

BIBLIOMETRIC ANALYSIS OF PUBLICATIONS RELATED TO MANAGEMENT
ACCOUNTING: (2000-2023) WEB OF SCIENCE

Yönetim Muhasebesi İle İlgili Yayınların Bibliyometrik Analizi:
(2000-2023) Web Of Science

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ABSTRACT

Management accounting is of vital importance in strategic decisions that managers will make on behalf of their businesses. This study was conducted to conduct a bibliometric review of publications published in the field of management accounting in the Web of Science. Comprehensive searches were conducted with the keywords management accounting, business management accounting and strategic management accounting. Articles published between the years 2000-2023 and proceeding articles were selected for the study, and a total of 463 publications were evaluated. It was determined that the highest number of publications were made in 2022 (n=12578), and the publications were mostly related to business management accounting, management and economics. The highest number of publications were published in English (n=255). The University of South Australia is the institution with the highest number of publications (n=43). WOS. SSCI is ranked first in the publication index. The country with the highest number of publications is Australia (n=99). The branch of science that studies management accounting the most is business economics. In addition, the publications covering sustainable development goals are 56 in the field of industrial innovation and infrastructure, 3 in the field of decent work and economic growth, 2 in the field of ending poverty and reducing inequality, and 1 in the field of quality education. It is thought that this study conducted in the field of management accounting will contribute to future studies in this direction in the literature.

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ÖZ

Yönetim muhasebesi, yöneticilerin işletmeleri adına alacağı stratejik kararlarda hayati önem taşımaktadır. Bu çalışma Web of Science'de yönetim muhasebesi alanında yayınlanan yayınların bibliyometrik incelemesini gerçekleştirmek amacıyla yapılmıştır. Yönetim muhasebesi, işletme yönetimi muhasebesi ve stratejik yönetim muhasebesi anahtar kelimeleri ile kapsamlı aramalar yapılmıştır. Araştırmaya 2000-2023 yılları arasında yayınlanmış makaleler ile proceeding makaleler seçilmiş, toplamda 463 yayın değerlendirilmiştir. En fazla yayının 2022 (n=12578) yılında yapıldığı tespit edilmiş olup yayınların çoğunlukla işletme yönetim muhasebesi, yönetim, ekonomi ile ilgili olduğu tespit edilmiştir. En fazla yayın İngilizce dilinde (n=255) yayınlanmıştır. Güney Avustralya Üniversitesi en fazla yayın (n=43) yapan kurum olarak karşımıza çıkmaktadır. Yayın endeksinde WOS. SSCI ilk sıradadır. En fazla yayın yapan ülke ise Avustralya'dır (n=99). Yönetim muhasebesini en fazla inceleyen bilim dalı ise işletme ekonomisidir. Ayrıca sürdürülebilir kalkınma hedeflerini kapsayan yayınlar 56 tane endüstriyel yenilik ve altyapı, 3 tane insana yakışır iş ve ekonomik büyüme, 2 yoksulluğa son ve eşitsizliğin azaltılması, 1 kaliteli eğitim alanındadır. Yönetim muhasebesi alanında yapılan bu çalışmanın gelecekte literatürde bu yönde yapılacak çalışmalara katkı sunacağı düşünülmektedir.

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1. INTRODUCTION

Globalization technological changes and advances, fierce competition, various uncertainties in the world, changes in consumer behavior, and many similar factors affect businesses. Businesses benefit from multiple information systems to earn above-normal profits, continue their activities, and gain a competitive advantage. These are general accounting, cost accounting, and management accounting. While general accounting and cost accounting are retrospective, management accounting is future-oriented. Management accounting, which plays an active role in the realization of business management functions, enables business managers to make more rational decisions.

The concept of accounting has been defined as the process of identifying, measuring and transferring economic information. Accounting experts think that economic information has an impact on decision-making with the emergence of the accounting concept (Bhimani, 2020: 9). Business managers manage the business using general accounting, cost accounting and management accounting. They make plans in line with this data and manage the business by making decisions within the framework of these plans. While financial accounting and cost accounting consist of historical data, management accounting is future-oriented. In management accounting, future decisions are made plans are created, budgets are prepared and strategic plans are made by using the historical data of the business (Çil Koçyiğit, 2020: 22).

Managers who focus on historical financial data and internal events in the business can benefit from a narrow scope. These data guide their decisions in predictable situations and routine tasks. However it is management accounting that is future-oriented, takes into account internal and external conditions and provides comprehensive financial and non-financial information. This is effective for managers in perceiving the changing environment, developing strategies, evaluating the current strategy, comparing the costs of alternative decisions, making non-routine managerial decisions, evaluating performance and determining requirements for improvement (Özer and Doğru, 2021: 697-698).

Today the use of advanced production technologies, the development of information systems, the increase in global competition and crises in economies, etc. for these reasons, the importance of management accounting practices has emerged for managers to find solutions to problems (Halaç Yücel, 2023: 176). To maintain sustainability in businesses whose main objectives are to provide maximum profit, businesses must be sensitive to the environment with which they have a constant and intense relationship (Kılıçaslan and Of, 2019: 37).

The concept of bibliometrics was introduced by Pritchard in 1969. It is used to determine the profiles of publications such as journals, books, theses, and documents (Dertli and Belli, 2023: 3). Bibliometrics is defined as performing mathematical and statistical analysis using data such as author, citation, source, subject, country, university and year of publications written on a field or subject. Bibliometric analysis is the name of a general process required for science mapping, field analysis and visualization (Chen, 2017: 3). Bibliometric analysis has played an important role in providing information about the content and scope of studies. This information contributed to revealing the research profile by identifying deficiencies in the literature (Turan and Dolgun, 2021: 77-78).

The importance of the bibliometric analysis method is increasing day by day, thanks to its contribution to revealing the depth, prevalence and general appearance of the subject. Therefore, the main purpose of this study is to contribute to the literature by examining studies on management accounting with the bibliometric analysis method. This research is an original study

in the field of accounting and business. It is thought that this aspect of the research will contribute academically by guiding researchers who will study business and accounting.

2. MANAGEMENT ACCOUNTING

The competitive environment and digital and economic developments in which businesses operate closely concern the management practices of businesses. Accounting information systems and management accounting in businesses are affected by these developments. Management accounting became a separate area of specialization in the accounting profession after the 1960s (Köse and Ağdeniz, 2018: 519-520).

The development of both information systems and information technologies along with the digitalization of societies and economies, offers various opportunities provided by the current global information environment. The e-commerce trend which is rapidly increasing with the internet means that businesses' need for information produced by their accounting departments is increasing day by day (Spilnyk et al., 2022: 216).

Accounting; It is a branch of science that records, classifies, summarizes, analyzes and reports the financial events of businesses (Özdemir et al., 2018: 143). Management accounting is; It can be defined as the branch of accounting that provides information to employees working in various positions in businesses to assist them in planning, controlling and making decisions regarding the business (Silva and Beuren, 2015: 81). Management accounting has a more important role within the business in introducing new forms of accounting and reporting to support business decision-making processes.

In the social, political, economic and structural changes of countries, the commercial activities of enterprises are affected by such changes. In particular, management accounting systems in businesses are in a particularly sensitive position against the effects of these changes (Zyznarska-Dworczak, 2018: 1).

Bibliometrics was first conceptually explained by a scientist named Pritchard as "the application of mathematical and statistical methods by science" (Pritchard, 1969: 348).

If we define bibliometric analysis; It can be defined as a systematic study of the scientific literature to explain the patterns, trends, and impact in a particular field. The main steps that can be used in bibliometric analysis are; It can be explained as collecting data from relevant databases, distinguishing the data and producing meaningful information as a result of subjecting the data to various bibliometric methods. This type of analysis appears as a more popular and comprehensive technique for examining large amounts of scientific data which has been increasingly used in research in recent years (Passas, 2024: 1014).

Bibliometric analysis; It means the application of statistical and mathematical methods designed to describe the nature and development of scientific disciplines together with written communication processes through the reuse of analysis techniques. These applied methods can be of great benefit to researchers and offer advantages for future studies.

When literature studies in the field of management accounting are examined; In the study conducted by Porporato and Werbin (2024), a bibliometric study was conducted by mapping a total of 2560 publication keywords from Web of Science between 2000 and 2020. As a result of the study, it was determined that there were only 28 articles in the field of management accounting among Latin American countries, despite the increase in citations and publications. In addition, it has been concluded that there are very few publications in international academic journals in the field of management accounting among Latin American countries (Porporato and Werbin, 2024: 105).

Lazea et al. (2024) examined the bibliometric analysis of cryptocurrency accounting within the field of management accounting. As a result of the study, it was revealed that researchers are most interested in this subject in the fields of financial accounting, management accounting and auditing. Additionally, Rutgers University and Masaryk Universities come to the fore in terms of publications (Lazea et al.; 2024: 31-32).

In the joint study of Chetanraj and Kumar (2023), historical data between 1976 and 2022 regarding environmental management accounting, one of the branches of management accounting, were examined. The study comprehensively analyzed 1075 documents using the scientific mapping method along with performance analysis in the Scopus database. In the performance analysis, it was determined that Burritt RL was the best author based on the h-index and the Journal of Cleaner Production was the most productive journal (Chetanraj and Kumar, 2023: 2235).

In the study conducted by İyibildiren (2022), a bibliometric analysis of academic studies published under the title of management accounting was made. In the study, data were taken from the Web of Science database under the title of management accounting and analyzed using VOSviewer software. 988 publications were considered in the study and as a result of the study, it was determined that the highest number of publications belonged to 2020 and the field with the most publications was in the fields of business finance and management. When universities in England are compared on a country basis, it turns out that the University of South Australia and Mara Technology University are in a leading position (İyibildiren, 2022: 26).

In the study conducted by Olusanmi et al. (2021), water management accounting which provides information for the improvement of water resources used by businesses within the field of management accounting was examined. The data in the study were taken from the Scopus database between 2000 and 2018. As a result of the study, it was argued that researchers in the field of water management accounting produced a very low level of publications and that this field should be developed (Olusanmi et al.; 2021: 1).

In Endenich et al. (2021) joint study, 273 management accounting articles were examined among German-speaking countries between 2005 and 2018. In the study, it was determined that most of the articles published in the journals were published in international journals and the majority were published in EAR, JMAR and MAR journals (Endenich et al.; 2021: 530-531).

In the study conducted by Balstad and Berg (2020), journals published in the field of management accounting and which sources were most cited in these journals were analyzed. Study data were taken from Web of Science and Scopus. As a result of the study, it was determined that the most cited journals in the field of management accounting are AOS and MAR (Balstad and Berg, 2020: 357).

In the study conducted by Silva and Beuren (2015), bibliometric analyses of studies in the field of management accounting in public hospitals between 1950 and 2011 were conducted. The study collected data from 434 articles indexed in Scopus. When the data in the study was analyzed, it was revealed that publications on management accounting were published more frequently in journals in the field of health than in the field of accounting and that the United States had the most publications among the countries (Silva and Beuren, 2015: 80).

3. METHOD

In the method section of the research, the purpose of the research, the way the data was collected, the date the data was obtained, the analysis methods used, the research model and the research questions are explained.

3.1 Purpose of the Research

Effective and efficient management of businesses depends on the application of management accounting. This study includes publication years, country, author, university and journal productivity, weak and strong research areas, literature gaps, collaboration networks, and potential opportunities and It reveals the widespread effects of outputs produced in a field.

3.2 Method

On 30.07.2024, a search was made from the Web of Science database with the keyword management accounting for 169407 publications reached. Management Accounting +BusinessManagement Accounting+Strategic Management Accounting 155131 publications were reached between 2000-2023. Article+Proceeding Article was selected and the number became 140933. Looking at Researches Profiles the number was 3222. When the Business Finance+Business, management, and Economics fields were selected, the number became 463. An evaluation was made based on this number.

3.3.Research Model

As a result of a detailed literature review, the research model in Figure 1 was created.

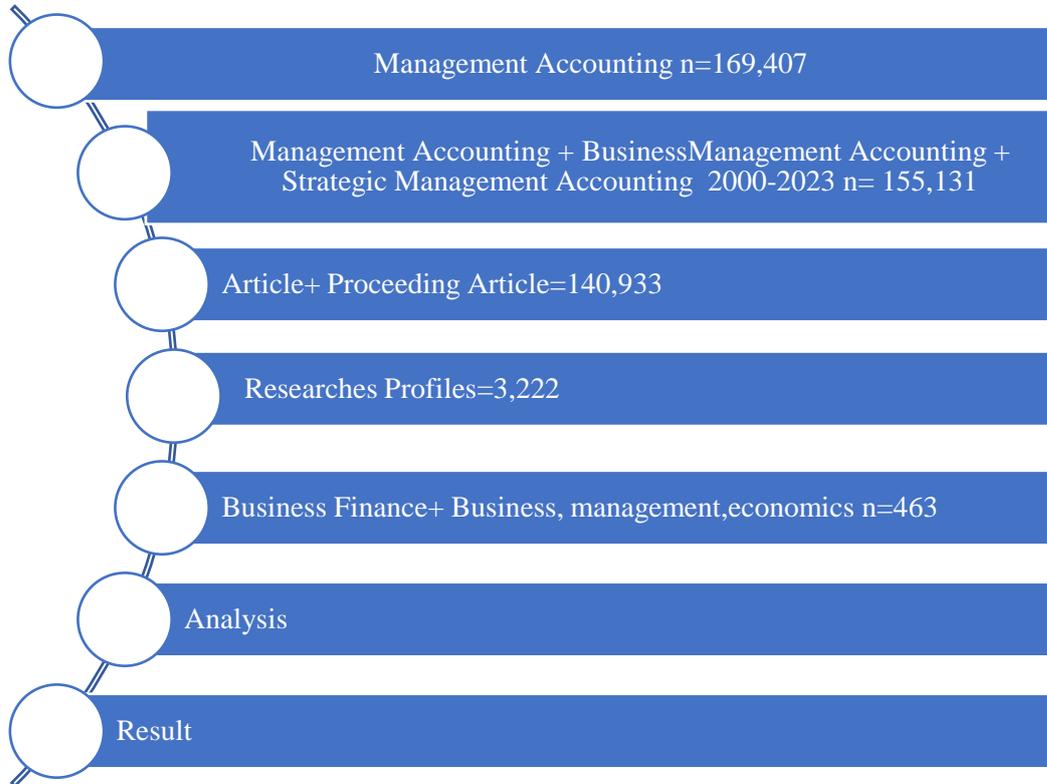


Figure 1. Research Model

3.4. Research Questions

The research answers the following questions.

Question 1. In which years were publications about management accounting published in the Web of Science database?

Question 2. Which citation topic meso is management accounting in the Web of Science database?

Question 3. Which citation topics micro related to management accounting in the Web of Science database?

Question 4. What is the index of publications related to management accounting in the Web of Science database?

Question 5. What is the writing language of publications on management accounting in the Web of Science database?

Question 6. What are the affiliations of publications related to management accounting in the Web of Science database?

Question 7. What is the affiliation with the department of publications on management accounting in the Web of Science database?

Question 8. What are the countries of publications on management accounting in the Web of Science database?

Question 9. What is the research area of publications written in the stream of publications on management accounting in the Web of Science database?

Question 10. Refine by sustainable development goals publications on management accounting in the Web of Science database.

3.5. Keywords of the Research

A search was made with the keywords Management Accounting, Management Accounting and Strategic Management Accounting and 155131 publications were found. The keywords are shown with a word cloud in Figure 2.



Figure 2. Keywords of the Research

Figure 2 shows the keywords of the research. The most available is management accounting, this was followed by business management accounting and strategic management accounting.

4. FINDING

In this section, there are answers to the 10 research questions. The research questions are given as subheadings.

4.1. Number of Management Accounting by Year

The research covers management accounting-related publications published in Web of Science between 2000 and 2023.

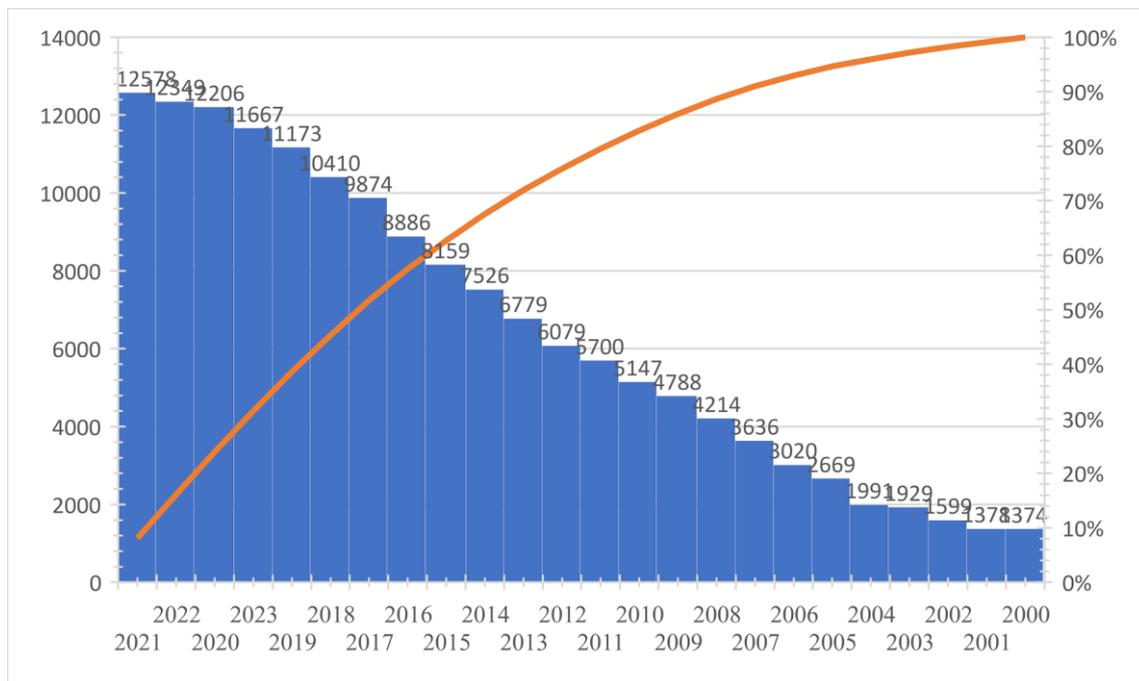


Chart 1. Number of Management Accounting by Year (Web of Science, 2024)

Chart 1 shows the number of management accounting publications between 2000 and 2023. While the number of publications was 374 in 2000, it reached 5174 in 2010. It varied between 374 and 5147 between 2000 and 2010. Between 2010 and 2018 it was 5147-10410. After 2018, it rapidly increased and reached 10,000. The maximum number was 12578 in 2022.

4.2. Citation Topics Meso of Management Accounting Publications

A large portion of publications written in the field of management accounting relate to business finance, business, management and economics.

Table 1. Citation Topics Meso (Web of Science, 2024)

Web of Science Categories	Record Count	% of 463
Business Finance	377	81.425%
Business	95	20.518%
Management	90	19.438%
Economics	14	3.024%

As seen in Table 1, the majority of publications related to management accounting were published in 377 (81.425%) business finance, 95 (20,518%) business, 90 (19,438%) management and 14 (3.024%) economics.

4.3. Citation Topics Micro

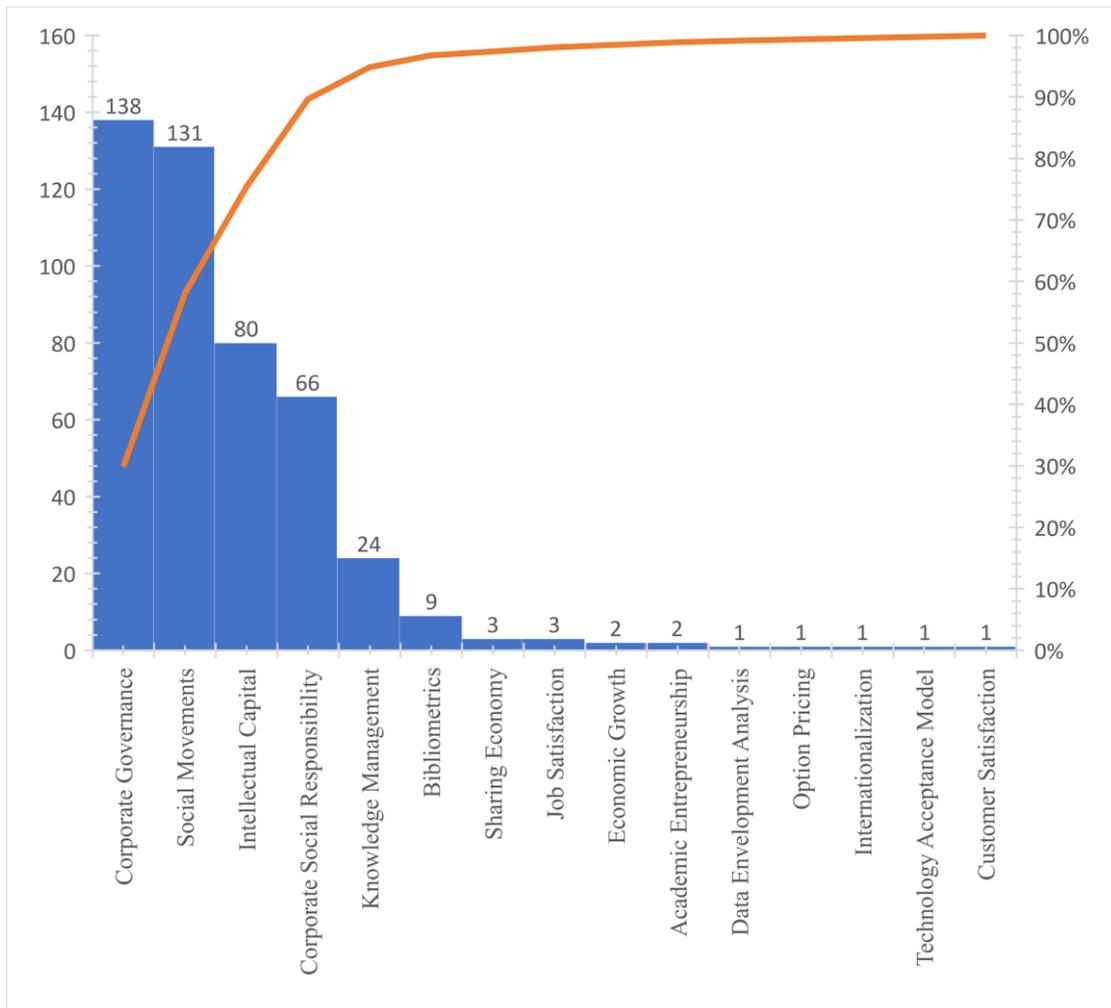


Chart 2. Citation Topics Micro (Web of Science, 2024)

Graph 2 shows the citation topics micro of management accounting. The most written by the corporate government is 153. This was followed by social movements with 131 and intellectual capital with 80.

4.4. Grafik Web of Science Index

Web of Science publications are published in various indexes

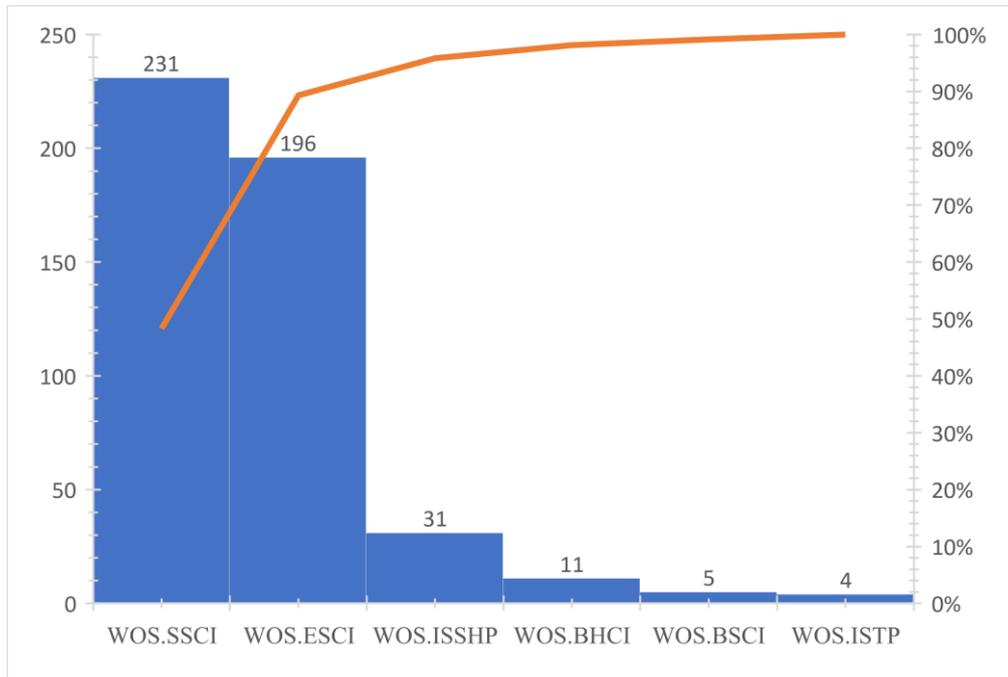


Chart 3. Web of Science Index (Web of Science, 2024)

Chart 3 shows the indices in which management accounting publications are published. Publications, at most 231 of them have been published in the WOS. SSCI index. This was followed by 196 WOS. ESCI and 31 WOS. ISSHP.

4.5. Writing Language of Publications

Table 2. Writing Language of Publications (Web of Science, 2024)

Language	Frekans	%
English	255	98,8
Spanish	2	0,8
Portuguese	1	0.4

As seen in Table 2, the majority of the publications written in the field of management accounting 255 of them, were written in 98.8% English, 2 of them were written in 0,8 % Spanish, and 1 of them were written in 0.4% Portuguese.

4.6. Affiliation

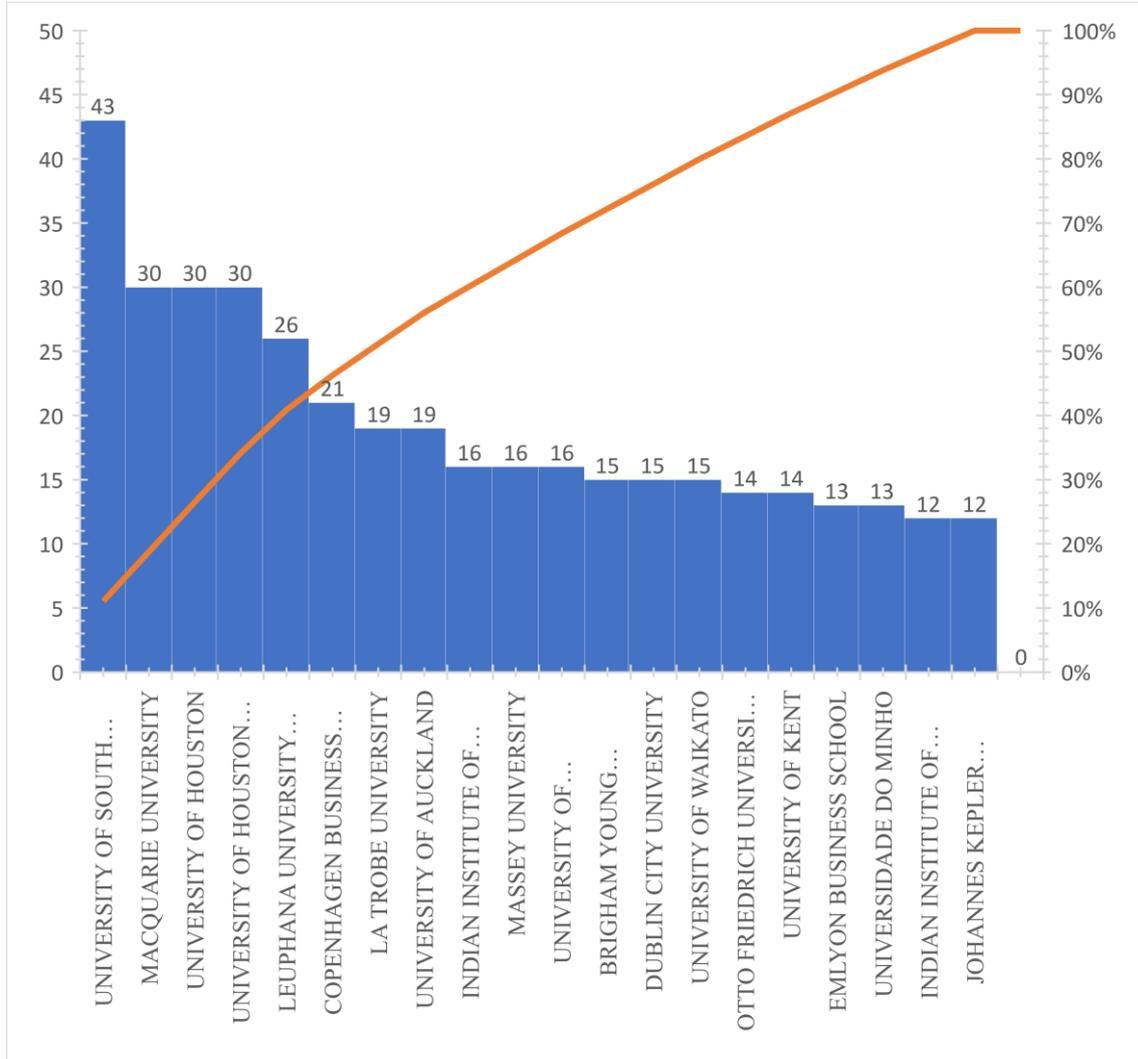


Chart 4. Affiliation of Publications Written In The Management Accounting (Web of Science, 2024)

Graph 4 shows the 20 universities with the most publications among 200 universities. The University of South Australia had the highest number of publications with 43 research studies. This was followed by Macquarie University with 30 and the University of Houston and the University of Houston System with 30.

4.7. Affiliation With Department

Table 3. Affiliation with Department (Web of Science, 2024)

Publication Titles	Count
Accounting Auditing Accountability Journal	34
British Accounting Review	14
Journal of Accounting and Organizational Change	12
Meditari Accountancy Research	11
Critical Perspectives On Accounting	9
Journal Of Risk And Financial Management	9
Qualitative Research in Accounting And Management	8
Accounting And Finance	7
Journal Of Intellectual Capital	7
Australian Accounting Review	6

Table 3 shows links to 10 publications on management accounting. The highest number was Accounting Auditing Accountability Journal with 34. This was followed by the British Accounting Review with 14 and the Journal of Accounting and Organizational Change with 12.

4.8. Countries of Publications Written in The Stream Management Accounting

Publications on management accounting have been published in 49 countries.

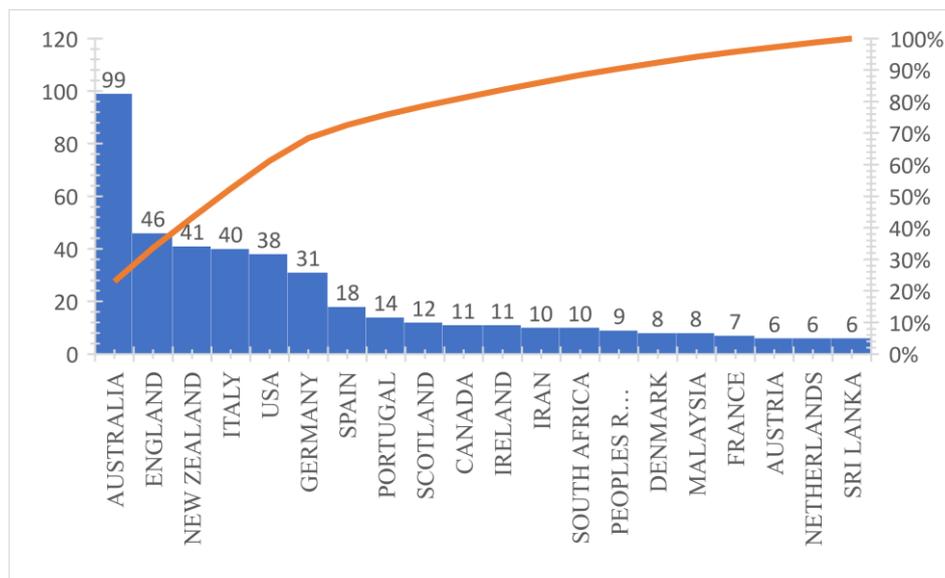


Chart 5. Countries of Publications Written in The Stream Management Accounting (Web of Science, 2024)

Chart 5 shows the countries that publish on management accounting. The 20 countries with the most broadcasts out of a total of 49 countries are shown in the chart. The most broadcast is Australia 99. This was followed by England with 46 and New Zealand with 41.

4.9. Research Area of Publications Written in The Stream Management

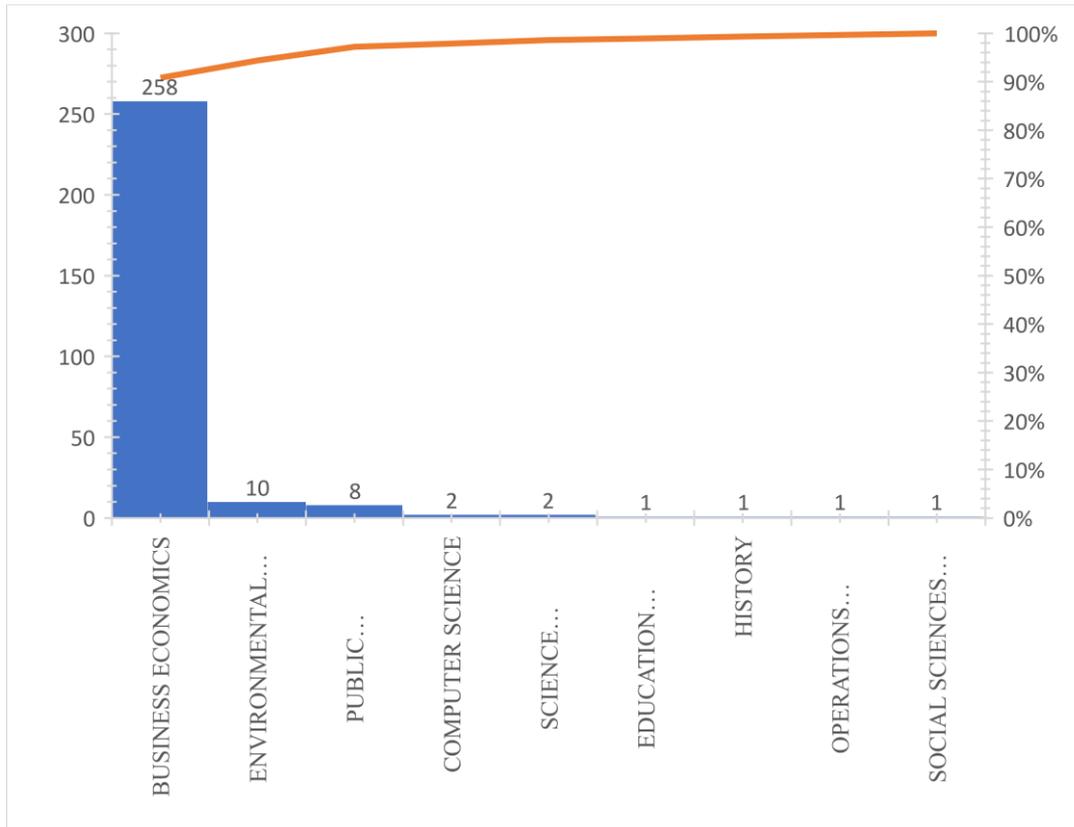


Chart 6. Research Area of Publications Written in The Stream Management Accounting (Web of Science, 2024)

Graph 5 shows publications related to management accounting. At most 258 were published on business economics, 10 on environmental and 8 on public administration.

4.10. Refine by Sustainable Development Goals

Table 4. Refine by Sustainable Development Goals (Web of Science, 2024)

Sustainable Development Goals	Count
Industry Innovation and Infrastructure	56
Decent Work and Economic Growth	3
No Poverty	2
Reduced Inequality	2
Quality Education	1

Table 4 shows sustainable development goals publications related to management accounting. The maximum number was 56 Industry Innovation and Infrastructure, 3 Decent Work and Economic Growth, 2 No Poverty and Reduced Inequality and 1 Quality Education.

5. CONCLUSION

Globalization, technological advances and economic and social changes in the world have deeply affected businesses. Especially with the influence of increasing competition in business life, businesses have turned to various pursuits to keep up with these changes and gain superiority among companies. For the business to make a profit and continue its existence, management accounting must be given importance. Management accounting is vital in the long-term, that is strategic, comprehensive decisions that the manager will make on behalf of the business. The manager needs financial and non-financial data from the internal and external environment of the business, compiled and reported by the management accounting function, for the decisions he will make. With the help of this data, the organization's strategy is established by creating plans. With its position, management accounting is understood to be the greatest aid in the decisions to be made by the manager and in the control of the service of these decisions to the goals.

This study was planned to conduct a bibliometric analysis of publications published in Web of Science. Bibliometric research is conducted to reveal the country, author, university and journal productivity of outputs produced in a field, weak and strong research areas, literature gaps, collaboration networks, potential opportunities and widespread effects. In this study, the most studied themes in the field of management accounting current and developing themes are determined and bibliometric information and summary statistics are presented to new researchers and practitioners who want to work in the field.

According to the study result, Management accounting bibliometric results; Between 2000 and 2023 a search was made from the Web of Science database with the keywords management accounting, business management accounting and strategic management accounting. Among them, Article and Proceeding Article were selected. 463 articles with Business Finance+ Business, management, and economics as the subject were evaluated. The most publications were made in 2022. A large portion of the publications written in the field of management accounting are related to business finance, business, management and economics. Micro-citation topics of management accounting Corporate management was the most cited with 153 articles, followed by social movements with 131 articles and intellectual capital with 80 articles. Most of them were published in English. The University of South Australia was the university with the most publications with 43 research studies. This was followed by Macquarie University with 30 points, the University of Houston and the University of Houston System with 30 points. When we look at the publication indexes at most 231 of them were published in WOS. SSCI index. This was followed by 196 WOS. ESCI and 31 WOS. ISSHP. Among the links related to management accounting the Accounting Auditing Accountability Journal ranks first with 34. This was followed by the British Accounting Review with 14 and the Journal of Accounting and Organizational Change with 12. The countries with the most broadcasts are Australia with 99, England with 46 and New Zealand with 41. The branches of science where management accounting is applied are the most 258 in business economics, 10 in environment and 8 in public administration. Most of the publications published on the Web of Science serve the sustainable Development Goals. Of these, 56 were for industrial innovation and infrastructure, 3 for decent work and economic growth, 2 for ending poverty and reducing inequality and 1 for quality education.

Many bibliometric studies have been conducted in the field of accounting. For example, Akgün and Karataş, (2017). He conducted a bibliometric analysis of articles published in the accounting and auditing journal. Yeşil and Akyüz, (2018). He conducted a bibliometric analysis of national

doctoral theses in the field of accounting. Kuyumcu and Bayri, (2024) conducted a bibliometric analysis of articles published in the field of government accounting in Turkey between 2000 and 2022.

Some of the bibliometric studies on management accounting are Koçyiğit and Altsoy (2021). He conducted a bibliometric analysis study in the field of management accounting in health services. İyibildiren, M. (2022). He conducted a Bibliometric Analysis of Academic Studies Published Under the Title of Management Accounting. Gümrah, A. (2020). He examined the theses prepared on management accounting in Türkiye using the bibliometric analysis method.

This study aims to determine the importance of management accounting which plays a role in businesses' ability to achieve global sustainability to reveal the current situation to determine the general trends of the existing literature to determine the most relevant journals, institutions, countries, preferred keywords, the most studied themes in the field and the current and need-to-develop themes. It was made to guide new researchers and practitioners who want to work in the field. This study only includes reference articles and prosecuting articles related to management accounting in the Web of Science database. It is recommended that future researchers examine publications in other databases and other books, book chapters, etc. Studies in the field of management accounting are quite limited. This study will fill an important gap in the field of management accounting and shed light on future research. Bibliometric studies are also used for preliminary research on a specific topic and since they reveal the current trend the deficiencies in the literature can be filled by future researchers.

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