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Behavioral Accounting: A Bibliometric Analysis of Literature Outputs in 2013–2022

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ABSTRACT

Objective: Comprehensive overview of the most current topics, trends and scientific production in the field of behavioral accounting.

Method: A bibliometric approach was applied to analyze data extracted from the Scopus database covering the period 2013–2022. R software and VOS viewer were used to determine the relevant parameters of the studied papers and create scientific maps of collocations.

Findings: An analysis of selected 270 papers has shown that behavioral accounting is a rather scattered area both in terms of publication outputs as well as the conceptual apparatus, including the keywords used by scientists dealing with such issues. This makes it much more challenging to synthesize its output to date and probably slows down the process of crystallizing its scientific identity.

Value Added: It is a diagnosis of the current state of the art within behavioral accounting that can be treated as a continuation of the literature reviews made so far by means of more “manual” methods; however, the first performed with the use of bibliometric tools and devoted exclusively to that topic.

Recommendations: It would benefit the field’s development if researchers parameterized their outputs to facilitate the synthesis of the current state of knowledge within behavioral accounting.

Key words: Behavioral Accounting, Bibliometric Analysis, Science Mapping

JEL codes: D81, D91, G41, M49

Introduction

Behavioral accounting can still be named a quite young field of knowledge, although the research that refers to it has been carried out for about 70 years if we consider Argyris' works done in the 1950s as its beginning (Argyris, 1952). Its lingering immaturity, despite increasing popularity among the research community in the last years, is due to its scientific foundations not being fully formed. Neither the definitions of behavioral accounting nor its research areas have been sufficiently clarified (Korzeniowska, 2018). This may stem from the strong ties to behavioral economics or behavioral finance and the interpenetration of these disciplines. In particular, quite often, it is difficult to clearly determine whether a given study is situated within behavioral accounting or rather behavioral finance as both draw, i.a., on psychology, sociology or decision theory, and much of the area of their interest concerns judgement and decision-making biases made when analyzing financial data. In the absence of precise definitions of these fields, this is all the more difficult.

In 1989 Lord described 'behavioural accounting' in very general terms naming it "the multidisciplinary field that draws from the theoretical constructs of the behavioral sciences" (Lord, 1989). However, he did not elaborate on what is meant by 'behavioural sciences'. Bruns (1973) several years earlier stated that "the question of how broadly behavioural accounting should be defined will have to be decided ad hoc by each researcher". Hence, any researcher who situates his research in the realm of behavioural accounting will have to define by himself, for the purposes of own research, what he believes behavioural accounting is about.

Behavioural accounting research (BAR) can be primitively, as defined by Hofstедt (1976, p. 3), framed as those articles or books published in the accounting literature that use theories and data from the social sciences for implicit or explicit application to management practice and problems. In his view, such framing is sufficient to decide whether to qualify or not a publication for BAR and to make further analyses or syntheses based on such assumption. There are many other general notions e.g. stating that "behavioral accounting is an offspring from the union of accounting and behavioral science (Report of The Committee, p. 127), or that it is the application of the methods

of the behavioral sciences and their views to accounting, and that its primary purpose is to explain and predict human behaviour in all possible aspects and contexts related to accounting (Belkaoui, 1989). Siegel and Ramanauskas-Marconi (1989) emphasize additionally that behavioral accounting is a dimension of accounting related to human behaviour and its relationship to the planning, construction and use of an effective accounting system.

Ashton (2013, p. 115) made a kind of summary of the research interests of behavioural accounting researchers. According to him, the scope of behavioural accounting research can include the behaviour of accountants, the impact of behaviour on the design and use of the accounting system, the impact of the accounting function on behaviour, and the impact of accounting information on those who receive that information. Still, the scope of this concept has not been fully exhausted.

Regarding literature reviews of behavioral accounting research, one of the earliest attempts was that by Hofstedt (1976). In his paper of 1976, he reviewed the literature published between 1964 and 1975 in three journals: “Accounting Review”, “Journal of Accounting Research” and “Empirical Research in Accounting: Selected Studies”. The year 1989 was quite rich in works of a review nature (five, to be precise). It should be mentioned that this year a journal strictly devoted to research in this area, i.e. Behavioral Research in Accounting, was established. Burghstaler and Sundem (1989) reviewed the literature on behavioral aspects of accounting published between 1968 and 1987 in three journals i.e., “The Accounting Review”, “Journal of Accounting Research” and “Accounting, Organizations and Society”. Lord (1989) in his paper summarized the development of behavioral thought in accounting (as he called it) between 1952 and 1981. Another input was made by Siegel and Ramanauskas-Marconi (1989 after Se Tin et al., 2017), Caplan (1989), and Birnberg and Shields (1989). However, the latter tend to be rather opinions laden with some degree of subjectivity which makes them quite far from a “classic” literature reviews.

In following years significant contribution was made by Bamber (1993), who collected articles published in 1987–1991 in nine leading accounting journals (incl. “Accounting Review”, “Journal of Accounting Research”, “Behavioral Research in Accounting”, “Accounting, Organizations and Society”).

It should be emphasized, however, that Bamber's main goal was not only to summarize the previous BAR output but, first and foremost, to create a base for exploring opportunities for further research within its specific topics and subareas. The subsequent two literature reviews adopted diverse scope; they summarized BAR's work to date and grouped it into research areas following the ex-post perspective (what has been researched) rather than an ex-ante perspective (what can be further researched). They were based on an analysis of articles published in *Behavioral Research in Accounting* in 1989–1998 (Meyer & Rigsby, 2001) and 1999–2008 (Kutluk & Ersoy, 2011).

Birnberg, in 2011, presented a completely different approach to synthesizing BAR (Birnberg, 2011). As research on the behavioral aspects of accounting had significantly expanded its scope and methodological “instrumentation” in the past years, Birnberg claimed that his proposal was intended to facilitate considering BAR wholistically rather than in parts such as financial accounting, managerial accounting, auditing etc., as has been the case in the past. He intended to support researchers in formulating their research objectives by simplifying comparisons with similar studies conducted in a different methodology or with studies of a similar topic but concerning different accounting subarea.

In 2017 three researchers from Indonesia made an attempt, although not very successful, to review and recapitulate BAR's areas of interest based on papers published in *Behavioral Research in Accounting* between 2005 and 2014 (Se Tin et al., 2017). The category titles they proposed seem so vague and ambiguous that it is difficult to deduce what kind of research should be assigned to them.

In recent years, there has been a noticeable trend for literature reviews to employ dedicated bibliometric analysis and science mapping software. However, in BAR's case, this trend is not yet clearly visible. The only study that uses such modern tools is the one by Singh from 2021 (Singh, 2021), which was devoted to behavioral finance and behavioral accounting together.

With the above in mind, it seems legitimate to examine the most recent directions of development of behavioral accounting. It might help to better outline its scope, framework or potential fruitful research areas. For this purpose,

bibliometric analysis can be helpful as it enables to capture of how the very concept of behavioral accounting functions in the literature nowadays. It can also provide some guidance for researchers on choosing keywords or formulating abstracts so that the results of their work are more clearly recognized as representatives of this field. From a practical perspective, our paper, by outlining the processes and key elements involved in the behavioral accounting environment and the identification of particularly important areas of its development, is expected to lead to the improvement of its rules, norms or best practices through better quality of accounting information and reduction of the impact of cognitive errors, so that business units function more efficiently not only in economical but also in a human sense.

Hence, this study, by employing bibliometric measures, especially science mapping, aims to identify literature streams embracing the notion of behavioral accounting and its links to other closely related topics covering the period from 2013 to 2022.

Method

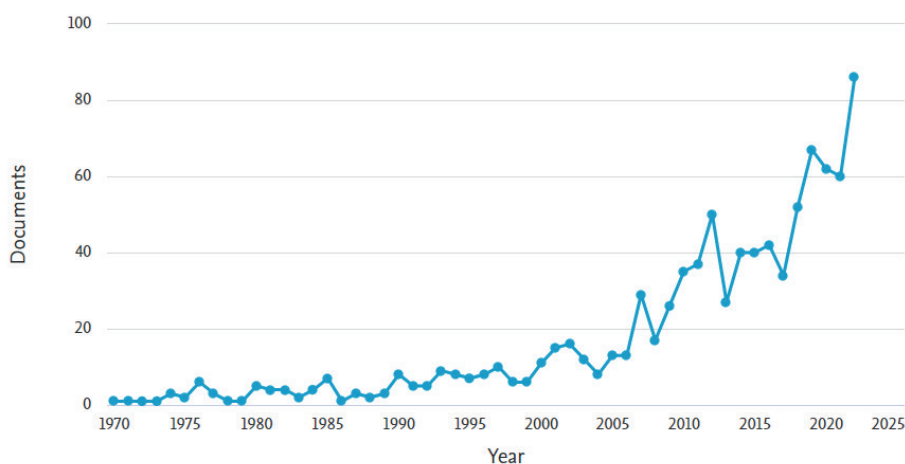
The study is based on the Scopus database for analysis. According to Okoli and Schabram (2010), the Scopus database is a multidisciplinary database suitable for researchers in the field of business and management. Moreover, as Oakleaf (2010) stated, Scopus includes documents indexed and classified by the Institute for Scientific Information. The authors read the abstracts of the papers separately, verifying their relevance to the topics covered in this study (Dal Mas et al., 2019; Biancone et al., 2022). The authors conducted the search in December 2022 using keywords “behavioral” and “accounting” based on the stream terms (DeZoort & Lord, 1997; Singh, 2021). The analysis gave a result of 5,776 documents. Additional selection parameters were introduced. Only articles in English in peer-reviewed journals were included in the sample (4,475 papers). To exclude numerous publications concerning medical or other nonrelated topics, the sample was limited to two sectors: “Business, Management and

Accounting” and “Economics, Econometrics and Finance” reaching 882 results. By selecting the last ten years of studies (from 2013 to 2022), 495 articles remained. A deeper content analysis based on the themes presented by titles and abstracts led to identifying a final list of 270 documents.

The reason behind the period of analysis (2013–2022) was twofold. First, Figure 1, based on the Scopus database, seems to confirm the thesis posed in the introduction about the growing popularity of the area, especially in the last ten years. The trend is clearly upward. Some decline occurred around 2020, which was probably due to the covid pandemic. It may have hindered academics from conducting research. Given that the experimental method dominates the field and experiments are challenging to conduct, not in direct contact, the research work may have slowed down a bit. Fortunately, the following years have seen the restoration of an upward trend again.

Another reason for the period selection was that the last review devoted to BAR ended with 2014 and concerned only one journal, i.e. “Behavioral Research in Accounting”. Thus, the sample interval supplements the analysis with the latest field output gathered from various journals and is long enough to capture the most current trends.

Figure 1. Annual scientific production



Source: own elaboration.

The data was analyzed using the Bibliometrix package from R software (Aria & Cuccurullo, 2017) and Biblioshiny a web-interface for bibliometrix (Campra et al., 2022). Further, VOSviewer cluster analysis was specified as suitable for bibliometric analysis (Secinaro et al., 2022). Those tools are designed explicitly for scientometrics' quantitative research as they support various forms of analysis and facilitate the acquisition of the main data required from a classical bibliometric workflow (Donthu et al., 2021). The analysis included pointing out the most popular BAR outlets (journals) in recent years, the keyword frequency used by the authors to embed their works in certain framework, co-occurrence network, and the thematic maps. However, its main focus was on the conceptual structure.

Results

Table 1 presents basic information on the selected 270 articles published between 2013 and 2022 extracted from the Scopus database. They were published in 150 outlets, and each document was cited 12 times on average. Interestingly, the Keywords Plus parameter, which is the number of keywords frequently appearing in an article's title, was almost 2,5 times less than the number of documents. It seems that searching by keywords rather than titles yields better results in finding relevant literature for further analysis in this field. As the characteristics in Table 1 indicate, the articles are mostly the result of the collaboration of at least two authors. Only 48 authors produced 55 papers only by themselves.

Table 1. Main characteristics of data

Parameter description	No.
Articles	270
Sources (Journals, Books, etc)	150
Annual Growth Rate %	13,53
Document Average Age	3,52
Average citations per doc	12,27

Parameter description	No.
References	17572
Keywords Plus (ID)	109
Author's Keywords (DE)	999
Authors	648
Authors of single-authored docs	48
Single-authored docs	55
Co-Authors per Doc	2,58
International co-authorships %	23,33

Source: own elaboration.

The results of behavioral accounting research are disseminated in many different journals, according to Table 2. There is no clear topic concentration in just a few outlets, except one. It is not surprising that Behavioral Research in Accounting (BRIA) leads the way in the ranking, as this is a journal strictly dedicated to such issues. Surprisingly, however, searching by keywords including terms such as “behavioral” and “accounting” turned up only 12 papers published therein during the last decade that passed inclusion criteria. Whereas BRIA publishes about 20 articles per year, it would be advisable to consider how to select bibliometric parameters for publications in this area to ensure greater consistency of search results.

Table 2. Most relevant sources

Top 25 journals	No. of articles
BEHAVIORAL RESEARCH IN ACCOUNTING	12
ACCOUNTING, AUDITING AND ACCOUNTABILITY JOURNAL	7
ACCOUNTING EDUCATION	6
JOURNAL OF BEHAVIORAL AND EXPERIMENTAL FINANCE	5
MEDITARI ACCOUNTANCY RESEARCH	5
REVIEW OF BEHAVIORAL FINANCE	5
REVISTA CONTABILIDADE E FINANÇAS	5
ACCOUNTING, ORGANIZATIONS AND SOCIETY	4
COGENT ECONOMICS AND FINANCE	4

Top 25 journals	No. of articles
EUROPEAN ACCOUNTING REVIEW	4
INTERNATIONAL JOURNAL OF SCIENTIFIC AND TECHNOLOGY RESEARCH	4
JOURNAL OF ACCOUNTING AND ORGANIZATIONAL CHANGE	4
JOURNAL OF APPLIED ACCOUNTING RESEARCH	4
JOURNAL OF BUSINESS ETHICS	4
JOURNAL OF INFORMATION SYSTEMS	4
JOURNAL OF MANAGEMENT CONTROL	4
MANAGERIAL AUDITING JOURNAL	4
ACCOUNTING	3
ACCOUNTING RESEARCH JOURNAL	3
ASIAN REVIEW OF ACCOUNTING	3
JOURNAL OF BANKING AND FINANCE	3
JOURNAL OF BEHAVIORAL FINANCE	3
JOURNAL OF ECONOMIC DYNAMICS AND CONTROL	3
MANAGEMENT ACCOUNTING RESEARCH	3
MANAGEMENT SCIENCE	3

Source: own elaboration.

Figure 2 shows the distribution frequency of articles dealing with behavioral accounting and related issues. A fairly stable growth is evident. Again BRIA is ahead of this expansion for the reasons already mentioned. Other journals essential for the development of the area include i.a.: “Accounting, Auditing And Accountability Journal”, “Accounting Education” or “Accounting, Organizations And Society”.

Figure 2. Most relevant sources' dynamics



Source: own elaboration.

It may seem puzzling that “behavioral accounting” does not dominate among the keywords of the analyzed papers. It is only in fifth place in the row. While the apparent standout term is behavioral finance, which confirms the thesis of these areas’ high proximity and interpenetration. However, as Table 3 shows, the variety and dispersion of keywords is significant, which means that exploring and synthesizing the achievements of a field that does not use a unified conceptual framework might be quite challenging. The most used words characterize the main research topics addressed that could define the main discussion trends.

Behavioral finance refers to policies adopted or to be adopted in terms of finance. In particular, the use of foreign languages influences the perception of the financial terms “e.g., the fair value” in the IFRS, which conditions communication policies and language strategies (Hellmann & Tsunogay, 2021). The stream is associated with a broad debate concerning the choices of investors in the stock market, sometimes driven by rationality (asset-pricing models, accrual approach to obtain a positive sentiment of investors, investment choice linked to the bonus culture) (Park, 2018; Nasiri et al., 2021; Chen et al., 2017) and other times by irrational logic based instead on: overconfidence, regret aversion, anchoring biases, loss aversion and anchoring, representativeness, gambler’s fallacy, and mental accounting, mental accounting and availability biases (Isidore & Christie, 2018). Mental accounting refers to behavioral biases and investment attitudes that, during COVID-19, is conditioned by hindsight, overconfidence and self-attribution, representativeness, and anchoring to influence trading activity and recommendation intentions (Talwar et al., 2021). Mental accounting is also defined as a mental construct from which family financial decisions are derived based on some specific variables like financial attitude, risk attitude and financial knowledge, components of mental budgeting, current income, current assets and future income (Mahapatra & Mishra, 2020; Mahapatra et al., 2019). Accounting and behavioral accounting refers to the role of accounting and how accounting constructs can support other organizational activities (Pesämaa, 2017). Accounting behavior in trends is mainly associated with two main strands, the first related to the effect of performance analysis (Hariyanti et al., 2021) and the second related to the effect and perceived security is given internally and externally by assessments and the audit process (Brandon et al., 2014; Holt

& Loraas, 2019). Behavioral biases are oriented toward the investor's approach to making choices, and in particular, it is defined based on five identified personality typologies (Isidore & Arun, 2021). However, numerous secondary themes drive the current stream of research.

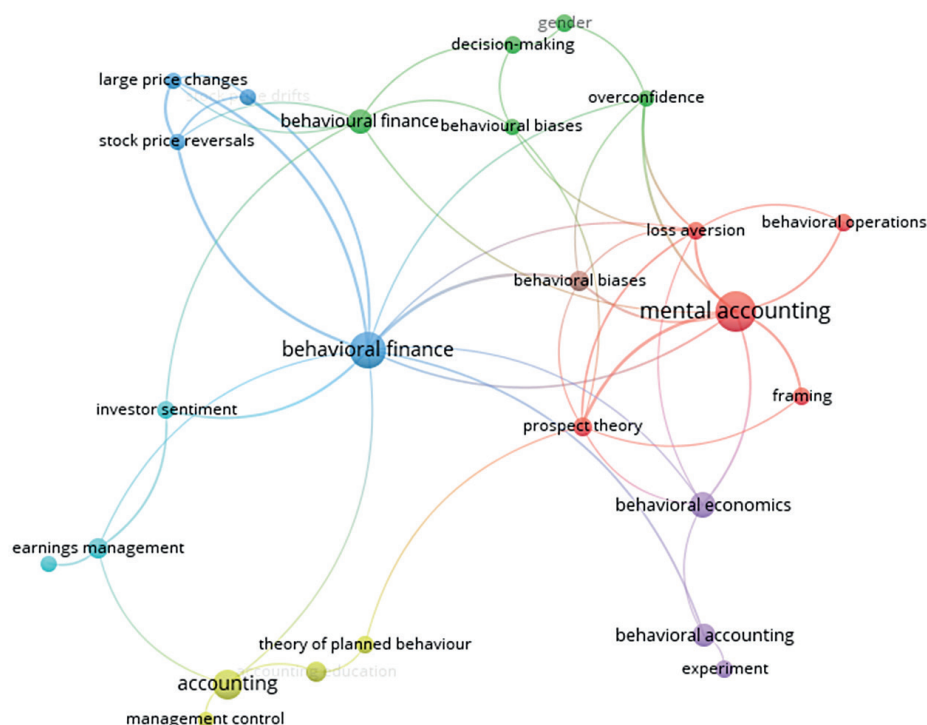
Table 3. Most frequent keywords

Keyword	Occurrences
behavioral finance	38
mental accounting	31
accounting	17
behavioral economics	13
behavioral accounting	10
accounting education	8
behavioral biases	8
covid-19	8
earnings management	8
big data	7
prospect theory	7
behavioral operations	6
decision-making	6
experiment	6
framing	6
gender	6
investor sentiment	6
loss aversion	6
theory of planned behaviour	6
behavioural biases	5
corporate governance	5
large price changes	5
management control	5
overconfidence	5
stock price drifts	5
stock price reversals	5

Source: own elaboration.

The above-listed keywords have been gathered in 7 clusters using VOSviewer software, as presented in Figure 3. These clusters are formed based on the keywords' co-occurrence. Two keywords co-occur if they both appear on the same author's keywords list (Bornmann et al., 2018). Thus, a stronger relationship is expected between keywords representing core issues in the subject area. The network of keywords' co-occurrence is therefore based on the assumption that keywords share a common bond when they co-occur. Such maps provide insight into the conceptual structure of a domain by examining how keywords are related to each other (Su & Lee, 2010).

In this case, behavioral finance comes to the fore, appearing in two clusters (blue and green) not only due to the spelling of the word “behavioral” or “behavioural” but also because of the different aspects covered therein. The blue cluster appears to be more concerned with stock pricing behaviours, while the green one focuses on biases associated with decision-making. The red cluster brings together a body of work based on the prospect theory, from which phenomena such as mental accounting, loss aversion or framing have emerged. The purple cluster, which contains behavioral accounting, lies a bit on the side-lines and seems to show an evolution of behavioral stream in economic sciences, which began with behavioral economics. However, a salient connection between behavioral accounting with behavioral finance is also evident. Such co-occurrences may indicate that the authors are reluctant to use “behavioral accounting” as a keyword for their papers but rather point to specific theories on which they base their research or even specific psychological phenomena.

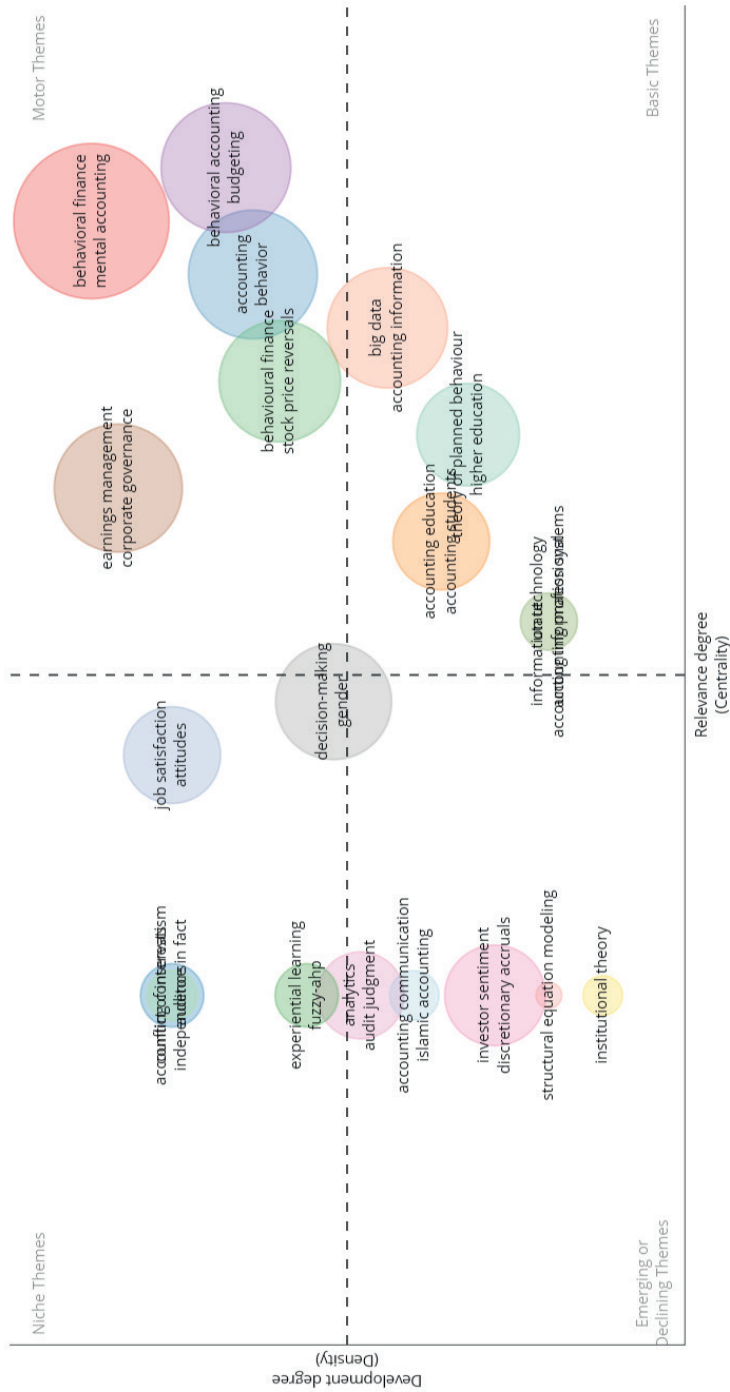
Figure 3. Bibliometric map of keyword co-occurrences

Source: own elaboration.

A valuable tool reflecting the evolution of certain topics over time is the thematic map. It provides insight into patterns, trends, seasonality and outliers in the given field that may assist researchers in identifying potential future developments (Aria & Cuccurullo, 2017). Interpretation of the thematic maps is very intuitive. Topics are grouped into four different quadrants based on their centrality (on the X-axis) and density (on the Y-axis). Centrality measures the level of linkages between themes, while density expresses the level of development in terms of cohesion within the cluster (Forliano et al., 2021). Depending on their location in a given quadrant, topics can be classified as motor, basic, niche or emerging/declining themes (Esfahani, 2019). According to Figure 4 behavioral accounting, together with behavioural research in accounting and budgeting, formed a cluster situated among motor themes. Behavioural finance and mental

accounting belong to the same quadrant. Another two driving clusters are those related to accounting information, earnings management and the application of accounting principles. It means that those topics are reasonably well-developed and crucial for structuring the research field. Issues that have a great potential to become basic or leading ones are those concerning fraud or whistleblowing. While accounting education or decision-making representing basic themes are very important but insufficiently exploited issues so far.

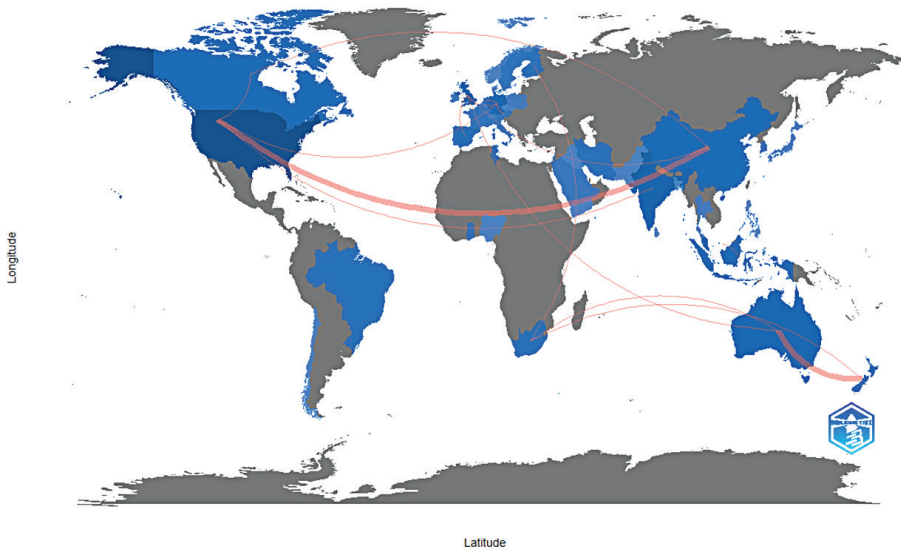
Figure 4. Thematic map



Source: own elaboration.

In the geographical distribution of papers prevail Anglo-Saxon countries, especially the USA, where behavioral accounting has its roots, with almost 50% of scientific production in the analyzed period. However, as the map indicates, behavioral accounting has also spread to other areas of the world, especially to Asia-Pacific region with India as a leader. Table 4 additionally provides the exact number of papers for a given country. Moreover, when it comes to cooperation between scientists from different regions, the strongest relationship is seen between the US and China, as well as Australia and New Zealand. India seems to be working mostly by its own efforts.

Figure 5. Geographical representation of scientific production and work collaboration



Source: own elaboration.

Table 4. Number of papers per country

Top 15 countries	No. of papers
USA	122
INDIA	42
UK	38
AUSTRALIA	33
GERMANY	29
INDONESIA	21
CHINA	18
MALAYSIA	18
CANADA	15
BRAZIL	14
NEW ZEALAND	14
TUNISIA	13
SPAIN	11
BELGIUM	10
GHANA	10
IRAN	10
PORTUGAL	10
SOUTH AFRICA	10
FRANCE	9
FINLAND	8
NETHERLANDS	8
ITALY	7
JORDAN	7

Source: own elaboration.

Conclusions

This study attempts to identify how the field of behavioral accounting functions nowadays in the subject literature utilizing bibliometric tools. Based on 270 documents selected in the period 2013–2022 from the Scopus database,

it presents the most common outlets where such publications appear, the most frequent keywords used by their authors and their country of origin, and also a thematic analysis of the domain indicating present areas of interest and fields worth further exploration. The analysis integrates the main trends and themes identified by Singh (2021).

The analysis showed that this domain is broadly dispersed. Publications appear in many journals whose main focus sometimes happens to be quite far from the psychological aspects of economic issues. Moreover, the papers often appear under titles that cannot be easily associated with the area of knowledge in question. The same is true for the keywords proposed by the authors to embed their work in a particular topic. There are many keywords in use, but very few include “behavioral” or “accounting”. This all may be the reason why bibliometric tools do not identify BAR as a distinct branch of knowledge. In the maps presented in this paper, BAR appears as a side subject area to behavioral economics or behavioral finance, proving that the field is at the beginning of forming its scientific identity.

There are several areas identified by science mapping tools that seem promising for future research. Regarding research topics, fraud detection, whistleblowing, and accounting education appear to be still very needy and promising areas for further exploration. Much common ground can be seen between them. It would be of benefit for future accounting professionals if their education included behavioral issues. Familiarizing them with specific psychological determinants could arm them with the proper tools to prevent i.a. fraud or other unethical practices in their professional life. As for the geographical aspect, it is evident that this area of knowledge is not yet well developed in Europe. Thus, it seems that it would be beneficial for scholars from the “old continent” to strengthen cooperation with, for example, researchers from the US, who already have a pretty long experience conducting research in this area. Behavioral accounting is developing worldwide, and the dynamics of this development have accelerated significantly in recent years. However, the lack of clear boundaries and, thus a significant degree of dispersion make it challenging to assess its accurate dimensions. The number of works may be significantly underestimated as authors very often do not identify their works as behavioral accounting but

rather as finance, management, auditing etc. This fact can be deemed a limitation of this study but also a guide for researchers to consider including the term “behavioral accounting” in the keywords list of their papers so that the search criteria become more evident and their results more accurate.

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