

IDENTIFYING INTELLECTUAL STRUCTURE USING TEXTUAL CO-OCCURRENCE ANALYSIS ON CLOUD ACCOUNTING

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Abstract

This paper seeks to define and locate the intellectual landscape of research in cloud accounting through textual co-occurrence analysis procedures, and a bibliometric map visualization tool. As the issue of cloud-based accounting is becoming a pressing concern in the field of accounting information systems (AIS), cloud accounting is rapidly gaining importance and relevance within the scope of accounting information systems (AIS). The research design adopted is a quantitative bibliometric research design based on secondary data collected in the Dimensions AI database and which includes 2,473 research documents. To achieve access to vital themes, research clusters and conceptual links, text mining and co-occurrence analysis methods are utilized over title and abstract data. Structural patterns and temporal evolution are analyzed using visualization tools of network, overlay and density maps. The themes identified in the findings show that cloud accounting studies predominantly revolve around technology, data, and model analytics, and parallel towards the concept of digital transformation, enterprise performance, and strategic implications. The research also reveals that there are two broad thematic areas: technology adoption and the impact of technology on organizations. Besides, new segments, including the risk, challenges and pandemic-driven changes demonstrate the dynamism on the field. The research is resourceful to the literature because it gives a detailed and methodical mapping of the research, and provides valuable insights to further academic and practical development.

Keywords: Cloud Accounting; Bibliometric Analysis; Co-Occurrence Analysis; Text Mining; Digital Transformation; Accounting Information Systems; VOSviewer; Intellectual Structure; Technology Adoption.

INTRODUCTION

The blistering development of digital technologies has greatly changed the conventional method of accounting, which gave rise to the pandemic of cloud accounting as an essential part of modern Accounting Information Systems (AIS). Cloud accounting has proven to be more efficient in terms of cost and enhances scalability, which increases the efficiency when it comes to making decisions and operating, as a whole, more efficiently. With the increasing use of digital solutions within organizations, cloud accounting has become a strategic instrument to enhance business performance, especially in small and medium-sized businesses (SMEs). The introduction of the latest technological solutions in the field of artificial intelligence, big data analytics, blockchain, and cloud computing has further transformed the accounting environment in the last set of years. With these technologies, accounting has ceased to be a manual based and transactional function, to be much more automated, analytic and data driven. This means that the increasing amount of scholarly literature on this topic is an indication of the rising volumes of interest in comprehending the technological, organizational, and strategic implications of cloud accounting. Regardless of this increasing literature base, current researches are disjointed and often concentrate on isolated issues like technology adoption, system efficiency or individual applications. The field of cloud accounting research lacks comprehensive studies that would be conducted methodically and strategically to map the intellectual framework and topical development of the scientific field born out of the interaction of ideas from the ethos of cloud computing and the sphere of accounting progress. Conventional literature reviews can also be limited by their capability to find grand scale patterns and relationships in the literature. In filling this gap, the bibliometric analysis with textual analysis of textual co-occurrences will offer an effective methodological tool in investigating complex research areas. By applying these techniques, it is possible to identify the main themes, clusters of research, and conceptual connections of large amounts of textual data. In addition, graphical visualization tools like VOSviewer can be used to illustrate the intellectual network of the research field, as a result of which a more profound look at the intellectual environment of the research area becomes possible. It is in this sense that the current study will seek to determine and draw the intellectual infrastructure of the cloud accounting researches through a textual co-occurrence analysis. As the study identifies prevailing themes, trends, and research patterns through the analysis of titles and abstracts of the scholarly publications. The research findings of this study can be applied

both in academic research and practical knowledge since it provides a general picture of the process of evolution and perspective of cloud accounting research.

LITERATURE REVIEW

The advent of the accounting field has largely been revolutionized by the rapid development of the digital technology, especially with the introduction of cloud accounting and accounting information systems (AIS). Cloud accounting, equipped with scalability and cost-effectiveness as extensions of cloud computing, allows access to real-time data and make decisions that enhance performance in their respective organizations. The recent research studies indicate that cloud accounting systems are flexible, less costly to maintain infrastructure and are more accessible remotely which are particularly advantageous to small and medium-sized enterprises (SMEs). Nevertheless, even with these benefits, the issue of data security, privacy and reliability of systems still affect the decisions to adopt them.

The scope of literature on Accounting Information Systems (AIS) signals a growing integration of new technologies like artificial intelligence (AI), big data analytics, blockchain and cloud computing into accounting practice. The technologies have replaced manual accounting processes with automated, data-driven, processes which enhance efficiency, accuracy and transparency in accounting (Al-Khoury et al., 2025). An example of AI being applied in accounting is the routine accounting tasks that are automated and the process of making a real-time decision and predictive analytics using big data. In the same manner, blockchain technology enhances data integrity and security, which overcomes the long-term problems in financial reporting. Although these developments have taken place, as was previously noted, there is still a divided knowledge base regarding the collective effects of these technologies on AIS performance and adoption, and the need exists to integrate and thoroughly analyse this knowledge base emerges. Bibliometric analysis has become a potent methodological device to systematically analyze large amounts of literature and gain a picture of research trends, intellectual structures, and in-emerging trends. The use of bibliometric methods in the accounting and management research allows researchers to map knowledge areas, study the dynamics of publications, and identify the most influential authors and institutions. To provide an example, research in the sphere of AIS shows that over time the number of publications has increased significantly, with an increasing focus on the digital transformation, data analytics, and novel technologies (Zotorvie et al., 2025). These research also demonstrate how the subject matter on which the research conducted was gradually changing.

On similar grounds, bibliometric studies of relevant areas, like cloud manufacturing and performance measurement, draw on the significance of visualization tools and co-occurrence analysis in comprehending the evolution of research and the progress of its theme. To illustrate this point, (Nie et al., 2018) adopted knowledge mapping methods to analyze the trends in cloud manufacturing research, outlining the main research hotspots and directions. Similarly, (Cvetkoska et al., 2023) showed that bibliometric visualization is effective in determining trends in the research, people who have a significant influence, and new topics in performance measurement literature. These researches posit the importance of bibliometric methods in discovering the concealed patterns and associations in complicated research topics.

Besides, bibliometric and word cloud analyses have become very popular tools used in interdisciplinary directions to explore the dynamics of research and the development of themes. As an example, (Patil et al., 2023) underscored how bibliometric tools could be used to determine the publication trends, geographical distribution, and hotspots of research, providing an overview of the given field. These strategies are especially helpful in developing and quickly changing areas such as cloud accounting where a more traditional literature review might be insufficient to show the complexity and temporal changes in research. Even with the increasing research literature there are still a number of research gaps in the area of cloud accounting. Most current studies are usually small-scale or focused on a particular technology or limited data, without offering an overall perspective on the intellectual framework and thematic development of the study of cloud accounting. Moreover, the integrations between textual analysis tools, including co-occurrence analysis, and the bibliometric methods, in a bid to offer a deeper understanding of the conceptual relationships, and trends in the research. As indicated in previous research, extensive efforts are required to integrate text mining, co-occurrence analysis and visualization methods to a better understanding of the development and the future orientation of cloud accounting research (Zotorvie et al., 2025; Al-Khoury et al., 2025).

In this respect, the current study makes a contribution to the literature existing on the topic by applying to the existing body of knowledge a textual co-occurrence analysis with bibliometric visualization tools used to map the intellectual structure of cloud accounting research. Combining the ideas of the previous bibliometric studies and implementing more advanced methods of analysis, the present research allows filling in missing gap and guides future research directions.

METHODOLOGY

We will map the cloud accounting literature in a systematic and data-driven manner that will help to determine the intellectual structure, development of themes, and future trends in research. To achieve this, the research employs a quantitative bibliometric research method more specifically, using textual co-occurrence analysis, which is very well-known as a method to assess large volumes of scholarly literature and identify conceptual

relationships between research problems. The secondary data in the research was obtained in the Dimensions AI database, a comprehensive and reliable repository of scholarly literature. Using the term Cloud Accounting in the entire dataset (titles, abstracts and keywords) the dataset was extracted April 05, 2026. To narrow down the search some ANZSRC 2020 Field of Research were used and included: Accounting, Auditing and Accountability (3501), Banking, Finance and Investment (3502), Business Systems in Context (3503), Strategy, Management and Organisational Behaviour (3507), and Commerce, Management, Tourism and Services (35). This was in a bid to ensure that the dataset to be used was relevant and that it was scholarly. The study employed a purposive sampling strategy as far as sampling is concerned. This implied that, the sample consisted of only those articles in the identified area of research and also relevant to cloud accounting. To carry out data quality, consistency and dependability, the data cleaning algorithm eliminated 27 records that had no abstract boxes and 3 records that had no title boxes. To do the analysis further, the research documents consisting of 2,473 files that compose the final sample are used. The study employs the complete counting approach in order to analyse the evidence, which is to treat every single occurrence of a phrase equally across all papers. This gives assurance that the terms frequency would be fairly represented. In order to identify the most significant phrases we have set a minimum occurrence of 308 to find phrases that occur at least 308 times in the title and abstract dataset. Based on that, we chose 30 key terms to have further co-occurrence analysis. On the same note, to be sure that title-based analysis could capture important thematic elements, a threshold of 28 occurrences was used. To identify relationships between terms and form clusters of themes, the research uses text mining and co-occurrence algorithm to analyze textual information of abstracts and titles. Visualisation by VOSviewer, a widespread bibliometric analysis tool, was used to map and visualise the research. Network visualisation, overlay visualisation and density visualisation were established so as to assess the relationship of links/ cluster structures among the words, the evolution of the research topic with time along with areas/locations where the research concentration is high and those where it is low respectively. To ensure that our methods were rigorous and consistent, we used some of the analytic settings of VOSviewer. In order to obtain the degree of relationships existing between concepts, association strength normalisation approach was employed. In developing a layout, the default forces of attraction and repulsion were set to 2 and 1, respectively, to ensure the optimum possible distribution of nodes in space. Because discordant clustering may be inaccurate owing to one of the nine elements of discordant clustering, we ran the clustering algorithm with a resolution parameter of 1.00 and a minimum number of instruments in a cluster of 1. The visualisation settings were adjusted to illustrate complex interrelationships, with size of nodes determined by frequency of terms, labels displayed using circular nodes whose sizes could be rescaled and coloured and curved lines were used to represent the interrelationships in the network; a maximum of one thousand lines were allowed to be used to fulfill this objective. To improve readability, cluster-based colouring was used.

DISCUSSION AND ANALYSIS

Table 1: Title and Abstract-Based Co-Occurrence Analysis of Cloud Accounting Research (Minimum Threshold ≥ 308)

ID	Term	Occurrences	Relevance Score
1	Accounting	837	1.8736
2	Adoption	713	1.9767
3	Analysis	1681	0.1965
4	Article	410	0.3611
5	Challenge	520	0.4677
6	China	609	2.6516
7	Cloud	1065	2.4368
8	Cloud Accounting	446	2.1330
9	Cloud Computing	332	2.1071
10	Company	837	0.2438
11	COVID	568	0.6713
12	Data	1750	0.1965
13	Development	1220	1.0876
14	Digital Transformation	852	3.3743
15	Effect	1257	1.0077
16	Enterprise	1283	1.7322
17	Factor	1165	0.4376
18	Firm	744	0.4347
19	Impact	1451	0.5048
20	Industry	990	0.6226
21	Model	1912	0.4545
22	Paper	944	0.2877
23	Relationship	668	0.6594
24	Research	1471	0.2054

25	Risk	821	0.2076
26	Role	771	0.1516
27	Study	3408	0.6274
28	System	1576	0.8424
29	Technology	1957	0.9640
30	Use	634	1.0830

The studies of cloud accounting are focused on some central concepts, which are presented by a co-occurrence analysis of the abstracts and titles. The dataset has been greatly skewed towards the empirical and exploratory research, as the term study has been used more than 3408 times. This is evidenced by the high frequency words in cloud accounting research such as technology (1957), model (1912) and data (1750). These expressions are an emphasis of the fact that the cloud is closely associated with systems that are data-driven as well as other systems that are modelled with analytical perspectives. Instead of being regarded as simply a technical tool to utilise, cloud accounting is being viewed as strategic facilitator of organisational change. This is depicted by the high relevancy score of 3.3743 which has been identified as the highest relevancy score. Such use of terms as adoption, enterprise, firm, and impact also hints at this focus on business practices, the outcome of performance, and business decision-making. China as a region has a high relevance score of 2.6516 which is on the rise and is having an increasing effect on studies on cloud accounting. With the addition of COVID, we are attracting the attention to the pandemic effect on accounting practices and digital adoption rate. Also, the use of such terms as risk, challenges, and success factors, suggests that academics are devoting more and more of their attention to the uncertainties, hurdles and core success factors in cloud accounting implementation. The focus of this new paradigm in research is not a focus on technology but a more transformative, holistic, strategic, and impactful approach to research.

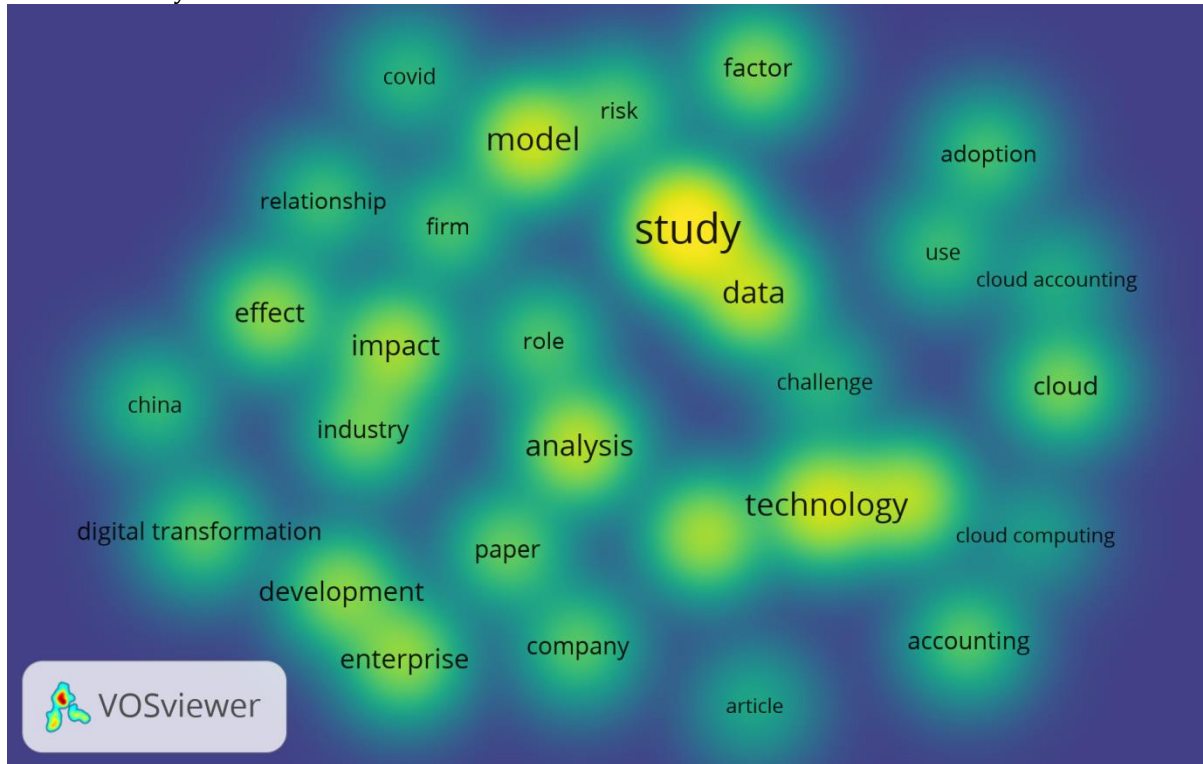
Table 2: Thematic Clusters Identified through Co-Occurrence Analysis in Cloud Accounting Research

Cluster	No. of Items	Keywords
Cluster 1: Impact, Industry & Transformation-Oriented Research	16	analysis, china, company, covid, development, digital transformation, effect, enterprise, firm, impact, industry, model, paper, relationship, risk, role
Cluster 2: Technology, Adoption & System-Oriented Research	14	accounting, adoption, article, challenge, cloud, cloud accounting, cloud computing, data, factor, research, study, system, technology, use

The cluster analysis shows how cloud accounting research diverged into two larger thematic areas, both evidences of its technological underpinning as well as its strategic potential. Cluster 1 reflects the impact-driven and transformation-oriented particular perspective, and includes terms like digital transformation, impact, industry, enterprise, and risk. The cluster also emphasizes the increasing number of studies on cloud accounting in the framework of organizational activity, industrial transformation, and external interference like COVID-19. The use of words such as model, analysis and relationship also marks a high point with regard to how dominant the study of economic and strategic implications of adoption of cloud accounting is. On the contrary, Cluster 2 portrays the technology and adoption-based dimension of the cloud accounting study and revolves around such fundamental components as are cloud, cloud computing, system, technology, and data. The incorporation of such words as adoption, use, and factor indicates the increasing concern regarding the factors and obstacles related to getting cloud accounting systems. This cluster highlights the importance of cloud accounting as a technological advance and focuses on efficiency, scalability and digital infrastructure in the system.

The final upshot is that the simultaneous presence of the two clusters depicts that cloud accounting research has been transformed out of a technology-related field to more of an integrated field that incorporates technological innovation as well as organizational strategy and performance achievement. This dual structure reflects the maturity of the sphere and opens research opportunities in the domain of convergence of technology adoption, digital transformation, and risk management.

Chart 3: Density Visualisation of Title and Abstract Selected Terms



The density visualisation of the literature in cloud accounting focuses on the concentration and intensity of the study in a number of theme areas. The high-density sections, which are brilliant yellow, are in the centre of the study, data, model, and technology. Such words are a pointer that these notions furnish the mental foundations of the discipline. Moderate-density categories, which denote significant but somewhat diffused focus on areas related to performance and organization, are analysis, impact, industry and enterprise. Such less densely populated sectors of the study as digital transformation, risk, challenge, and small and medium-sized enterprises (SMEs), suggest topics of study which are becoming increasingly popular but yet to be studied in depth. As a whole, the density pattern demonstrates that cloud accounting studies are mostly tech-and data-driven, but are gradually branching out into areas that concentrate on strategy, risk, and change.

Table 3: Title Field Co-Occurrence Analysis in Cloud Accounting Research (Minimum Occurrence ≥ 28)

ID	Term	Occurrences	Relevance Score
1	Accounting	129	0.7184
2	Adoption	105	0.8713
3	Analysis	211	0.3344
4	Application	75	1.6086
5	Artificial Intelligence	43	0.9545
6	Big Data	46	2.5216
7	Case	37	0.2066
8	Case Study	53	0.4907
9	China	146	1.4150
10	Cloud	154	0.7462
11	Cloud Accounting	75	0.8328
12	Cloud Computing	38	1.7728
13	COVID	132	3.7189
14	Development	91	0.2354
15	Digital Transformation	133	0.7316
16	Digitalization	44	0.6310
17	Effect	104	0.2407
18	Enterprise	111	0.3184
19	Evidence	161	1.5054
20	Factor	94	0.3284
21	Impact	228	0.2464
22	Industry	123	0.1231
23	Influence	38	0.7889

24	Pandemic	52	5.4716
25	Research	122	1.0119
26	Review	83	0.4107
27	Role	125	0.2740
28	SMEs	38	1.0286
29	Study	108	0.1865
30	Systematic Literature Review	37	0.9121
31	Technology	159	0.3637

The theme orientation of the literature on cloud accounting and the corresponding rise in emphasis on conducting research may be perceived through the prism of co-occurrence of titles in the field of research that is discussed and researched. Some of the most common terms are impact (228 occurrences), analysis (211 occurrences), and technology (159 occurrences) which indicate that primarily academics are interested in assessing the effects and implications of cloud accounting systems. This is evidenced with a great focus on analytical, technological, and outcome based research. Increasingly, scholars are working on developing countries and the pandemic has brought about a revolution in digital accounting practices; this is supported by the fact that China (146) and COVID (132) are two prominent figures in the study.

The recently carried out research is discovering an increasing number of ways of integrating cloud accounting with the external disruption and recent technologies. The keywords with the highest relevance rates, which are pandemic (5.4716), COVID (3.7189) and big data (2.5216), represent the new and powerful area of scholarship. The further indication of how cloud accounting is increasingly becoming part of larger digital ecologies is the use of AI, digital transformation, and digitalisation. The methodological words used such as case study and systematic literature review, show that a wide range of research methodology can be implemented, including in-depth research and empirical research. Organisational adoption, implementation challenges and factors of success, particularly in SMEs, are all current topics of discussion, as are terms such as enterprise, factor, and adoption. Due to the world-shaking changes and the emergence of different technological tendencies, the research of cloud accounting is spreading out of the technological-based field into a coherent and interdisciplinary discipline. The digital transformation, data analytics, and strategic organisational outcomes have now been absorbed in this field.

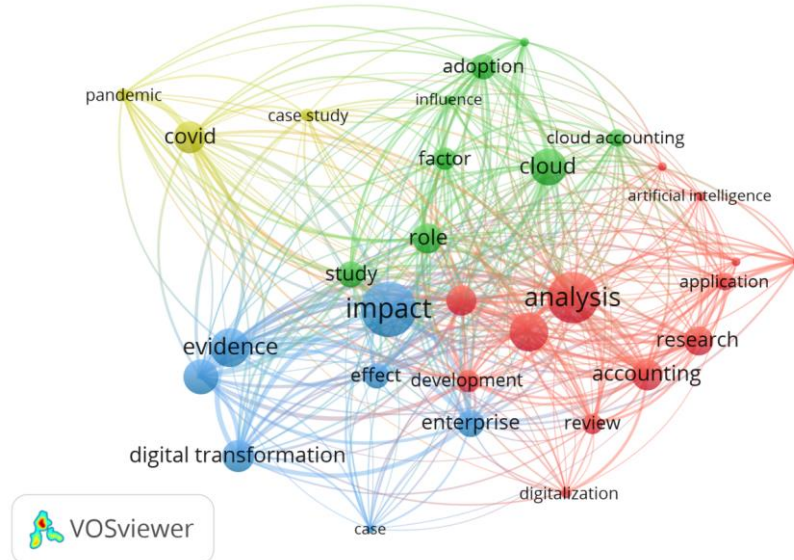
Table 4: Cluster-wise Thematic Classification Based on Title Co-Occurrence Analysis

Cluster	No. of Items	Keywords
Cluster 1: Technology and Research-Oriented Themes	13	accounting, analysis, application, artificial intelligence, big data, cloud computing, development, digitalization, industry, research, review, systematic literature review, technology
Cluster 2: Adoption and Cloud Implementation Themes	8	adoption, cloud, cloud accounting, factor, influence, role, SMEs, study
Cluster 3: Impact and Transformation-Oriented Themes	7	case, china, digital transformation, effect, enterprise, evidence, impact
Cluster 4: Pandemic and Contextual Disruption Themes	3	case study, COVID, pandemic

To show a multi-dimensional conceptual model of cloud accounting research, clustering of title-based co-occurrence phrases was conducted in four distinct theme groups. The research-and technology-related dimension, which is Cluster 1, comprises analytical tools, technology, cloud computing, artificial intelligence, and big data; furthermore, it also includes research, technology, analysis, and systematic review of the literature. The cluster signifies that much of the focus of cloud accounting studies is on the analytical rigour and technical foundation of cloud accounting research. Cloud, cloud accounting, adoption, small and medium-size enterprises (SMEs), and factor are all components of the adoption and implementation perspective of Cluster 2, which is the growing interest in learning more about the factors, behavioural characteristics and practical barriers of cloud computing adoption. In this section, we demonstrate the potential of using cloud computing to enhance operations of companies especially amongst SMEs. Digital transformation, impact, enterprise, industry, and proof are some of the buzzwords that define the impact and transformation-oriented component in Cluster 3. The fact that this cluster shows organisations and in particular business and industrial sector organisations are exploring cloud accounting in terms of its strategic implications, performance and economic impact of organisations. The introduction of China would mean that there is a major regional focus on building the developing economies. Finally, Cluster 4 presents the research that is motivated by the context and disruption. It is marked by the fact that the number of concepts, such as COVID and pandemic, is used as a reference point to understand the effect of the global crisis on the adoption and helpfulness of cloud accounting systems. Such a categorization is an example of how unexpected changes in the external environment have accelerated the acceptance of digital technologies and reliance on the services of clouds.

Through the inclusion of technical innovativeness, organisational adoption, strategic transformation and contextual responsiveness, the research on cloud accounting has expanded moving out of the technology-centricity of awareness to a complete multidisciplinary topic as evidenced by the clustering structure.

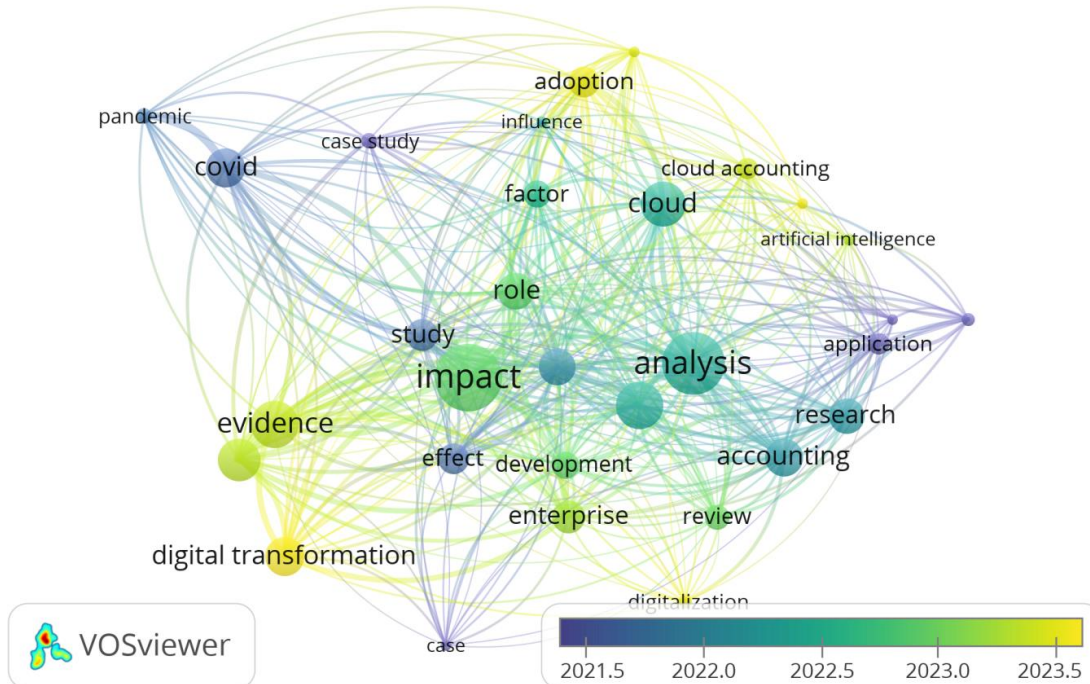
Chart 4: Network Visualisation of Title Selected Terms



The conceptual structure and topic grouping within cloud accounting research are shown by the network visualisation of the title field co-occurrence analysis. The node of analysis, impact, cloud and accounting are more network connections and divide the map into a few clusters. The red cluster is indicative of the heavy focus on methodology and empirical evidence with a focus on research- and analysis-oriented topics such as accounting, application, research, and analysis. Introducing the focus on the importance of technical implementation and user approval, the green cluster reflects the themes linked to adoption and technology, including cloud, cloud accounting, adoption, and factor.

The blue cluster demonstrates an impactful-driven and intentional response to digital transformation, whereas the yellow cluster evidences the impact of the situation context, through global disruptions by COVID and pandemic. It appears that cloud accounting research is quite multidisciplinary, covering the technical, organisational and environmental dimensions, which are well interconnected as indicated by the high value of both the correlation and correlation coefficient.

Chart 5: Overlay Visualisation of Title Selected Terms

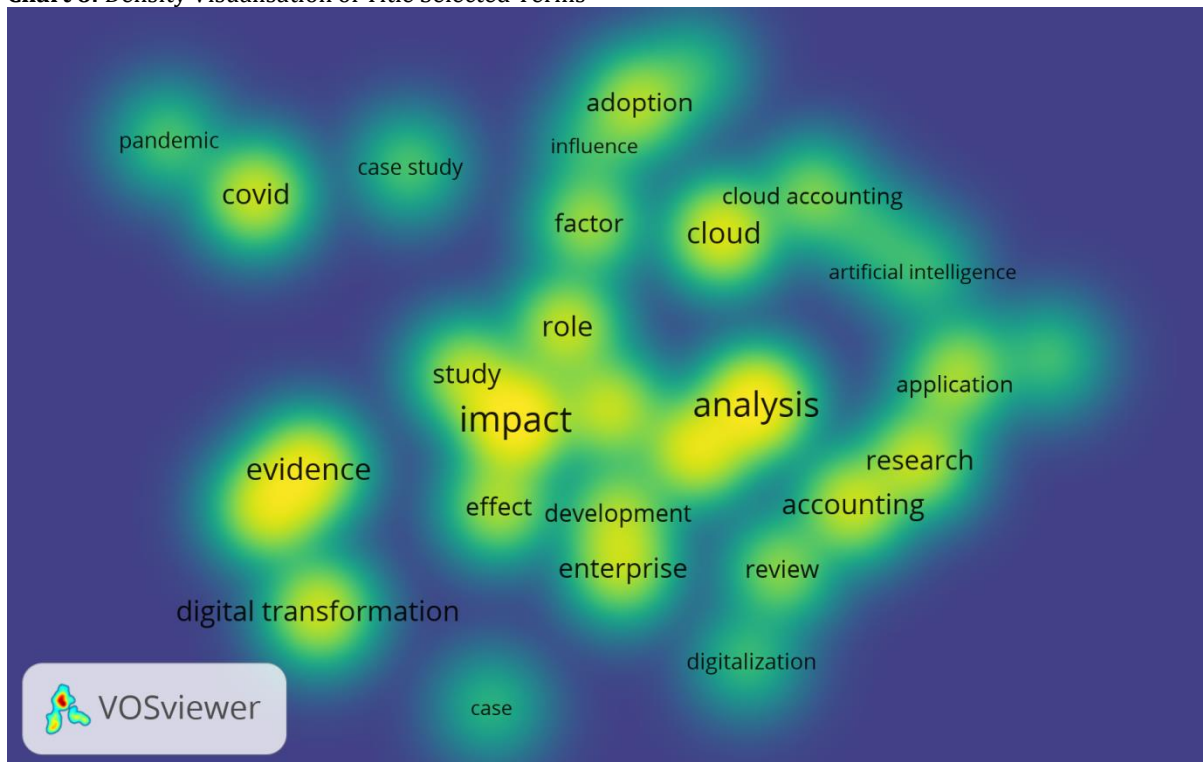


<https://www.gapinterdisciplinaries.org/>

Visualisations such as this which are overlays may shed some light on how various areas of research into cloud accounting have evolved over time. The fact that terminology descriptions such as COVID, case and application were used in previous studies (that is, by making tones deeper blue in colour) gives reason to believe that the initial areas of interest with research included contextual disruptions and exploratory research methods. Recent themes, which include proof, cloud accounting, digital transformation, and adoption come out as the time scale shifts towards lighter colours of green and yellow. This shift means that research is becoming less reactive and more situational and person-focused, as well as that the research is more strategic, adoption-oriented, and transformational.

Cloud accounting has become more popular and widely-used, which translates into more focus on its implementation and practical uses. Conversely, digital transformation is demonstrating that cloud accounting is being integrated further into the organisational strategy. A combination of all these overlay visualisation reveals how research has developed over the years through general and applied research to more specific and future-oriented research.

Chart 6: Density Visualisation of Title Selected Terms



It is named density visualisation: based on title data the visualisation of density illustrates how concentrated and intense the research domain of cloud accounting is. Researchers tend to mostly focus on high density areas, that tends to show bright yellow spots, which rotate around significant notions such as analysis, influence, accounting and research. The cloud, adoption, factor, and role categories all have moderate densities, suggesting that there is a lot of study on technology adoption and the variables that influence it, but it's spread out. Niche or emerging new research topics such as digital transformation, artificial intelligence, case study are a growing trend but have not been heavily investigated yet. The fields are less dense in the researches. In addition, the presence of COVID and pandemic as new entries into the literature is quite remarkable, and their coexistence in relatively crowded places stresses this. The densities pattern has shown that cloud accounting study is largely inclined towards effect and analytical studies, but is gradually shifting to the digital transformation and advanced technological integration, according to the density pattern.

CONCLUSION

This work provides a comprehensive effective analysis of the intellectual organization and theme development of cloud accounting studies using the textual co-occurrence and bibliometric methodologies. Cloud accounting is very much incorporated with digital technologies, as demonstrated by the results, showing that most of the studies concern technical underpinnings such as data, models, and systems. Though, issues such as digital transformation, business performance and organisational effect are becoming increasingly popular as well, which is indicative of a shift in research priorities towards such issues as strategy and practical application. The cluster analysis and co-occurrence analysis reveal two major areas of the field of study research concentrating on technology and adoption, and research concentrating on effect and change. This two-pronged framework

demonstrates how cloud accounting has evolved in accordance with theoretical concepts to practical tools capable of enhancing productivity, decision-making and competitiveness of modern business. The research area is not a steady and context-insensitive phenomenon, as such expanding issues as risk, obstacles and the impact of exogenous disruptions like COVID-19 put into focus. The current research on cloud accounting is dynamic and interdependent, through visualisation analysis; newer research has changed its focus towards digital transformation, acceptance, and implementation. Although most of the regions have a strong background, the density pattern indicates that there are still numerous gaps of unexplored territories in which new areas of study can be developed.

This study contributes to the current body of research by offering a systematic and evidence-based approach to mapping the studies in cloud accounting. It will provide the valuable input to academics, practitioners, and policymakers by identifying the key themes, gaps in research, and future directions. More studies could expand on this study by additional data mining of more databases, longitudinal research, and expansion to theoretical models such as the Technology-Organization-Environment (TOE) and Technology Acceptance Model (TAM). This would boost our knowledge of how cloud accounting is adopted and the impacts.

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