

PERSPECTIVES OF LITERATURE'S FOCUS ON MANAGEMENT ACCOUNTING PRACTICES

Nicolae MĂGDAȘ¹ ORCID 0000-0001-6595-468X

Abstract: *This research adopts a systematic and transparent approach in literature review through bibliometric analysis to identify, select and evaluate relevant literature in the management and performance accounting field. Bibliometric analysis, using secondary data attained from digital databases, provides a quantitative as well as an objective perspective on published works, highlighting the internal structure, existing state and development tendencies of the field. The main aim of the research is to investigate existing and emerging tendencies in management accounting, using a wide bibliometric analysis of publications from the period 2012–2023, to provide an overview of the evolution and future research directions. This methodological approach allows the discovery of precise information about authors, frequency of keywords and citations, thus contributing to the literature by clarifying issues that influence the quality of management accounting practices and exploring future research directions in this field. By applying bibliometric analysis, the study aims to answer questions related to publication trends, influential articles and popular themes in management accounting, highlighting the importance of continuing to explore this essential field for the strategic and operational management of companies.*

Keywords: *accounting, bibliometric analysis, management, managerial accounting*

¹ Lecturer, Department of Accounting and Audit, Faculty of Economics and Business Administration, Babes Bolyai University. Corresponding author: nicolae.mgadas@econ.ubbcluj.ro
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