

Financial and regulatory dynamics of food trucks: a biblio-metric synthesis for accounting and economic research

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Abstract

This bibliometric review analyzes the scholarly landscape of research on food truck businesses from 2000 to 2025, with a focus on accounting, financial management, and economic regulation. Using a systematic search strategy and bibliometric tools, 243 documents from 185 sources were examined. The analysis identifies growth trends, key contributors, influential publications, and emerging thematic areas within the field. Findings reveal that although research on food trucks has expanded significantly, financial and accounting dimensions remain underexplored compared to themes like food safety and urban governance. Key journals and institutions contributing to the literature were mapped, and patterns of international collaboration were highlighted. Thematic evolution indicates that financial literacy, regulation, and the function of food trucks in urban informal economies are receiving more multidisciplinary attention. This study emphasizes the need for more research to fill in the gaps in food truck entrepreneurs' sustainable business plans, regulatory frameworks, and financial practices. This analysis offers useful insights for scholars, decision-makers, and practitioners working in accounting, economics, and entrepreneurial governance by combining historical patterns and pinpointing areas for future research.

Keywords: Accounting; Bibliometric Analysis; Economic Regulation; Financial Management; Food Trucks.

1. Introduction

Studying food trucks from an accounting and economic perspective is important because food trucks are becoming key players in the economic sphere and have the potential to change markets (Saleh, 2023). The emphasis on critical success factors of service quality and perceived value are key components in customers' intentions to revisit food trucks (Saleh, 2023). From an accounting perspective, many food truck microentrepreneurs are not using accounting control practices, and are managing their finances in a rudimentary way because of limited influence of accounting professionals (Marzzoni & Pereira, 2020). But food truck owners have expressed an interest in learning more about financial management (Marzzoni & Pereira, 2020). A Resource-Based View (RBV) study has also been used to prioritize strategic resources that contribute to a sustainable competitive advantage acquired by food trucks by differentiating themselves from their competitors, for example, unique truck models, exclusive raw materials, and good service (Hoffmann et al., 2016). Therefore, there are many reasons to study food trucks from an economic perspective to improve how food trucks manage their finances.

Food trucks face considerable barriers as businesses both financially and in terms of regulation in different areas. The main financial barriers relate to startup and ongoing costs, limited workspace for food preparation, revenue management, and budgeting (Ajay Adithya M & Geetha R, 2024; John Paul et al., 2024). Regulatory barriers relate to permits, having the right location, and uneven or poorly enforced regulations (Ajay Adithya M & Geetha R, 2024). Food safety issues are also rated as a key barrier with issues around pests, storage, temperature control, and handwashing (Ghezzi et al., 2020). Many owners indicated that they are busy with operations and don't have the time, and financial resources to ensure workers get the right food safety training (Ghezzi et al., 2020). The studies suggested that there needed to be streamlined regulations, better infrastructure to match growth, capacity-building programs, and innovative style learning (Ajay Adithya M & Geetha R, 2024; Ghezzi et al., 2020). In addition to addressing those barriers, it will also be necessary to enhance food truck owners' financial literacy and record-keeping practices, given that it's the prospect of business-sustained growth (John Paul et al., 2024).

Over the last 20 years, scholarship on food phenomena has changed considerably to consider varied contexts that place food in the projects of individuals who seek to gather and find intersections of areas that interest them. This energy is clear across the research systematic reviews on food policy councils which highlight a growing focus on food system governance structures that included studies in

organizational context and limitations and enabling conditions (Schiff et al., 2022), food tourism research that has developed on topics such as counterfeiting, unique experiences, authenticity, destination marketing, and sustainability (Okumus, 2020), and restaurant research like voluntourism that has explored customer satisfaction employing increasing use of emotional salience, notions of healthy eating about customer choice preference, and development of new technologies and delivery of food experiences (Rodríguez-López et al., 2020). An examination of the field of food vendor research has shown a growing focus on food security at all scales, orientation to consumer behaviour, and experiences of the impact of COVID-19, but lacked interdisciplinary approaches or focus primary or contextual regions (Manoharan & Rangaswamy, 2024; Manoharan et al., 2025; M & R, 2025). Common themes of emphasis included resilience through sustainability, the importance of technology, and a call for a nuanced understanding of the complexities in food phenomena. Directions for future research included taking wider interdisciplinary approaches and incorporating more qualitative means to research emergent questions that still have significance to the food industry. Management Control Systems (MCS) and Stakeholder Theory While MCS offers a helpful lens for understanding how micro-entrepreneurs manage performance, control costs, and adapt to dynamic regulatory environments, Stakeholder Theory is especially useful for analyzing how food truck businesses interact with various actors, such as consumers, local communities, and municipal regulators who influence and are influenced by their financial and regulatory decisions. These theories help explain not only the internal decision-making mechanisms but also the external pressures shaping the survival and success of food truck operations within urban informal economies.

Quantitative indicators and analysis from bibliometric studies is a valuable tool to quantify research trends in accounting and economics and offer quantitative information on top papers, authors, journals, institutions, and countries. (Merigó & Yang, 2017; Merigó et al., 2016). The methods that bibliometric studies use, contribute to the identification of fast-consolidating areas of knowledge, collaborative dimensions, knowledge relationships to other disciplines, and in accounting, the relationship to finance, economics, marketing, and technology is one area of intensive interest (Aprianti et al., 2023). There are distinct research clusters within the accounting literature, and bibliometrics studies help to identify those research clusters, including: accounting standards; capital markets; the role of technology in accounting; and big data (Aprianti et al., 2023). Bibliometry also brings attention to the role of accounting information in decision-making contexts and with management control system processes. By encapsulating the overview of research quality and productivity measures while tracking thematic evolution through time, bibliometric studies add clarity to where scholars can focus on key areas for significance and cross-disciplinary dimensions related to accounting and economics. (Aprianti et al., 2023).

Recent studies on food truck businesses suggest many gaps related to economic and accounting analysis. The critical success factors of food trucks and their association with revisit intention have been researched (Saleh, 2023). However, there is little research on food safety and quality standards. Many food truck entrepreneurs lack sophistication in their accounting practices, with little or no professional assistance or appropriate financial management tools (Marzzoni & Pereira, 2020). Food truck sustainability is dependent on both internal and external factors, but research on specific regions is lacking (Loots et al., 2024). There is a gap in research on appropriate regulatory frameworks to support food trucks to ensure job creation and growth opportunities. Studies suggest food truck entrepreneurs are motivated to get more knowledge about financial management and suggest areas for educational interventions (Marzzoni & Pereira, 2020). Overall, the literature suggests a need for research, economic, and accounting analysis concerning food trucks.

2. Materials and methods

2.1. Research questions

- 1) What are the major research trends in food truck businesses concerning accounting, financial management, and economic regulation?
- 2) Who are the leading researchers, institutions, and countries contributing to food truck research?
- 3) Which publications are the most cited, and what insights does bibliographic coupling reveal about the field?
- 4) What are the emerging thematic areas and gaps in food truck-related accounting and economic studies?

2.2 Objectives

- 1) To map the intellectual structure of research focusing on the financial, economic, and regulatory aspects of food truck businesses.
- 2) To analyze research trends and identify emerging areas within food truck entrepreneurship, accounting practices, and informal economy governance.
- 3) To assess the scholarly impact by identifying the most cited papers, influential authors, and key institutions in food truck research.
- 4) To highlight knowledge gaps and suggest future research directions in accounting, economics and regulation of mobile food businesses.

2.3. Search string

(TITLE-ABS-KEY(("food truck" OR "street food" OR "mobile food vendor")) AND TITLE-ABS-KEY(("economic " OR "financial management" OR "informal economy" OR "small business" OR "accounting" OR "regulation" OR "taxation"))) AND PUBYEAR > 1999 AND PUBYEAR < 2026 AND (LIMIT-TO (DOCTYPE,"ar") OR LIMIT-TO (DOCTYPE,"ch") OR LIMIT-TO (DOCTYPE,"re") OR LIMIT-TO (DOCTYPE,"cp") OR LIMIT-TO (DOCTYPE,"bk")) AND (LIMIT-TO (LANGUAGE,"English")), this is the final search sting and limitation used in the search strategy for the output of the article.

2.4. Prisma flow diagram

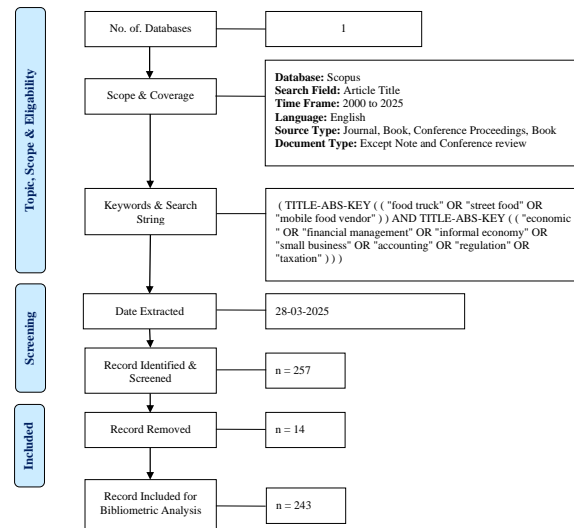


Fig. 1: Prisma Flow Diagram.

3. Results

3.1. Main information



Fig. 2: Metadata / Main Information.

Figure 2 shows a bibliometric study that spanned the period from 2000 to 2025 and consisted of 243 documents that were sourced from a total of 185 publication sources. The total number of authors in the data set was 766, which indicates a reasonable that a decent number of individuals from different academic sources have an interest in the subject. There are 59 documents for which the author was the sole author of the document; the remaining documents could be considered to have some amount of collaboration of authorship, as shown in the average of 3.35 co-authors across the documents. The international level of collaborative to that of the total number of publications is at a value of 23.05%, indicating some degree of international collaboration among publishing authors. The annual growth of publications was at a rate of 5.33%, which indicates there is actual continuing academic interest in the subject over the 25-year data set. The total number of authors' keywords (DE) was 760, indicating there are several different approaches to the research topics that can be covered under this data set. The total number of references across all documents was 11,356, which is some strong engagement with the literature. The average age of the documents was 6.27 years, which indicates the subject is current or somewhat current to this point in time for scholarly research. The average number of citations per document across the documents is 12.52, which indicates a moderate to strong impact as an academic area of research.

3.2. Average citations per year

Figure 3 shows that the trend of average citations per year from 2000 to 2025 is marked by significant changes in publications' scholarly impact. There were some peaks in the data, especially in 2005 and 2011, where the average number of citations per document reached nearly four (four citations represent a period of strong academic impact). There were also several down periods, mainly around 2010 and after 2022, with a sharp drop to 2025, and the average citations per document approaching zero. The drop in most recent years can be explained by the fact that the newest publications have had limited time to accumulate citations, a typical situation in citation analysis.

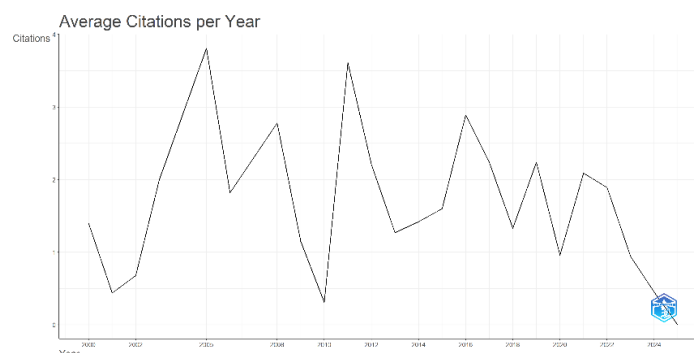


Fig. 3: Average Citations Per Year.

Overall, citation patterns provide a few take-away. First, certain years had high visibility and impact. Second, citation rates, in general, follow some similar cycles based on the volume of publications, topical interest, and time needed for a publication to mature into scholarly currency.

3.3. Annual scientific production of the selected articles

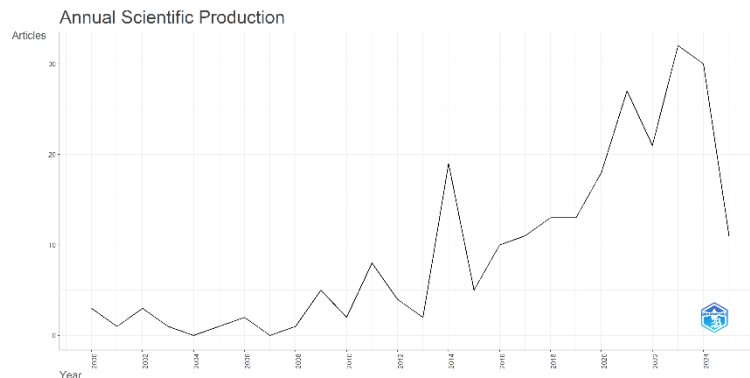


Fig.4: Annual Scientific Productions.

Figure 4 shows yearly scientific output from 2000 to 2025, showing an overall upward trajectory, with notable fluctuations throughout. The amount of publication activity remained relatively low between 2000 and 2010, with less than 5 articles published per year overall. However, after 2010, output accelerated dramatically, with a very clear peak in 2014. After the initial decline in publication after 2014, the total amount of publication activity steadily increased, with a significant spike between 2020 and 2023, where publications averaged more than 30 articles a year. The dramatic growth in publication activity suggests that scholarly interest and research activity in the field have intensified in recent years. However, the data is consistently lower in 2025, which could be due to the incomplete data for that year. Overall, the pattern indicates an expanding pattern of scientific engagement, with an increase in productivity in more recent years that exemplifies ongoing research activity.

3.4 Most relevant authors of the studies

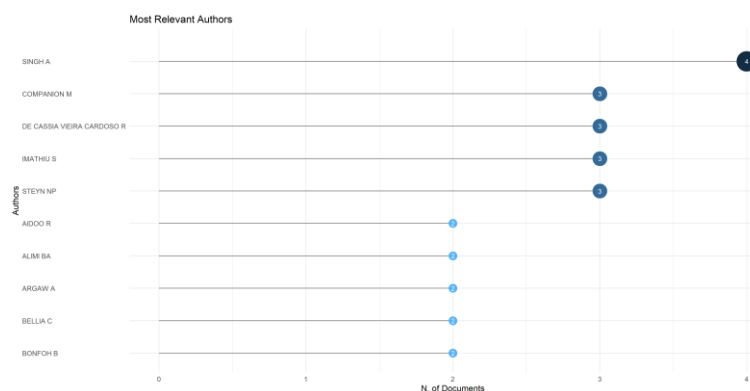


Fig. 5: Most Relevant Authors.

Figure 5 shows the review of the most prolific authors by the number of published documents, indicating that Singh A ranked first, with four documents, which shows a sufficient contribution. Companion M, De Cassia Vieira Cardoso R, Imathiu S, and Steyn NP rank second, with three documents, indicating sustained research activity. Also, Aidoo R, Alimi BA, Argaw A, Bellia C, and BonfohB each provided two documents and show relevant studies, but less with Singh A, Companion M, De Cassia Vieira Cardoso R, Imathiu S, and Steyn NP. The range of author variations indicated a somewhat moderate proportionality in authorship. There was a concentration of authorship, with a smaller number of researchers producing a countably larger amount than the other researchers. These documents may demonstrate that the high volume of output revolved around developing key thinkers in this context.

3.5. Most relevant sources of the study

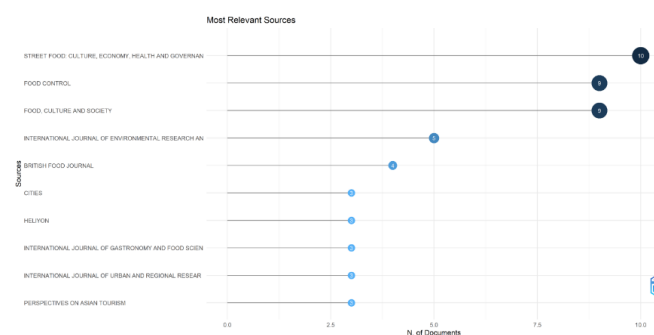


Fig. 6: Most Relevant Sources.

Figure 6 shows the distribution of publications across the various journals. It is evident that Street Food: Culture, Economy, Health and Governance contributes the most, at 10 documents. The next most productive journal is Food Control, followed by Food, Culture and Society, each with 9 publications. This suggests each of these two journals is being relied upon to help disseminate research within this area of research. The International Journal of Environmental Research and Public Health contributed 5 documents to the bibliography, and the British Food Journal was next with 4 documents. There was a small cluster of journals, including Cities, Heliyon, International Journal of Gastronomy and Food Science, International Journal of Urban and Regional Research, and finally Perspectives on Asian Tourism, each which contributed 3 publications. This indicates that while the document distribution is relatively broad and interdisciplinary, it is somewhat less concentrated. When considering these findings, it is clear that a few journals are dominating, but individual work was achieved with the continued participation across sufficient sources to show meaningful involvement and engagement activity, while also recognizing the multidisciplinary aspect of the research topic.

3.6. Most globally cited documents of the study

Figure 7 shows globally cited documents. we can see that the research by Kimani-Murage et al. (2014) in Urban Health and Alimi (2016) in Food Science and Human Wellness are the most influential, and each received 136 global citations. Very close behind, Muyanja et al. (2011), published in Food Control, and received 127 citations. Together, those three articles highlight a significant and wide-ranging impact of research relevant to population health within the broader discipline of urban studies.

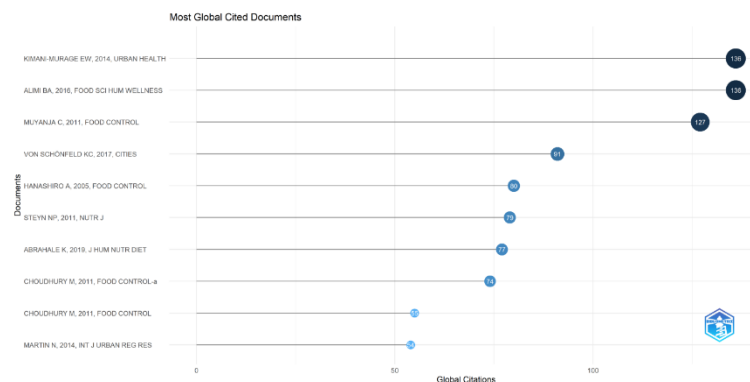


Fig. 7: Most Global Cited Documents.

The document published by von Schönfeld (2017) in Cities received 91 citations while Hanashiro et al. (2005) also received 80 citations and Steyn et al. (2011) received 79 citations, highlighting the enduring relevance of published research that responds to both urban and food control and nutrition. Furthermore, Abrahale et al. (2019) received 77 citations, and Choudhury (2011) appears twice with two independent entries (129 citations total for both), indicating that the realm of food safety and food regulation continues to elicit academic attention in popular nutrition journal articles. Martin's (2014) document in the International Journal of Urban and Regional Research received the fewest citations at 54 citations, but still further illustrates the interdisciplinary reach and robustness of the most cited contributions in urban nutrition. As an interesting side note, the citation pattern observable in citation analysis here assists in the identification of potential topics for further development, borrowing ideas from neighboring or borrowed fields of inquiry. Overall, the examination of the citation patterns exemplifies the interdisciplinary nature of influential research, as relevant to distinct yet interrelated fields of public health, food safety, nutrition, and urban studies.

3.7. Three-field plot for the study

Figure 8 shows a three-field map that allows for an integrative representation of cited references (CR), contributing authors (AU), and dominant keywords (DE), as represented in the literature based on the street food research. The cited references indicate that the beginning study by Rane (2011) based on hazard analyses of street-vended food in the developing world is a cornerstone piece, and heavily weights forward studies. Other notable references are Bromley (2000), who speaks to some of the public policy issues facing street vending, and the work by Muyanja et al. (2011) on knowledge, attitudes, and risky behaviors among food vendors in Uganda.

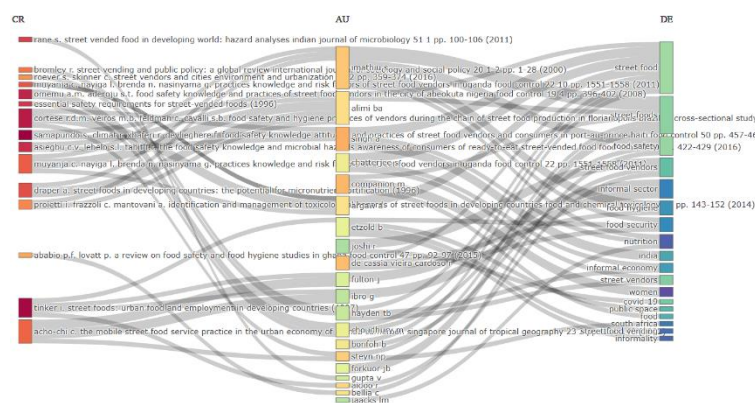


Fig. 8: Three-Field Plot.

In the author dimension, there is specific research activity observed, involving authors such as Alimi B.A., Chatterjee S., and Singh P., which relies heavily on the others cited to develop the theme. These authors provide a huge onus, bridging both cited references and varied

research themes, indicating prominent relevant sources in the contemporary academic dialogue. There is a clearer proposition in the key-word (DE) analysis, which not only rely on "street food", "street food vendors", "informal sector", "food hygiene" and "food security" but several newer emerging themes, including but not limited to COVID-19, public space, and informality suggest a changing focus of research towards contemporary global challenges effected street food systems.

3.8. Factorial analysis of the articles

Figure 9 shows a plot from the factorial analysis that serves as a conceptual map of street food safety and vendor practices research. Dimension 1 accounts for 74.13% of the variance and separates studies that examine food consumption behaviours (e.g., "fast food," "street food," "diet," "consumer") from studies that address food industry practices and food safety (e.g., "food market," "food safety," "food poisoning," "hygiene"). Dimension 2 captures 8.72% of the variance and separates studies that focus on issues related to governance and urbanization (e.g., "governance approach," "urban population," "urban area") from studies that adopt a public health approach (e.g., "cross-sectional study," "controlled study," "questionnaire").

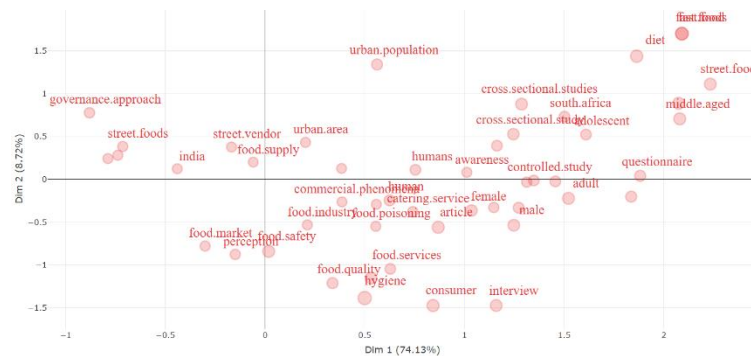


Fig. 9: Factorial Analysis.

The analysis revealed two clear clusters. One cluster grouped "fast food," "street food," and "diet," indicating an overall focus on dietary patterns and related health risk; the second cluster revolved around "food safety," "food quality," and "hygiene," displaying a focus on contamination risks and frameworks for regulation. Furthermore, the terms related to urbanization and governance proximity in space on the plot highlight an emergent interdisciplinary potential for research engaging a food safety lens, situated within urban development contexts. The cluster of methodology and demographic terms suggests a predominance of study designs that utilize human subjects. Overall, the factorial analysis illustrates the multi-dimensional nature of the area of inquiry and acknowledges the overlapping and interacting themes of public health, food safety, nutrition, and urban governance.

3.9. Thematic map for the selected articles

Figure 10 shows a thematic map that describes the intellectual structure of the field of study by placing themes based on their degree of development (density) and their degree of relevance (centrality). Themes in the upper-right, which include human, article, commerce, and food poisoning, are motor themes that are well-developed and highly centrality, suggesting they have been key in developing the field. themes at the opposite end that are niche themes, such as diet, fast food, and fast food, are narrow and well-developed thematically, but are poorly connected to other areas of study. Themes that are in the lower-left quadrant, such as animals, entrepreneur, agriculture, and economic growth, are either emerging or declining as they are areas that are receiving limited academic attention or themes that are declining in relevance. Basic themes like street vendor, street foods, and India have much higher centrality but have low density, suggesting they are relevant to the field but are not well-developed thematically in some of their considerations.

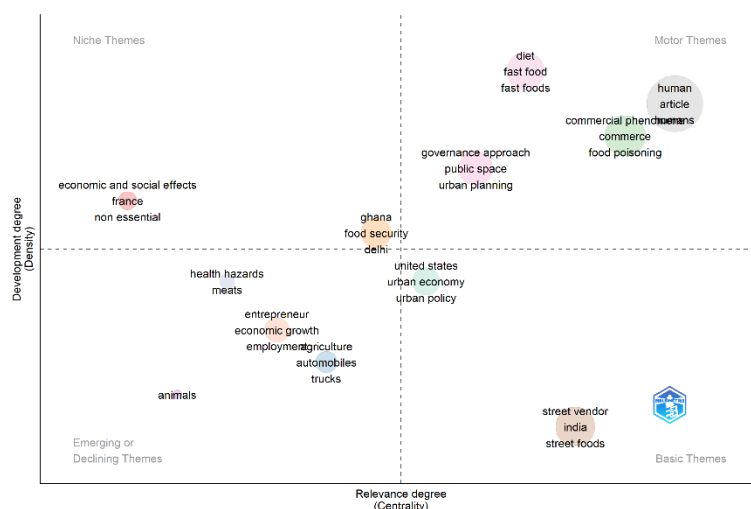


Fig. 10: Thematic Analysis.

The intermediary themes of food security, Ghana, and Delhi are located closer to the origin, meaning they are in a thematic consolidation process. The location of public space, urban planning, and governance approach closer to the motor quadrant indicates increasing relevance of urban governance and spatial processes in the research area.

By analyzing temporal trends in research, it is possible to see how the primary thematic priorities of interest in the field have changed over time in Figure 13. The figure depicts key topics like "food safety," "hygiene," "human and "female" which have all remained consistent in use reflecting the foundation of the field. The last few years have also seen an emergence and increased attention to subject areas like "qualitative research," "child," "cross sectional study," and "commercial phenomena," where we can see bubbles grow, indicating higher term frequency. It is somewhat early to say, but it appears that we are moving more towards interdisciplinary human-engaged research that accounts for methodological rigor while considering socioeconomic factors. The consideration for urban food systems and informal economies has also grown in attention, with common words appearing like "food services," "street vendor," and "urban area," as of around 2015. The time distribution of keywords like "public health," "fast food," and "diet," also appears to suggest a growing interdisciplinary extent of integrating nutrition, public health, and societal well-being, among others. Overall, the trend indicates both persistent research areas, as well as changing research foci to allow for the incorporation of issues of timely importance to the context of our times, considering we live in a changing world.

3.13. Most cited countries of the study

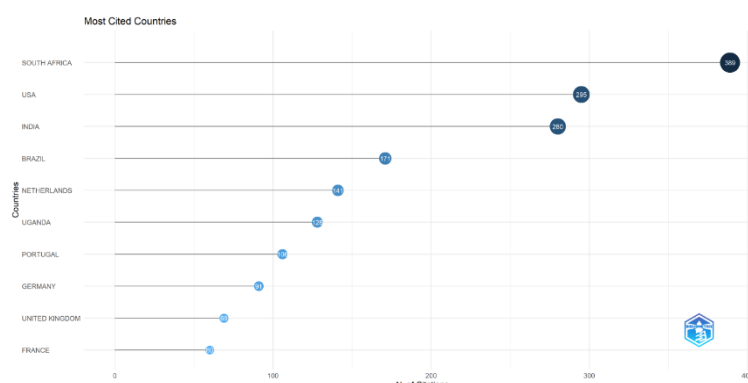


Fig. 14: Most Cited Countries.

The spatial dispersion of citations shows the international character of scholarly impacts and influence. From Figure 14, it is clear that South Africa is the highest cited country with 389 citations, so it can be seen to have the most prevalent scholarly contribution in advancing research in this area. The United States and India follow with 295 and 280 citations, respectively, and these countries have also demonstrated an international impact in scholarly contributions, as have Brazil and the Netherlands with 171 and 141 citations, respectively. It is also noteworthy that there were profuse examples of countries from the Global North (e.g., USA, Netherlands, Germany, UK, and France) and the Global South (e.g., South Africa, India, Brazil, Uganda) in the chart, suggesting a rich and diversifying, increasingly global research community. Uganda is especially in that list, with 128 citations, and that is significant, as it represents growing research engagement and contribution from Africa beyond traditional academic power countries. This distribution of citations illustrates not only the actual number of published articles but also the visibility and perception of quality of those articles from those countries. In addition to mapping citation distribution, this study illustrates how collaborative, transnational scientific approaches are becoming firmly established, with increasing disregard to local geographic and economic boundaries. More generally, this research shows a complex and changing citation landscape and that a wide array of older and newer economies are integral to advancing the academic discussion.

3.14. Countries' scientific production map

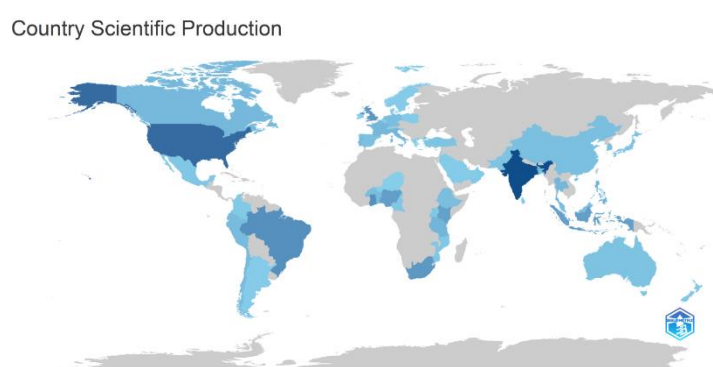


Fig. 15: Country Scientific Production.

The worldwide distribution of scientific production is represented in a world map color-graded by scholarly literature production in Figure 15. The darker the colors used in the map, the more a given country contributed; conversely, the lighter colors will indicate lower comparative contributions to the global literature output. The map demonstrates that the most prolific global contributors (with the darkest shades of blue) are India (23%), the U.S. (15%), and South Africa (7%). This geography of scientific production is consistent with what was found through citation analysis regarding a positive relationship between research output and research impact based on the article citations. Scientific productivity was also prominent across much of Latin America (especially in Brazil), parts of Emerging Europe (UK, Germany, France), and multiple countries in Sub-Saharan Africa (like Uganda, Ghana, etc.). Together, these patterns affirm the geographically expansive nature of contemporary research. Perhaps most interestingly is the growing scientific presence in areas like Africa and South Asia that have previously had little influence over the global research outputs; this growing presence of these areas demonstrates a trend toward the increasing democratization of scientific production and an ultimate shift away from traditional academic/dominating places (primarily North America and Western Europe). The proliferation of several regionally based centers of knowledge production represents larger

changes taking place in the global research landscape, propelled by the increase of international collaboration, greater investments in higher education and research infrastructure, and an intentional focus on global health and development aspects.

3.15. Countries collaboration map

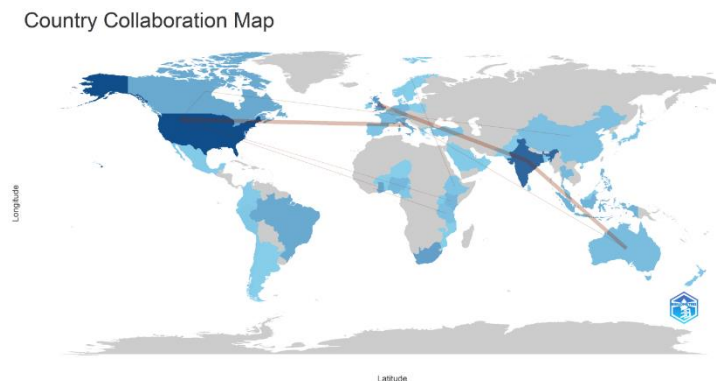


Fig. 16: Country Collaboration Map.

The Country Collaboration Map visually articulates the international research partnership data and patterns of co-authorship of publicly available research outputs in Figure 16. Each country is given a color based on the volume of research outputs in that country, and links between countries are illustrated as lines between each country, using the thickness of the line to represent the strength of collaborative ties. The visualization illustrates a reasonably highly connected network between some of the world's largest scientific producers, particularly through the United States, India, South Africa, and many countries within Europe, including the United Kingdom, Germany, and France. The United States is presented as a node and has strong collaborative ties with research economies both in the Global North and Global South, a pattern also evidenced by India, which has many international ties as well, particularly with the United States, the United Kingdom, Australia, and South Africa. This indicates that India is strategically positioned in the international research ecosystem. Furthermore, South Africa has strong international ties and shared research interests with other countries, particularly with its Global South partners, which indicates that South-South collaborations are becoming more prominent. European countries are well connected to the networks, continuing the long tradition of cross-border scientific cooperation in Europe, and the same within/beyond Europe. In summary, the map indicates that global scientific production is becoming more and more characterized by multilateral cooperation beyond geographic and economic constraints. International collaborations are essential to knowledge exchange, growing research capacity, and addressing complex global problems. Moreover, the patterns above support the view that scientific excellence is growingly dependent not only on national efforts but also on the ability to engage effectively within the global research community.

3.16. Most relevant affiliations of the study

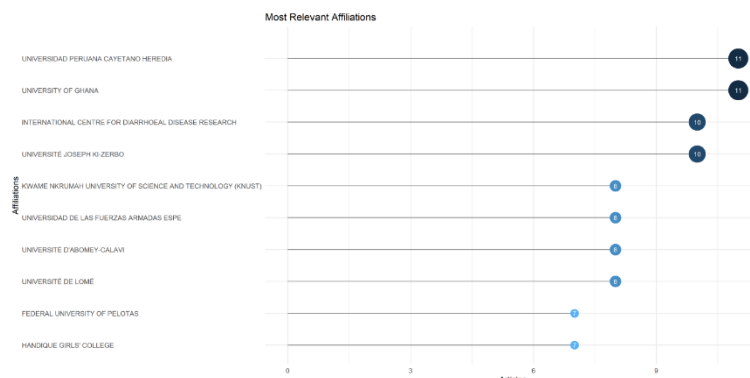


Fig. 17: Most Relevant Affiliations.

The overview of the most important institutional affiliations, as shown in Figure 17, highlights the leading institutions contributing to the existing literature on the discussed subject. The data show that Universidad Peruana Cayetano Heredia and the University of Ghana both had the highest contributions of 11 articles each about the subject matter and demonstrate the significant contribution being made by institutions located in Latin America and Africa towards scientific research in this field. Next, the International Centre for Diarrhoeal Disease Research and Université Joseph Ki-Zerbo contributed 10 articles showing meaningful research presence. The third group of institutions, where Kwame Nkrumah University of Science and Technology (KNUST), Universidad de las Fuerzas Armadas ESPE, and Université d'Abomey-Calavi consists of organizations that are great contributors of articles, with each forming at least 8 articles of research. Organizations that are helping to shape regional scientific progress and are becoming significant players on the global stage. In addition, contributions from Université de Lomé, Federal University of Pelotas, and Handique Girls' College, with each institution contributing 7 articles, further exemplify the diversification of scholarship outside of traditionally recognized research centers. The scattering of articles across many institutions demonstrates the growing global inclusivity in science and notes the increasing involvement of institutions from the Global South. In summary, the findings suggest a growing international diversity and distributed research ecosystem, the inclusion of science actors in developing economies, and to contribution to the development of scientific knowledge.

3.17. Most relevant words of the study

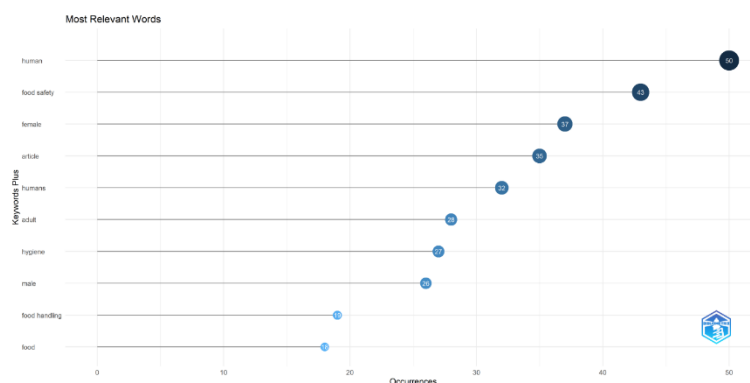


Fig. 18: Most Relevant Words.

The bubble plot in Figure 18 depicts the distribution of the keyword ("Keywords Plus") according to the frequency of occurrences in the analysis of the corpus data. Each bubble represents a keyword, such that the X coordinates represent the number, the bubble size represents the relative frequency or importance, and the color saturation signifies the importance. The analysis indicated that "human" yielded the highest frequency keyword globally; it counted 50 times in the dataset. Two conclusions stemmed from this noting; first, human-related factors dominated as a consideration factor in the literature reviewed, which is a significant finding. Second, food safety (43) and female (37) were also high-frequency keyword occurrences - the immediacy and importance of food safety and gender, respectively, are also acknowledged not only as considerations in human behavior change, but also in the study of human behavior overall. Other noteworthy keywords included article (35), humans (32), and adult (28). It is interesting to note that in addition to using the term 'human' overall, the search yielded keywords that included the implications of literature, including populations, possibly some literature favoring adult populations. Hygiene (27) and male (26) were also present; some important things are being done about behavior change and male hygiene. In addition to "food handling" (19) and "food" (18), other keywords were present with considerably lower frequencies, which indicate that food as an operational area of emphasis for research is still relevant, albeit ongoing and possibly less relevant in comparison to operational food management.

3.18. Co-occurrence analysis of the study

Figure 19 illustrates the keyword co-occurrence network from the analyzed corpus and shows the connection structures within the key terms. Nodes represent the keywords and are proportional in size to frequency, while edges indicate co-occurrence in the literature. The colors corresponded to thematic clusters, visually revealing alternative research domains present in the literature. The network identified "human", "humans", "article", and "cross-sectional study" as the most connected and central terms, which suggests that the human-centered research designs are prevalent in the field and have mostly focused on cross-sectional studies. The purple cluster with "human" and "cross-sectional study" terms as the centre of the cluster is likely associated with investigations that take on survey and epidemiological perspectives, mostly associated with public health, catering services, and urban settings. The red cluster is anchored by the terms "article", "adult", "hygiene", and "food handling", which are suggestive of a thematic focus on demographic characteristics (e.g., adults, middle-aged populations) and hygiene activities. This cluster also connects to terms such as "food quality", "consumer behavior", and "public health" to show a concern with food safety with a focus on quality assurance and consumer assurance perspective. The green cluster, focused on "food intake" and "nutrition", appears to center around diet behaviors, nutrition status, and socioeconomic factors, and typically focuses on specific groups of populations, such as adolescents and young adults. There is also an emphasis on capturing the interplay between diet, health behaviors, and broader social determinations around food.

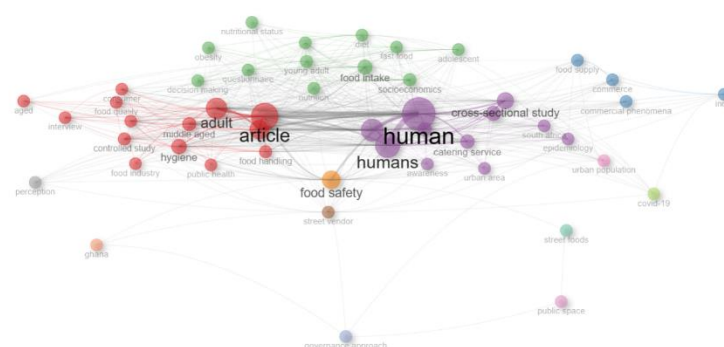


Fig. 19: Co-Occurrence Network.

There is an isolated, albeit interesting, orange cluster that contains "food safety" and "street vendors". This cluster suggests a literature subset where safety risks develop within informal food economies. Finally, there are a few peripheral clusters of interest containing keywords that refer to geographic and context-specific concerns, including "India", "South Africa", "Ghana", "COVID-19", and "commercial phenomena". These items indicate local studies and the rise of contemporary issues, such as the COVID-19 pandemic, impacting research in food safety and human behaviors.

analysis (Alfiero et al., 2017). The perception of customer value is very important. The factors that impact customer value perceptions are hedonic factors such as entertainment (i.e., an opportunity to try a new gastronomic dish or enjoy the atmosphere of a food truck park) and curiosity, as well as the utilitarian factors of time saving and affordability (Firmansyah et al., 2022). While not related directly to food trucks, big data can provide significant opportunities to enhance accounting and finance practices in small businesses in areas such as risk management or data visualization, and predictive analytics (Cockcroft & Russell, 2018). It has been demonstrated that food truck operators would benefit from improved accounting practices and the utilisation of 'data-driven' insights to help improve operability and attractiveness to customers.

Both financial management and regulation have significant implications for the sustainability of food truck businesses. Financial Literacy is essential to business sustainability. One study found that it represented 28.9% of the variance in business sustainability among small businesses (Widayanti et al., 2017). Food truck sustainability may be heavily impacted by both internal and external factors. Internal factors such as management, and external factors, from the regulatory landscape (Francois Loots et al., 2024). The emergence of FinTech has emerged as a new and different financing source for food-related businesses, and this could provide opportunities to promote sustainability (M. Najib et al., 2021). The uptake of FinTech is mediated by knowledge, perceptions of safety, and price value, influencing their sustainability (M. Najib et al., 2021). While both sustainability and FinTech target the financial management of businesses, the intersection was noted to promote green finance along with overall sustainability for businesses (Chueca Vergara & Ferruz Agudo, 2021). Overall, the study recommends improved regulation and policy to help support food truck entrepreneurs as they scale their business and contribute to the local economy (Francois Loots et al., 2024).

Accounting as an area of research has changed over the years. According to Oler et al. (2009)'s meta-analysis of research trends in accounting, a shift toward financial themes and archival approaches has likely increased. There has also been a growing influence of finance and economics on accounting research (Oler et al., 2009). Important trends are suggested by changes in the revenue-expense relation caused primarily by an increased number of very large special items, more due to economic events than reduced, guided by accounting standards (Donelson et al., 2011). Publication trends in accounting journals have also been towards positive and neoclassical economics, multi-authorship, and elite US universities are also the dominant providers of doctoral education in these changes (Lohmann & Eulerich, 2017). Food trucks have begun to carve out a considerable niche in the gastronomic landscape over the last fifteen years. They allow easy and diverse access for customers (Lara Ríos et al., 2024). This phenomenon showcases cultural, social, and economic functions, with local impacts on culinary diversity in an urban environment such as Bogotá (Lara Ríos et al., 2024).

New avenues for research into food truck businesses are potential satisfaction drivers, hedonic and utilitarian values, and the use of organic and local ingredients. Customers perceived four variables as significantly affecting satisfaction in gourmet food trucks in a recent study: price/value, service quality, physical environment, and brand personality (McNeil & Young, 2019). Hedonic values of entertainment and choice, as well as utilitarian values of time-saving and affordability, are factors in making food truck purchasing decisions (Firmansyah et al., 2022). Future research might focus on food truck customer preferences for taste, price, atmosphere, quality, and quantity. In addition, there has also been research into the use of local or organic ingredients in food trucks, with benefits of taste or flavor, social responsibility, and menu diversification considered as reasons for using these ingredients, while challenges included seasonality and cost (Holmes et al., 2018).

Recent bibliometric analyses offer in-depth, holistic descriptions of the research trajectory on small business growth and finance, assessing trends in publication activity, citation trajectories, and thematic clusters. The work by Lazar et al. (2022) analyzed 1,651 small business growth determinants, indicating significant momentum in research interest around small business growth, and spotlighting the fundamental components of growth. Modina et al. (2024) focused on digital finance for SMEs and startups to determine research gaps within this literature and research opportunities. Review work by Dabic et al. (2019) systematically examined SME internationalization literature, aggregating results by subjects, theories, and methods. Research by Pramono et al. (2024) also conducted a bibliometric analysis of equity financing in SMEs. Within their review, they highlighted trends in publication activity, influential authorship, and key issues on which studies focus. Bibliometric analyses generally provide insights and add value to previous systematic reviews, but also represent unique, quantitative accounts of previous research trends and findings, suggest emerging themes, and provide directions for future research in the fields of small business finance and other fields (Lazar et al., 2022; Modina et al., 2024; Dabic et al., 2019; Pramono et al., 2024). Stakeholder theory, which highlights the intricate network of relationships that food truck operators must manage, including those with local government agencies, health departments, consumers, and community stakeholders, can be used to interpret the findings. This theory highlights the accountability demands faced by these businesses in ensuring transparency and compliance. Additionally, Management Control Systems theory allows for understanding how food truck entrepreneurs implement informal yet functional control systems for budgeting, inventory, and operations in environments with minimal formal support. These theoretical perspectives underscore the need for robust accounting practices even in informal economic settings, making them relevant for future empirical investigation. The publication landscape is dominated by a small number of publications, including *Street Food: Culture, Economy, Health and Governance* and *Food Control*. International collaborations, especially from South Africa, India, and the U.S., have driven research diversification. The results emphasize the importance of food safety, public health, urban informality, and human-centered research. However, there is a lack of thorough discussion of accounting procedures, financial literacy, and food truck business-specific regulations. Although food truck research is thriving, its accounting and economic governance aspects necessitate more in-depth scholarly involvement, according to the bibliometric trends overall.

5. Managerial implications

The conclusions of this study contain crucial consequences for food truck owners, lawmakers, urban planners, and financial service providers. To guarantee long-term viability, food truck owners must first give priority to enhancing their accounting and financial literacy. Even at the microbusiness level, basic financial management tools, expert accounting assistance, and methodical record-keeping should be used. Second, to support food truck enterprises without erecting undue bureaucratic obstacles, legislators must create simpler, more transparent regulatory frameworks. A healthier business environment can be promoted by streamlining licensing, guaranteeing fair access to public areas, and offering capacity-building initiatives. Third, to assist food truck owners, financial institutions and fintech firms can provide customized products like insurance, microloans, and mobile accounting services. Lastly, food trucks should be acknowledged by urban planners as essential elements of informal economies that provide resilience and liveliness in urban areas. Operational issues can be resolved by incorporating food trucks into official economic planning through designated zones and offering infrastructure support like waste management, clean water, and hygiene training. When combined, education, finance, governance, and urban development may improve the financial sustainability of food truck enterprises and have a beneficial impact on employment, local economies, and food

service innovation. For food truck drivers, legislators, and financial institutions, the study's conclusions have important ramifications. For example, the Coimbatore Municipal Corporation in India has started projects that can be used as a template by other cities, such as providing designated vending areas and streamlined license approvals. In a similar vein, Cape Town, South Africa's municipal food truck framework reduces regulatory uncertainty by including digital permission systems and cleanliness training. Through inclusive urban policies, local governments may encourage mobile food companies, as seen by these instances. Financial knowledge among food truck operators is as crucial; City councils can collaborate with microfinance institutions and fintech companies to offer digital accounting solutions, like Ok-Credit or Khatabook, that are suited to the requirements of the unorganized sector. Additionally, in order to maintain long-term viability, food truck entrepreneurs need to implement fundamental budgeting and record-keeping procedures. As part of inclusive city development, public health authorities and urban planners should work together to provide infrastructure that supports food truck integration, such as safe zones, trash disposal, and water access. The resilience and economic impact of food trucks in urban informal economies will be improved by a multi-stakeholder strategy based on grassroots demands and governance.

6. Conclusion

Recent studies examining food trucks show their importance and potential for urban renewal and economic revitalization. Food trucks can stimulate urban areas and participate in aspects of public life (Petersen, 2014). Critical success factors for food trucks relate to the quality of service, destination image, and perceived value, and these all influence a customer's intentions to return (Saleh, 2023). Most restaurateurs worry about food trucks undercutting and competing with their businesses. Evidence suggests, however, that food truck growth is not negatively influencing the number of restaurants. Indeed, the presence of food trucks is positively correlated with an increase in restaurants (Carpenter & Sweetland, 2023). As food trucks continue to grow in popularity, important discussions have begun relating to regulations regarding food safety and the rights to the city (Loomis, 2013). To maximize the positive aspects of food truck activity, cities must develop policy solutions that balance the needs of individual stakeholder groups and deal with challenges related to permitting processes, public spaces, and health safety regulations (Petersen, 2014). This research provides policymakers and researchers with insights into the economic and cultural impacts food trucks can have in urban settings.

The practical contribution of research into the accounting and regulatory issues related to food trucks is the implications for their performance and sustainability. Research suggests that most food truck entrepreneurs apply little or no accounting controls due to a lack of assistance from accounting professionals (Marzzoni & Pereira, 2020). This is a significant barrier to the performance and sustainability of food trucks. Regulation also plays a critical role, and many food trucks are inhibited by restrictive legislation, which may be a result of competing interests from food truck owners and fixed restaurants (Pertile Perini & Guivant, 2022). Understanding the factors that influence their sustainability is the key to being able to forecast sustainable or further development in the food truck industry (Loots et al., 2024). In addition to regulating more effectively, local governments could encourage food trucks, resulting in further business growth, the creation of employment, and creating opportunities for skills development and transfer (Loots et al., 2024). The balance of both internal and external factors is also important to food truck sustainability and profitability (Loots et al., 2024).

This bibliometric review adds to the body of knowledge in accounting and economics by providing a comprehensive, thorough analysis of both research trends and influential works in multiple facets of accounting. It serves as evidence that stakeholder theory within accounting is garnering great interest, while also identifying relevant journals and institutions (Khomsiyah et al., 2024). The review shows what the most influential journals are, while also confirming the domination of US institutions in accounting research (Merigó & Yang, 2017). The review also studied value relevance in accounting and reporting, identified relevant thematic clusters, and explored opportunities for future research (Nicolo et al., 2023). Furthermore, the review studied research around social accounting information transmission, discovering three separate streams of research and stressing the importance of critical approaches in responding to sustainability issues (Rodrigues et al., 2021). These bibliometric analyses evidence the development and current landscape of accounting research, offering a platform for future work and emerging areas of interest within the field.

The current literature in accounting and economics about food trucks is generally limited. There is an absence of statistical data and research into food safety and quality (Saleh, 2023). Research has investigated the discrepancies between regulation and practice about food safety as it relates to food trucks; challenges included: inspection, vendor hygiene, temperature, and unlicensed vendors (Okumus & Sonmez, 2019). Food truck owners and managers have shown limited food safety comprehension, particularly as it pertains to aspects such as personal hygiene, food preparation practices, and the safe handling of chemicals (Ghezzi et al., 2021). When asked about training employees, both time and finances were seen as limitations (Ghezzi et al., 2021). Furthermore, in accounting research, one could argue that accounting has not developed enough due to the limitations posed by research design and emphasis on replication, rather than expanding our knowledge (Fields et al., 2001). The results of the studies outlined here show both a need for more involved studies that expand the research on food trucks, but also better regulations regarding food trucks.

Recent bibliometric studies revealed multiple promising avenues for future research within various fields. For ANRG, the authors identify the following: policy framework development, energy and energy transition infrastructure, renewable energy ecosystems, clean energy economic analysis, and impact assessment for global energy transition (Harichandan et al., 2022). For board diversity research, the authors also stated that the field has room to grow regarding age, nationality, ethnicity, professional background, and cognition, and perhaps develop more international collaborations (Baker et al., 2020). In green building research, the authors form future directions around AI, Building Information Systems, sustainable building materials and construction approaches, socio-economic impact of green buildings, AND internal environmental quality principles (Aditya & Raj, 2023). Each of the studies stipulates the importance of a collaborative and interdisciplinary approach, collaboration across borders, and integrating new technologies to develop solutions to better understand the multifaceted problems within their fields.

With a focus on economic, financial, and regulatory viewpoints, this bibliometric study offered a thorough summary of the intellectual environment surrounding food truck research from 2000 to 2025. The results highlight the fact that although food safety, urbanization, and customer behavior have garnered a lot of scholarly attention, the accounting and financial management elements that are essential to the long-term viability of food truck enterprises have received less attention. India, South Africa, and the United States were the top contributors, according to the statistics, which indicated an increase in worldwide participation. The groundwork for future study has been laid by key journals and well-known writers, yet there are still subject gaps. According to the report, food trucks are significant participants in urban informal economies, providing jobs and chances for entrepreneurship, but they also face obstacles, including low financial literacy, inconsistent regulations, and operational hazards. Future studies must close these gaps by concentrating more on the food truck industry's financial reporting, taxation, and accountability procedures. Moreover, multidisciplinary methods that integrate economic governance, urban planning, and public health will be crucial to creating more comprehensive plans for assisting food truck enterprises. As a result, this

study offers crucial information to practitioners, scholars, and legislators who want to improve the food truck industry's economic impact and sustainability.

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