THE TRANSFORMATION OF ACCOUNTING THROUGH INFORMATION TECHNOLOGIES: A BIBLIOMETRIC ANALYSIS OF TRENDS AND INNOVATIONS

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Abstract: This article explores the impact of information technologies on the transformation of accounting by employing a bibliometric analysis of the relevant scientific literature. The study aims to identify the main trends, research directions, and thematic interconnections between the field of accounting and digital innovations. The findings highlight a profound reconfiguration of the accounting profession, characterized by the increasing integration of digital solutions that reshape not only operational processes but also the strategic role of accountants within organizations. The analysis reveals a growing academic interest in recent years, with a focus on the transformation of traditional reporting and audit models, as well as the adaptation of professional skills to a continuously evolving context. Furthermore, the study emphasizes the emergence of scientific centers of excellence in various regions of the world, contributing to the development of a global research framework in the field of digital accounting.

Keywords: *Digital accounting, artificial intelligence, blockchain, big data, cloud computing, robotic process automation, Internet of Things, bibliometric analysis*

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