2016). Under these ideal conditions, accounting systems are expected to optimally support efficient resource allocation, economic decision-making, and managerial oversight (Beatty et al., 2010).

However, in practice, achieving these ideal conditions faces various real challenges. Theoretical fragmentation, the emergence of new issues such as sustainability, green accounting, and digitalization, as well as information asymmetry and political interests complicate the ideal operationalization of accounting systems. In the period 2010–2025, this important transition becomes increasingly apparent, with the diversification of accounting research themes illustrating the dynamics of adaptation to external changes while highlighting the gap between ideal theory and the reality of practice.

Bibliometric data shows a surge in the number of publications and cross-border collaborations, with themes such as management accounting, sustainability reporting, and green accounting dominating. On the other hand, topics such as creative accounting demonstrate how accounting practice remains vulnerable to distortion and bias despite technological advances such as big data, artificial intelligence, and blockchain, which should theoretically bring accounting practice closer to the ideal.

Therefore, this article aims to compile a comprehensive bibliometric review of the evolution of accounting thought from 2010–2025 within the context of ideal conditions. The analysis will cover publication trends, scholarly collaborations, and the dynamics of topics such as sustainability, digitalization, and governance. Theoretically, this research is expected to evaluate whether developments in accounting literature over the past two decades have brought accounting practice closer to its ideal framework, or whether they have revealed new conceptual challenges that need to be addressed.

2. Literature Review

Within the framework of ideal conditions, an accounting system is theoretically expected to produce information that is fully relevant, reliable, free from bias, and available in a timely manner. Accounting theories such as decision usefulness theory (Streling, 1967), the efficient market hypothesis (Fama, 1970), and the valuation model (Feltham & Ohlson, 1995) assume an ideal condition in which accounting information accurately reflects economic value and is processed rationally by its users. In practice, achieving this condition is faced with various limitations in measurement, disclosure, and user behavior.

Contemporary developments indicate an epistemological shift in accounting, from a narrow focus on financial reporting to a more holistic measurement of value. The concepts of environmental management accounting (EMA), green accounting, and integrated reporting expand the dimensions of accounting to integrate environmental, social, and governance issues (Al-Shaer et al., 2017; Armstrong et al., 2012; Darmawati et al., 2025; de Villiers & Dimes, 2021; Montenegro, 2017; Uyar et al., 2023). Furthermore, the role of accounting in disclosing non-financial information is becoming increasingly important to address transparency demands on global issues such as climate change (Mbir et al., 2020; Schröder, 2022), corporate governance (Azwari et al., 2023; Habib et al., 2024), and CSR (Song & Rimmel, 2021; Uyar et al., 2023).

Technological advances are also an important factor that theoretically has the potential to bring accounting practices closer to the ideal. Big data analytics, machine learning, and blockchain technologies enable real-time, predictive, and adaptive data processing (Almadadha, 2024), while providing opportunities to improve the accuracy, completeness, and reliability of accounting measurements (Gamayuni, 2018; Mungai & Lee, 2024; Ortiz-Martínez et al., 2019). However, the application of these technologies also raises new challenges such as ethical data use, privacy, and inequality in adaptation across jurisdictions (Du et al., 2023).

Despite the significant increase in the number of publications in accounting, the literature continues to face theoretical and methodological fragmentation. Excessive topic specialization often hinders the integration of concepts across subdisciplines, creating gaps in the development of holistic conceptual frameworks. Furthermore, the dominance of Anglo-Saxon literature leads to unequal geographic representation (Gantman et al., 2015), which in turn impacts the generalizability of empirical findings in a global context.

In this context, a bibliometric approach is an important tool for evaluating the extent to which these empirical dynamics reflect developments toward ideal conditions in accounting. Bibliometric methods allow quantitative mapping of publication trends, collaboration networks, and shifting themes (Cameran & Perotti, 2014; Carini et al., 2013; Shiri et al., 2016; Yoo et al., 2013). However, studies explicitly linking bibliometric dynamics to the ideal conditions framework of accounting are still very limited (Chiu et al., 2019). Therefore, an integrative bibliometric study is needed to evaluate whether developments in accounting research over the past two decades have brought us closer to the ideal framework assumed in accounting theory.

The concept of "Accounting Under Ideal Conditions" has rarely been explicitly explained in the accounting literature, remaining abstract and theoretical. Therefore, this study attempts to provide a more concrete understanding by mapping these ideal conditions through various more operational indicators, such as accounting quality, financial reporting quality, high-quality accounting, transparency in financial reporting, cross-border accounting harmonization, and compliance with international reporting standards such as IFRS (Ebaid, 2022; Tanfika Radita Putri et al., 2024). These indicators are seen as a representation of accounting practices that reflect ideal conditions, where financial information is reliable, relevant, and globally comparable.

3. Research Methods

3.1. *Object, time and Place*

The object of this research is global accounting literature that discusses the concept of ideal conditions in accounting practice and theory. The discussion focuses on topics such as accounting quality, financial reporting quality, high-quality accounting, accounting transparency, accounting harmonization, and IFRS compliance. The research was conducted using scientific publication data obtained from the Scopus database as the primary data source because it has a broad coverage of articles in the fields of Business, Management, and Accounting. The research time span covers publications between 2010 and 2025 with the type of document being an English-language journal article to maintain consistency and minimize linguistic bias.

3.2. *Data Collection Techniques*

To maintain accuracy, this study adopts the four main stages proposed in the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework: identification, screening, eligibility, and inclusion. Several relevant studies were used as references in developing this research methodology, including (Darmawati et al., 2025; Petaibanlue & Lee, 2024). By using systematic bibliometric analysis, this study is expected to provide a comprehensive overview of the extent to which the development of accounting research over the past two decades has approached or deviated from the ideal conditions assumed in various accounting theoretical frameworks. The primary bibliometric data source in this study comes from the Scopus database. Scopus was selected based on its broader coverage of articles in the fields of Business, Management, and Accounting, as well as the ease of data export compared to other databases. Furthermore, Scopus allows for comprehensive metadata downloads in large volumes, making it highly suitable for large-scale bibliometric analysis.

3.3. *Data Analysis Techniques*

This study uses a bibliometric analysis approach as the primary method to map the development of accounting literature within the context of ideal conditions for the period 2010–2025. This method was chosen because it can systematically measure and describe publication trends, researcher collaborations, and thematic evolution in global accounting studies. The timeframe used in the data search was publications between 2010 and 2025, with document categories being journal articles (not conference proceedings, book chapters, or editorials). The language used was limited to English to maintain uniformity and minimize linguistic bias.

For bibliometric map visualization, this study utilized VOSviewer software developed by Van Eck & Waltman (2010) from the Centre for Science and Technology Studies (CWTS) at Leiden University, the Netherlands. VOSviewer was chosen because it can produce intuitive and comprehensive visualizations of researcher collaboration networks, relationships between topics, and the evolution of concepts in accounting literature (ALShanti et al., 2024; Sifaiyya & Andriani, 2024).

TITLE-ABS-KEY("accounting quality" OR "financial reporting quality" OR "high-quality accounting" OR "transparency in accounting" OR "accounting harmonization" OR "IFRS compliance").

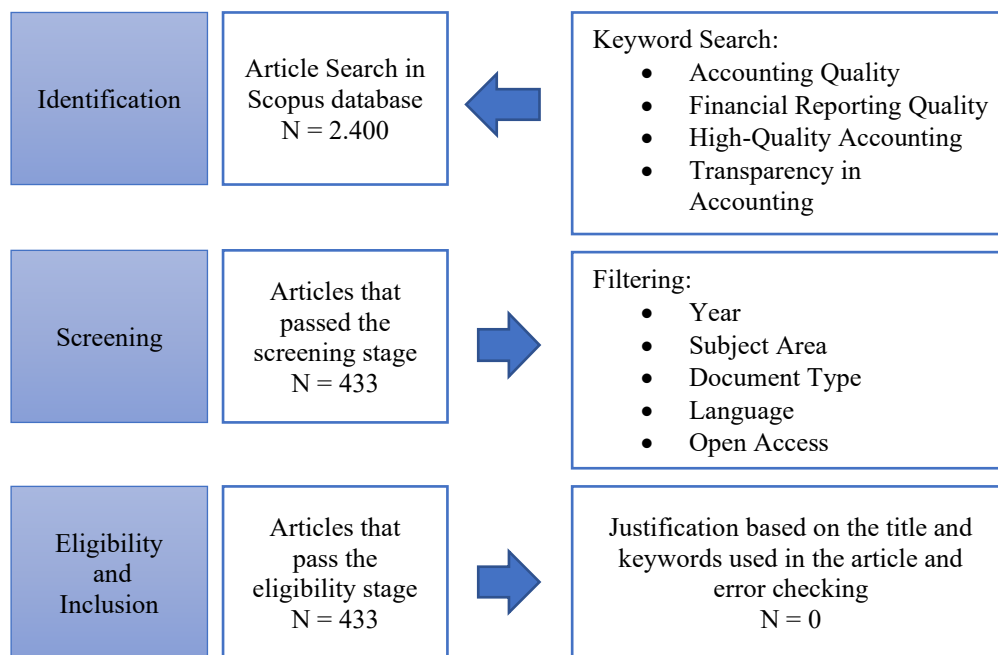


Figure 1. Research Protocol

4. Results and Discussion

4.1. Publication Trend

Figure 2 shows the annual number of publications addressing the topics of accounting quality, financial reporting quality, high-quality accounting, transparency in accounting, and harmonization and compliance with IFRS. This graph displays publication trends from 2010 to 2025 in the field of accounting under ideal conditions. These findings indicate a consistent increase in publications on these topics, reflecting the growing interest and attention among academics to the issue of financial reporting quality and transparency. The peak number of publications occurred in 2024 with a total of 77 papers, reflecting a surge in attention to this topic. Although the number of publications decreased significantly in 2025 (n = 16), this is likely due to the incomplete data collection for that year. Overall, approximately 56% of all documents in the Scopus database on this topic were published in the past five years. This indicates that accounting quality under ideal conditions is a topic of increasing academic interest and deserves further study. Based on the publication trend graph,

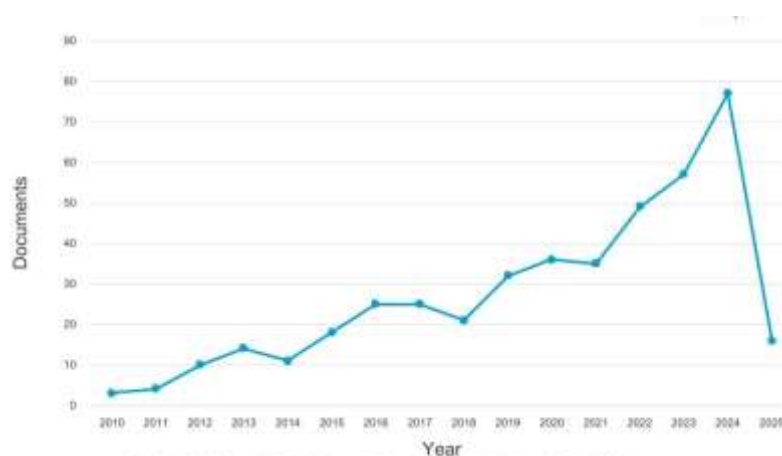


Figure 2. Evolution in Number of Production Articles

4.2. Countries and Affiliates

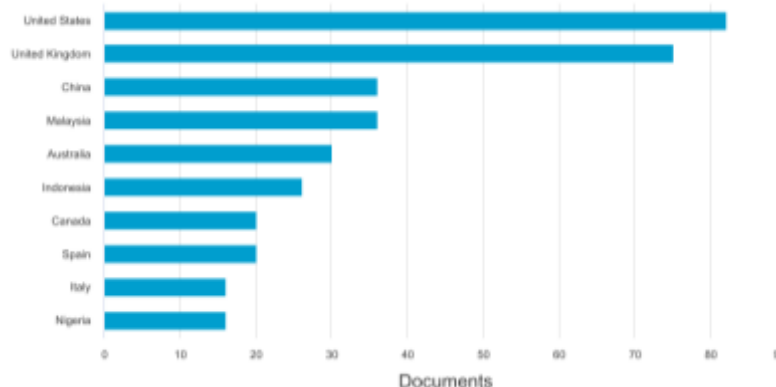


Figure 3. Top 10 Documents By Countries

This section discusses the most productive and significant countries in accounting-related publications under ideal conditions, based on bibliometric data. The graph shows that until 2025, there will be significant contributions from various countries, both developed and developing. Most of the top 10 countries are from developed countries, indicating a correlation between a country's level of development and the intensity of accounting research. The United States is recorded as the country with the highest number of publications, followed by the United Kingdom, China, and Malaysia. Meanwhile, Indonesia also makes the top 10 list, indicating increasing attention from developing countries to global accounting issues. This finding reflects the dominant role of countries with strong research capacity in developing accounting literature under ideal conditions.

Table 1. Top 10 Documents By Countries

Country	Documents
United States	82
United Kingdom	75
China	36
Malaysia	36
Australia	30
Indonesia	26
Canada	20
Spain	20
Italy	16
Nigeria	16

Based on Table 1, global publications on "Accounting under Ideal Conditions" for the 2010–2025 period were dominated by the United States, with the highest number of documents, at 82. This was followed by the United Kingdom with 75 documents, followed by China and Malaysia, each contributing 36 documents. Australia also played an active role in this field with 30 documents. Meanwhile, Indonesia ranked sixth with 26 documents, demonstrating that developing countries also contribute to the development of ideal accounting discourse. Countries such as Canada and Spain also had similar numbers (20 documents), followed by Italy and Nigeria with 16 documents each.

These findings indicate that key research centers on accounting under ideal conditions are located in countries with strong research and higher education infrastructure. The high number of publications from these countries indicates a serious focus on the importance of implementing accounting in stable and controlled situations, particularly in the context of data-driven decision-making and financial transparency. In addition, participation from countries such as Indonesia and Nigeria indicates a growing interest in developing countries to adopt more ideal accounting principles to improve the quality of their national financial governance.

Table 2. Top 15 Institutions Funding Research

Organization	Region	Number of Publication
Universiti Utara Malaysia	Malaysia	13
College of Business, Universiti Utara Malaysia	Malaysia	10
Singapore Management University	Singapore	8
Universiti Teknologi MARA	Malaysia	7
University of Portsmouth	United Kingdom	7
Iscte – Instituto Universitário de Lisboa	Portugal	7
Mansoura University	Egypt	6
Faculty of Commerce	Egypt	6
University of Essex	United Kingdom	5
Universidad Carlos III de Madrid	Spain	5
The University of Manchester	United Kingdom	5
Newcastle University	United Kingdom	5
University of Toronto	Canada	5
University of Bristol	United Kingdom	5
Sun Yat-Sen University	China	5

Based on Table 2, Universiti Utara Malaysia is the most productive institution in accounting research under ideal conditions, with a total of 13 publications during the period 2010–2025. This is followed by Universiti Utara Malaysia's College of Business (10 publications) and Singapore Management University (8 publications), indicating a significant contribution from the Southeast Asian region to this research. In addition, Universiti Teknologi MARA (Malaysia), the University of Portsmouth (UK), and Iscte–Instituto Universitário de Lisboa (Portugal) each produced 7 publications. These findings indicate that institutions from Malaysia and the UK dominate global institutional contributions on this topic, indicating high academic interest and institutional support for accounting studies under ideal conditions in the region.

Table 3. Top 10 Companies (Funding Sponsors)

Organization	Region	Numbers
National Natural science Foundation of China	China	10
European Accounting Association	Europe	5
Fundação para a Ciência e a Tecnologia	Portugal	5
American Accounting Association	United States	4
Ministerio de Ciencia e Innovacion	Spain	4
Ministry of education of the people's Republic of China	China	4
Deutsche Forschungsgemeinschaft	Germany	3
European Commission	Europe	3
Ministerio de Economía y Competitividad	Spain	3
Comunidad de Madrid	Spain	2

4.3. Journal Analysis

Table 4. Top 10 Journals by Annual Production

Journal	Document
Cogent Bussines and Management	18
Accounting Review	13
Contemporary Accounting Research	13
Corporate Ownership and Control	11
Journal of Business Finance and Accounting	11
Journal of Applied Business Research	9
Accounting and Business Research	8
China Journal of Accounting Research	8
European Accounting Review	8
Investment Management and Financial Innovations	8

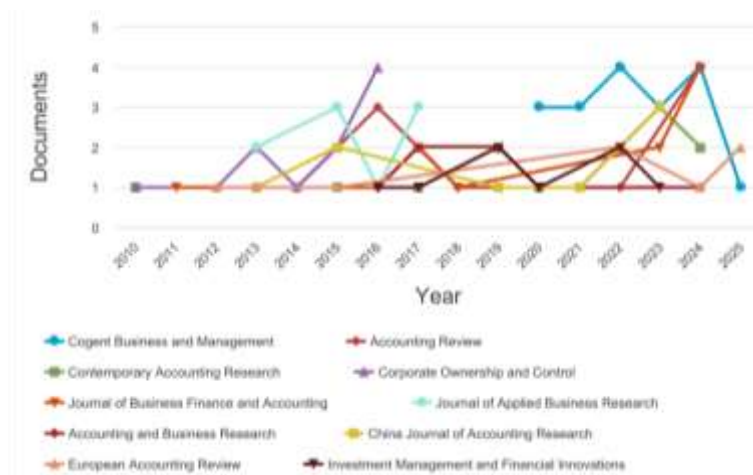


Figure 4. Top 10 Journals by Annual Production

A total of 433 relevant articles were published in 152 journals from 2010 to 2025. The top ten journals with the most articles published on the topic of "Accounting under Ideal Conditions" are shown in Figure 4. Some of the most dominant journals in this publication are Cogent Business and Management, Corporate Ownership and Control, and the Journal of Applied Business Research. For example, Cogent Business and Management consistently shows a relatively high publication trend, particularly in 2021 and 2023, with four articles each. The dominance of these journals indicates that they are important references in disseminating research findings relevant to ideal conditions in accounting.

The figure also illustrates the fluctuation in the number of annual publications in each journal during the analysis period. Some journals show significant increases in the number of publications in certain periods. For example, Corporate Ownership and Control recorded its highest peak in 2016 with four articles, while Investment Management and Financial Innovations saw a surge in publications in 2024. These trends demonstrate the dynamics of research interest and varying academic contributions to the topic over time. In addition, it is seen that some journals such as China Journal of Accounting Research and Accounting and Business Research maintain relatively stable but limited contributions, reflecting a more specific or selective focus on the research themes raised.

4.4. Keyword Co-Occurrence

In this study, we analyzed keyword co-occurrence and topical theme trends to identify future research directions in accounting under ideal conditions. Keywords are a simple yet effective way to identify the main focus of an academic publication. By analyzing the frequency of keyword occurrences in the literature, researchers can identify popular research topics and future trends. Through keyword co-occurrence analysis, a network of themes and relationships between concepts was created, visualized using VOSviewer, as shown in Figure 5. In this visualization, each circle (node) represents a keyword, with the node size reflecting its frequency of occurrence.

The larger the node, the more attention the topic has received in academic publications. The connecting lines between nodes indicate the interconnectedness of keywords, with the line thickness reflecting the frequency of co-occurrence. The distance between nodes indicates the thematic proximity of one keyword to another. Different colors within groups of nodes indicate clusters or groups of key themes that frequently co-occur. This analysis identified six main clusters representing research focuses in ideal accounting, including financial reporting, accounting standards, market efficiency, performance measurement, information transparency, and normative approaches. These findings provide a clear picture of the current research landscape and provide strategic direction for future research.

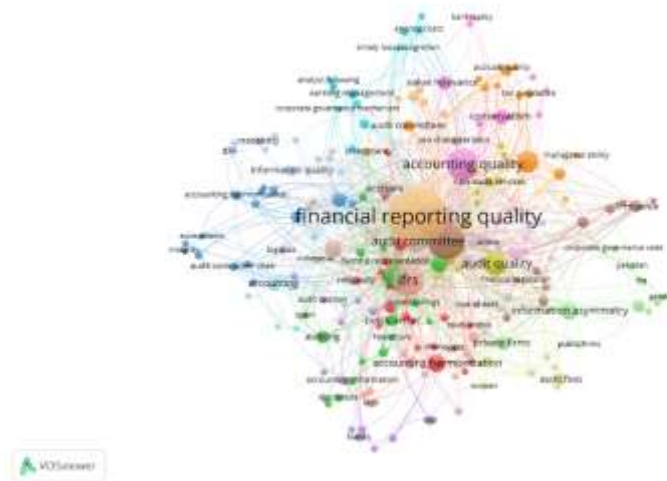


Figure 5. Co-occurrence Network Analysis

A visualization of keyword co-occurrence is shown in Figure 6, where keywords are labeled according to the visual representation of the network they form. In the graph, the keyword "financial reporting quality" appears as the primary research focus with the largest size and density, indicating this topic is a key focus in the global accounting literature under ideal conditions. Other keywords with strong correlations and frequent co-occurrence include "audit committee," "IFRS," "audit quality," "accounting quality," and "information asymmetry." The colors used reflect different thematic clusters, indicating the diversity of research themes, such as corporate governance, accounting harmonization, information quality, and tax avoidance.

The density and connectivity between keywords indicate that topics with more intense colors, such as orange, green, and red, represent areas of extensive research, while areas with more muted colors indicate potential for further exploration. For example, keywords like "big data," "integrity," and "CEO characteristics" appear in smaller sizes and with more limited connections, indicating that these themes are still relatively narrow and could be explored in-depth in future studies. Thus, this visual analysis provides a strategic view of the global accounting research landscape and opens up space for the development of new topics relevant to current challenges and developments in the accounting field.



Figure 6. Keyword Density Visualization

Table 5. Top 10 Journals by Annual Production

Label	Occurrences	Total Link Strength
Financial Reporting Quality	137	247
Corporate Governance	53	149
Earnings Management	56	136
IFRS	38	97
Accounting Quality	41	93
Financial Reporting	26	75
Audit Committee	21	54
Audit Quality	23	47
Real Earnings Management	19	44
Accruals	10	35
Board of Directors	8	29
Information Asymmetry	12	28
IFRS Adoption	9	27
Discretionary Accruals	11	26
Earnings Quality	12	25

Commonly used terms in studies related to accounting under ideal conditions are shown in Table 5. The strength of the relationships between keywords is shown in the Total Link Strength column, where higher values indicate stronger relationships between keywords. This table presents the 15 most common keywords appearing in the literature from 2010 to 2025. The keyword "Financial Reporting Quality" is the most prominent, with a frequency of 137 occurrences and a total link strength of 247. This reflects that financial reporting quality is the most frequently discussed topic and is closely related to various other topics within the realm of ideal accounting.

Furthermore, "Corporate Governance" (53 occurrences; total link strength: 149) and "Earnings Management" (56 occurrences; total link strength: 136) are also keywords with high intensity, indicating a significant focus on corporate governance mechanisms and earnings management practices within the context of ideal reporting. Other significant keywords include "IFRS," "Accounting Quality," "Audit Committee," and "Discretionary Accruals" and "Earnings Quality," each of which demonstrates the research's relationship to international standards, audit quality, and financial statement manipulation. Overall, this co-occurrence pattern suggests that the global literature places greater emphasis on reporting integrity, regulation, and governance as essential pillars of ideal accounting practices.

Co-Autorship Analysis

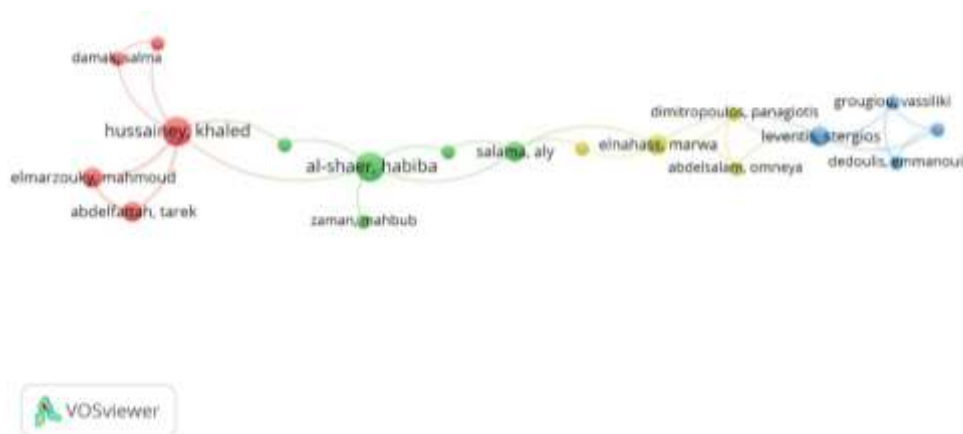


Figure 7. Co-authorship network analysis

Table 5. 15 Most Productive Writers

Author	Documents	Occurrences	Total Link Strength
Al-Hawary, sulaiman ibraheem shelash	2	54	11
Bilal	2	56	10
Ezeani, ernest	2	56	10
Komal, bushra	2	56	10

Usman, Muhammad	2	56	10
Abdelhalim, abeer	1	37	9
Al-khaswneh, malak akif	1	37	9
Alkilani, saleh zaid	1	37	9
Alrawad, mahmaod	1	37	9
Alshirah, ahmad farhan	1	37	9
Alshirah, malek hamed	1	37	9
Ibrahim, nahla	1	37	9
Lutfi, abdalwali	1	37	9
Madugba, joseph u.	2	18	9
Ramadam, mutjaba hashim	1	37	9

The co-author analysis presented in Figure 7 depicts a fairly complex collaborative structure segmented into five main clusters, reflecting the research concentration and thematic linkages among authors in the study “Accounting under Ideal Conditions” during 2010–2025. This network shows that scientific collaboration in this field is not evenly distributed, but rather centered on several central figures such as Hussainey, Khaled, who is the main node in the red cluster, indicating his important role as a driver of collaboration among authors such as Elmarzouky, Mahmoud and Abdelfattah, Tarek. Meanwhile, the green cluster shows a coalition of authors such as Al-Shaer, Habiba and Zaman, Mahbub, who contribute to a more focused area of study. The existence of connections between clusters, such as between Al-Shaer and Salama, Aly who is connected to Elnahass, Marwa (yellow cluster), indicates the existence of intellectual bridges connecting different research focuses. This network not only reflects the intensity of collaboration but also indicates a deep scientific consolidation among the productive authors listed in Table 6. For example, Al-Hawary, Sulaiman, and Bilal occupy the top positions in terms of total link strength, indicating that their contributions are measured not only by the number of papers but also by the breadth of their influence and involvement in global scientific networks. This pattern of collaboration demonstrates that strengthening research capacity in the field of accounting ideally relies heavily on active involvement in international co-author networks, which enable the exchange of ideas across disciplines and accelerate scientific progress through strategic synergies.

5. Conclusion

This research shows that over the past two decades, attention to the concept of accounting under ideal conditions has increased significantly, both in terms of the number of publications, the topics studied, and collaboration between researchers across countries. While theoretically, ideal conditions in accounting presuppose a perfect, accurate, and bias-free information system, the reality is far more complex. Technological developments such as big data, artificial intelligence, and blockchain have opened up opportunities to approach these ideal conditions, but at the same time, they have also created new challenges related to ethics, privacy, and the adaptation gap between countries.

Bibliometric analysis reveals that issues such as financial reporting quality, corporate governance, and earnings management have become the primary focus of attention in the global literature. Developed countries like the United States and the United Kingdom remain dominant in the production of publications, but contributions from developing countries, including Indonesia, also show a positive trend. Overall, this study concludes that although accounting literature has moved toward greater complexity and responsiveness to changing times, the gap between ideal theory and actual practice remains. For this reason, a cross-disciplinary approach, closer international collaboration, and the courage to re-examine old paradigms are needed in order to build an accounting system that is more relevant, adaptive, and closer to the idealism that theory has so far strived for.

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