



Diving into Scopus-Indexed Journals: Navigating Qualitative Accounting Research Trends and Methodologies

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Abstract: This study reviews the topics and methods commonly employed in qualitative accounting research published in Scopus-indexed journals. We conducted a systematic literature review with bibliometric analysis, examining 149 articles from these journals. The study includes both articles and review papers relevant to qualitative research in business, management, and accounting, all published in English. Although the Bibliometrix tool can import data from other databases like Web of Science and PubMed, we chose to focus solely on Scopus to ensure consistency in metadata formatting and because of its relevance to our study's scope. Our findings reveal that management accounting, auditing, and various other areas represent a significant portion of the topics and research methods in qualitative accounting research. The qualitative approaches identified often integrate researchers' field impressions with social theories, including practice theory and decision-usefulness frameworks, as well as methodological tools such as literature analysis, meta-synthesis, and structured literature reviews. This study contributes to the ongoing discussion about specific methods that can encourage researchers to explore diverse topics in qualitative accounting research. As one of the pioneering reviews in this area, it provides a solid foundation for researchers looking to navigate this domain.

Keywords: Systematic review, qualitative methods, qualitative accounting research, Scopus, bibliometric analysis.

JEL Classification: M400, M410, M490.

Paper type: Research paper

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1. Introduction

Both qualitative and quantitative research face criticism, with the assertion that quantitative accounting studies can significantly enhance our understanding of accounting in a constantly evolving environment (de Villiers et al., 2019). To effectively explore research topics, a deep understanding of business operations is essential, particularly as organizations navigate various ways to present their activities beyond internal boundaries (Himick et al., 2022). This complexity raises access challenges, particularly for qualitative research, which often relies on participant observation, ethnographies, and interviews (Himick et al., 2022). While quantitative research prioritizes the measurement of variables, published studies often exhibit a lack of robust methodological information (Kasanen et al., 1993; Lamprecht & Guetterman, 2019). Conducting qualitative studies requires researchers to unlearn conventional perceptions of 'research' and to consider alternative terminology and methods for structuring their research processes (Bogdan & Biklen, 1997). Nonetheless, quantitative studies can provide rich insights into the decision-making processes and structures at the International Accounting Standards Board (Himick et al., 2022).

Theoretical advancements allow qualitative research to push the boundaries of accounting research, offering valuable recommendations and contributing significantly to both accounting theory and practice (de Villiers et al., 2019). Research topics should be presented clearly and methodically, ensuring that titles are descriptive, accurate, relevant, engaging, concise, unique, and not misleading (Tullu, 2019). The foundation of scientific inquiry lies in research methodologies, which explain the 'how' of knowledge construction. Academic literature consistently emphasizes the significance of research methods, as they establish the credibility of academic work (Patten, 2017).

A major challenge for accounting researchers is selecting the most suitable research method for analyzing empirical data (Clark & Cavatorta, 2018). As large-scale data is not always accessible, it is increasingly recognized that quantitative methodologies cannot fully address many critical research questions. There is a notable lack of focus on qualitative methodological approaches in many PhD programs, leading to reviewers

and editors in some publications lacking a solid foundation for assessing qualitative research (Himick et al., 2022; Malsch & Salterio, 2016). Given their extensive knowledge of the field, many researchers are keen to engage in qualitative accounting research (QAR). Therefore, it is crucial to identify current trending topics and commonly employed methodologies within QAR to inform future research.

This study aims to address gaps in the literature by conducting a comprehensive systematic review that highlights trending accounting topics and methodologies prevalent in QAR published in Scopus-indexed journals. The primary objectives are to explore the topics and methodologies utilized in qualitative accounting research and to identify opportunities for future qualitative research in the accounting field.

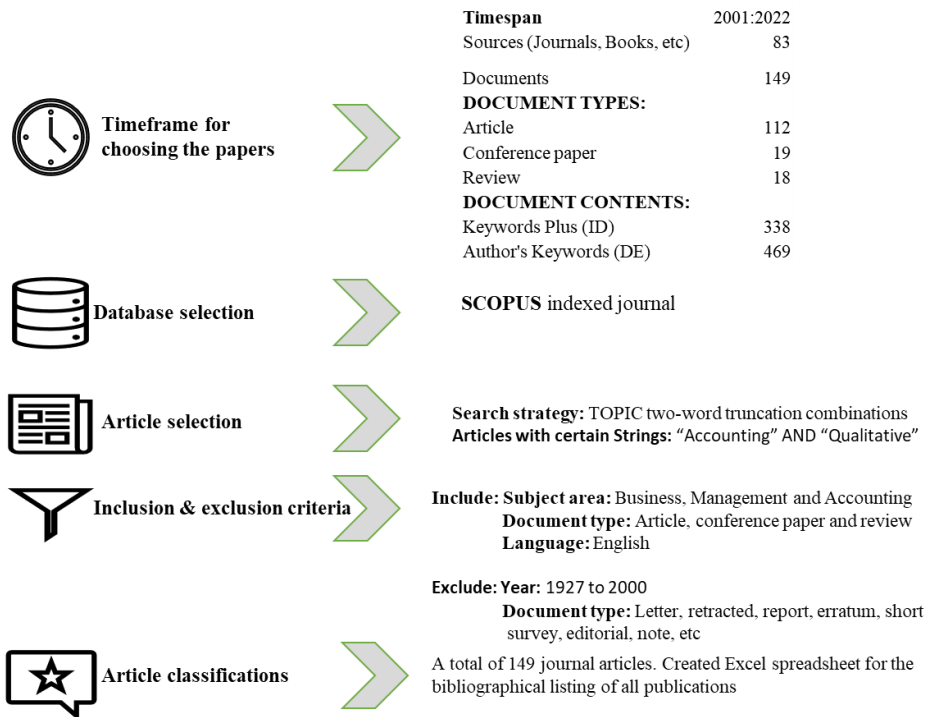
The study contributes to the existing body of knowledge by examining current literature on accounting topics and methods frequently used in QAR. Review papers, such as this one, systematically compile and synthesize key indicators to compare and contrast findings from earlier studies in the field. Consequently, review articles provide insights into research issues, identify gaps, and suggest potential future research directions (Paul & Criado, 2020). By mapping the thematic evolution and methodological landscape of QAR, this study fills a critical gap and offers one of the first bibliometric and systematic reviews focused specifically on this area. This contribution is particularly significant given the growing interest in interpretive approaches and the scarcity of comprehensive syntheses in the field.

Moreover, the topics and methods in QAR have not yet been thoroughly explored from practical and empirical perspectives. Although discussions about the applicability of academic accounting research to practice abound, there is limited information available on specific articles, authors, journals, and accounting topics (Burton et al., 2022). Therefore, more empirical evidence is needed regarding topics and methods in QAR. This study addresses that gap through a systematic literature review, providing valuable insights for accounting researchers by pinpointing key research gaps and outlining future directions in QAR. The remainder of the study is organized as follows: Section 2 details the study's research method, Section 3 presents the results and discussion, and Section 4 concludes with implications and future research directions.

2. Research Method

To achieve the objectives of this study, we employ a systematic literature review strategy to analyze existing scholarly works and assess the topics and methods utilized in QAR. A systematic literature review is essential as it provides researchers with clear and transparent means to locate and evaluate relevant research on a specific topic. This approach has been widely adopted in fields such as accounting, business, and management (see, for example, Azzari et al., 2021; Thottoli, 2022). The criteria used in this study to define the systematic literature review method and set the search parameters are detailed in the search strategy protocol illustrated in Figure 1.

Figure 1: Criteria to define the systematic literature review



2.1. Timeframe for Paper Selection

This review considered journal papers published between 2001 and 2022. The documents were retrieved on 17 September 2022. The starting point of 2001 was chosen to highlight the growing recognition of the importance of qualitative research in accounting over the past two decades

(Bailey, 2014). The study focuses on publications up to 2021 while also including articles published through mid-September 2022 to capture the latest developments in the field. This timeframe was established to allow adequate time for data analysis and manuscript preparation before submission. The final sample comprises 149 publications, including 112 journal articles, 19 conference papers, and 18 review papers, all sourced from Scopus-indexed journals. The documents contain 469 author-provided keywords, contributing to a comprehensive mapping of qualitative accounting research topics.

2.2. Database Selection

Inamdar et al. (2021) and Linnenluecke et al. (2020) have conducted a systematic literature review utilizing bibliometric analysis, arguing that bibliometric techniques enhance the depth and rigor of meta-analyses and systematic qualitative literature reviews. The first step in a systematic literature review is formulating research questions, followed by categorizing selected journal publications, reporting assessment findings, and identifying the most relevant journals from the Scopus database. Scopus was chosen due to its prominence and recognition among scholars, particularly in the social sciences (Tiwari, 2021).

While bibliometric tools like Bibliometrix in R allow for the integration of multiple databases, such as Web of Science and PubMed, merging metadata from different sources often presents challenges, including format inconsistencies, indexing discrepancies, and incomplete or divergent metadata fields like 'References' and 'Times Cited' (Pereira et al., 2025). This study focused solely on Scopus to prioritize process efficiency and data reliability over the complexities of cross-database integration, given the limited additional value and substantial effort required to standardize metadata across platforms. Although advanced tools like pyBibX, which utilize AI-enhanced bibliometric functions, are available, the study's objectives and scope were centered on fundamental bibliometric indicators and systematic review patterns. For these purposes, Bibliometrix is a widely accepted platform in scholarly accounting research. Consequently, this study utilized the Scopus-indexed database to identify relevant and current literature on topics and techniques in QAR.

2.3. Thematic Classification of Selected Articles

In this study, research that explicitly employs qualitative methodologies—such as interviews, ethnographies, content analysis, case

studies, and other interpretative techniques—is referred to as QAR. This study recognizes that qualitative research is a comprehensive methodology, not just a method, encompassing a diverse array of data collection and analysis techniques.

To initiate the research, relevant keywords were identified for the search criteria in the Scopus database. The keywords ‘accounting’ and ‘qualitative’ were used to search within the article titles, abstracts, and keywords. Each article published between 2001 and mid-September 2022 in leading peer-reviewed academic journals was subsequently reviewed and assessed for inclusion in the study, resulting in an initial dataset of 5,193 articles.

The selected papers were thematically categorized based on two analytical dimensions: the accounting subject field and qualitative methodological approaches. A manual thematic coding procedure was employed to inductively categorize the articles into accounting topic themes, consistent with prior research by Thottoli (2022) and Thottoli et al. (2022). The final search query was refined through multiple iterations to formulate a comprehensive research question: TS = ((‘accounting’) AND (‘qualitative’)). The ‘TS’ operator systematically searched for these terms in the titles, abstracts, and keywords.

The thematic clusters within the dataset were identified using bibliometric techniques, including co-occurrence analysis of keywords and concepts. Specialized software tools facilitated the visualization and organization of relevant topics according to their co-occurrence patterns and frequency. A manual review and refinement process was conducted to enhance the validity of these groupings, ensuring that the final categories accurately reflected significant methodological and topic distinctions in QAR. By eliminating sporadic or peripheral subjects, frequency thresholds were utilized to focus on dominant themes and approaches. This combined quantitative and qualitative methodology enabled the creation of coherent topic and method categories that are indicative of current trends in QAR.

2.4. Inclusion and Exclusion Criteria

To ensure that the selected articles illustrate how accounting research topics inspire potential researchers to explore new avenues in QAR using various methodologies, the search was limited to the subject area of ‘business, management, and accounting’ and restricted to document types including ‘articles, conference papers, and review papers.’ Only English-

language articles published between 2001 and 2022 were considered, resulting in a preliminary dataset of 5,193 entries. Given the focus of this review, an empirical approach was necessary to ensure the inclusion of evidence-based studies. The aim was to analyze existing literature utilizing empirical evidence and provide recommendations for future research.

Subsequently, 4,990 papers were excluded based on predetermined criteria to maintain methodological rigor and transparency. First, each article's primary focus was assessed to ensure alignment with QAR. Some journal papers concentrated on different platforms and offered minimal qualitative discussion of the study topic. Additionally, articles outside the accounting, business, and management fields were removed from the dataset. Studies lacking empirical evidence for their findings were also excluded. Furthermore, journal articles published between 1927 and 2000 were not included. Consequently, we analyzed 149 final articles from journals indexed in Scopus based on these inclusion and exclusion criteria.

2.5. Article Classifications

A bibliographical list of all articles was created to organize the selected database of 149 journal papers. To analyze the data, a bibliometric analysis was conducted using R software (Aria & Cuccurullo, 2017). Additionally, an Excel spreadsheet was generated to evaluate the results and draw inferences. The publications were categorized into two focus areas: accounting and qualitative, reflecting the existing literature.

3. Results and Discussion

3.1. Review of Research Topics and Trends in QAR

Table 1 presents the results of each journal on topics within QAR. Notably, each topic in QAR corresponds to a unique study, particularly among the top ten topics with the highest citation counts. The topic 'Photography and Voice in Critical Qualitative Management Research' (Topic 1) has garnered a total of 150 citations (TC) and an average of 8.333 citations per year (TCPY) in QAR. Other frequently discussed topics in the reviewed QAR publications include management accounting, auditing, and various other areas. Recent studies, such as Mahroof's (2019) work titled 'A Human-Centric Perspective Exploring the Readiness Towards Smart Warehousing: The Case of a Large Retail Distribution Warehouse,' highlight contemporary issues. Some research topics also feature distinctive titles, including 'Getting In, Getting On and Getting Out' (Irvine & Gaffikin, 2006),

After ANT (Lowe, 2001), ‘A Therapeutic Journey?’ (Haynes, 2006), ‘From Go to Woe’ (Irvine, 2011), ‘A Gender Agenda’ (Broadbent, 2016), ‘A Green Drought’ (Irvine et al., 2010), and ‘Commentary on Parker’ (Broadbent, 2012).

Table 1: Topics and trends in QAR

For topic (Ref)	Topic	Journal	TC	TCpY
Warren (2005)	Topic 1	Accounting, Auditing and Accountability Journal (AAAJ)	150	8.333
Parker (2012)	Topic 2	Critical Perspectives on Accounting (CPA)	147	13.364
Vaivio (2008)	Topic 3	Qualitative Research in Accounting and Management (QRAM)	112	7.467
Parker and Northcott (2016)	Topic 4	AAAJ	106	15.143
Atkins et al. (2015).	Topic 5	Meditari Accountancy Research (MAR)	71	8.875
Irvine and Gaffikin (2006)	Topic 6	AAAJ	70	4.118
Malina et al. (2011)	Topic 7	QRAM	65	5.417
Goddard (2010)	Topic 8	British Accounting Review (BAR)	65	5
McGregor and Murnane (2010)	Topic 9	International journal of consumer studies (IJCS)	64	4.923
Trotman and Trotman (2015)	Topic 10	Auditing: A Journal of Practice and Theory (AJPT)	62	7.75

Figure 2 presents the top ten journals that publish articles on topics and methods related to QAR, along with the total number of articles identified. Leading the list is *Qualitative Research in Accounting and Management* (QRAM) with 26 articles, followed by the *Accounting, Auditing and Accountability Journal* (AAAJ) with 12 articles, and *Meditari Accountancy Research* (MAR) with six. *Accounting and Finance* (A&F) published five articles, while *Qualitative Research in Organizations and Management* (QROM) contributed four. *Business Strategy and the Environment* (BS&E), *Critical Perspectives on Accounting* (CPA), and the *Pacific Accounting Review* (PAR) each published three articles. Additionally, several other journals contributed two articles each, including *Accounting and Business Research* (A&BR), *Accounting Research Journal* (ARJ), *Auditing: A Journal of Practice and Theory* (AJPT), *Accounting Education, Education and Training* (E&T), *Journal of Cleaner Production* (JCP), *Journal of Financial Reporting and Accounting* (JFR&A), *Lecture Notes in Business Information Processing* (LNBIP), *Management Accounting Research* (MACR), *Revista De Contabilidad* [Spanish Accounting Review] (RC-SAR), *Proceedings of the 32nd International Business Information Management*

Association Conference IBIMA 2018 – Vision 2020 (IBIMA), and Sustainability Accounting, Management and Policy Journal (SAMPJ).

Table 2 compiles the top journals ranked by the number of articles published in the study sample related to QAR. As expected, journals that promote qualitative and interpretive methods are the most represented.

Table 3 summarizes the ten research methods and related topics utilized in QAR. Of the papers analyzed, 40 percent (four papers) employed various theories, including social theories, Theodore Schatzki's practice theory, the decision-usefulness theoretical framework, and selective insights from interpretive sociology. The remaining 60 percent (six papers) utilized literature review methods. These findings indicate a limited application of theoretical frameworks and literature review methods in QAR.

Globally, various institutions and organizations have contributed to QAR. Figure 3 displays the top 20 organizations with the most publications. Both Macquarie University and the University of South Australia (UniSA) each contributed five articles, as did Northeastern University, Queensland University of Technology, and Saint Petersburg State University of Economics. Additionally, Bandung Institute of Technology, Makerere University, RMIT University, Stanford School of Medicine, University of London, University of New South Wales, University of Pretoria, University of Waikato Management School, and University of Wollongong each contributed three articles. Meanwhile, Auckland University of Technology, Bina Nusantara University, Boston College, Deakin University, and Instituto Politécnico De Viana Do Castelo each contributed two articles.

Table 4 lists the ten most cited documents in the selected QAR literature. Four research articles were authored by a single author, four by two authors, and two by three or more authors. Two articles were published in 2015 and 2010, with one article each published in 2016, 2012, 2011, 2008, 2006, and 2005.

The most cited article, 'Topic 1,' has 150 total citations and was authored by Warren (2005) from the University of Portsmouth Business School in the UK. It ranks first in total citations (150), with a TCPY of 8.333 and a normalized total citations score of 1.5625. The second-ranked article, 'Qualitative Management Accounting Research: Assessing Deliverables and Relevance,' by Parker (2012), received 147 citations, ranking second in total citations and second in TCPY with 13.364 citations per year. The author is affiliated with the School of Commerce at UniSA. The third article,

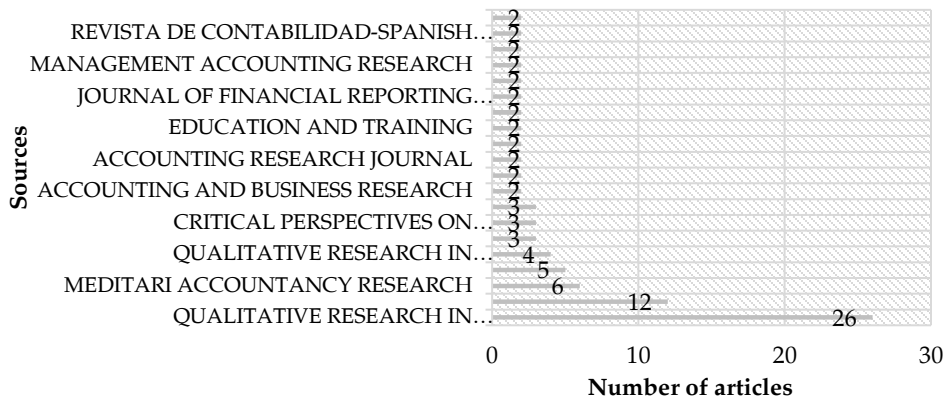
'Qualitative Management Accounting Research: Rationale, Pitfalls, and Potential,' by Vaivio (2008), has 112 citations, ranking third in total citations and sixth in TCPY with 7.467 citations per year; the author is from the Helsinki School of Economics in Finland.

The article 'Qualitative Generalizing in Accounting Research: Concepts and Strategies,' by Parker and Northcott (2016), received 106 citations, ranking fourth in total citations and first in TCPY with 15.143 citations per year. The authors are affiliated with RMIT University in Australia and AUT University in New Zealand.

Additionally, the article 'The Emergence of Integrated Private Reporting' by Atkins et al. (2015) has 71 citations, ranking fifth in total citations and third in TCPY with 8.875 citations per year. The authors are from various institutions, including the Henley Business School in the UK, Athabasca University in Canada, the Cardiff Business School in the UK, and the Aston Business School in the UK. The article 'Getting In, Getting On and Getting Out: Reflections on a Qualitative Research Project,' by Irvine and Gaffikin (2006), has 70 citations, ranking sixth in total citations and last in TCPY with 4.118 citations per year; both authors are from the University of Wollongong, Australia. The articles 'Lessons Learned: Advantages and Disadvantages of Mixed Method Research' and 'Contemporary Public Sector Accounting Research – An International Comparison of Journal Papers' each received 65 citations, ranking seventh in total citations. The article 'Paradigm, Methodology, and Method: Intellectual Integrity in Consumer Scholarship' received 64 citations, ranking eighth, while 'Internal Audit's Role in GHG Emissions and Energy Reporting: Evidence from Audit Committees, Senior Accountants, and Internal Auditors' received 62 citations, ranking ninth.

This analysis demonstrates the uniqueness of the authors and topics, with each article exceeding 60 total citations, underscoring the significance of QAR among accounting scholars.

Figure 2: Most relevant journals



The top journals, ranked by the number of articles published in the study sample featuring QAR, are presented in Table 2. As expected, journals that prioritize qualitative and interpretive methods have the highest representation.

Table 2: Top journals based on ranking

Rank	Journal name (abbreviation)	Number of articles
1	QRAM	26
2	AAAJ	12
3	MAR	6
4	A&F	5
5	QROM	4
6 (tie)	BS&E	3
6 (tie)	CPA	3
6 (tie)	PAR	3
7 (tie)	A&BR	2
7 (tie)	ARJ	2
7 (tie)	AJPT	2
7 (tie)	E&T	2
7 (tie)	JCP	2
7 (tie)	JFR&A	2
7 (tie)	LNBIP	2
7 (tie)	MAcR	2
7 (tie)	RC-SAR	2
7 (tie)	IBIMA	2
7 (tie)	SAMPJ	2

3.2. Review of Research Methods in QAR

Table 3 summarizes the ten research methods and related topics utilized in QAR. The first four papers (40 percent) incorporated various theories, including social theories, Theodore Schatzki's practice theory, the decision-usefulness theoretical framework, and selective insights from interpretive sociology. The remaining six papers (60 percent) employed literature review methods. These findings indicate that researchers are increasingly relying on a limited range of theories and literature review methods in QAR.

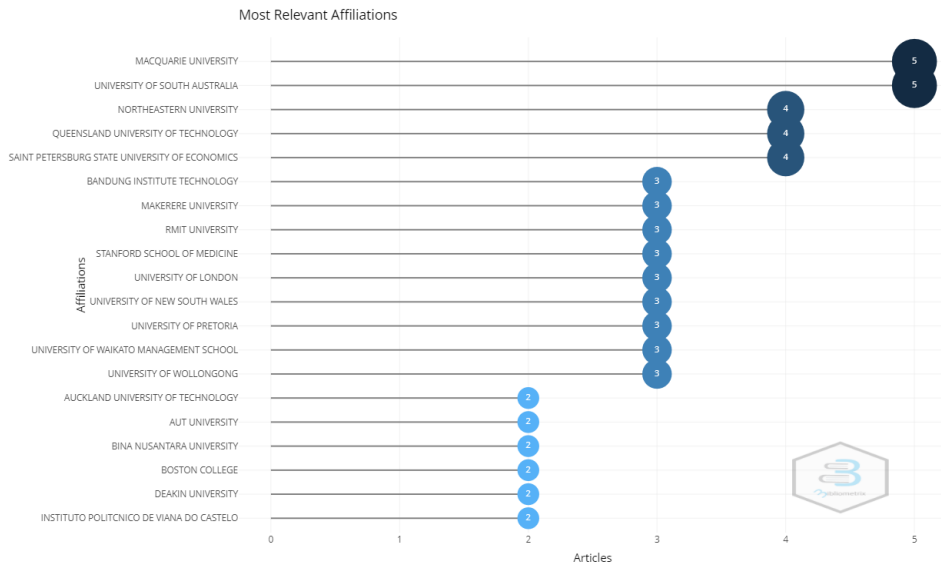
Table 3: Trends of methods in QAR

For topic (ref)	Methods	TC
Ahrens (2022a)	Interweaves the researcher's impressions of the field, recorded field material, and social theories.	2
Ahrens (2022b)	Used Theodore Schatzki's practice theory.	1
Ahmed et al. (2018)	A decision-usefulness theoretical framework is used.	3
De Loo and Lowe (2017)	Selective theoretical insights from interpretive accounting research.	8
Parker and Northcott (2016)	Analysis and theorizing are interpretive literature reviews.	106
Agrifoglio and de Gennaro (2022)	A meta-synthesis of the qualitative literature.	0
Massaro et al. (2019)	Structured literature review.	31
Molinari and de Villiers (2021)	Highlighted the opportunities opened up by the COVID-19 pandemic affecting QAR.	3
Baard and Dumay (2020).	Advances understanding interventionist research (IVR) as a QAR approach.	5
Broadbent (2016)	The approach is to provide an illustrative review of the literature.	22

3.3. Most Relevant Affiliations

Globally, numerous institutions and organizations have contributed to QAR, as shown in Figure 3, which lists the top 20 producing associations. Both Macquarie University and UniSA contributed five articles each, as did Northeastern University, Queensland University of Technology, and Saint Petersburg State University of Economics. Additionally, Bandung Institute of Technology, Makerere University, RMIT University, Stanford School of Medicine, University of London, University of New South Wales, University of Pretoria, University of Waikato Management School, and the University of Wollongong each contributed three articles. However, Auckland University of Technology, Bina Nusantara University, Boston College, Deakin University, and Instituto Politécnico De Viana do Castelo contributed two articles each.

Figure 3: Twenty most relevant affiliations



3.4. Most Globally Cited Scientific Articles

Table 4 lists the ten most cited documents within the selected QAR literature. Four articles had a single author, four were co-authored by two authors, and two involved three or more authors. The articles were published in 2015 and 2010 (two each), as well as one each in 2016, 2012, 2011, 2008, 2006, and 2005.

The most cited article, 'Topic 1,' authored by Warren (2005) from the University of Portsmouth Business School, has 150 total citations, with an average of 8.333 citations per year and a normalized citation score of 1.5625. The second most cited article, 'Qualitative Management Accounting Research: Assessing Deliverables and Relevance,' by Parker (2012) from the School of Commerce at UniSA, received 147 citations, averaging 13.364 citations per year. The third article, 'Qualitative Management Accounting Research: Rationale, Pitfalls, and Potential,' by Vaivio (2008) from the Helsinki School of Economics, garnered 112 citations, averaging 7.467 citations per year.

The fourth article, 'Qualitative Generalizing in Accounting Research: Concepts and Strategies,' by Parker and Northcott (2016), received 106 citations, placing it fourth in total citations and first in citations per year with an average of 15.143. The fifth-ranked article, 'The Emergence of Integrated Private Reporting,' by Atkins et al. (2015), has 71 total citations and an

average of 8.875 citations per year, ranking fifth in total citations and third in citations per year. The sixth-ranked article, 'Getting In, Getting On and Getting Out: Reflections on a Qualitative Research Project,' by Irvine and Gaffikin (2006), received 70 citations, ranking sixth overall and last in citations per year with 4.118. The articles 'Lessons Learned: Advantages and Disadvantages of Mixed Method Research' and 'Contemporary Public Sector Accounting Research – An International Comparison of Journal Papers' each received 65 citations, placing seventh, while 'Paradigm, Methodology, and Method: Intellectual Integrity in Consumer Scholarship' received 64 citations, ranking eighth. 'Internal Audit's Role in GHG Emissions and Energy Reporting: Evidence from Audit Committees, Senior Accountants, and Internal Auditors' has 62 citations, placing it ninth.

This analysis highlights the unique authors and topics, with each article having over 60 citations, underscoring the significance of QAR among accounting scholars.

Table 4: Most globally cited documents

Rank (TC)	For topic (ref)	Methodology	TC per year	Normalized TC
1 (150)	Warren (2005)	Drawing on examples from the author's visual research practice	8.333	1.5625
2 (147)	Parker (2012)	Drawing on the literature on management accounting and qualitative research methodology	13.364	2.7391
3 (112)	Vaivio (2008)	Theoretical pronouncements and methodological literature, as well as some illustrative field studies.	7.467	3.9576
4 (106)	Parker and Northcott (2016)	Multidisciplinary approaches. The analysis and theorizing are based on published qualitative research literature.	15.143	2.7712
5 (71)	Atkins et al. (2015)	Interview methods.	8.875	2.9583
6 (70)	Irvine and Gaffikin (2006)	Theoretical and reflective approach rather than a description or analysis.	4.118	2.0958
7 (65)	Malina et al. (2011)	Longitudinal mixed-method studies.	5.417	2.7957
7 (65)	Goddard (2010)	Interpretive and radical/alternative methodologies with qualitative research methods.	5	2.2511
8 (64)	McGregor and Murnane (2010)	Conceptual analysis within a philosophical or methodological inquiry framework.	4.923	2.2165
9 (62)	Trotman and Trotman (2015)	Qualitative interview-based method.	7.75	2.5833

3.5. Most Relevant Countries in QAR

Table 5 lists the most relevant countries in QAR, identifying those that have significantly advanced the field. Based on publication rates, the top 27 countries were determined and publication shares calculated using a percentage ratio. Two collaboration parameters, single-country publications (SCP) and multiple-country publications (MCP), were used to assess performance, with SCP indicating intra-national cooperation and MCP representing inter-national collaboration (Sweileh et al., 2017).

The UK emerged as the top contributor, followed by Australia and the US. This suggests that the UK has played a crucial role in the growth of QAR, with Australia and the US following closely behind. China and Spain each contributed five articles. The analysis also reveals contributions from countries like Bangladesh, Chad, France, Jamaica, Jordan, Malta, Nigeria, Norway, Poland, Portugal, and Sri Lanka, indicating that developed nations dominate QAR contributions. Conversely, developing nations such as India and those in the Gulf Cooperation Council have not actively participated in QAR. There is a clear need for researchers in developing countries to focus on qualitative accounting research.

Table 5: Most relevant countries in QAR

Country	Articles	Freq	SCP	MCP	MCP_Ratio
United Kingdom	22	0.21154	18	4	0.182
Australia	18	0.17308	11	7	0.389
USA	12	0.11538	10	2	0.167
China	5	0.04808	4	1	0.2
Spain	5	0.04808	5	0	0
Canada	4	0.03846	3	1	0.25
Germany	4	0.03846	3	1	0.25
Italy	4	0.03846	2	2	0.5
Malaysia	4	0.03846	4	0	0
Finland	3	0.02885	2	1	0.333
South Africa	3	0.02885	3	0	0
Denmark	2	0.01923	2	0	0
Netherlands	2	0.01923	2	0	0
New Zealand	2	0.01923	2	0	0
Sweden	2	0.01923	1	1	0.5
Bangladesh	1	0.00962	0	1	1
Chad	1	0.00962	0	1	1
France	1	0.00962	1	0	0
Jamaica	1	0.00962	1	0	0

Country	Articles	Freq	SCP	MCP	MCP_Ratio
Jordan	1	0.00962	1	0	0
Malta	1	0.00962	1	0	0
Nigeria	1	0.00962	1	0	0
Norway	1	0.00962	1	0	0
Poland	1	0.00962	1	0	0
Portugal	1	0.00962	1	0	0
Sri Lanka	1	0.00962	0	1	1
Uganda	1	0.00962	0	1	1

Additionally, according to Lotka's Law (Lotka, 1926), the number of authors producing one article is approximately $1/n^2$, where n typically approaches 2 in classical contexts. The number of authors publishing n articles is similarly estimated as $1/n^2$. For instance, if 100 scholars each publish one article over a certain period, about 25 will publish two articles, 11 will publish three, and so forth. However, the exponent in Lotka's Law can vary depending on the discipline, as noted by Maz-Machado et al. (2017). This study applied Lotka's formula to predict the number of authors based on their published papers. It was straightforward to determine n , given that 277 authors contributed only one article. Table 6 presents the authors' productivity. However, using $n = 2$ resulted in a lower-than-expected number of authors, as shown in Table 7.

Table 6: Author productivity

Number of papers	Authors	(%)
1	277	94.22
2	11	3.74
3	2	0.68
4	3	1.02
5	1	0.34

Table 7: Number of expected authors derived with $n = 2$

Number of papers	Number of authors (observed)	Number of authors (expected)
1	277	277
2	11	69
3	2	31
4	3	17
5	1	11

3.6. Bradford's Law

An intriguing finding arises from Bradford's Law. Bradford (1985) identified a trend indicating that the frequency of papers in core, affiliated, and occasional publications can be predicted. He proposed that the total number of articles published in key journals—those with the highest number of publications on a specific topic—is equivalent to the same number of articles found in the next tier of related journals. In this study, 149 articles were selected, with the first 55 published in five key journals: QRAM, AAAJ, MAR, A&F, and QROM (Table 8). Subsequent publications appeared in the remaining journals. Overall statistics demonstrate that key journals are significantly underrepresented in related and loosely connected publications compared to the total number of core journals. Despite the multidisciplinary nature of QAR potentially suggesting a greater prevalence of related journals, the publication ratio indicates that the primary area is more prominently represented and has a more active role than the broader research landscape. The primary journals were categorized into three zones. To eliminate confusion from duplicate entries, three duplicates were removed, and the data were consolidated. Due to space limitations and to enhance readability, only a summarized version is presented in Table 8, which includes the top 15 ranks (Zone 1) and a portion of Zone 2. Zone 3 is not included in this table.

Table 8: Ranking journals based on Bradford's Law

Source	Rank	Freq	cumFreq	Zone
QRAM	1	26	26	1
AAAJ	2	14	40	1
MAR	3	6	46	1
A&F	4	5	51	1
QROM	5	4	55	1
BS&E	6	3	58	2
CPA	7	3	61	2
PAR	8	3	64	2
A&BR	9	2	66	2
ARJ	10	2	68	2
E&T	11	2	70	2
JCP	12	2	72	2
JFR&A	13	2	74	2
LNBP	14	2	76	2
MAcR	15	2	78	2

This study employs Leimkuhler's (1967) mathematical formulation to rigorously apply Bradford's Law. The Bradford distribution can be mathematically represented using Leimkuhler's Law as follows:

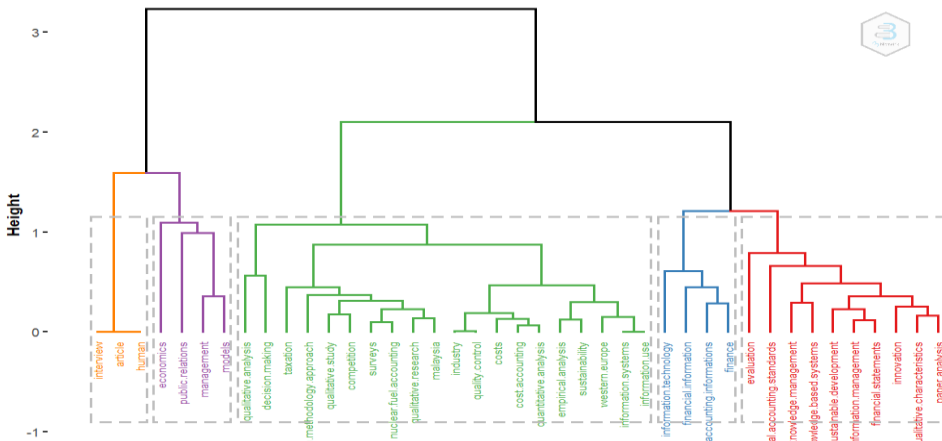
$$R(r) = a \cdot \ln(1 + b \cdot \ln(1 + b \cdot r)) \quad (1)$$

This method allows for a more objective verification of the Bradfordian pattern and the typical 1:n:n² ratio between zones, highlighting the concentration of articles in core journals compared to more distributed zones. In bibliometric distribution, 'zones' refers to Bradford's Law, which classifies journals into three productivity-based categories (core, moderate, and peripheral) based on the number of relevant articles they publish. The scientific knowledge related to the current topic is published in five core sources in Zone 1, 26 core sources in Zone 2, and the remaining 49 sources within Zone 3. These findings are significant as they illustrate that QAR is concentrated in a few core publications, suggesting that although the subject is methodologically diverse, it may not be as widely disseminated as expected in the broader academic publishing landscape. This has important implications: for researchers, it highlights areas where qualitative scholarship is most likely to be impactful, guiding strategic journal targeting; for publishers, it indicates a need to broaden the acceptance of qualitative methods in mainstream and interdisciplinary accounting journals.

3.7. Topic Dendrogram

The topic dendrogram (Figure 4) illustrates the study's key findings. This tool is used in the literature to demonstrate the hierarchical relationships among authors' keywords used in the titles and abstracts of selected articles (Aria & Cuccurullo, 2017). The first orange cluster indicates that qualitative methods were applied differently within QAR, with interview methods and literature reviews facilitating exploration. This highlights the value of interviews and literature reviews for QAR. The purple cluster addresses the technical aspects of QAR, reflecting the resource structure despite insufficient research on the topic. The green cluster emphasizes qualitative research and its potential integration within QAR. The blue cluster presents concepts of QAR discussed in the literature. Finally, the red cluster may provide insights into how qualitative research should be integrated into accounting.

Figure 4: QAR topic dendrogram



3.8. Topic Trends

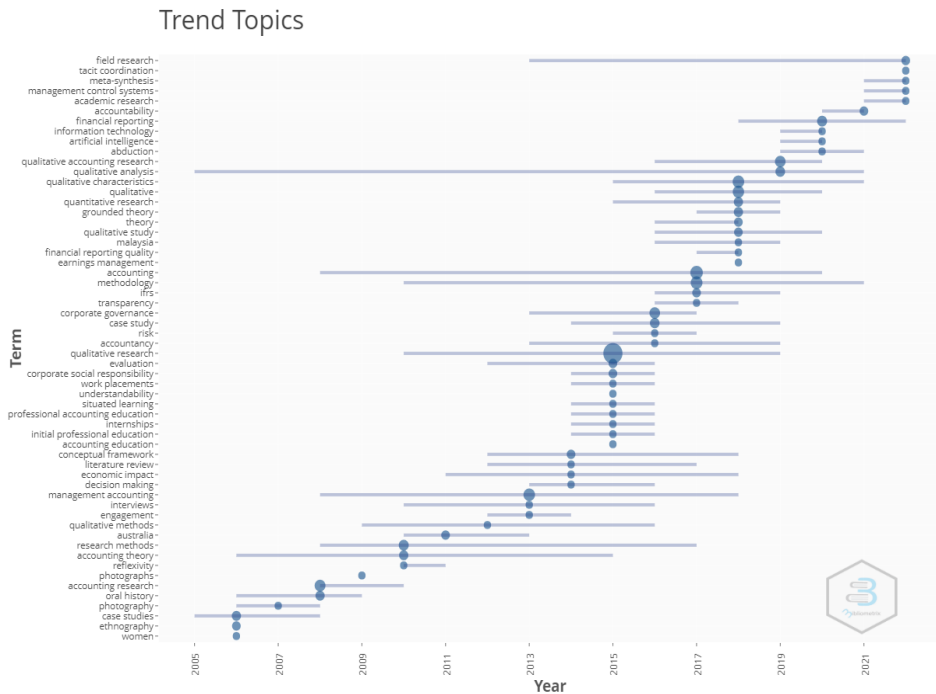
Figure 5 below presents a bibliometric analysis of popular topics from 2001 to 2022. In 2022, the most notable trending topic, appearing twice, is tacit coordination. In 2021, three topics—academic research, management control systems, and meta-synthesis—each appeared twice. The key topic in 2020, appearing three times, is accountability. In 2019, abduction, artificial intelligence, and information technology were each trending with three occurrences.

From 2018 to 2008, other notable topics include earnings management (2), financial reporting (6), grounded theory (4), financial reporting quality (2), IFRS (3), transparency (2), theory (3), accounting education (2), understandability (2), risk (2), corporate social responsibility (3), initial professional education (2), internships (2), professional accounting education (2), situated learning (2), work placements (2), case study (5), decision making (2), corporate governance (8), accountancy (2), field research (3), engagement (2), conceptual framework (3), literature review (2), evaluation (3), economic impact (2), reflexivity (2), interviews (2), photographs (2), qualitative methods (2), accounting research (9), and management accounting (12).

This analysis aids researchers in understanding the evolving themes in the QAR field. The findings are significant, as they provide a long-term view of shifting emphases in QAR, reflecting changes in scholarly interests and emerging methodological and conceptual goals. Familiarity with popular subjects such as ‘accountability,’ ‘tacit coordination,’ and

'management control systems' can help researchers pinpoint research gaps and engage in current discussions. For scholars, these trends highlight areas of intellectual momentum that can guide editorial strategies and special issue themes. For educators, the insights inform curriculum updates to ensure that students are exposed to timely and relevant qualitative accounting issues.

Figure 5: Topic trends



4. Conclusion

This study makes a significant contribution to the literature on QAR through bibliometric analysis. Ideal qualitative research evaluates subjective experiences as intense, meticulously focused, and credible (Wilkinson & Johnson, 2020). Understanding the dynamics of the qualitative accounting field sheds light on how subjective experiences are examined. One could argue that qualitative research methods are superior, as they leverage their full potential to address relevant research questions faced by scholars. However, this research also highlights existing topics and methods within QAR, cautioning managers and accounting researchers about the flaws and dysfunctional effects of normative topics and methods.

The study began with a factual overview of the scientific impact and visibility of the field, evidenced by the increasing number of journals focused on qualitative research in accounting. It reveals intriguing research gaps that future researchers should address. It is crucial to refine qualitative frameworks and methods to explore topics in QAR. A well-positioned qualitative study might use recent studies tracking the adoption of various methods as a starting point. By comparing outcomes with related research through bibliometric and literature review methods, qualitative research can present compelling accounting topics and methods. Therefore, to enhance research processes, qualitative research should continuously question the emerging topics and methods utilized by researchers.

This study opens new avenues for future researchers and strengthens its analysis by incorporating topical phrases such as 'getting in, getting on and getting out; after ANT; insider account: a therapeutic journey?; more than a numbers game; from go to woe; a gender agenda; the power of the lens; a green drought; and commentary on Parker.' Future research could utilize expert interviews to gain deeper insights into QAR and encourage comparative studies examining how institutional, cultural, or editorial factors influence the uptake of QAR in various global contexts. Potential areas for qualitative research in accounting include tacit coordination, academic research, management control systems, and meta-synthesis. The uniqueness of the authors and topics is evident, with each article having over 60 citations, underscoring the importance of QAR among accounting scholars.

This study has both theoretical and practical implications. The theoretical implications include a thorough evaluation of several theoretical and methodological frameworks, which could be valuable for researchers, students, managers, policymakers, and practitioners. It assesses the reliability and validity of numerous traditional and contemporary qualitative research methods. The title of the article serves as an initial introduction, and the most compelling titles must be simple, effective, brief, distinctive, jargon-free, and reader-friendly (Naqvi et al., 2020). Researchers found that the title of QAR should incorporate phrases and proverbs to attract attention. There is no assumed hierarchy of evidence or methodology in qualitative research, implying that every decision regarding method application must be based on the specific research problem and a critical assessment of the method's suitability (Busetto et al., 2020; Russell & Gregory, 2003).

The key practical implication of this study is that it enhances researchers' understanding of recent advancements in QAR topics and methods, which is highly significant for those conducting qualitative research. This study emphasizes the importance of QAR and its emerging, more mainstream methods and topics, advocating for active researcher engagement in the field to guide the design of appropriate methods and topics. In QAR, it may be beneficial for researchers to analyze the discursive content of interviews and literature reviews, as participants' subjective expressions can yield deeper meanings.

In QAR, the choice of topic and methods is crucial for determining the study's quality and relevance. A well-defined research question is essential to ensure that the research is directed towards a specific and meaningful goal, making the findings valuable to the accounting profession.

The methods in QAR should be carefully selected, as they significantly impact the results. Qualitative research often employs methods such as interviews, focus groups, and case studies, which allow researchers to gather rich, detailed data from participants. These methods are particularly effective for exploring complex issues and provide valuable insights into the experiences and perspectives of various stakeholders in the accounting profession. Overall, the significance of the topic and methods used in QAR lies in their ability to help researchers understand the complexities of the accounting field and provide insights that can inform practice and policy.

Despite its contributions, this study has limitations. It relies solely on Scopus, one of the key academic databases, without considering other databases like Web of Science. Consequently, the review may not be comprehensive or representative of all established evaluation criteria. The authors focused their analysis on specific validation and assessment criteria for literature reviews and bibliometric studies in accounting research. The findings cannot be generalized, and a broader search incorporating additional keywords or criteria from other platforms might yield different results. Initially, the study aimed to investigate a longer timeframe but was limited to data from 2001 to 17 September 2022, to analyze recent developments in QAR. A longer-term analysis could potentially produce different findings.

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