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THE GLOBAL TRENDS AND INNOVATIONS OF BLOCKCHAIN IN ACCOUNTING: A BIBLIOMETRIC ANALYSIS (2020–2024)

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Abstract

Blockchain technology has attracted considerable attention in the field of accounting for its potential to improve transparency, enhance data security, and streamline financial processes. This study aims to map the evolution of academic research on blockchain in accounting between 2020 and 2024, identify major contributors and influential themes, and uncover emerging gaps and opportunities for future exploration. Using data retrieved from the Scopus database, 871 publications were identified, with 331 articles selected for detailed analysis based on relevance. The results show a notable rise in the number of publications over the observed period, reflecting increased scholarly engagement. However, a decline in the average number of citations per year indicates that many newer studies have yet to gain widespread academic recognition. The analysis also reveals dominant research themes, including smart contracts, blockchain-based auditing, and distributed ledger technologies. These topics suggest a stronger focus on auditing applications than on financial reporting. Furthermore, limited collaboration between institutions from developing regions and the underrepresentation of blockchain's integration with artificial intelligence (AI) highlight important research gaps. These findings carry meaningful implications for future research, suggesting the need for more interdisciplinary approaches and expanded global cooperation. This study offers valuable guidance for academics, professionals, and policymakers aiming to adapt accounting practices to meet the demands of an increasingly digital economy.

Keywords: Blockchain; Accounting; Bibliometric Analysis; Smart Contracts; Auditing; Artificial Intelligence

INTRODUCTION

The growing incidence of corporate fraud and concerns over the integrity of financial reporting have intensified calls for more transparent, secure, and accountable accounting systems. A global study conducted by the Association of Certified Fraud Examiners (2020) revealed that workplace fraud continues to rise across 125 countries, posing serious threats to economic stability and trust in financial information. In many cases, accountants themselves have been implicated as contributors to these failures, underscoring the need for systemic reform in both accounting practices and oversight mechanisms (Adekoya et al., 2020; Oboh et al., 2020; Oboh & Omolehinwa, 2022).

Blockchain technology has emerged as a promising innovation capable of transforming accounting systems through its core attributes of decentralization, immutability, and real-time verification (Bellucci et al., 2022). Its application in accounting offers potential improvements in data reliability, fraud prevention, and the efficiency of financial processes. Major accounting firms—including Deloitte, PwC, Ernst & Young, and KPMG—have recognized this potential, establishing

specialized teams as early as 2015 to explore blockchain-based solutions (Ogundeji, 2016; Seshadrinathan & Chandra, 2025). While prior studies have investigated blockchain's integration into various domains such as ERP systems, FinTech, and marketing (Isbaih et al., 2024; Del Sarto & Ozili, 2025; Nikseresht et al., 2024), its role in accounting, particularly through a bibliometric lens, remains underexamined. Lardo et al. (2022) conducted a foundational bibliometric study covering blockchain research in accounting from 2015 to 2020, identifying a rise in academic interest but leaving the most recent developments unexplored.

This research addresses that gap by analyzing scholarly literature published between 2020 and 2024, a period marked by accelerated technological change and increasing demands for digital accountability in financial systems. Specifically, the study aims to: (1) track global publication trends related to blockchain in accounting, (2) identify key contributors—journals, authors, institutions, and countries, (3) map dominant and emerging research themes, and (4) highlight neglected areas, particularly the intersection of blockchain and artificial intelligence (AI) in predictive accounting.

The novelty of this study lies in its updated and focused bibliometric mapping of blockchain-related accounting research during a period of unprecedented digital transformation. By examining not only research output but also structural patterns of collaboration and thematic development, this study contributes a timely, data-driven foundation for future research and practical innovation in digital accounting.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

Conceptual Foundations of Blockchain in Accounting

Blockchain is a distributed ledger technology (DLT) that enables secure, transparent, and tamper-resistant recording of transactions without the need for a centralized authority. Unlike traditional databases, blockchain records are immutable and verified through a consensus mechanism across decentralized nodes (Perera & Abeygunasekera, 2022; Bhaskar et al., 2021). These features address common vulnerabilities in conventional accounting systems, such as data manipulation and lack of real-time verification, by ensuring that every transaction is time-stamped and cryptographically sealed.

Practical Applications in Accounting

The adoption of blockchain in accounting is rapidly expanding, particularly in areas such as auditing, financial reporting, and transaction verification. Smart contracts—self-executing programs coded to trigger specific actions once predetermined conditions are met—are being applied to automate auditing procedures and compliance checks (Gilmour, 2023; Khan, 2021). Additionally, blockchain's capability to provide real-time access to ledger entries enables timely and accurate financial reporting, reducing the need for reconciliation and manual adjustments (Isbaih et al., 2024; Bellucci et al., 2022).

Current State of Scholarly Research

Academic interest in blockchain has grown considerably, particularly since 2015, when major firms such as Deloitte, PwC, EY, and KPMG began formal explorations of the technology's accounting potential (Ogundeji, 2016; Seshadrinathan & Chandra, 2025). Research has predominantly focused on the conceptual and technical implications of blockchain implementation. However, much of the literature remains fragmented, with varying scopes and methodologies, indicating the need for a comprehensive bibliometric assessment. Lardo et al. (2022) provided a valuable initial analysis covering 2015–2020, but their study does not reflect the dynamic developments that have occurred in the post-pandemic era.

The Research Gap in AI Integration

One particularly underexplored dimension in the current literature is the convergence of blockchain with artificial intelligence (AI). While blockchain provides data integrity, AI offers predictive analytics and decision support. Their integration could enable automated anomaly detection, predictive reporting, and enhanced fraud prevention in accounting. Yet, few studies have examined this intersection, representing a critical research gap with both theoretical and practical implications (Treiblmaier & Sillaber, 2021).

The Need for Global and Institutional Mapping

In addition to thematic gaps, geographical and institutional disparities exist in blockchain accounting research. Most studies originate from developed countries, often excluding perspectives from emerging economies. This imbalance limits the generalizability of findings and overlooks context-specific challenges related to technological readiness, regulatory frameworks, and digital infrastructure (Del Sarto & Ozili, 2025; Treiblmaier & Sillaber, 2021). A global bibliometric analysis is needed to identify leading institutions, countries, and collaborative networks shaping the discourse.

Contribution and Justification for the Present Study

Given these limitations, a comprehensive bibliometric study focusing on blockchain in accounting from 2020 to 2024 is timely and necessary. This study contributes by systematically mapping recent academic output, identifying research clusters and influential scholars, and revealing underdeveloped topics—particularly the blockchain-AI nexus. Through this analysis, the study offers a data-driven foundation to guide future research directions and inform policy and curriculum development in the era of digital transformation.

RESEARCH METHODS

This study adopts a bibliometric approach to systematically analyze the global academic landscape on blockchain applications in accounting between 2020 and 2024. Bibliometric analysis is a well-established quantitative method for mapping the evolution, structure, and intellectual foundations of a research field based on scientific publications and citation patterns (Ikpaahindi, 1985; Cobo et al., 2011). The method is particularly suitable for understanding emerging domains such as blockchain, where rapid growth in scholarly interest necessitates a structured evaluation of publication trends, thematic developments, and research collaborations.

To ensure both breadth and depth of coverage, the Scopus database was selected as the primary source of bibliographic data. Scopus is recognized for its extensive indexing of peer-reviewed literature across business, management, accounting, and finance, making it an ideal platform for a study of this nature. As supported by prior bibliometric research (Lardo et al., 2022), the comprehensiveness of Scopus enables the identification of influential publications, authors, institutions, and thematic patterns within a defined research scope.

The search strategy employed the keywords “blockchain” AND “accounting” within titles, abstracts, and keywords, filtered for the period between 2020 and 2024. Additional inclusion criteria were applied to limit results to documents categorized under the fields of business, management, accounting, economics, and finance, and published in English. This process initially yielded 871 documents.

Inclusion and Exclusion Criteria

To refine the dataset for analysis, strict inclusion and exclusion criteria were applied, as detailed in Table 1 below. These criteria ensured that only the most thematically relevant and academically credible documents were retained.

Table 1. Inclusion and Exclusion Criteria

Criteria Type	Inclusion Criteria	Exclusion Criteria
Time Frame	Publications between 2020 and 2024	Publications before 2020 or future-dated beyond 2024
Document Type	Peer-reviewed journal articles, reviews, and conference proceedings	Editorials, book chapters, theses, working papers, and non-peer-reviewed sources
Subject Area	Accounting, Business, Management, Economics, Finance, Decision Sciences	Medicine, Engineering, Natural Sciences, and unrelated technical domains
Language	English-only publications	Non-English publications
Topical Relevance	Articles containing both "blockchain" AND "accounting" in title, abstract, or keywords	Articles mentioning blockchain without a clear accounting context
Indexing Quality	Indexed and complete entries in Scopus database	Duplicates, incomplete metadata, or non-indexed documents

Following the implementation of these criteria, the dataset was refined from 871 documents to a final sample of 331 articles that formed the empirical basis for this bibliometric analysis.

Data Processing and Analysis

For data processing and visualization, the study employed Biblioshiny, a user-friendly web interface integrated with the RStudio bibliometrix package. Biblioshiny enables the generation of comprehensive bibliometric indicators including annual scientific production, citation analysis, author productivity (based on Lotka's Law), institutional and country-wise contribution, keyword co-occurrence, collaboration networks, and thematic mapping.

The combination of structured data extraction, rigorous filtering, and robust analytical tools enhances the reliability and scholarly relevance of the findings. Additionally, this methodology enables the identification of conceptual gaps—such as the underexplored integration of blockchain and artificial intelligence (Treiblmaier & Sillaber, 2021)—and highlights geographic disparities in research distribution, as emphasized by Yee et al. (2024).

RESULTS AND DISCUSSION

Trends in Scientific Production

The analysis of annual scientific production (Figure 1) demonstrates a clear upward trend in the number of publications addressing blockchain applications in accounting from 2020 to 2024. Starting with a relatively modest number in 2020, there is a significant increase through subsequent years, with a particularly notable spike in 2023. This growth reflects the increasing integration of blockchain into academic and professional discourses, driven by real-world demand for transparent and secure financial systems. The post-pandemic push for digital transformation in organizational processes has further accelerated this trend (Yee et al., 2024).

This result aligns with earlier studies, such as Lardo et al. (2022), who noted a consistent rise in blockchain-related publications globally, albeit with limited focus on accounting. The trend now suggests that accounting scholars are responding to the digital shift by examining blockchain as a core infrastructure rather than as a peripheral technological interest. The increase in research output indicates the urgency of incorporating blockchain topics into accounting education, especially within auditing, internal control, and financial reporting courses. Professional organizations and certification bodies must also integrate blockchain-related competencies into their curricula to prepare future accountants for technologically sophisticated environments.

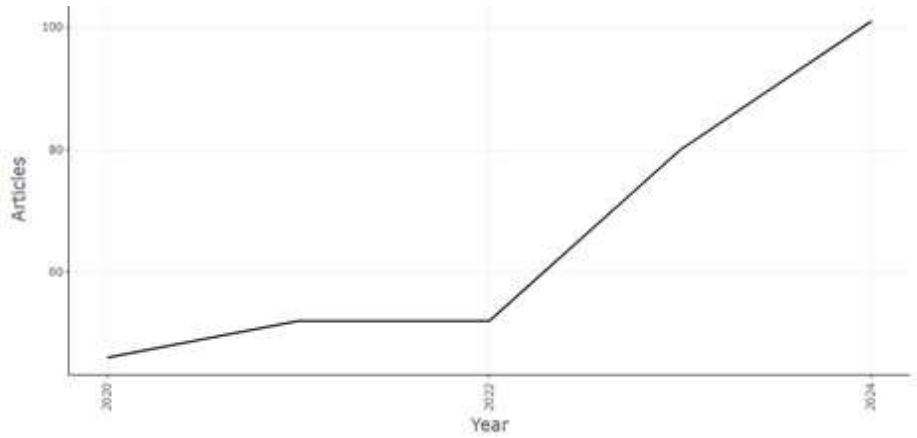

Figure 1. Annual Scientific Production

Citation Dynamics and Knowledge Fragmentation

While publication volume has increased, Figure 2 reveals a declining pattern in the average number of citations per document per year. This inverse trend is characteristic of rapidly growing fields where the academic discourse is still in a formative stage. Newer publications have not had sufficient time to accumulate citations, especially in comparison with earlier foundational works. Moreover, the topic fragmentation—ranging from technical implementations to auditing, ERP systems, taxation, and financial reporting—reduces the likelihood of consolidated citation paths.

This phenomenon also reflects a lack of dominant theoretical anchors or unified frameworks in the field.

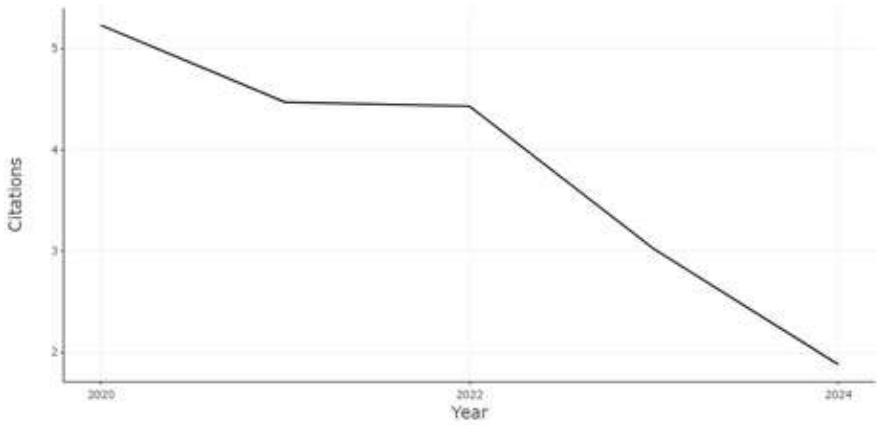

Figure 2. Average Citations Per Year

While some studies adopt perspectives from auditing or governance, others remain focused on system design or cryptographic protocols, resulting in dispersed scholarly attention. To address this fragmentation, scholars should prioritize integrative research such as systematic literature reviews and meta-analyses that synthesize existing findings. Such efforts can help establish conceptual clarity and foster cumulative knowledge, thereby improving citation density and scholarly impact across the discipline

Leading Journals, Authors, and Productivity

Figure 3 identifies the most relevant sources contributing to blockchain-accounting research. Journals such as *Meditari Accountancy Research*, *Journal of Financial Reporting and Accounting*, and *Accounting, Auditing & Accountability Journal* dominate the field in terms of publication frequency.

This concentration indicates the emergence of preferred venues for blockchain discourse within accounting, offering insights into editorial openness and peer recognition of this interdisciplinary domain.

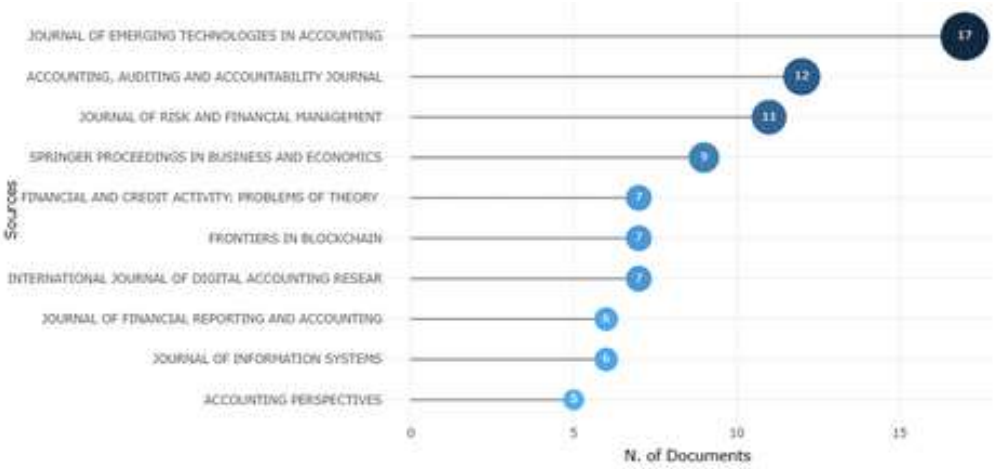

Figure 3. *Most Relevant Sources*

Figures 4 and 5 highlight prolific authors such as Lardo, Bellucci, and Bonsón, whose repeated contributions have shaped the trajectory of blockchain research in accounting. Their work typically focuses on the theoretical implications of blockchain for audit quality, transparency, and stakeholder trust. Many of these authors are also based at institutions known for FinTech innovation, which contributes to their sustained productivity. Early-career researchers should consider targeting these journals and engaging with the work of high-impact authors to align their studies with ongoing discourse. Establishing citation and conceptual continuity with leading scholars can increase the visibility and influence of new research.

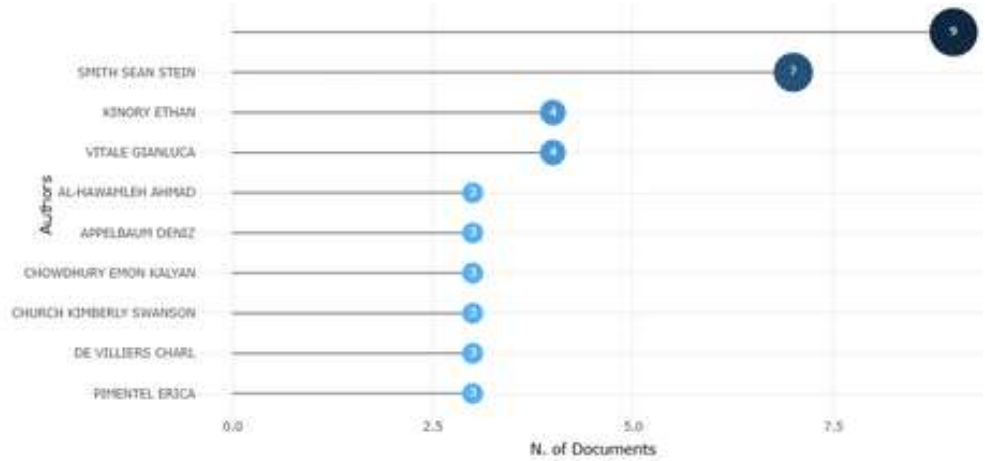

Figure 4. Most Relent Authors

Author	year	freq	TC	TCpY
AL-HAWAMLEH AHMAD	2024	3	27	13.500
APPELBAUM DENIZ	2020	1	57	9.500
APPELBAUM DENIZ	2022	2	21	5.250
CHOWDHURY EMON KALYAN	2023	3	23	7.667
CHURCH KIMBERLY SWANSON	2020	2	24	4.000
CHURCH KIMBERLY SWANSON	2021	1	9	1.800
DE VILLIERS CHARL	2022	2	95	23.750
DE VILLIERS CHARL	2024	1	1	0.500
KINORY ETHAN	2020	1	13	2.167
KINORY ETHAN	2021	1	9	1.800

Figure. 5. Authors' Production over Time

Institutional and Geographic Patterns

Institutional analysis in Figure 6 reveals that the most active contributors are concentrated in research-intensive universities in China, the United States, and the United Kingdom. These institutions not only produce a high volume of publications but are also frequently involved in cross-national collaborations. Figure 7 shows corresponding authors' countries, while Figure 8 confirms national productivity, with China leading in output quantity. Interestingly, Figure 9 shows that European countries exhibit higher average citations per article, suggesting that fewer but more impactful studies are being produced in these regions.

This imbalance likely stems from differences in research strategies and evaluation systems. While Chinese institutions prioritize publication quantity, European institutions may place greater emphasis on citation quality and journal rankings. There is an evident need to strengthen research support mechanisms in underrepresented regions such as Africa, Latin America, and Southeast Asia. Institutions in these regions should be encouraged to collaborate with more established centers to gain access to resources, funding, and publication channels, thereby promoting a more balanced global knowledge production system.

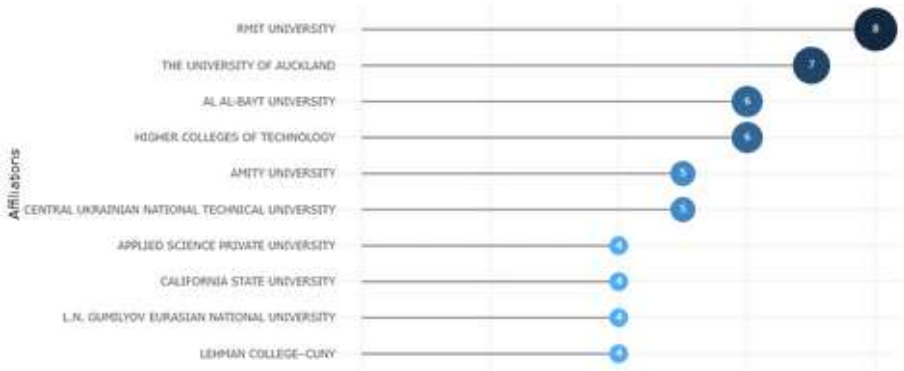

Figure 6. Most Relevant Affiliations

Country	Articles	Articles %	SCP	MCP	MCP %
USA	26	7.9	22	4	15.4
ITALY	18	5.4	11	7	38.9
JORDAN	14	4.2	10	4	28.6
CHINA	13	3.9	11	2	15.4
UKRAINE	11	3.3	8	3	27.3
AUSTRALIA	10	3.0	8	2	20.0
CANADA	9	2.7	5	4	44.4
INDIA	9	2.7	7	2	22.2
SPAIN	9	2.7	8	1	11.1
Year	Articles		3	6	66.7

Figure 7. Corresponding Author's Countries

Country	Freq
USA	108
INDIA	45
UKRAINE	42
ITALY	39
JORDAN	38
AUSTRALIA	33
CHINA	30
UK	28
CANADA	23

Figure 8. Countries Scientific Production

Country	TC	Average Article Citations
USA	743	28.60
ITALY	585	32.50
UNITED KINGDOM	322	40.20
AUSTRALIA	303	30.30
JORDAN	250	17.90
INDIA	208	23.10
SPAIN	199	22.10
CANADA	162	18.00
MALTA	146	146.00
INDONESIA	103	20.60

Figure 9. Most Cited Countries

Research Collaboration Networks

Figure 10 illustrates the structure of international research collaboration networks. The densest clusters are observed among European and East Asian countries, particularly involving the UK, Italy, and China. These networks exhibit stronger co-authorship ties and more frequent knowledge exchange. On the other hand, institutions from low- and middle-income countries are sparsely connected or absent from the map, suggesting limited participation in international blockchain research. The strength of collaborative ties has been shown to correlate positively with publication impact and innovation (Cobo et al., 2011). Collaborations often facilitate access to diversified datasets, interdisciplinary methods, and broader dissemination. International and institutional partnerships should be promoted through funding incentives, collaborative research calls, and academic exchange programs. For accounting research in blockchain to thrive globally, equitable participation across regions is essential.

Node	Cluster	Betweenness	Closeness	PageRank
All	All	All	All	All
de villiers chari	1	2.000	0.250	0.041
dissanayake dinithi	1	0.000	0.167	0.028
lombardi rosa	1	2.000	0.250	0.031
mancini daniela	1	0.000	0.167	0.018
al-hawamleh ahmad	2	2.000	0.200	0.041
alfarawneh marwan	2	0.000	0.167	0.032
effedawy alya	2	0.000	0.167	0.032
hamdan allam	2	0.000	0.125	0.012
hikal heba	2	0.000	0.167	0.032
jaradat zaid	2	1.000	0.200	0.029

Figure 10. Collaboration Network

Thematic Clusters and Research Gaps

Figure 11 shows the keyword co-occurrence network, where terms such as “blockchain,” “audit,” “financial reporting,” “smart contracts,” and “distributed ledger” form central nodes. These keywords represent the thematic backbone of the current research agenda. Figure 12, the thematic map, reveals that themes like blockchain-enabled auditing and smart contracts are classified as “motor themes”—well developed and highly relevant to the field. These areas are technically mature and enjoy widespread scholarly engagement.

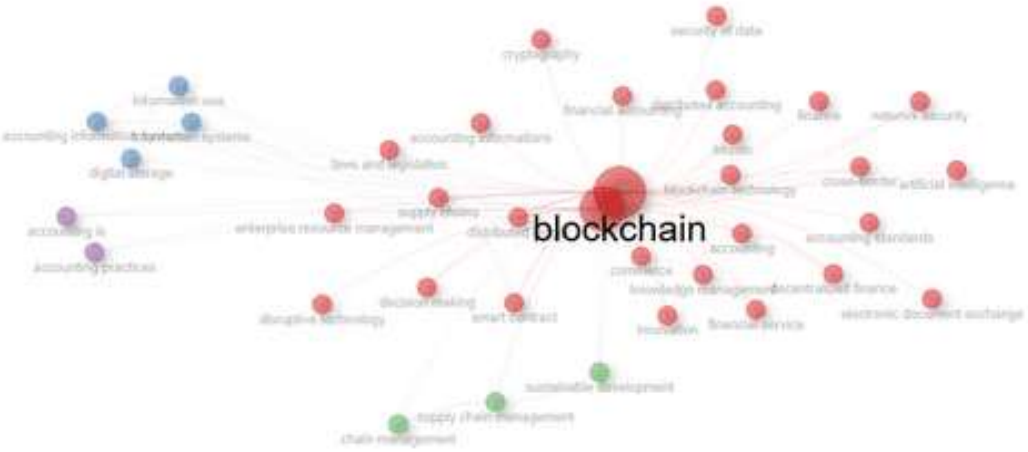

Figure 11. Co-occurrence Network

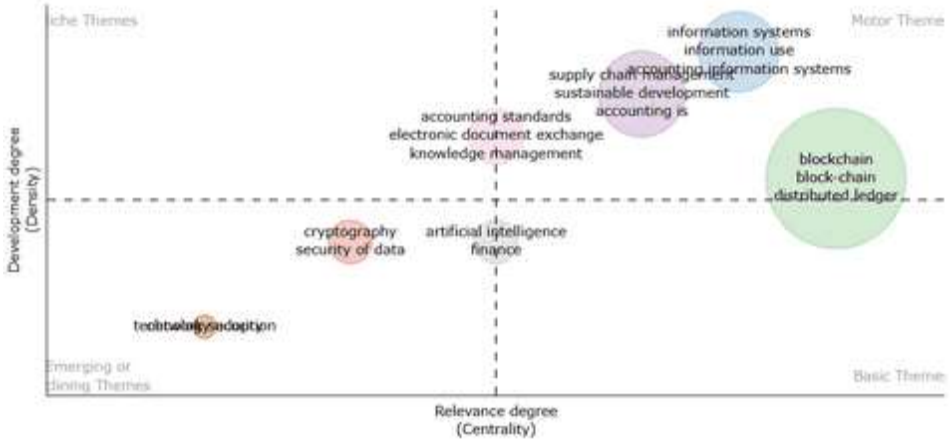

Figure 12. Thematic Map

However, the thematic map also highlights peripheral and emerging clusters, particularly the integration of blockchain with artificial intelligence (AI), automation, and predictive analytics. These themes fall in the lower-left quadrant, indicating low density and centrality—traits of underexplored yet potentially impactful topics (Treiblmaier & Sillaber, 2021). This thematic gap presents an opportunity for future studies to explore the convergence of blockchain with AI, machine learning, and decision-support systems. Research in these areas could lead to real-time anomaly detection, continuous auditing, and self-executing compliance systems. Such interdisciplinary innovation is crucial for advancing both the theoretical and practical frontiers of accounting in the digital age.

CONCLUSION AND FUTURE RESEARCH DIRECTIONS

This bibliometric analysis of 331 peer-reviewed publications from 2020 to 2024 provides a comprehensive overview of the evolving landscape of blockchain research in accounting. The findings underscore a significant increase in scholarly output, reflecting growing academic and professional interest in the integration of blockchain technology within accounting practices. Key contributors—both in terms of prolific authors and influential journals—have been identified, highlighting the central nodes in the research network.

Despite the upward trend in publications, the analysis reveals a declining pattern in average citations per year, suggesting that newer studies may require time to gain traction or that the field is experiencing thematic fragmentation. Thematic mapping has uncovered dominant research clusters, particularly in blockchain-enabled auditing and smart contracts, while also highlighting underexplored areas such as the integration of blockchain with artificial intelligence (AI) for predictive accounting.

The insights from this study have practical implications for accounting professionals and policymakers. The adoption of blockchain technology can enhance transparency, security, and efficiency in financial reporting and auditing processes. However, the underrepresentation of research on blockchain-AI integration indicates a need for interdisciplinary collaboration to harness the full potential of these technologies.

Future research should delve into the integration of blockchain technology with artificial intelligence (AI) and other emerging technologies to develop predictive accounting models and automated auditing systems. This convergence has the potential to enhance the accuracy, efficiency, and reliability of financial reporting processes. Additionally, there is a pressing need to encourage research contributions from underrepresented regions, particularly in developing economies, to ensure a more comprehensive and globally inclusive perspective on blockchain applications in accounting. Such inclusivity can lead to the development of solutions that are sensitive to diverse economic contexts and challenges. Moreover, empirical investigations are essential to assess the practical implementation and real-world impact of blockchain technology within various accounting settings. These studies can provide valuable insights into the benefits, limitations, and best practices associated with blockchain adoption. Finally, focused research on establishing comprehensive regulatory frameworks is crucial to guide the ethical and effective use of blockchain in accounting. Such frameworks would address concerns related to data security, privacy, and compliance, thereby facilitating the responsible integration of blockchain technology into accounting practices. By addressing these areas, future research can significantly contribute to the maturation and equitable advancement of blockchain applications in the accounting field.

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