

## PERSPECTIVES OF LITERATURE'S FOCUS ON MANAGEMENT ACCOUNTING PRACTICES

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**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*

**JEL Classification:** M40

### Introduction

The use of literature review as a method in this research is suitable as it allows a systematic and transparent tactic to identify, select and evaluate pertinent published literature on a precise topic or issue. Bibliometric analysis represents a quantitative technique to review and detail published works and is useful for researchers to assess academic studies in a specific theoretical area (Rey-Martí et al., 2016; Belussi et al., 2019; Massaro et al., 2016). Through the use of bibliometric analysis, secondary data collected through digital databases are examined from a both quantitative and objective viewpoint (Albort-Morant, 2016); thus, it makes it possible to implement a systematic, clear and reproducible review procedure, which in turn increases the consistency and quality of the assessment (Xue, 2020; Dzikowski et al., 2018).

To comprehend the wide scope of a research topic, bibliometric investigation is one of the utmost suitable methods to visually expose key themes and new research trends. It is an functional method to show the development and relations among items. A major advantage of bibliometric analysis lies in highlighting the internal configuration, present state and development tendencies of a specific research field (Wang et al., 2020).

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Therefore, the drive of this research is to quantitatively explore the academic field in management accounting practice and performance. In a first stage, our analysis focuses on the analysis of specialized literature in order to identify new trends on the market, respectively to identify the research area.

In order to carry out an X-ray of research in the field of management accounting, more precisely in the area of costs and company performance, I resorted to a bibliometric analysis based on the existing specialized literature. Thus, this study aimed to examine studies on managerial accounting practices over the last 10 years, considering this period relevant even from the perspective of the health crisis that significantly influenced production services and not only at the global level. By putting in application bibliometric analysis, the research approached the research questions enumerated below:

What is the present tendency in management/management accounting publishing?

What are the most significant articles in the area of management accounting?

What are the most popular topics in the field of managerial accounting?

This study adds to the existing literature in two ways: Primary, it provides a more precise account to address the challenges in the quality of management accounting approaches based on an analysis of literature from both the past and the present. Second, it undertakes a profound study of approaches of assessing the worth of these practices, with the aim of deepening understanding in the domain of management accounting working methods. The results of a methodically conducted bibliometric analysis could reveal new research directions that contribute to the further intensive development of the researched area.

The aim of this study is to provide a comprehensive perspective of the existing literature by developing an widespread bibliometric investigation in the domain of management accounting. This is grounded on a selection of 81 articles from the Web of Science for the period 2012 to 2023, using the VosViewer software tool. Bibliometric analysis has been established as a technique for presenting research tendencies (Ahmi & Mohammad, 2019) and is increasingly applied in accounting (Ferreira et al., 2014). It represents an alternative to conventional literature study. Bibliometrics involves the quantitative research of physical or bibliographic components or their equivalents (Broadus, 1987). A methodical approach to conducting bibliometric analysis allows one to capture exact information regarding articles, including authors, keyword frequencies, and citations (Rusly et al., 2019; Ahmi & Mohammad, 2019). Scopus is considered the biggest archive of scientific papers (Burnham, 2006) and the most inclusive source for citations and research literature research (Chadegani et al., 2013).

## **Research methodology and data collecting**

In order to deliver a comprehensive representation of the state of information in the domain of management accounting against the background of current developments in bibliometric research, we have systematized the search steps, following one of the best-known protocols for systematic reviews (Massaro et al., 2016). Data collection for the bibliometric examination was carried out in accordance to the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol (Carballo-Jimenez, 2022). The core scope of this assessment is to examine present and emerging research developments in management accounting and to identify future research directions.

In order to create the documentation, we went through the seven stages of the systematic analysis of the specialized literature as presented below:

1. First step: define the research questions and purpose
  - Clear formulation of the research question or questions
  - Defining the research principle
  - Specifying the purpose of the research

2. Step 2: Inclusion and exclusion criteria
  - Defining inclusion and exclusion criteria.
  - Refinement of documentation and adaptation during search
3. Step 3: Databases
  - Definition of databases/search engines
  - Consulting the people involved in the research regarding the databases
4. Step 4: Define search components
  - Determining a suitable scheme for collecting search terms
  - Determining search terms based on the research question
  - Search based on set terms
  - Search based on synonyms of search terms
5. Step 5: Defining the search string
  - Develop the search string with search components, search terms, synonyms and operators
6. Step 6: Doing the research
  - Entering search strings into database search engines
  - Constant checking and adaptation of search strings and search strategy
  - Documenting changes and results
  - Applying the proposed solutions in case of too few or too many results.
7. Step 7: Documentation
  - Fully document your search
  - Presentation of the results obtained

The Web of Science (WoS) database is valued and used globally by researchers for the evaluation of various types of publications. It covers a extensive array of publications across diverse disciplines, including more than 15,000 journals and 50 million publications divided into 251 categories and 150 research fields. WoS excels at providing rich datasets, together with titles, authors, abstracts, references, institutions, countries, keywords, citation counts, impact factors, and furthermore more. For our analysis of the management accounting literature, we obtained publication data derived from the WoS Social Science Citation Index (SSCI).

We extracted bibliometric data from online publication search engines to gain deeper insights into the research field. This data allowed us to conduct comprehensive analyzes and map the research landscape and future trends. Our study included publications from 2012 to 2023. Using the search term “management accounting” in the title, we identified a total of 1,237 publications. A more specific search in the areas of “Management”, “Corporate Finance”, “Economy” returned 843 results. After further filtering according to the document types “articles” or “reviews,” a clear collection of 487 publications emerged, including 441 articles and 46 reviews. We decided to exclude reviews and only use the articles for our database.

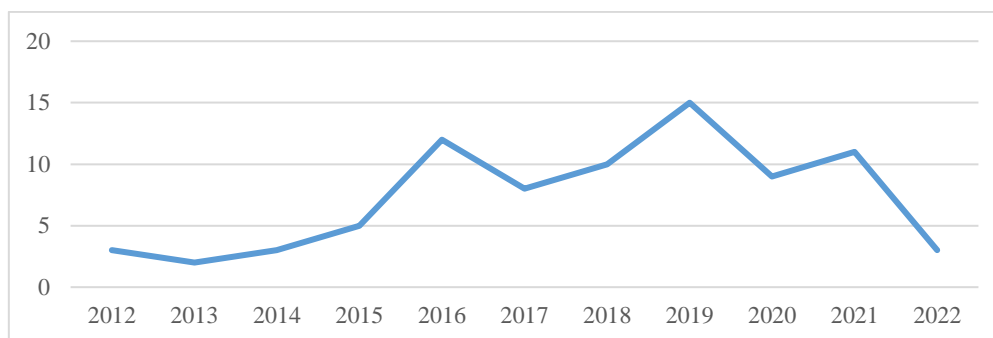
### **Analysis and presentation of the results obtained**

Scientific mapping analysis examines intellectual connections and relationships among research constituents and bibliometric methodology captures the application of quantitative techniques towards bibliometric data for instance publication and citation units (Donthu et al., 2021).

**Table 1** Study sample

Criteria	Number
Publications	81
WOS Citations	5179
journals	46

**Figure 1** Chronological distribution of publications



Source: Web of Science Core Collection

**Table 2** Top 10 most cited publications

Title	Journal	Year	Citation
Crises and crisis management: Integration, interpretation, and research development	Journal of management	2017	386
Integrated Reporting: A Structured Literature Review	Accounting Forum	2016	331
On the shoulders of giants: undertaking a structured literature review in accounting	Accounting, Auditing & Accountability Journal	2016	297
A bibliometric analysis of social entrepreneurship	Journal of business research	2016	258
The contingency theory of management accounting and control: 1980–2014	Management accounting research	2016	244
Manager optimism based on environmental uncertainty and accounting conservatism	Iranian Journal of Management Studies	2021	243
Behavioral economics: Past, present, and future	American economic review	2016	236
Masters of disasters? Challenges and opportunities for SMEs in times of crisis	Journal of business Research	2020	220
20 years of studies on the balanced scorecard: Trends, accomplishments, gaps and opportunities for future research	British Accounting Review	2014	205
The sustainability balanced scorecard: A systematic review of architectures	Journal of Business Ethics	2016	181

The present study study, bibliometric indicators on management controlling operations were analyzed to determine the insights that have been gained to date and what future research directions in this specific area may be of interest. It turned out that the literature on management controlling is primarily characterized by publications with several authors. This finding may indicate that research collaboration is particularly prominent in this area and may provide a broader perspective and approach to the study of management control practices.

**Table 3** Top 10 journals with publications in the field of accounting

<b>Journal</b>	<b>No. Publication</b>	<b>No. Citation</b>	<b>Average publications/citations</b>
Journal Of Management Accounting Research	13	781	60.08
Accounting Auditing & Accountability Journal	7	485	69.29
Business Strategy And The Environment	4	184	46.00
Journal Of Business Research	4	652	163.00
Qualitative Research In Accounting And Management	3	25	8.33
International Journal Of Accounting Information Systems	2	209	104.50
International Journal Of Organizational Analysis	2	24	12.00
Journal Of Business Ethics	2	343	171.50
Journal Of Management	2	491	245.50
Scandinavian Journal Of Management	2	33	16.50

In the present research, bibliometric indicators of management accounting operations were studied. The aim was to gain an overview of what knowledge has been developed so far and what further questions future researchers could pursue in this specific subject area. In addition, it can be seen that the literature in the field of management accounting mainly consists of publications that were written jointly by several authors. This indicates a strong tendency towards collaboration in this research field and suggests that through collaboration, more diverse perspectives and deeper insights into management accounting practices can be gained.

### ***Mapping and presenting results based on keywords***

In this analysis, the key terms that were used went through a process of mapping using VOSviewer, a program for generating and envisioning bibliometric networks. Figure 2 illustrates the network representation of authors' key terms, where different colors, the size of the squares, the font size and the linking lines' thickness represent the relationships between the key terms. For example, key terms with the same color were often listed together. This resulted in this analysis that the terms Management Accounting, Management Accounting Practices and Management Accounting Change were displayed in the same color (green). This suggests that these terms are highly related and typically appear together, as illustrated by the visualization of the authors' keyword network in the figure below:



one of the oldest professions and is a role model for many new forms of service procurement. In European societies in particular, the sphere of services is growing towards a pure service society and represents a measure of the degree of maturity of an economy (Adhariani et al., 2019).

It offers the entrepreneur the possibility of an individual division of his company into departments, cost centers, the allocation of cost types to cost centers, allows a very personal, unregulated and neutral view of the business. The results of cost accounting are the basis for making decisions about investments, hiring new employees, setting prices, respectively the general business policy. Cost accounting provides the basis for managerial action (Lukka et al., 2014; Shrestha et al., 2019).

Internal accounting deals with the planning, control and coordination of business processes in order to maximize business success (Bedford et al., 2018a). With the help of cost accounting, the sources of success are analyzed and can be expanded into a comprehensive control system (Afifa et al., 2021). The purpose of the company, including internal purposes, the so-called internal value cycle, is at the heart of a company's performance and performance utilization (Iacoviello et al., 2013). The services of individual parts of the company/cost centers are assessed and charged internally as costs incurred in the course of providing the services (Al-Delawi et al., 2020).

Unlike financial accounting, which uses the legal framework to practice a goal-oriented policy of annual financial statements, cost accounting is there to provide an objective and realistic data base for future-oriented decisions and actions for company decision-makers (Jansen, 2018). Thus cost accounting is the basis of the device decision and ensures long-term existence. Planning, documenting and controlling operational events are the main tasks of internal or operational accounting, which contribute to the achievement of success.

During planning and control, information about the costs of economic measures is used to provide and use economic goods in a targeted manner (Kanwal et al., 2017). Planning calculations are always future-oriented and always have a normative character, the so-called target values (Nagirikandalage et al., 2021).

The documentation of the process carried out by the company requires the determination of the costs actually incurred and these are called actual costs. Also, the determination of the costs sustained by the payers and the costs incurred, as well as the planning and control of the processes carried out in the company, require a specific allocation of costs. Any costs incurred are assigned to cost centers. Reference objects are cost centers as places where costs occur and cost units as variables that cause costs. In the context of cost accounting, controlling means making a comparison of cost variables.

Cost center accounting takes on the task of clearing and controlling as it allocates costs incurred to individual cost units. The prerequisite is a significant cost center structure. After that, costs should be compared to benchmarks, such as planned or past values.

Cost type accounting is the first level of cost and performance accounting and answers the question of what costs have occurred. The starting point is the recording and classification of the costs incurred to allow a correct representation of the business structure and then an accurate calculation.

Research on management accounting practices has been predominantly conducted in developed countries such as Europe, the United States and the Asia-Pacific region. Criticisms of management accounting include its lack of innovation (Johnson & Kaplan, 1987), developmental delays (Kaplan, 1986), and that it is viewed by several as "slow" and "inadequately defined" (Noordin et al., 2014). As towards disapproval of traditional methods, management accounting suffered a shift in emphasis, procedures, utilities, and goals that have not adapted to economic and business alterations. Due to the changing requirements of the competitive market, the role of the management accountant has evolved (Alsharari, 2019; Hopper et al., 2016).

Nandan's (2010) research upon management accounting necessities in organizations revealed that this accounting branch information is of great importance to managers, particularly for resource management and resource allocation decisions. Nair (2017) concluded that the

implementation of management accounting procedures is subjective to the dimensions of the company and cutting-edge production technology.

Lately, the fast modifications in the global business world, characterized by high competitive intensity and uncertainty, have had a significant impact on the conduct of business in all types of companies, be it in manufacturing or in the service sector, as well as in non-profit organizations (Alsharari, 2019 ; Eggers, 2020; Hansen et al., 2016; Lu et al., 2017). Waweru (2010) states that the market economy, forceful competition, globalization, limitation of any resource, changes and complication of the business background, and the acceleration of technological variations are forcing firms to recognize the necessity for more unbiased information and more comprehensive data regarding the cost of information.

Garg, Ghosh, Hudick, and Nowacki (2003) pointed out that the increase in market rivalry and insecurity in the business world generate a big influence on managers to provide timely and properly grounded business decisions (Lu et al., 2017; Esch et al ., 2019). Managers must possess diverse abilities and pursue comprehensive backing from all areas of organizational management to meet the tests of present economy (Bundy et al., 2017; Appelbaum et al., 2017).

The expanded role of management accounting in organizations has been widely discussed, particularly in terms of its contribution to improving organizational performance. Although numerous studies have been conducted in the area of management accounting, most have concentrated on traditional approaches of cost control rather than progressive practices for assessing financial and non-financial aims (Lu et al., 2017).

This analysis highlights the significance of environmental cost accounting in the context of corporate governance and performance, with a particular focus on the challenges and opportunities it offers in the context of sustainable business. Environmental costs, as part of environmental accounting, vary depending on the situation and have a significant impact on environmental performance, which in turn affects corporate image and relationships with stakeholders (Abernethy et al., 2019; Al-Mawali, 2021; Ulupui et al ., 2020; Kumar et al., 2021; Henri & Journeault, 2010; Appelbaum et al., 2017; Fuzi et al., 2020). The need for precise criteria in financial reporting is emphasized to provide investors and other stakeholders with consistent and comparable information (Gloria et al., 2013; Adhariani et al., 2019).

The studies make it clear that a company's success lies not only in financial profits, but also in its ability to operate sustainably, with social and environmental responsibilities playing a role (Bartolacci et al., 2020; Hansen et al., 2016). Environmental cost accounting is presented as a systems-oriented cost accounting system that aims at the correct allocation of environmental costs and includes costs of production linked with emissions, waste clearance and additional environmentally polluting wastes (Bucior and Szadziewska, 2021; Otley, 2016; Afifa et al., 2021 ).

To measure environmental costs, specific units and attributes are analyzed to quantify the impact of these costs, although some environmental costs are difficult to express in monetary terms, presenting companies with challenges in accurate measurement (Zeng et al., 2019). Previous approaches to cost accounting that did not consider the environmental impact of business activities are complemented by recent research that emphasizes environmental cost accounting as part of business responsibility and public scrutiny of gained performance in environmental matters (Meiryani et al., 2019; Apte et al., 2022; Padovani et al., 2014).

Given increasing environmental threats, awareness of environmental problems is becoming increasingly important, with environmental cost accounting as part of ecological accounting promoting efficient and effective use of resources in production processes (Fuzi et al., 2020; Bartolacci et al., 2020). The implementation of environmental cost accounting as a instrument for

handling environmental performance, encompassing both voluntary corporate actions and regulatory monitoring, highlights the role of companies in taking environmental concerns into account (Gomez-Conde et al., 2019).



Traditional cost accounting systems are increasingly reaching their limits. One of the reasons being the fact that rapid development of technology and the competitive environment changes long-term cost structures. Cost accounting often aims only to record, allocate and control costs. As important as these data are, today's management also needs innovative and forward-looking concepts with which costs can be actively controlled (Bedford, 2015; Chenhall et al., 2015). Up-to-date cost management makes it possible to influence costs and identify important starting points for reducing costs and increasing performance.

Even with modern cost management, the question arises as to what cost accounting measures, which department can provide information, what kind of information, and how this data can be recorded with the help of accounting (Matsuoka et al. 2020). Existing structures in the accounting department must also be checked to ensure that they are up to date, especially when moving from classical cost accounting to modern cost management (Miller et al., 2019).

A targeted selection of key process indicators can be used to present a summary of all control processes and to measure the achievement of central objectives. The more complete the achievement of objectives, the better the processes work, the better the "overall performance" in control and the greater the benefit that control generates in the company. In addition, these key figures also cover central aspects of the controller's mission statement (Bedford et al., 2018a). It is assumed that decision quality increases through control processes and that better management decisions lead to more economically advantageous outcomes (Modell, 2020). The benefit of control is to increase results by improving the quality of decisions, resource allocation and organizational control. From the point of view of the controllers' self-image, it is an attractive and motivating goal to actively contribute to the company's economic accomplishment. The leading key figures can be used to measure the extent to which the central requirements for controlling the processes in the company are being met.

The right strategy for achieving entrepreneurial goals is the most important and final when it comes to corporate planning and management. The right path to success usually leads through the analysis of numbers, data and facts in the accounting system. In practice, however, there is often not enough time for a thorough and comprehensive analysis of the process and the concept of planning and subsequent control (Bedford et al., 2018b).

Strategic management is a method used to improve the efficiency of an organization's operations and, nonetheless, administration. The practice of tactical business management can help organizations improve their performance by increasing efficiency, effectiveness and adaptability. According to the findings of this study, a significant part of the industrial companies have embraced strategic management accounting methodologies (Cescon et al., 2019; Munezero et al., 2022).

Strategic management accounting is an important business tool that enables companies to make strategic decisions based on data-driven information. It combines traditional costing methods with managerial and financial analysis to deliver an precise representation of a company's present financial situation and upcoming prospects (Thaler, 2016; Cescon et al., 2019; Hiebl et al, 2019). By understanding the company's current financial position and its potential opportunities, strategic accounting helps companies make informed decisions about investments, operations and other important business activities (Dmitrović-Šaponja et al., 2017; Berg et al, 2020).

At its core, strategic corporate accounting is an analytical approach to the decision-making process in companies. It applies various accounting and financial techniques to collect, analyze and interpret data to support decision making. By using advanced financial analysis and forecasting, strategic accounting is able to provide companies with a complete picture of their financial position and potential opportunities. This allows for more informed decisions, which in turn can lead to greater profitability and long-term success (Dmitrović-Šaponja et al., 2017).

Cost accounting is a traditional method towards financial management that concentrates on production and selling costs of a product or service. This involves analyzing data to determine costs associated with production, such as labour and material costs. Strategic accounting applies this data

to the company's broader strategic goals. By using data to assess potential financial opportunities, organizations can identify areas of cost efficiency and make investment and operational decisions that help them achieve their desired goals (Oliveira Fontenelle et al., 2021).

Strategic accounting offers companies many advantages. It helps them identify areas of cost efficiency and potential financial opportunities so they can make more informed decisions. In addition, it allows companies to track and monitor their financial performance, allowing them to identify potential areas of risk and take steps to mitigate them. Ultimately, strategic accounting allows companies to better understand their competitive place in the market and gain a competitive lead (van Erp et al., 2019).

Strategic management accounting can also be used to evaluate potential financial opportunities. Using advanced financial analysis and forecasting, companies can identify areas of potential growth and make investment and operational decisions that help them achieve their desired goals. In addition, strategic accounting can be used to analyze the competitive position of the organization in the market and to gain a competitive advantage.

Technology has become an integral part of strategic business accounting. With modern software tools, large amounts of data can be collected, analyzed and interpreted, enabling more accurate and efficient decisions. In addition, technologies such as artificial intelligence can be used to identify potential areas of cost efficiency and financial opportunities, enabling organizations to make more informed decisions (Rikhardsson et al, 2018).

In short, strategic accounting is an important tool for companies that want to make informed business decisions. By using cost accounting, financial analysis and technology tools, companies can identify areas of cost efficiency and potential financial opportunities so that they can make more informed decisions and gain a competitive advantage (Wolf et al., 2017).

The performance approach means that the evaluation is made according to the contribution to the company's goals. From the traditional perspective of the company, financial objectives are at the center of attention. As time passed by, this perspective has changed. Progressively, other performance measurements have been taken into consideration and assessed in terms of business success. This evolution generated growth for performance measurement, which expands the valuation of financial performance to include the valuation of non-financial performance. This extended performance analysis allows for multidimensional, future-oriented performance measurement that differs from the purely financial, past-oriented assessment of success.

Evaluating efficiency and effectiveness is the purpose of performance measurement. The two terms differ fundamentally in their definition. While efficiency allows statements to be made about the relationship between output and input given in values, efficiency refers to variables that indicate the achievement of concrete objectives and the corresponding result. Performance evaluation in terms of efficiency and effectiveness is carried out using financial and non-financial indicators. Determining key figures as part of performance measurement is intended to contribute to increased performance transparency and thus serve to increase overall performance through more targeted planning and control. Meanwhile, an orientation to the future is to be achieved by including key figures, which, unlike financial values, have perspective properties. Correspondingly, performance measurement enables target design that differentiates itself according to stakeholders and service object and contributes to the operationalization and quantification of strategy.

In addition, causal relationships between key performance indicators are likewise reflected in performance measurement. Dependencies, connections, and conflicting goals of service objects become clear and can be used to increase adaptability to change. Another advantage is that in this way communication is promoted both regarding specific performance objects and globally (Byrne et al., 2018). Closely related to this are incentive systems that can be integrated into performance measurement systems and can influence employee motivation. Consequently, performance measurement can be used as part of strategic planning, performance appraisal and incentives (Hoozée et al., 2018).

Business accounting records and monitors the cash and service flows of a company and thus serves its planning, management and control. As part of business administration and financial accounting, business accounting deals with the recording and evaluation of all quantifiable processes in a company. It is used for the planning, management and control of a company.

## **Conclusion**

The bibliometric analysis adopted in this research highlights the importance of a methodical and transparent perspective in the literature review for the field of management and performance accounting. By examining publication trends, influential articles, and popular themes, the research adds significantly to the existing literature, providing clarification on the quality of management accounting practices and opening new directions for future research. The importance of bibliometric analysis lies in its ability to reveal the core structure, present state and development tendencies of the field, facilitating a deep understanding of the evolution and relationships between the various published works.

The detailed review of the specialized literature through the lens of bibliometric analysis highlighted four main themes of discussion and emphasized the essential role of technology and strategic accounting methodologies in adapting to the rapidly changing business environment. The study also emphasized the need for a broader perspective on management accounting that includes both financial and non-financial aspects to support strategic and operational decision-making in companies.

Among the limitations identified are the dependence on the databases used for data collection and the possible omission of relevant non-indexed publications. Therefore, future research could benefit from integrating multiple databases and expanding the search queries to encompass a wider range of literature.

In conclusion, the systematic approach and bibliometric analysis provide a solid foundation for the current understanding of the field of management accounting and pave the way for future explorations that can contribute to development and innovation in this field of study. This research reaffirms the importance of adaptability and innovation in management accounting practices to respond effectively to the challenges of the dynamic global business environment.

Some limitations of the analysis carried out arise from the nature of the database used. Although Scopus is among the most comprehensive databases, there are journals that are not listed there, which is why publications from these sources may have gone unnoticed. Furthermore, the study was limited exclusively to works on the topic of management accounting practices, as mentioned in the title. Consequently, relevant literature on the topic that does not contain the keywords in the title was neglected. It should also be taken into account that there is no such thing as an absolutely error-free search query and both false positives and false negatives can occur. For future research, the search could be extended to additional available databases for instance Web of Science, Google Scholar and Dimensions. The inclusion of these additional databases promises to lead to even more insightful and valuable insights.

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