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Bibliometric Analysis of Studies in The Field of Cloud Accounting with Visual Mapping Technique

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Abstract

The aim of this study is to examine the academic publications in the field of cloud accounting, which has developed rapidly in the last decade, by bibliometric analysis method and to identify the main trends, collaboration networks and focal points of research in the field. Studies on cloud accounting were analysed from the Web of Science Core Collection database. Among the 205 publications accessed using the keywords 'cloud accounting' and 'cloud-based accounting', 137 publications in the fields of 'Business Finance', then 'Management', 'Business' and 'Economics' were subjected to visualisation and analysis by bibliometric analysis method using Vosviewer software program. The main findings of the study; It was determined that an increase in publications on cloud accounting was observed after 2020, the country with the highest number of publications was China with 29 publications, the highest cited authors Cleary and Quinn ranked first with 64 citations, and the International Journal of Accounting Information Systems was the most cited publisher with 30 citations. As a result of the analysis of keywords, it was found that terms such as 'ERP', 'law firms' and 'information security', where innovative technologies such as 'artificial intelligence', 'big data' and 'blockchain' are increasingly the subject of research, are included in a limited number of studies. This research will provide a strategic perspective to both academia and practitioners by filling the gaps in the cloud accounting literature. It will be an important resource for understanding and guiding the evolution of accounting practices in the digital transformation process.

Key words: Cloud Accounting, Cloud Computing, Digital Accounting, Bibliometric Analysis

JEL Code: M40, M41, M49

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1. Introduction

Cloud accounting is an innovative and sustainable accounting method that allows businesses to manage their financial transactions on a web-based basis through online platforms Saha et al (2020); Dimitriu and Matei (2015). Businesses can perform accounting transactions in businesses by accessing them from different devices via cloud-based platforms, without being dependent on a physical server, by instantly updating the data and managing it efficiently Dai (2022). Additionally, this method, supported by security measures, offers sustainable financial management by reducing the risk of data loss for businesses Rawashdeh (2022). As digital transformation processes accelerate, interest in cloud-based accounting systems is increasing because they offer an adaptable, cost-effective and accessible framework compared to traditional accounting systems Cleary and Quinn (2016); Al-Okaily et al (2023b). Cloud accounting facilitates strategic decision-making by increasing operational efficiency for small and medium-sized enterprises (SMEs) Ma et al (2021); Eldabeeh et al (2021). In cloud accounting, data is stored on cloud-based platforms and users can access the data via an internet connection, while in the traditional accounting system, data is stored on local servers or physical recording media Yau-Yeung et al (2020). It provides businesses with geographic independence and significant operational advantages with multi-user access and real-time data update features Dimitriu and Matei (2015). Developments in cloud accounting ensure the rapid transformation of digitalization in the business world and the integration of technological innovations into accounting practices Lee and Tajudeen (2020). Nowadays, cloud accounting is no longer a simple financial reporting tool; Thanks to its increasing integration with blockchain, big data analytics and artificial intelligence, it is becoming an analytical platform that supports strategic business decisions Asatiani et al (2019); Saad et al (2022). With the use of cloud accounting, risks and ethical responsibilities such as data security, confidentiality and compliance also arise Moudud-Ul-Huq et al (2020); Yau-Yeung et al (2020).This study examines the research trends, main themes, academic collaborations and future research trends in this field by using bibliometric analysis method with VOSviewer software for publications on cloud accounting obtained from the Web of Science database as of March 2025. It is seen that the importance of cloud accounting has increased with the acceleration of digital transformation after the COVID-19 pandemic Sastararuji et al (2022). Academic studies in the field of cloud accounting have been increasing since the middle of 2010s. The number of publications in 2024 was 18 and the number of citations was 221, totaling 137 publications and 601 citations. In the classification according to Web of Science (WOS) categories, studies in this field are concentrated in the fields of 'Business Finance', 'Computer Science Information Systems' and 'Management'. In keyword analyses, it is thought that new trends such as 'artificial intelligence' and 'big data' along with basic concepts such as 'cloud accounting' and 'accounting software' have started to be examined but need to be developed. In the distribution of publications among countries, China ranks first with 29 publications, Malaysia and Jordan with 10 and 8 publications, respectively. Vietnam has been effective in the studies in this field by receiving 111 citations with 4 publications. The study aims

to fill the gaps in the literature by examining the research trends in the field of cloud accounting through bibliometric analysis.

2. Literature Review

In their study, Svetlana et al. (2022) examined how the accounting profession has changed with international developments in the 20th and 21st centuries and the basic skills and qualities that professional accountants should have. For this purpose, using Google Scholar and Web of Science platforms, they identified 214 articles in total by considering publications related to the term 'accounting profession' between 1975 and 2022. Using VOSviewer software to analyse these articles, the researchers identified different clusters associated with the term 'accounting profession' and visualised the strong links between these clusters Violeta and Svetlana (2022).

Ani Stoykova (2024), in her study titled 'AI in Accounting: Insights from a Bibliometric Analysis', examined the effects of artificial intelligence in the field of accounting with a comprehensive bibliometric analysis. In this study, citation analysis, bibliographic context analysis, co-citation analysis and co-occurrence of author keywords were analysed on 265 articles obtained from the Scopus database. The results show that there has been a definite increase in research on artificial intelligence and accounting since 2019, with the US playing a dominant role in research in this area and strong relationships between artificial intelligence and key concepts such as accounting, machine learning and big data. These findings reveal the potential of integrating AI into accounting practices to improve efficiency, accuracy, and strategic decision making Stoykova (2024).

Oana Cristina Stoica and Liliana Ionescu-Feleaga (2024) address the effects of digitalisation on the accounting profession by conducting a bibliometric analysis on 628 articles obtained from the Web of Science (WoS) database. The data obtained with Microsoft Excel and VOSviewer software were analysed. The research shows that the number of publications on digitalisation gained momentum especially between 2016- 2019. In 2020, 117 articles were published in this field, indicating that academic interest in digitalisation has increased. The study reveals that the USA is the most active country in this field, followed by Russia, Germany, Italy and Romania. In addition, it has been determined that technological concepts such as 'artificial intelligence', 'machine learning' and 'big data' are prominent among the keywords related to digitalisation and the relationships between these terms reflect the transformation in accounting practices Stoica and Ionescu Feleaga (2024).

Karcioglu et al. (2024) conducted a study examining the reflections of cloud computing technologies on the field of accounting and performed a bibliometric analysis of academic publications related to "cloud accounting." Analyzing 33 documents published between 2012 and 2024, the study revealed a steady increase

in publication volume over the years and highlighted the international and institutional collaboration within the field. Using visual mapping techniques, the authors provided insights into the current state, research density, and future trends of cloud accounting in the academic literature Karcioglu et al (2024).

Emilio Abad-Segura and Mariana-Daniela Gonz´alez-Zamar (2020) examine global research trends of emerging technologies in corporate accounting. This bibliometric analysis of 1126 articles published between 1961 and 2019 highlights how technological transformation has transformed the functioning of companies and its implications for accounting practices. Six main research lines are identified: technology, information technology, cost accounting, investments, optimisation and employment. For the future, six new research directions have been identified, including blockchain technology, cybersecurity risks, big data, cloud accounting, artificial intelligence and involuntary unemployment. These findings provide important contributions to under- standing how technology is transforming corporate accounting and the evolution of research in this field Abad-Segura and Gonz´alez-Zamar (2020).

In the study by Iyibildiren et al. (2023), the worldwide literature on accounting information systems (MIS) was analysed using bibliometric analysis method. The research is based on searches with the keyword 'accounting information system' in the Web of Science database. VOSviewer software was used for this analysis and the topics, methods and results of the 20 most cited and 40 most recent publications between 1985 and 2022 were examined in detail. The study found that the least number of publications on the use of accounting information systems (MIS) was made especially in 2020, the country with the most publications was the United States of America, and when the publications were analysed on the basis of universities, Iowa State University stood out with 7 publications Iyibildiren et al (2023).

The study by Kınay and Ciger (2025) aims to examine the literature on artificial intelligence (AI) in the context of accounting profession and accounting education through a comprehensive bibliometric and content analysis. In the study, 48 aca- demic publications between 2007 and 2024 were analysed and VOSviewer software was used to identify important authors, journals, countries and collaboration networks in this field. Among the important findings of the study, it was found that four major accounting firms (PwC, KPMG, Deloitte, EY) were frequently referenced in academic research. In addition, it was emphasised that AI applications for the accounting profession and education are still in their infancy and more comprehensive research should be conducted in this field Kınay and Ciger (2025).

In his study, Itik (2025) presents a bibliometric analysis that examines the historical development of scientific research and academic interest in the field of accounting and quality cost. The study covers 72 publications on 'accounting' and 'cost of quality' in the Scopus database between 1986 and 2024. The findings reveal the development and trends of publications in these fields over time. It has been

determined that the interest in the subject has increased since the early 2000s and especially 2008, 2019 and 2020 stand out as the years in which the most articles were published. In addition, the thematic period analysis shows that between 2005-2010, topics such as inventory management, quality and quality assurance were at the forefront, while between 2010- 2015, topics such as balanced scorecard, healthcare services and quality management came to the fore. The years 2015-2020 stand out as a period in which more diverse issues such as target costing, bundled payments and sustainable development gain importance Itik (2025).

The study titled 'Accounting in the Cloud: Empirical Insights into the Intellectual Structure and Knowledge Evolution' by Tandiono (2024) aims to map the academic development in this field by examining research trends in the field of cloud accounting. This research examined 135 studies on cloud accounting as a result of a bibliometric review using the VOSviewer programme using the Scopus database, and according to the findings, it was determined that there has been a significant increase in this field since 2011, with the least number of publications in the International Journal of Accounting Information Systems. The study also predicted that future cloud accounting research will develop further with the integration of emerging technologies such as artificial intelligence, blockchain and big data analytics Tandiono (2024).

The study titled 'Big Data Processing Techniques and Algorithmic Decision- Making Tools in Cloud-based Accounting Information Systems' by Ionescu (2022) examines how cloud computing technologies are shaping accounting systems. Using a quantitative literature review conducted in Web of Science, Scopus and ProQuest databases in March 2022, the study examined the researches with keywords such as 'cloud-based accounting information system' and 'big data processing techniques. As a result, 139 articles met the criteria and 17 of them were generally selected as empirical references. This study reveals that cloud-based accounting information systems optimise the analysis of financial data using big data processing techniques and algorithmic decision-making tools and show a significant technological evolution to improve the effectiveness of these systems. The study reveals that cloud-based accounting systems and cloud computing services use data mining and task scheduling algorithms to organize financial data Ionescu (2022b).

The study titled 'Big Data Algorithms and Artificial Intelligence Technologies in Cloud-based Accounting Information Systems' by Ionescu (2022) examines how big data algorithms and artificial intelligence technologies shape cloud-based accounting information systems. Using a quantitative literature review conducted in Web of Science, Scopus and ProQuest databases in July 2022, the study analysed research with the keywords 'cloud' + 'big data algorithms,' 'artificial intelligence technologies' and 'accounting information systems. Among the studies published between 2016 and 2022, only 134 articles met certain criteria, 22 of which were generally selected as empirical sources. The study reveals that big

data and artificial intelligence technologies have an important place in the development of cloud-based accounting systems and that these technologies enable the creation of more effective and efficient accounting systems in small and medium-sized enterprises. In addition, AMSTAR, Dedoose, Distiller SR and SRDR were used as methodological quality assessment tools in this study Ionescu (2022a).

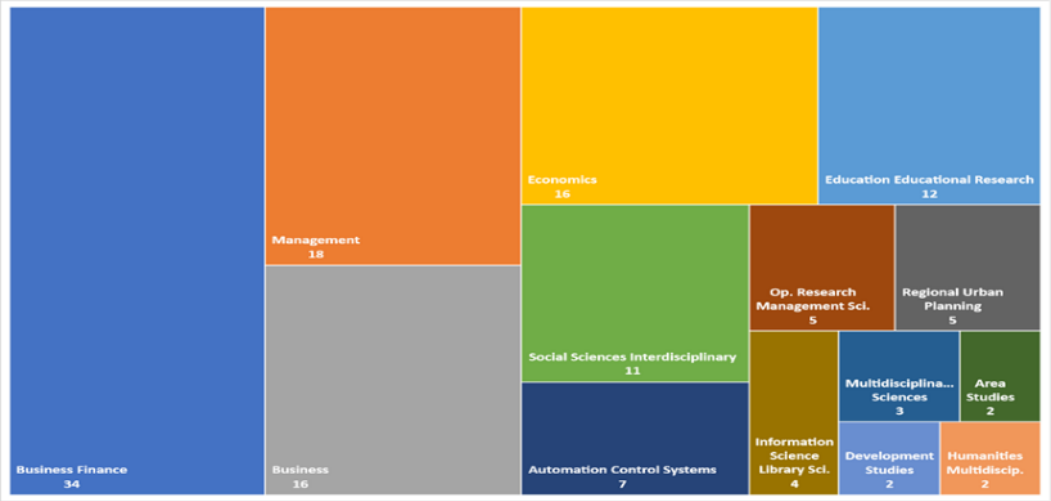
Pitria, Haliah, and Nirwana (2024), in their study titled 'Adapting Cloud Accounting As Creative Innovation And The Role Of Accountants In The Era Of Disruption', examined the effects of cloud accounting on the accounting profession and how accountants adapt to this digital revolution. In the study, publications made in English between 2019-2023 were examined and as a result of various criteria determined by the researchers of 206 publications, 56 articles were determined to be suitable for the desired criteria and were subject to research. The research emphasises how cloud accounting transforms traditional accounting practices and the necessity for accountants to acquire new digital skills. In addition, the data obtained as a result of the study were visualised by using VOSviewer in the research, so that the key concepts of cloud accounting and the relationships between these concepts were clearly revealed Pitria et al (2024).

3. Methodology

Within the scope of the study, bibliometric analysis method was applied by examining the publications in the Web of Science (WOS) database. Bibliometric analysis is used to examine the developing scientific research trends, the study subjects of academic disciplines and the development and change of the collaboration processes of studies over time Mas-Tur et al (2020). By visualising the details of the researches with the method, the keyword compatibility and association in the studies, the cooperation of authors and publishing organisations, the change in the scientific field of studies, and trend trends can be examined. Bibliometric analyses were performed with VOSviewer software. VOSviewer is a widely used visualisation tool developed to create scientific network maps and density maps. The software is preferred for its simple interface, its ability to work with large data, and its ability to analyse keywords and related occurrences. The links between keywords and authors, publishing organisations and countries can be examined with network maps, how often keywords are used and how the study topics are clustered can be examined with density maps. It is accepted with its ability to process field-specific publications obtained from databases such as Web of Science and Scopus and visualise VOSviewer's citation analysis and various networks. In this study, publications in the Web of Science (WOS) database were compiled using the keywords "cloud accounting*" or "cloud-based accounting*" or "accounting soft- ware*" across all fields. By using the (*) sign in the searches made in the database with the determined keywords, not only the word accounting, but also words such as accounting, accountant, accountancy and accounting were included in the search. Studies with the keyword cloud accounting are associated with the integration of technological innovations such as accounting information systems, research trends in the fields of management, artificial intelligence, blockchain and big data into accounting practices. The publications obtained were

classified according to their countries, publishing organisations, authors and the relationships between them. It was seen that 205 publications were made according to keywords in the WOS database. When the distribution of categories was analysed, it was determined that 137 publications were in the related field. Figure 1. shows the distribution of WOS database categories. Accordingly, it was observed that the most publications were made in the category of 'Business Finance' and in the categories of 'Management', 'Business', 'Economics' respectively.

Figure 1. WOS database categorization



Source: Prepared by the author.

4. Findings

Publications by Year

The distribution of publications and citations by years is given in Table 1. It was seen that the most publications were made in 2019 and the least in 2018. The highest number of citations was 221 in 2024 and the lowest number of citations in 2015 and 2016. An increase in publications related to cloud accounting has been observed in the last 10 years. In 2020 and beyond, the increase in the number of publications can be considered as the acceleration of digital transformation and the effect of the COVID-19 pandemic.

Table 1. Publication and citation numbers by years

Publication Years	Number of publications	Cite
2024	18	221
2023	15	131

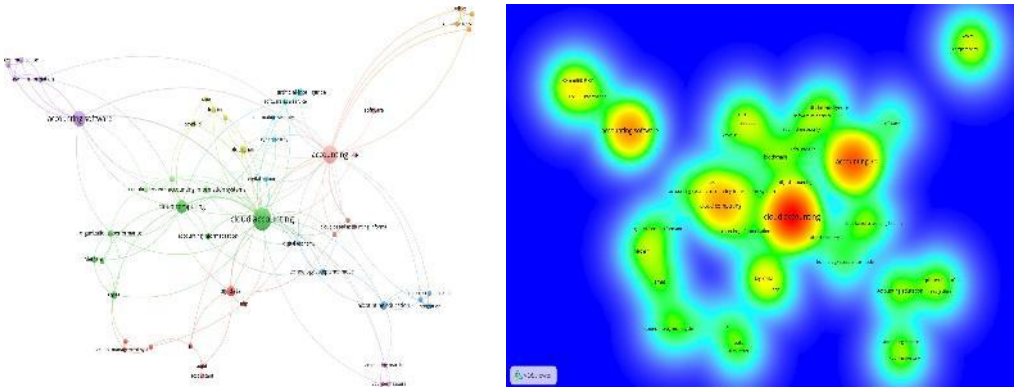
2022	14	101
2021	9	62
2020	19	36
2019	20	22
2018	8	16
2017	14	9
2016	11	3
2015	9	0
Total	137	601

Source: Prepared by the author.

Keyword Analysis of Publications

The network and density maps prepared according to the studies conducted with the keywords 'cloud accounting*' and 'cloud-based accounting*' from the WOS database are shown in Figure2.

Figure 2. (a) Network and **(b)** density map of publications by keywords



Source: VOSviewer Software Program

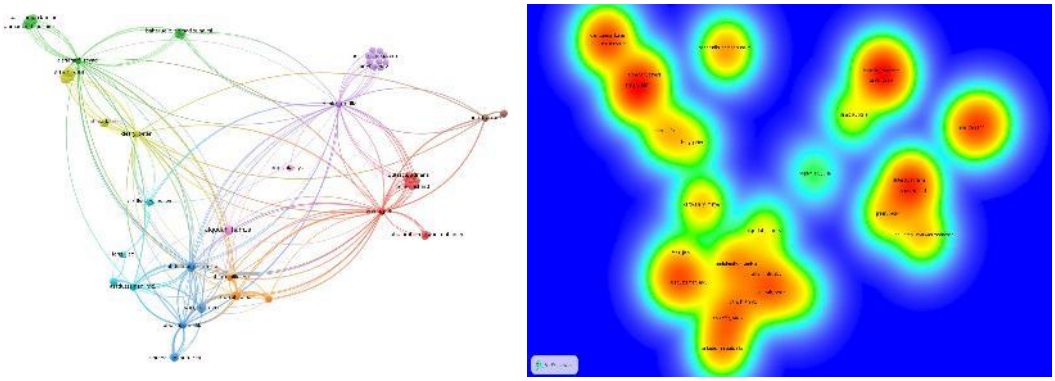
The analysis for keywords is to determine which keywords are used the most by the authors and the frequency of use of keywords together. In the publication data prepared using the WOS database and entered into the VOSviewer software, a total of 456 keywords were identified. Of these keywords, 59 keywords with at least two links between them were identified and 54 of them were observed to be in a

meaningful relationship. According to the bibliometric network map given in Figure 2a, it is seen that the most frequently used keyword by the authors is 'cloud accounting' with 34 publications and 47 links in total. The reason why this keyword is the most frequently used keyword is that this word is used in the search from the WOS database. Along with this word, the keywords 'accounting' in 22 publications, 'accounting software' in 16 publications and 'cloud computing' in 12 publications were also used. In addition, keywords such as 'big data' and 'artificial intelligence' used in the publications show that the digital transformation process has started to become widespread in the field of accounting with technological trends. The use of concepts such as 'blockchain', 'cybersecurity' and 'technology acceptance model' was determined that the security concerns and process optimisation issues that arise with technological developments in the field of accounting were addressed. From the density map shown in Figure2b, it is seen that 'cloud accounting' is centred and intensely related to concepts such as 'accounting', 'accounting software', 'cloud computing'. Frequently used concepts are highlighted with red and orange colours and research is concentrated in this area. In the less dense areas indicated by light colours in the density map, there are concepts such as 'ERP', 'law firms', 'information security' and these concepts are limited. Concepts such as 'cybersecurity' and 'information security' indicate that the security dimension needs to be addressed, and the concept of 'technology acceptance model' indicates that new technologies have started to be adopted in the accounting field. It is thought that data security and innovative accounting practices will be the future research trends.

Author Analysis of Publications

The network map of the author distribution of publications on cloud accounting is shown in figure3a and the density map is shown in figure3b.

Figure 3. (a) Network and **(b)** density map of publications by authors



Source: VOSviewer Software Program

In this study, studies published in cloud accounting and related fields were analyzed, and bibliometric data regarding academic studies analyzed at the author level were presented. Figure 3 shows the network and density values created with the VOSviewer software according to the number of published documents, citation counts and total link strength values of each author, and the positions of the authors in the literature are interpreted with the help of maps. As a result of the study, it was deter- mined that the publications were made by 238 authors, and it was observed that there were 93 authors who had at least one publication, received 2 citations and had a citation relationship between them. According to the research, Cleary, Peter and Quinn Martin stand out as the most cited authors with 64 citations among other authors. These two authors achieved high citation levels with a single article, but have a small interaction network in terms of overall connection strength. In contrast, Alqudah, Hamza, have a larger academic network in terms of influence and collaboration with 63 citations and 13 connection strength. One of the important findings of the study is that the author group with a citation level of 46 (such as Abdulmuhsin, Amir A., Al-Okaily, Aws, Al-Okaily, Manaf and Alkhwaldi, Abeer F.) also exhibits a similar profile with similar connection strength values. This situation shows that although these authors focus on related studies or the same research themes, there may be little network interaction between them. However, authors such as Richard Fisher and Hamood Mohammed Al-Hattami, despite receiving many citations in the literature in their studies, seem to have weak connections in the collaboration network of the authors. According to the VOSviewer network map, highly cited authors are primarily located near the center of the network or form small clusters there. According to the density map, authors who collaborate or are highly cited are clustered in the orange and red regions. When we compare these two maps, it can be said that highly cited authors with a single article generally have a limited number of connections, while authors with fewer citations and stronger connections are at the center of academic interaction networks. In general, these data show that prominent authors in the cloud accounting literature exhibit different profiles in terms of the level of impact of their publications and their collaboration networks. Therefore, authors who want to create a lasting and widespread impact in the literature should increase their overall connection power through quality publication production and interdisciplinary or more collaborations. This will help both to increase the number of citations and to gain a central position in the network interaction.

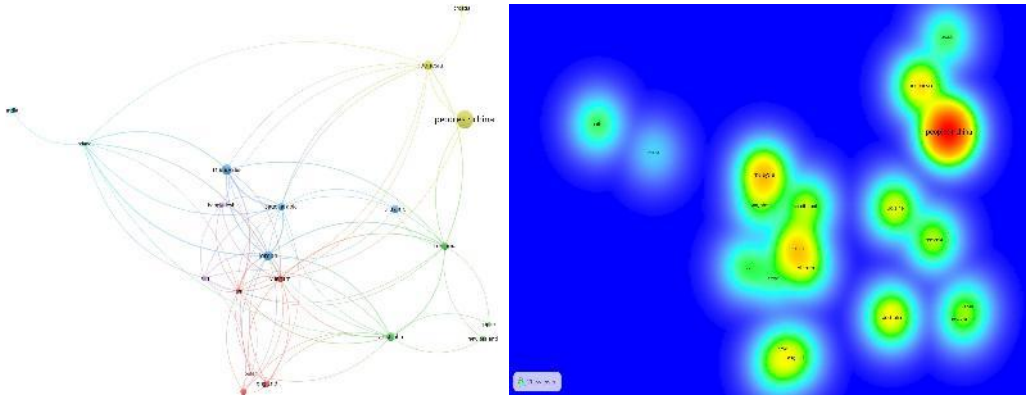
Analysis of Publications by Country

Network and density maps of the distribution of publications on cloud accounting by country are compiled in figure4a and figure4b respectively.

In the publication data entered into the VOSviewer software, it was observed that there were publications from a total of 45 countries, 34 of which received at least one publication and one citation, and 20 of these countries were significantly related to each other. The People's Republic of China stands out as the country with the highest number of publications in the network map with a total of 29 publications. However, the number of citations being one indicates that the

impact of the publications is low. Although China is in the red zone, i.e. among the most popular places, on the density map, the total connection strength being five indicates that it has limited interaction with other countries. Malaysia plays an important role in international collaborations with 24 linkage power as the country that publishes the most after China with 10 publications and 62 citations.

Figure 4. (a) Network and **(b)** density map of publications by country



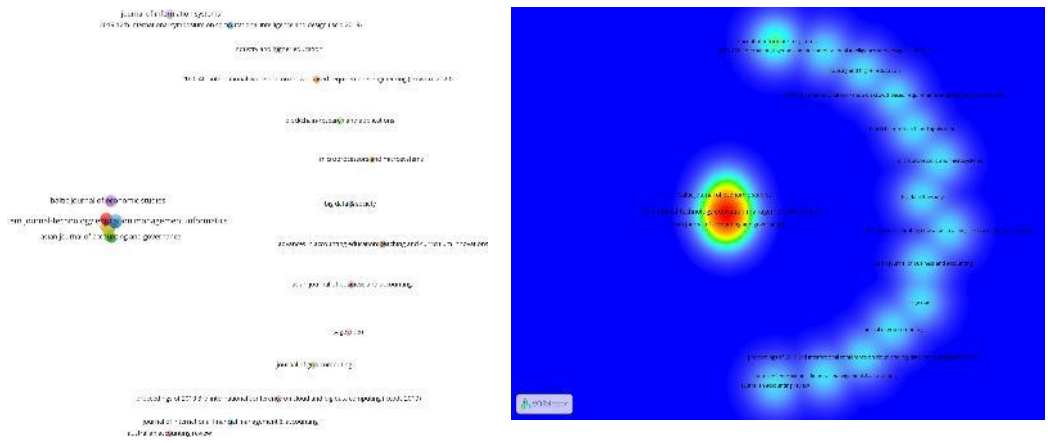
Source: VOSviewer Software Program

Malaysia is also seen to be in a strong center in the density map. Vietnam is the country that receives the most citations with 111 citations with four publications. Vietnam is among the countries with lower efficiency in terms of the number of publications, although it is strong in terms of citation effect with a total of 25 linkage power. Jordan is in an important position among the countries publishing on this subject with 8 publications and 14 citations and has a wide international collaboration network with a total link power of 40. Saudi Arabia, although it has a lower citation impact with 5 publications and 7 citations, is in an important position in international research collaborations with a total link power of 26. Australia is one of the countries with a high citation impact with 7 publications and 54 citations and has been found to have provided significant international collaboration with a total link power of 20. According to the density map analysis, countries such as China, Malaysia, Vietnam and Jordan have high research power due to their clustering in central locations, while countries such as Romania, Ukraine and New Zealand have lower density and less interaction with international research networks. In general, when the network and density maps are evaluated together, it is seen that countries such as Malaysia, Vietnam and China are at the forefront in terms of both the number of publications and the total connection strength. Vietnam is one of the countries that stands out with its high number of citations. While countries such as Jordan and Saudi Arabia appear to have high connections in international collaborations, it has been found that some countries such as India have fewer connections in the research network.

Analysis of Publications by Publishing Organizations

Network and density maps of the distribution of cloud accounting publications by publishing organisation are shown in figure5a and figure5b.

Figure 5. (a) Network and **(b)** density map by broadcasting organizations



Source: VOSviewer Software Program

In the publication data entered into the VOSviewer software, it was determined that the studies were included in a total of 112 publication organizations. It was observed that there were 22 publication organizations with significant connections among 53 publication organizations that received at least one publication and 2 citations. The network and density map data show the distribution of publications in conferences and specific journals and which publications are more prominent in aca- demic interaction. In general, journals and conferences stand out as platforms that create more impact in specific academic fields. TEM Journal – Technology Education Management Informatics is the journal with the most publications on cloud accounting with a total of 4 publications, while Accounting Education, Baltic Journal of Economic Studies, Journal of Asian Finance Economics and Business and International Journal of Accounting Information Systems follow with 3 publications each. These journals stand out as effective academic platforms in the fields of accounting, economics, finance, technology management and education. When the citations and connection strengths of the publishing organizations are examined, Electronics journal ranks first with 33 citations, while when the connection strength is evaluated, it is seen that Journal of Science and Technology Policy Management has a strong network in international cooperation with 13 connections. According to the density map, it is seen that certain journals and conferences in the academic field are more popular and preferred more frequently by researchers. Among the journals, Baltic Journal of Eco- nomic Studies, TEM Journal – Technology Education Management Informatics and Asian Journal of Accounting and Governance are in the densest

clusters in the density map. This shows that these journals publish a large number of academic studies in the relevant academic fields.

Content Analysis of the 10 Most Cited Publications on Cloud Accounting

The publications obtained on the subject of Cloud Accounting were examined and the 10 most cited publications were determined and presented in Table 2. The table was prepared by taking into consideration the authors, publication title, place of publication, publication type, country of publication, year of publication and the number of citations it received.

Table 2. Most cited authors and their publications

Authors	Article Title	Source Title	Type	Address	Cite	Year
Cleary, P and Quinn, M	Intellectual capital and business performance an exploratory study of the impact of cloud-based accounting and finance infrastructure	Journal Of Intellectual Capital	Article	Ireland	64	2016
Al-Okaily, M; at all	Cloud-based accounting information systems usage and its impact on Jordanian SMEs' performance: the post-COVID-19 perspective	Journal Of Financial Reporting and Accounting	Article	Jordan	46	2023
Yau-Yeung, D; at all	Cloud accounting risks and mitigation strategies: evidence from Australia	Accounting Forum	Article	Australia	31	2020
Dimitriu, O and Matei, M	Cloud accounting: a new business model in a challenging context	Emerging Markets Queries in Finance and	Proceedings Paper	Romania	30	2015

		Business 2014				
Lee, CS and Tajudeen, FP	Usage and Impact of Artificial Intelligence on Accounting: Evidence from Malaysian Organisations	Asian Journal of Business and Accounting	Article	Malaysia	26	2020
Asatiani, A at all	Impact of accounting process characteristics on accounting outsourcing - Comparison of users and non-users of cloud-based accounting information systems	International Journal of Accounting Information Systems	Article	England	25	2019
Ma, D; at all	Cloud-based client accounting and small and medium accounting practices: Adoption and impact	International Journal of Accounting Information Systems	Article	New Zealand	22	2021
Eldalabeeh, AR; at all	Cloud-Based Accounting Adoption in Jordanian Financial Sector	Journal Of Asian Finance Economics and Business	Article	Jordan	19	2021
Saad, M; at all	Assessing the Intention to Adopt Cloud Accounting during COVID-19	Electronics	Article	Jordan	17	2022
Moudud-Ul-Huq, S;at all	Role of cloud computing in global accounting information systems	Bottom Line	Review	Bangladesh	18	2020

Source: Prepared by the author.

When the 10 most cited publications were examined in terms of content;

Cleary and Quinn (2016), in their study investigating the effects of cloud-based accounting infrastructure on intellectual capital and business performance, prepared a survey study consisting of 5 main themes and 41 statements based on research in the field of cloud computing, and as a result, they found that 43 out of 117 companies used cloud-based accounting and finance applications. In this study, they concluded that cloud-based accounting and finance infrastructure can potentially improve the business performance of SMEs Cleary and Quinn (2016).

Al-Okaily et al. (2023) conducted a quantitative study to examine the positive effects of cloud-based accounting information system on SMEs in Jordan after COVID-19. The researchers sent the survey link online to 700 SME employees and received feedback from 438 potential cloud-based accounting users. According to the results, they found that performance expectation, social motivation, COVID-19 risk, and trust significantly affected users' behavioral intentions to use cloud-based accounting with a rate of 71% Al-Okaily et al (2023a).

Yau-Yeung et al. (2020) examined the risks of cloud accounting applications and how these risks can be reduced by focusing on data security, privacy, and legal compliance. For this purpose, they prepared a questionnaire for interviews with companies in Australia and before this interview, the questions were sent to 58 participants who had previous cloud-based accounting experience. Face-to-face interviews were con- ducted with 16 participants from 15 companies and the answers given by 12 of them were evaluated. As a result of the study, they emphasized that cloud-based accounting applications do not only carry risks that affect the accounting process but can also create significant risks in other cloud-based applications Yau-Yeung et al (2020).

Dimitriu and Matei (2015) aim to determine how cloud accounting transforms business models and its competitive advantages in their study. They emphasized that since the use of cloud accounting is a new concept and the literature on this subject is insufficient, this subject will provide more economic benefits with future studies. They also stated that this system provides the opportunity to solve accounting and financial problems from anywhere via a web browser and internet connection Dimitriu and Matei (2015).

Lee and Tajudeen (2020) conducted face-to-face interviews with 9 companies in their study to evaluate the innovations that artificial intelligence integration brings to accounting processes. According to the findings obtained from the interviews, company officials concluded that it is used as a tool to track documents in a digital environment, automatically obtain information about invoices, track invoice approvals, manage risks in this regard, and also monitor the activities of users in the accounting process Lee and Tajudeen (2020).

Asatiani et al. (2019), in their study comparing cloud accounting system users with traditional accounting system users, analyzed the effects of cloud accounting use on outsourcing on firms in Finland with the help of two surveys in 2013 and 2016. They received 848 responses suitable for analysis in the survey in 2013 and 461 responses in the survey in 2016. According to the findings obtained from the research, they concluded that cloud accounting system users find outsourcing more effective in the accounting process, the cloud system is accessible from anywhere and accounting integration is easy Asatiani et al (2019).

In their study, Ma et al. (2021) conducted face-to-face interviews with 8 companies using this system in order to examine the adoption rates of the cloud accounting system in SMEs and its effects on business performance. As a result of the data obtained, they concluded that the cloud-based accounting system is important for all SMEs, especially to meet customer expectations and increase competitiveness with other companies Ma et al (2021).

In their study, Eldalabeeh et al. (2021) analyzed the data obtained by conducting a survey on 187 bank managers in order to determine the adoption of the cloud accounting system in the Jordanian financial sector and the factors affecting this process. As a result of the research, it was determined that the support provided by the top management, service quality, organizational competence, benefits and ease of use factors positively affected the intention to use cloud accounting Eldabeeh et al. (2021).

Saad et al. (2022) examined the factors affecting the intention to switch to a cloud accounting system during the COVID-19 pandemic. For this purpose, they applied an online survey to 156 company managers in Jordan. The researchers determined seven factors in the survey application and concluded that the relative advantages of the system, security concerns, support from top management, in-house preparation, abundance of competitors and information support from suppliers were largely adopted, and only the information uncertainty factor was rejected by the participants Saad et al (2022).

Moudud-Ul-Huq et al. (2020) evaluated the role and effects of cloud accounting in global accounting information systems in their study. The research examines previous studies on cloud accounting and reveals the advantages and disadvantages of this system. As a result of the reviewed publications, they concluded that the developments in cloud technology in the world have a positive impact on accounting and business processes and create advantages in terms of finances Moudud-Ul-Huq et al (2020).

As a result of these studies, the advantages of cloud accounting such as cost reduction effect, ease and flexibility in use, real-time access, job satisfaction and performance increase of accounting personnel, data backup and increase in storage capacity come to the fore. In addition, data security, internet connection problems, lack of education of users and legal risks are also listed as disadvantages. These problems are due to the fact that the system has just started to be used, and with the

implementation of solutions in the future, the use of cloud-based accounting systems will also become widespread.

The findings of this study reveal a notable increase in academic interest in cloud accounting, especially after 2020, which coincides with the acceleration of digital transformation due to the COVID-19 pandemic. The year 2024 marked the highest activity, with 18 publications and 221 citations, reflecting both growing awareness and scholarly engagement in the field. Keyword analysis highlighted that terms such as “cloud accounting,” “accounting software,” and “cloud computing” were most frequently used, while emerging technologies like “artificial intelligence,” “big data,” and “blockchain” appeared in a more limited scope. This indicates a shift toward integrating digital innovations into accounting practices, though the adoption of these themes is still developing. In terms of authorship, although Cleary and Quinn were the most cited, authors like Alqudah stood out for their stronger academic collaboration net- works. The data suggests that authors who engage in broader research partnerships may enhance their visibility even with fewer total citations. On the other hand, some highly cited works appear to be isolated efforts, lacking broader connectivity in the aca- demic network. Geographically, China had the most publications but limited impact in terms of citation and international collaboration. Vietnam, despite a lower publication count, had the highest number of citations, demonstrating the influence of quality over quantity. Countries such as Malaysia and Jordan were also notable for their contribution and collaborative strength. Regarding publishing sources, journals like TEM Journal and Electronics emerged as prominent platforms. While some journals stood out for their citation impact, others were notable for their centrality in academic collab- oration networks, reflecting the interdisciplinary nature of cloud accounting. Finally, the content review of the most cited studies showed that cloud accounting offers advantages such as improved efficiency, real-time access, and enhanced decision-making. However, challenges related to data security, legal compliance, and user preparedness remain. These results indicate that while cloud accounting is evolving rapidly, further research is needed on its integration with emerging technologies and its adoption, especially among SMEs.

5. Conclusions

This study examines academic studies conducted in the field of cloud accounting between 2015 and 2024, revealing trends in the literature, thematic focus points, and global academic collaborations. Analyses from 137 studies compiled from the Web of Science (WOS) database show that cloud accounting is rapidly evolving with digital transformation processes and changing traditional accounting practices. The research results show that studies in the field of cloud accounting have gained momentum, especially after 2020, due to the digitalization needs created by the COVID-19 pan- demic. It reached its peak both quantitatively and qualitatively with 18 publications and 221 citations in 2024. Keyword analyses show that basic concepts such as ”cloud accounting”, ”accounting software” and

”cloud computing”, as well as technologies such as ”artificial intelligence”, ”big data” and ”blockchain” are increasingly included in research. This shows that cloud accounting is no longer just a digitalization tool but has transformed into a strategic analytical platform. As a result of the analysis of publications by country, China ranked first with 29 publications, but it did not reach a sufficient level in terms of inter-country connection relations. On the other hand, Vietnam is the country that created the highest impact with 111 citations and 25 connections with 4 publications. While names such as Cleary and Quinn showed a strong impact on the author network maps with 64 citations, it was seen that some author groups were in intensive collaboration with 4 connections. These results emphasize the importance of producing quality publications and interdisciplinary collaboration. The limitation of the study is that only WOS database was used as a data source and publications in other databases were not analyzed. In addition, studies in other languages were not examined since the language filter was limited to English only. However, the study shows that the literature on cloud accounting is insufficient and offers the following recommendations to practitioners and academics:

1. Technological Integration: Examining the integration of technologies such as artificial intelligence and blockchain into accounting processes in terms of ethics, security and efficiency,

2. SME-Focused Studies: Examining the financial, technical and cultural factors that hinder the adaptation of SMEs, especially in developing countries, to cloud accounting,

3. Interdisciplinary Approaches: Encouraging multidisciplinary research covering the fields of accounting, information systems and cybersecurity,

As a result, this study has comprehensively examined the academic and practical aspects of cloud accounting and determined its place in the digital transformation process. In light of these results, future research can help create sustainable business models by comprehensively examining the technology-accounting relationship. The findings from this analysis are specific to the chosen time period and the bibliometric methods used. Future studies conducted in different time periods or using alternative methodologies may yield different results, and such comparative analyses are recommended to further enrich the literature.

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