

Digitalization of Accounting in the 21st Century – A Bibliometric Analysis

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Abstract. *Digitalization of accounting is starting to emerge as a main research issue in the context of business process re-engineering, technological progress, and professional accommodation of accounting to the digital world. This bibliometric analysis tries to present a map of current research on digitalizing accounting, determine main authors, articles, and topics, and examine their citation frequencies. The results indicate that the most quoted papers address the digitalization of public services, the skills of accountants in an automated world, and the role of technology in the accounting profession of the future. This analysis adds to the knowledge of how digitalization is influencing the practice of accounting and what are the research directions to pursue.*

Keywords. digitalization, accounting, research process, bibliometric analysis, VOSviewer

1 Introduction

The accounting profession has faced significant changes through history, adapting to shifting business environments and technological advancements. From paper-based books to computer networks, each technological revolution has transformed the practice of accounting. Now, people are facing with another major transformation driven by digital technologies. According to Stoica and Ionescu-Feleaga (2021a) digitalization is revolutionizing traditional accounting operations by streamlining routine tasks and emphasizing technological capabilities. This shift goes beyond mere automation, it's a complete overhaul of accounting procedures, outcomes, and the whole profession.

In recent years, the global landscape of digital adoption has expanded dramatically, especially since the COVID-19 pandemic, which accelerated digital change across industries. In their paper Ben Letaifa and Hadj Salem (2023) describe how digitalization became a vital survival factor for accounting companies during the pandemic, focusing on increased efficiency and adaptability in terms of implementation costs and training needs. This is part of a broader response to

global technology trends that are reshaping business processes worldwide.

The importance of digitalizing accounting should not be underestimated. Balakrishnan and Rahman (2022) highlight that digitalization is central to achieving sustainable development goals through automation, transparency, and reduced capital costs. Hrebenyk et al. (2023) further emphasize that digitalizing accounting procedures is crucial for enhancing data security, particularly in challenging environments. These arguments indicate that digitalization in accounting is not just a technological advancement but a strategic imperative with critical implications for organizational resilience and sustainability.

The following chapters emphasize the literature review and the research methodology. The fourth chapter then outlines the research findings, including descriptive statistics, visual analysis, as well as discussions on the study's implications and its limitations. The paper concludes with a comprehensive conclusion of the conducted research.

2 Theoretical review

The digitalization of accounting has become a central topic in both professional and academic discussions, focusing on automation, sustainability, and firm performance. AbuAkel and Ibrahim (2023) emphasize the role of perceived relative advantage, top management support, and IT infrastructure in fostering trust and implementing e-filing systems. Similarly, Afifa et al. (2024) identify managerial support and technology availability as essential factors driving the adoption of digital systems among accountants.

Stoica & Ionescu-Feleaga (2021b) highlight how digitalization is transforming the traditional role of accountants by automating routine tasks and increasing the demand for technological skills. Langmann and Kokina (2021) further illustrate this shift by showcasing Robotic Process Automation (RPA) as a tool that enhances efficiency in tasks such as journal postings, payables, and travel expense monitoring, achieving up to 90% time savings. Furthermore, Robotic Process Automation (RPA) is revolutionizing

the accountants' roles in organizations, such as their role as identifiers, explainers, trainers, maintainers, and analysts in automated processes. The research process entails a case study of interviews of eight organizations that were adopting RPA. Analysis indicates that the accountants' role is changing from executors to process overseers, determining the skills required to adopt RPA effectively (Kokina et al., 2021).

Agostino et al. (2022) analyse the condition and future of research on digitalization, accountability, and public services accounting on the basis of a 232-article survey. The most striking concerns of digital accountability like dialogical accountability, boundary blurring and role, and the urgency of social equality are pointed out. The significance of increased emphasis on data translation and its implication is also emphasized by the study. The study paves the way for more studies into these matters in the public sector and how they affect the practice of accounting. The impact of digitalization extends to professional skills and accounting education. Shuhidan et al. (2023) and Marioara et al. (2022) stress the importance of integrating ERP systems, cloud computing, and digital literacy into curricula to prepare future accountants for evolving demands. However, challenges persist, Arfaoui and Kammoun (2023) identify the lack of digital infrastructure and resistance to change as significant barriers in Tunisia during the COVID-19 pandemic.

Digitalization also plays a broader role in achieving Sustainable Development Goals. Balakrishnan and Rahman (2022) argue that it enhances transparency while reducing capital costs. The digital transformation of accounting is reshaping the profession, bringing forth new opportunities and challenges across legal frameworks, human resources, and the adoption of advanced technologies. Legal and institutional frameworks are equally important for advancing digital transformation. Remlein et al. (2022) discuss how legislation can drive Poland's adoption of digital technologies, while Zainuddin et al. (2025) highlight blockchain's potential to improve accountability. Legislation on data protection (e.g., GDPR), electronic invoicing, and digital signatures directly impacts how accounting information is processed and stored (Stoica & Ionescu-Feleaga, 2021b). In a similar context, Shygun and Chystova (2022) refer to how digital tools enable tax enforcement and visibility at ease, highlighting the need for the most sophisticated regulatory environments.

In practice, technologies like machine learning, AI, blockchain, and cloud computing are revolutionizing accounting processes. Jassem (2024) goes further by positioning AI not only as an automation tool but also as a strategic instrument for foresight and decision-making within Industry 5.0. Artificial intelligence in accounting transforms data analysis, fraud detection, and decision-making. Baker (2024) and Pal et al. (2024) show how machine learning improves accuracy and operational efficiency. These developments raise

new ethical and procedural questions requiring further research. HR issues are another field of accounting digitalization. According to Grosu et al. (2023) and Arfaoui and Kammoun (2023), resistance and lack of training are the concerning issues. Enhancing accountants' knowledge of financial principles and technological skills is becoming increasingly important.

Similarly, Baidybekova et al. (2021) and Bathla et al. (2024) emphasize the transformative effects of secure digital foundations on accounting workflows. Digitalization is also reshaping public sector accounting. Quang Huy and Kien Phuc (2024) explore its role in public sector servitization, while Kartikasari et al. (2024) examine its application in monitoring the financial flows of enterprises supported by local governments. Recent research emphasizes that successful digitalization of accounting depends on systematic organizational procedures (Puspitawati et al., 2024) and skilled staff, improving the quality of financial reporting with quicker and more reliable results (Jabor & Hamdan, 2023). Learning material should be customized to address digital transformation needs (Olewi, 2023), whereas system compatibility and stakeholder pressure are motivators and training needs are barriers (Valentinetti & Rea, 2024). While digitalization promises, it generates the need to manage risks and stay informed (Arslan, 2024). In the public sector, it enhances transparency in the budget (Sergeev & Sergeev, 2023) facilitates green innovation in robot transportation via IoT (Zadorozhnyi et al., 2024), and enhances enterprise competitiveness via modernization (Babakhanova et al., 2024). Finally, bibliometric analyses by Stoica and Ionescu-Feleagă (2024) and Zainuddin et al. (2025) reveal growing research interest in digital accountability but caution that cybersecurity risks and continuous training remain critical concerns for successful implementation.

3 Methodology

This paper primarily aims to review the literature published up to March 16th, focusing on research related to the digitalization of accounting. Desk research was made to achieve this goal, accompanied by bibliometric analysis on secondary data gathered from the Scopus and WoS core collection databases.

The bibliometric analysis process followed these stages:

1. **Research design** – While exploring the field of accounting, the author frequently discovered the concept of digitalization, which has emerged as a new term in today's business environment. Upon examining existing literature, it became evident that bibliometric analysis papers on this topic were insufficient. Recognizing this gap, the author conducted a bibliometric analysis of relevant studies available in both databases.

2. **Defining the search query** – The author selected primary keywords, "digitalization" and "accounting" and explored various combinations of these terms. The finalized search query for Scopus and WoS databases included: *"digitalization of accounting*" OR "digitalization in accounting*" OR "accounting digitalization*" OR "digitalization accounting*"*.

3. **Research results in both databases** – The initial search query in Scopus resulted with total of 64 papers across all research areas until March 16th. After applying three inclusion criteria: language (English – 63 papers), publication years (2021-2025 – 60 papers) and subject area (1) Business, Management and Accounting; (2) Economics, Econometrics and Finance, 40 papers were selected. Similarly, the WoS database initially contained 28 papers across all fields. After filtering by language (English - 26 papers), publication years (2021-2024 - 24 papers), and Web of Science categories (1) Business Finance; (2) Business; (3) Economics; (4) Management 18 papers were identified.

4. **Refining initial search results** – All 58 papers were examined to ensure they specifically addressed the digitalization of accounting. Through detailed reviews of titles, abstracts, and main texts, 52 papers met the criteria.

5. **Identifying and removing duplicates** – During the initial review, 12 duplicate papers were found, appearing in both databases. After eliminating duplicates, 40 unique papers remained as the source for data analysis.

6. **Data analysis** – The final stage involved analyzing the data using descriptive statistics and performing bibliometric mapping with VOSviewer software (version 1.6.10). This step visualized results such as networks of co-occurrences, co-citations, and bibliographic matches among the papers in Scopus.

4 Research results

4.1 Results of descriptive statistics

The main goal of this paper is to give a detailed review of the literature published until March 16th, 2025 within both databases focusing on digitalization of accounting. The paper achieved its goal through conducted desk research. From 2021 to 2025, all 40 papers found in Scopus and WoS were published in English. These papers involved 122 authors from 11 countries and represented 86 affiliations, highlighting significant international collaboration. The publications included 22 original research articles, 10 book chapters, 3 conference papers, 3 review articles, and 2 proceeding papers. The year with the most

citations was 2022, totaling 195 citations, while the highest number of publications occurred in 2024 with 14 papers, reflecting growing interest in this field. The most frequently cited paper was *"Digitalization, accounting and accountability: A literature review and reflections on future research in public services"* written by Agostino, Saliterer, and Steccolini, which was cited 117 times between 2022 and 2025. Geographically, Romania led with seven publications, followed by Ukraine and Malaysia with four each. Other notable contributors included India, the United States, Germany, and Vietnam with three papers each. Several other countries, including Indonesia, Italy, Kazakhstan, and Tunisia, have 2 papers published, while Bahrain, Belgium, China, Cyprus, France, Ghana, Jordan, Moldova, the Netherlands, New Zealand, Oman, Poland, Russia, Saudi Arabia, the United Arab Emirates, the United Kingdom, and Uzbekistan each published one paper.

The findings reveal a broad and diverse global interest in the topic, which is crucial for understanding the impact of digitalization of accounting and accountability processes, especially in the public sector. An examination of citation counts reveals that 2022 saw the highest number of citations, indicating rising interest at that time. However, the trend continued with a notable increase in publications in 2024, featuring a record 14 new papers. This sustained growth is likely driven by rapid digital advancements in the public sector, increased investment in technologies promoting transparency and accountability, and heightened research interest fueled by ongoing global digitalization. The geographical distribution of publications highlights a wide range of contributing countries, with significant contributions from Eastern Europe and Asia, as well as major Western nations like the United States, Germany and France. This diversity underscores the universal relevance of digitalization, accountability, and accounting across different economic, political, and cultural contexts. Furthermore, the steady increase in citations per paper reflects growing recognition and influence within the industry.

Overall, these statistics demonstrate the rapidly expanding and evolving nature of research on digitalization, accounting and accountability, particularly in public services. They also highlight how these concerns are becoming integral to modernizing public administrations worldwide. Table 1. shows the most important findings of the ten most cited papers in the Scopus and WoS CC database on the topic of digitalization of accounting. The distribution of the number of all published papers in both databases, as well as the total number of citations in the period from 2021 to 2025 is shown graphically in Fig. 1.

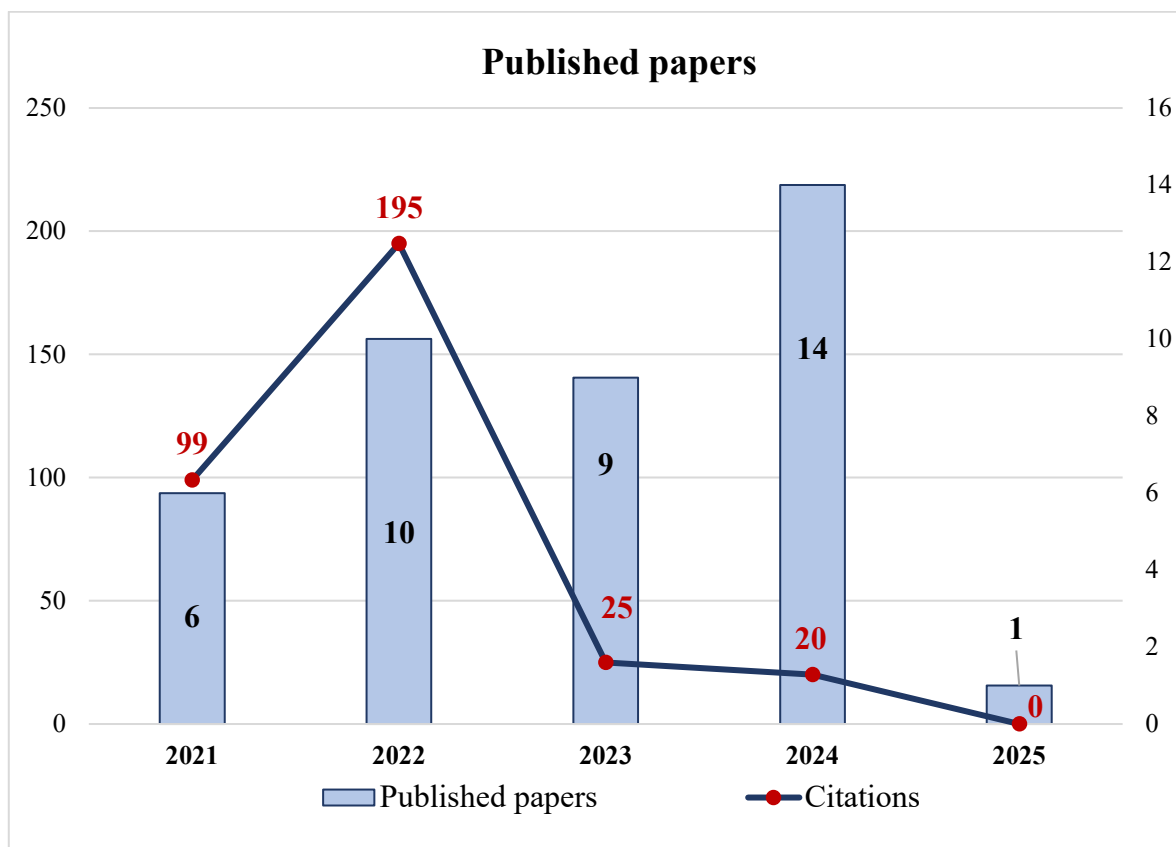


Figure 1. Distribution of the number of published papers and citations by year (Source: Authors' work)

Table 1. The most important findings of the ten most cited papers in the Scopus and WoS CC database on the topic of digitalization of accounting

PAPER	AUTHOR(S)	CITATION S (YEAR)	FINDINGS
1. Digitalization, accounting and accountability: A literature review and reflections on future research in public services	Agostino D.; Saliterer I.; Steccolini I.	117 (2022)	Digital tools enable dialogic and horizontal accountability, but at the same time, they can increase bureaucratic barriers and responsibility overload.
2. Accountant as digital innovator: Roles and competencies in the age of automation	Kokina J.; Gilleran R.; Blanchette S.; Stoddard D.	67 (2021)	Robotic Process Automation (RPA) transforms the roles and competencies of accountants in the digital age.
3. Fintech accounting and industry 4.0: future-proofing or threats to the accounting profession?	Fülöp, MT; Topor, DI; Ionescu, CA; Capusneanu, S; Breaz, TO; Stanescu, SG	32 (2022)	The digitalization of financial services brings significant benefits, such as the automation of routine tasks and increased accuracy, but it also presents challenges like job loss and the need for new skills.
4. Digitalization as a Vector of Information Systems Development and Accounting System Modernization	Chyzhevska L.; Voloschuk L.; Shatskova L.; Sokolenko L.	17 (2021)	Digitalization causes structural changes in economic sectors, increases company productivity, and requires the modernization of systems and mechanisms to improve competitiveness and management.
5. Testing accountants' perceptions of the digitization of the profession and profiling the future professional	Grosu V.; Cosmulese C.G.; Socoliuc M.; Ciubotariu M.-S.; Mihaila S.	17 (2023)	Digitalization brings significant changes to the accounting profession, requiring continuous improvement and adaptation of accountants to ensure the relevance of the profession in the digital age.
6. Implications of the "momentum" theory of digitalization in accounting: Evidence from Ash Cloud	Zhang M.; Ye T.; Jia L.	10 (2022)	The development of the "momentum" theory of digitalization in accounting (DIA) emphasizes that the characteristics of companies and leaders are key drivers of digital transformation.
7. Analysis of trends in the implementation of digitalization in accounting (Ukrainian case)	Petchenko M.; Fomina T.; Balaziuk O.; Smirnova N.; Luhova O.	9 (2023)	Digitalization enables the improvement of accounting process efficiency, including automation, data transfer accuracy, and remote access to information.
8. Digitalization in accounting- Warmly embraced or coldly ignored?	Jans, M; Aysolmaz, B; Corten, M; Joshi, A; Peteghem, M	9 (2022)	The digitalization of accounting enables process automation, increases accuracy and transparency, and facilitates decision-making based on data.
9. Digitalization in small and medium enterprise: a parsimonious model of digitalization of accounting information for sustainable innovation ecosystem value generation	Pham, QH; Vu, KP	9 (2022)	The digitalization of accounting information (DOAI) improves the quality of financial reports, increases the effectiveness of business decisions, and promotes sustainable innovation practices.
10. No longer second-class citizens: Redefining organizational identity as a response to digitalization in accounting shared services	Klimkeit D.; Reihlen M.	8 (2022)	Robotic Process Automation (RPA) transforms the organizational identity of accounting companies, enabling greater relevance and a strategic role for companies in business.

Source: Authors's work based on Scopus and Clarivate Web of Science, March 16th, 2

4.2 Visualization of bibliometric analysis

This section outlines the bibliometric analysis, focusing on keyword co-occurrence, bibliographic coupling of documents to explore the connections between published papers and their authors, and citation metrics in the Scopus database. The decision to exclude papers from the Web of Science database was based on the limited number of unique papers available, only six of them, which seemed to be insufficient for meaningful analysis.

The bibliometric analysis on the topic of digitalization in accounting identified a total of ten keywords that appeared at least twice in the Scopus database. These keywords were grouped into four distinct clusters, each represented by a different color (red, green, blue, and yellow), comprising 17 links with a total link strength of 17 (Fig. 2).

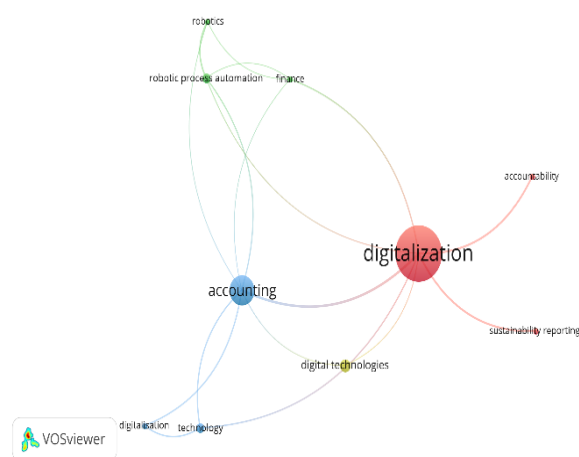


Figure 2. Visualization map of keywords co-occurrence (Source: Author's work)

The first cluster, highlighted in red, consisted of three keywords: accountability, digitalization, and sustainability reporting. The second cluster, represented by green, also contained three keywords: finance, robotic process automation, and robotics. The third cluster, marked in blue, encompassed three keywords: accounting, digitalisation, and technology. Lastly, the fourth cluster, colored in yellow, included only one keyword: digital technologies. Among these, the most frequently occurring keywords, which were pivotal to the search query, were "digitalization"/"digitalisation" (two spellings of the same term, found in both cluster 1 and cluster 3) with 19 occurrences, 9 links, and a total link strength of 12, as well as "accounting," which had 9 occurrences, 7 links, and a total link strength of 7.

Following these, "digital technologies" emerged as the third most frequent keyword, occurring 4 times with 1 link and a total link strength of 1. Ranking fourth, with an occurrence level of 3, were the keywords "robotic process automation" (4 links, total link strength: 3) and "technology" (3 links, total link

strength: 3). The fifth position was occupied by four keywords, each with an occurrence level of 2: "finance" (4 links, total link strength: 2), "robotics" (3 links, total link strength: 2), "accountability" (1 link, total link strength: 2), and "sustainability reporting" (1 link, total link strength: 2).

From Fig. 3, it can be seen that the available papers are grouped into six distinct clusters. The first cluster, highlighted in red, contains five papers, all published between 2022 and 2024. The second cluster, marked in green, includes four papers, also published within the same timeframe (2022–2024). The third cluster, shown in blue, consists of four papers. The fourth cluster, colored yellow, comprises three papers and features the oldest paper in the dataset: "Accountant as digital innovator: Roles and competencies in the age of automation," written by Kokina, Gilleran, Blanchette, and Stoddard in 2021. This paper is among the top five most cited papers in this research area, with 67 citations. The fifth cluster, represented in purple, contains three papers, while the sixth cluster, shaded light blue, includes two papers.

This visualization underscores the significance of two key papers as foundational works for subsequent research on digitalization in accounting. The first is "Digitalization, accounting and accountability: A literature review and reflections on future research in public services" authored by Agostino, Saliterer, and Steccolini in 2022, which has received 117 citations. The second is "Accountant as digital innovator: Roles and competencies in the age of automation" by Kokina et al., published in 2021. Both papers serve as pivotal references for this field of study.

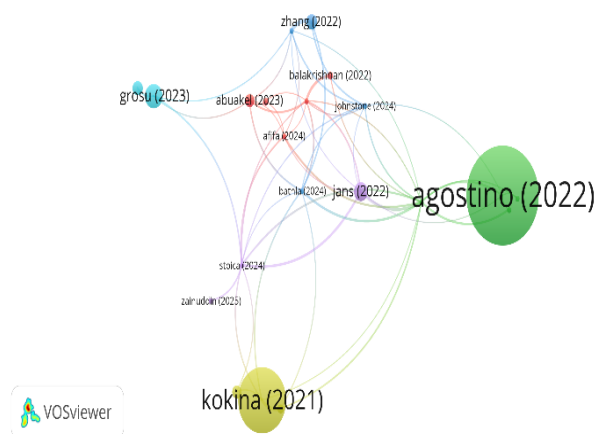


Figure 3. Visualization map of bibliographic coupling of documents (fractional counting) (Source: Author's work)

4.3 Research discussion and limitations

The role of digitalization of accounting is undeniably significant in today's digital business environment.

This is evident both from the theoretical framework presented in this paper and the bibliometric analysis conducted to achieve the research goal. Following all stages of the research process, as outlined in the methodological section, it is clear that the frequent occurrence of keywords highlights a strong and critical connection between digitalization and accounting. Based on studies published since 2021, it can be inferred that interest in this field is steadily increasing. This growth may be attributed to advancements in digital technology during the Covid-19 pandemic lockdown or possibly other factors, which time will reveal. At present, only a limited number of researchers, institutions, and countries are actively exploring this area. However, it is anticipated that this will change as interest continues to grow.

Although this study contributes valuable insights into the digitalization of accounting, it is important to emphasize that this paper only summarized existing literature. This paper could serve as a solid foundation for future researches in which a new concept or theoretical perspective could be defined by expanding research process on other relevant databases and on other research field in upcoming years. The integration of legal, HR, and AI-related perspectives into the bibliometric review creates an interdisciplinary foundation for further research. Future studies could employ multiparameter analytical tools such as cluster analysis and factor analysis to investigate the interdependence of digitalization drivers, regulatory frameworks, workforce readiness, and technological adoption levels. This would allow a more granular and multidimensional understanding of digital transformation in accounting.

Nevertheless, the conducted research has certain limitations. Firstly, the fundamental limitation lies in the fact that the bibliometric analysis relies on only two databases, Scopus and WoS. While both databases are respectable, future studies should broaden their scope by incorporating additional scientific databases. The limitations of this research also include the search query used, as it inherently constrained the authors. Based on the initial query, which identified a significant number of papers, 92 in total (64 from Scopus and 28 from WoS), the author established criteria deemed most suitable for the topic of the paper, namely the digitalization of accounting. While this approach may have led to a reduced number of papers available for bibliometric analysis, which can be considered a limitation, a thorough review of the 58 selected papers confirmed that the criteria were appropriate. Ultimately, 40 unique papers were found to align with the researched topic.

5 Conclusion

The paper emphasizes the growing importance of digitalization in accounting, particularly for enhancing automation and company performance. Despite its advancements, digitalization in accounting has yet to

fully realize its potential due to several challenges and limitations. However, it has opened up significant opportunities for research and development in this field, which is the main focus of the study. Digitalization in accounting may increase the future importance of related fields like digital advertising. The study offers a theoretical overview of accounting digitalization and presents findings from desk research using Scopus and WoS databases. Through bibliometric analysis of 40 publications, the research highlights a strong and significant connection between digitalization and accounting, as evidenced by keyword occurrences. This outcome aligns with predictions made in the theoretical overview for the period from 2021 to 2025, indicating a likely increase in scientific publications on this topic. The rigorous six-stage data preparation ensured the bibliometric analysis's success, highlighting the study's reliability and the promising future of digital accounting research.

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