Cross-Linguistic Bibliometric Mapping of Accounting Information Quality Research

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Abstract

Accounting information quality is a critical area of study due to its significant impact on financial reporting and economic decision-making. Although bibliometric analyses have been carried out in this field, most have focused solely on either English or Chinese literature. Our study aims to fill this gap by conducting a systematic comparison of 4,358 accounting research articles published between 2000 and 2023, sourced from both the Web of Science (WoS) and China National Knowledge Infrastructure (CNKI) databases. This dual-source approach ensures comprehensive coverage of accounting information quality research across linguistic boundaries. The results reveal that after the 2008 financial crisis, English publications in WoS show stronger growth than Chinese publications in CNKI, primarily driven by regulatory changes. The data also indicates close research collaboration between U.S. and Chinese scholars. The cluster analysis demonstrates the multi-dimensional nature of accounting information quality research that is connected to various factors. Thematic analysis indicates alignment between WoS and CNKI in core research areas. Furthermore, areas such as Environmental, Social, and Governance (ESG) reporting and artificial intelligence have emerged and are gaining more prominence. These offer comparative perspectives on global accounting information quality research, demonstrating the importance of multilingual source analysis. Future studies could incorporate more non-English language sources and develop standardized methods for cross-linguistic bibliometric analysis.

Keywords: Accounting Information Quality; Bibliometric Analysis; Knowledge Mapping; Publications; VOSviewer.

1. Introduction

Accounting information quality represents the usefulness of financial reporting to various stakeholders. Existing literature (Koning, 2013; Fan & Zhang, 2012) consistently demonstrates that high-quality accounting information significantly improves decision-making processes. Empirical evidence (Dechow et al., 2010; Lei et al., 2021) further confirms its fundamental economic functions in reducing information asymmetry, lowering risks, and improving market efficiency. In practice, accounting information quality frequently encounters significant challenges. High-profile financial scandals demonstrate how managerial manipulation of financial statements can lead to substantial corporate losses (Healy & Palepu, 2001). Financial reporting quality depends on a complete system of rules. This system brings together several parts. It includes legal rules from company law, corporate governance, following accounting standards, and strict audit work. As Camfferman and Wielhouwer (2019) showed in their comparison, these parts work together to ensure financial information remains trustworthy. Each part has its own role, yet they operate in a coordinated way.

In 2002, the U.S. introduced the Sarbanes-Oxley Act with stricter reporting requirements. Cohen et al. (2004) later found that these regulations enhanced financial disclosure quality. Barth's (2014) cross-country study indicates that adopting IFRS globally has significantly increased financial statement comparability. The study shows that this regulatory convergence has significantly raised accounting information quality. During the early 1990s stock market reforms, China's accounting system evolved through four distinct phases, with each stage marked by new government-mandated frameworks (Hao et al., 2019). Yang et al. (2018) documented that the 2006 Enterprise Accounting Standards issued by the Ministry of Finance in China marked substantial progress toward international accounting convention alignment. Subsequent adoption of these standards by Chinese firms, as Lennox and Wu (2022) revealed, fundamentally altered how companies approach earnings management. These developments have spurred new academic studies employing diverse methodologies to assess accounting information quality.

These regulatory innovations collectively underscore why accounting information quality research needs a systematic review to map its intellectual evolution (Samiee & Chabowski, 2012). Bibliometric methods provide a powerful way to quantify research trends through publication pattern analysis (Ciger, 2020). By applying this approach, scholars can systematically investigate accounting information quality's core dimensions, which include foundational drivers, landmark contributions, and shifting frontiers (Gupta & Singh, 2024). Through systematic analysis of extant literature, this investigation seeks to both synthesize current knowledge and anticipate future research directions. The study specifically addresses three central questions:

1. How has publication productivity on accounting information quality evolved differently between the WoS and CNKI databases?

2. What distinct research themes emerge from comparative keyword co-occurrence analysis of WoS and CNKI publications?

3. How do institutional contributions differ between WoS and CNKI research outputs in this field?

This study proceeds in five sections. Following this introduction, Section 2 reviews prior bibliometric research, while Section 3 details the methodology. Section 4 analyzes bibliometric findings on accounting information quality, complemented by a cross-database comparison. The final section synthesizes conclusions, discusses implications, and outlines limitations and future research directions.

2. Literature Review

The accounting information quality literature has evolved along several key dimensions. A substantial body of research examines earnings management, a practice that distorts financial reporting reliability and significantly impairs economic decision-making (Leuz et al., 2003). In response, well-functioning corporate governance structures are shown to effectively limit earnings manipulation (DeFond& Zhang, 2014; Klein, 2002). Within this framework, high-quality external auditing serves as a critical verification mechanism, which directly reduces the risk of material misstatements and enhances investor confidence in corporate financial reporting (Francis, 2004). Furthermore, at the institutional level, research across global markets reveals that strict investor protection laws, backed by active regulators, tend to result in financial reports with greater reliability (Leuz et al., 2009).

Beyond traditional governance and institutional mechanisms, information technology has emerged as a new force. Emerging technologies are reshaping financial reporting, creating both pressure and opportunity to enhance its relevance and reliability (Chen et al., 2024; Fang et al., 2023; Wu et al., 2019). For example, artificial intelligence strengthens internal control, leading to more reliable accounting outputs (Monteiro et al., 2023). Other tools also play a key role. Advanced data analytics, cloud computing, and XBRL support detailed analysis and real-time sharing. As a result, financial data is more accessible and comparable across firms (Blankespoor, 2019).

While these advancements offer clear benefits, their impact on accounting information quality operates through deeper mechanisms. Indeed, the transformative potential of AI in accounting is well-documented, promising significant gains in efficiency and strategic insight (Peng et al., 2023). For instance, digital transformation reduces agency problems through better monitoring capabilities, which in turn supports higher AIQ (Chen et al., 2024). Likewise, blockchain strengthens auditing by creating tamper-proof trails, and the resulting increase in evidence transparency directly enhances the reliability of financial information (Fang et al., 2023). However, these advancements that bolster AIQ are not without their own risks. Emerging challenges, such as data security incidents and standardization difficulties, can directly undermine information integrity (Dai & Vasarhelyi, 2017; Estep et al., 2024). The ethical dimension is a major concern. A systematic review highlights a range of concerns, from data privacy and algorithmic fairness to the critical issue of accountability (Oweis, 2025). Critically, the interplay between human and technological factors introduces a nuanced risk to information quality. Experimental evidence from Estep et al. (2024) shows that managers only trust AI-driven audit adjustments when their own company also uses AI. This finding highlights a potential trust gap that could prevent the correction of misstatements, thereby directly threatening the final quality of financial reporting. These technical, ethical, and behavioral challenges necessitate robust control frameworks to prevent data manipulation and maintain information integrity (Cao et al., 2015; Munoko et al., 2020). Research on accounting information quality is now looking at new technologies. This growing trend makes it important to use systematic methods to understand its development and its relationship with other research fields.

To address this need, bibliometric analysis has become an increasingly vital tool for understanding the intellectual structure of accounting research. Early work by Merigó and Yang (2017) set a foundation by analyzing twenty top journals to reveal broader publication and collaboration trends. Building on this approach, Chiu et al. (2019) later focused on accounting information systems, offering a detailed map of the subfield through an analysis of 677 articles.

More recently, this focus has shifted to more specific issues of accounting quality and integrity. For example, studies using keyword and database-specific methods have uncovered important trends in accounting quality research. Ciger (2020) reviewed 1,419 studies on audit quality from 1981 to 2020 and found a significant rise in publication volume after 2000, especially following major accounting scandals and the global financial crisis. Similarly, Kıllı et al. (2024) systematically examined 1,266 WoS publications (1991-2023) on financial information and accounting manipulation, advocating for greater attention to technological disruptions and cross-disciplinary collaboration in future studies.

Within this domain, the earnings management literature has received particular attention, with Teixeira and Rodrigues (2022) reviewing 4,342 WoS business and economics publications (1900-2020). Their findings highlight critical gaps in detection methodologies, causal factors, and crisis impacts. Similarly, accounting standards research similarly benefits from bibliometric scrutiny, as evidenced by Kaya and Hatunoğlu's (2023) evaluation of 1,851 WoS articles.

In contrast, emerging research domains show distinctive patterns. Bathla et al. (2024) analyzed 106 Scopus articles (2005-2021) on IFRS adoption and identified persistent gaps in emerging market perspectives and stakeholder interpretations. Blockchain applications, while numerically limited, demonstrate exponential growth according to Kravchenko et al.'s (2023) examination of publications from 2013 to 2022, with smart contracts and data security emerging as dominant themes. Complementing these findings, Aboelfotoh et al. (2024) conducted a big data analysis of 124 Scopus and WoS publications from 2006 to 2023, revealing an accelerating interest in technological integration, particularly for emerging market financial reporting contexts.

Before starting the bibliometric analysis, we must first understand the conceptual foundations of accounting information quality (AIQ) in different academic traditions. In English-language research, the core paradigm is decision usefulness. The FASB's framework emphasizes relevance and faithful representation. Initially, the IASB used the term "reliability," but it later adopted "faithful representation" to achieve convergence with the FASB. Both frameworks are fundamentally oriented toward the decision-making needs of investors and creditors. Chinese literature builds on these international dimensions. It expands the concept of AIQ to fit China's unique institutional context. This framework still serves micro-level decision-making. It also explicitly incorporates a governance orientation, supporting macro-control, policy implementation, and the real economy. This conceptual divergence has direct consequences. It affects how research questions are formed and methods are chosen. Ultimately, it determines the criteria used to evaluate high-quality accounting information.

Building on this conceptual foundation, we recognize that while prior research has advanced our understanding of accounting information quality, few studies have systematically applied bibliometric methods to this domain. Existing analyses predominantly examine English-language publications in WoS, Scopus, and Google Scholar (Martín-Martín et al., 2018), leaving a critical gap in cross-linguistic comparisons between Chinese and English academic traditions. Our study addresses this limitation through quantitative analysis of both WoS Core Collection and CNKI-indexed core journals, employing visualization techniques to contrast international and Chinese scholar-

ship across three dimensions: research priorities, long-term evolutionary trends, and institutional productivity. These findings offer valuable orientation for future research directions.

3. Methods

3.1. Search strategy

Bibliometric analysis systematically examines disciplinary literature to identify geographic distributions, quantitative relationships, and developmental patterns within academic domains, providing robust frameworks for describing and predicting research structures (Donthu et al., 2021). For data processing, we utilize Microsoft Excel for initial organization and cleaning of bibliographic records, followed by VOSviewer-assisted analysis encompassing co-occurrence mapping, thematic clustering, and network visualization.
Understanding the value of multilingual insights in trend analysis (Andersen, 2021), we drew on both Chinese and English literature. For English literature, we screened from the SCI-Expanded and SSCI editions in WoS. Chinese materials were obtained from the high-quality collections in CNKI, covering core journals alongside publications indexed in CSSCI and CSCD. This dual-source approach, methodologically aligned with Du et al. (2024), ensures comprehensive coverage of accounting information quality research across linguistic boundaries.

3.2. Data collection

This study draws on publications from both English and Chinese language databases. To ensure the retrieval of relevant and conceptually consistent literature, we adopted distinct search strategies for each linguistic category. This approach was necessary due to fundamental differences in database functionalities and academic terminology conventions between English and Chinese research contexts.
For the English-language articles, we searched the WoS Core Collection. The search strategy incorporated key descriptors of accounting information quality, including commonly used terms, thematic relevance indicators, and established validity measures. The search query was set as follows: TS = (accounting information quality OR financial reporting quality OR earnings quality OR the quality of accounting information), document type: Article, time frame: 2000–2023. This process yielded a total of 1,580 articles.
For the Chinese-language articles, we utilized the CNKI database. Given the different structure of CNKI, we applied a more targeted approach to ensure precision. The search was restricted to high-quality publications by using the following criteria: (Core journal = Y OR CSSCI journal = Y OR CSCD journal = Y) AND (Subject = accounting information quality), with the time frame also set from 2000 to 2023. This initial search yielded 2,778 relevant articles.

3.3. Data cleaning

The data cleaning process involved rigorous quality control measures to establish a robust dataset by applying the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) approach (Du et al., 2024; Gupta & Singh, 2024; Mansour et al., 2022). We systematically identified and removed duplicate entries across both English and Chinese literature retrieval results, retaining only complete and substantively valuable records. Particular attention was given to excluding retracted publications and supplementing missing critical information through direct source verification when necessary. After implementing data cleaning procedures, this study retained 1,577 publications from WoS and 1,769 publications from CNKI for final analysis. This validated dataset provides a reliable foundation for bibliometric analysis.
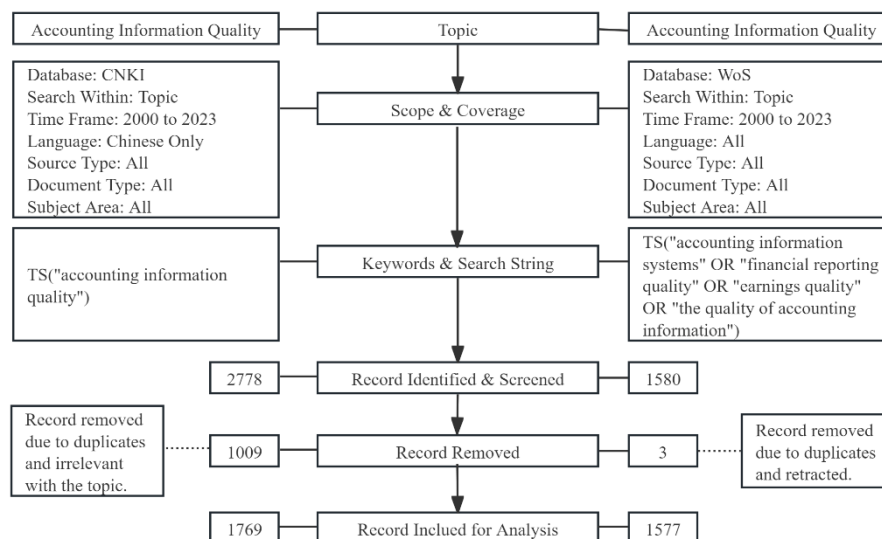

Fig. 1: PRISMA Flowchart for Bibliometric Analysis of Accounting Information Quality.

3.4. Tools

Data analysis was conducted using Microsoft Excel. The raw records from WoS and CNKI underwent three main steps: data filtering, record sorting, and duplicate removal. The software includes various functions such as pivot tables and advanced charting tools. These features enable accurate literature selection, metric calculation, and categorical data aggregation, consistent with standard bibliometric methods (Kalantari et al., 2017).

For visualization analysis, we used VOSviewer. This bibliometric software handles large publication datasets effectively. It helps reveal connections between different academic elements, including publications, authors, and institutions (Andersen, 2021). The software creates network maps following standard methods (Van Eck & Waltman, 2010). In these maps, color and size variations show different levels of research impact. This allows researchers to quickly identify important studies and key contributors (Donthu et al., 2021).

4. Results and Discussion

This section compares the WoS and CNKI datasets across four dimensions. We begin by analyzing the trend in publication volume over time. Then, we identify the core contributing institutions. The analysis also extends to high-frequency keywords to map the research landscape. Finally, we examine international collaboration patterns using the WoS data. This comparative approach helps to reveal the key similarities and differences in this research field between the international and Chinese contexts.

4.1. Evolutionary trends in research volume

Between 2000 and 2023, research on accounting information quality followed different paths in international (WoS) and Chinese (CNKI) literature. As shown in Table 1, the WoS database contains 1,577 articles with 78,570 total citations. The CNKI database holds 1,769 articles. Citation data for CNKI could not be collected in bulk due to platform technical limitations. Despite this data gap, the publication trends in both databases suggest divergent responses to policies and global events within the two academic systems. This section will now analyze these publication trends for each database and then compare them.

Table 1: Annual Publication and Citation Metrics for WoS, and Annual Publication Volume for CNKI (2000-2023)

Year	WoS Publications (TP)	WoS Total Citations (TC)	WoS Citations per Article (C/P)	CNKI Publications(TP)
2000	1	375	375	39
2001	1	245	245	63
2002	9	4580	508.89	61
2003	10	3298	329.8	63
2004	6	957	159.5	73
2005	11	2426	220.55	88
2006	15	2161	144.07	103
2007	27	5053	187.15	81
2008	34	4255	125.15	97
2009	29	3861	133.14	85
2010	39	5759	147.67	102
2011	50	6191	123.82	99
2012	45	3758	83.51	74
2013	71	5145	72.46	71
2014	70	5464	78.06	66
2015	61	2204	36.13	71
2016	89	5018	56.38	88
2017	106	4688	44.23	70
2018	111	3566	32.13	64
2019	126	3192	25.33	72
2020	127	2409	18.97	53
2021	147	2106	14.33	63
2022	145	1074	7.41	53
2023	247	785	3.18	70
Total	1577	78570	49.82	1769

4.1.1. Publication trends in WoS

The data in Table 1 indicate that publications in the WoS database follow a distinct three-stage growth pattern. The first stage, from 2000 to 2004, had a very low annual volume of articles. Despite this, the average citations per article (C/P) were remarkably high. For instance, the C/P ratio in 2002 reached 508.89. This suggests that the limited number of early studies had a significant academic impact. The rise of publications in this period is closely linked to major accounting scandals, such as Enron and WorldCom, and the subsequent introduction of the Sarbanes-Oxley Act (Camfferman & Wielhouwer, 2019). The research community was also small during this time. Between 2000 and 2001, only a few scholars were actively publishing on this topic, including Carcello and Neal (2000) and Knechel and Payne (2001).

From 2005 to 2016, the field entered an expansion period, with publications growing steadily from 11 to 89. This growth was driven by two main factors. First, the global implementation of International Financial Reporting Standards (IFRS) spurred related research. Studies from early work by Jeanjean and Stolowy (2008) and Leventis et al. (2011) to later research by Doukakis (2014) and Kabir et al. (2010), along with continuous analyses by Sun et al. (2011), Kang et al. (2012), Houqe et al. (2016), and Lee et al. (2015), all focused on the impact of IFRS on accounting quality. Second, the 2008 financial crisis and the subsequent economic instability prompted researchers to examine its impact on corporate reporting. For example, Kousenidis et al. (2013) and Krishnan and Zhang (2014) investigated how crises shape accounting practices, and the work of Persakis and Iatridis (2016) reflects this trend. During this period, the average citations per paper (C/P) began to decline from its peak. This indicates that the research field was becoming broader and more specialized.

After 2017, the field entered a mature stage. Annual publications stabilized at over 100 articles, reaching 247 in 2023. However, this quantitative boom was not matched by a rise in average citations per article (C/P). Instead, the C/P showed a downward trend, falling to 3.18 by 2023. This pattern reflects the evolutionary logic of the field. Continued growth is built upon the solid theoretical foundation established by early, key studies. Pioneering work by Dechow and Dichev (2002), Dechow et al. (2010), DeFond and Zhang (2014), and Biddle et al. (2009) provided the theoretical frameworks and analytical tools for later research. Building on this base, the academic community has broadened its research scope, showing a clear trend toward interdisciplinary integration. Scholars are now exploring the impact of new technologies on accounting information quality (Abernathy et al., 2023; Ashraf et al., 2020; Austin et al., 2021; Fang et al., 2023; Shao et al., 2022). At the same time, the intersection of corporate social responsibility and environmental factors has become an-

other major research area (Chen et al., 2022; Choi et al., 2019; García-Sánchez & García-Meca, 2017; Li & Xia, 2018; Song & Rimmel, 2021; Timbate& Park, 2018; Velte, 2021; Zhang et al., 2021).

Recent literature in the WoS database shows further differentiation into two distinct research directions. One direction focuses on individual traits, examining the influence of factors like gender on accounting behavior (Dobija et al., 2022; García Lara et al., 2022; Hrazdil et al., 2023; Ud Din et al., 2021). The other direction centers on practical innovation, particularly cutting-edge work in sustainable accounting (Al-Shaer, 2020; Donkor et al., 2021; Grimaldi et al., 2020; Jia & Li, 2022; Rezaee & Tuo, 2019; Shawn et al., 2019). These developments suggest that the concept of accounting information quality is evolving. Its evaluation dimensions are expanding beyond a purely financial level to include technical, social, and behavioral aspects.

4.1.2. Publication trends in CNKI

The growth of publications in the CNKI database shows clear policy-driven characteristics. The annual data in Table 1 indicate that its publication volume does not grow smoothly but peaks in specific years. These peaks align with the introduction of key policies. For example, in 2006, the number of published articles reached a peak of 103. This directly corresponds to the promulgation of China's new accounting standards. This event was not isolated; it was a key moment in China's efforts to align its accounting system with international standards after joining the WTO (Lin & Chen, 2005; Yang et al., 2018). The 2006 peak also reflects a broader trend of strengthened supervision. This trend began with the 1999 revision of the Accounting Law and was supported by the 2005 revision of the Company Law, which expanded the financial oversight powers of the supervisory board (Ran et al., 2015). Therefore, the 2006 publication peak was a direct reflection of macro-level transformations in academic research, driven by specific policy events (Biondi & Zhang, 2007; Heng & Noronha, 2011). Similarly, the second growth peak in 2010, with 102 articles, was also closely tied to policy. That year, China released a roadmap for the international convergence of its accounting standards. Additionally, market attention to financial reporting transparency had generally increased following the global financial crisis (Zhang & Ye, 2020).

After 2011, the annual number of articles in CNKI fluctuated between 53 and 88. This suggests the field entered a period of relatively stable development. This trend may indicate that the impact of institutional changes on publication volume has gradually diminished. The research focus appears to have shifted toward refining and deepening existing theories.

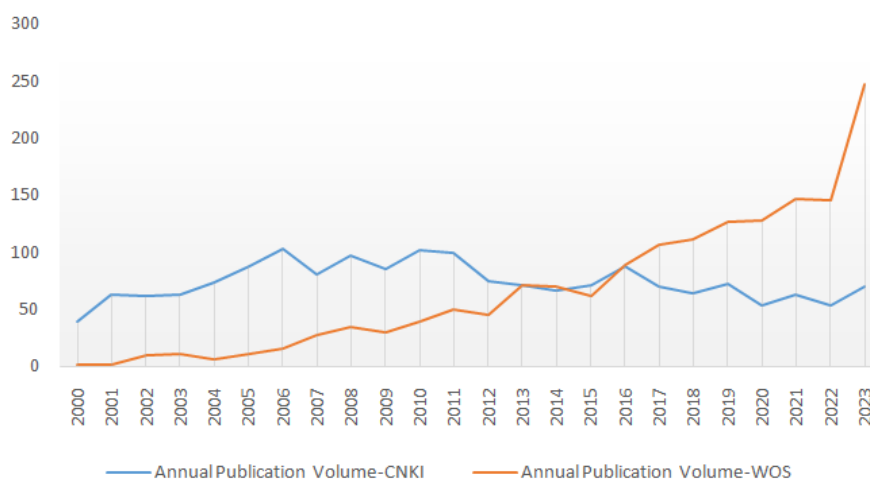### 4.1.3. Comparative analysis of publication trends

Fig. 2: Comparative Trends in Annual Publication Volume from WoS and CNKI (2000-2023)

Figure 2 shows distinct publication trends for WoS and CNKI. The WoS database started with a low volume of publications, which then grew at an accelerating pace. This growth appears to be driven by internal academic dynamics. Its trajectory shows a clear progression from an early foundational stage to an expansion driven by global issues like IFRS and the financial crisis, and finally to a phase of theoretical deepening. The primary driver here is the academic community's need for theoretical support. In contrast, CNKI publications did not grow smoothly. Instead, they experienced significant peaks around specific years, such as 2006 and 2010. This pattern indicates that CNKI's growth is strongly policy-driven. Its trajectory was characterized by fluctuation linked to key institutional reforms, followed by a period of stabilization. This suggests that research in this field in China is primarily oriented toward policy agendas, serving to provide timely interpretation and support for institutional changes.

Beyond publication volume, academic influence is another key indicator of a field's evolution. Citation data from WoS show that average citations per paper have continuously declined from their early high levels. This trend is consistent with the typical pattern of a maturing discipline. However, due to technical limitations, corresponding data for CNKI are unavailable. This prevents an evaluation of its influence and represents a limitation of this study.

Recent changes in publication trends are also noteworthy. WoS publications continue to grow, while CNKI publications are stabilizing. This may indicate that, as China's accounting standards have converged with international standards, the demand for research focused on simple institutional interpretation has become saturated. At the same time, with the increasing internationalization of academia, Chinese scholars are engaging more actively with the global research community. This shift represents more than just a change in where research is published. It suggests a broader movement of the research paradigm from one that responds to policy to one that participates in international scholarly frontiers.

4.2. Leading research institutions and their influence

This section compares core research institutions by analyzing their distribution and influence in the WoS and CNKI databases.

Table 2: A Comparative Overview of Leading Institutions in WoS and CNKI (2000–2023)

Rank	WoS				CNKI	
	Institution	TP	TC	C/P	Institution	TP
1	University of Texas	51	2221	43.55	Xiamen University	50
2	City University of Hong Kong	36	971	26.97	Southwestern University of Finance and Economics	43
3	Monash University	35	418	11.94	Zhongnan University of Economics and Law	42
4	The Hong Kong Polytechnic University	33	914	27.7	Renmin University of China	40
5	University of Washington	26	577	22.19	Wuhan University	34
6	University of Illinois	24	1012	42.17	Jiangxi University of Finance and Economics	34
7	Stanford University	23	820	35.65	Dongbei University of Finance and Economics	33
8	University of California	23	780	33.91	Capital University of Economics and Business	28
9	Massey University	23	472	20.52	Shanghai University of Finance and Economics	26
10	Korea University	23	869	37.78	Central University of Finance and Economics	26
11	Xiamen University	23	312	13.57	Shanxi University of Finance and Economics	24
12	University of Missouri	23	835	36.3	Tianjin University of Finance and Economics	24
13	University of Toronto	21	681	32.43	Hunan University	22
14	Deakin University	21	843	40.14	Xi'an Jiaotong University	21

Notes: TP=total number of publications; TC=total citations; C/P=average citations per publication.

4.2.1. Publications by institutions in WoS

WoS data indicate that between 2000 and 2023, research on accounting information quality involved 1,168 institutions worldwide. According to the WoS data in Table 2, American institutions are dominant in this field, with 170 publications. Their average citations per paper (C/P) are generally high; for example, the University of Texas (43.55) and the University of Illinois (42.17). Chinese institutions rank second in publication volume (92). However, their academic influence varies. The average C/P for the City University of Hong Kong (26.97) and the Hong Kong Polytechnic University (27.70) was slightly below the average for the top 14 institutions (30.34). In contrast, Korean universities performed strongly among Asian institutions, with an average C/P of 37.78. We also observed that among the top 14 institutions, eight from North America, Australia, and South Korea had an average C/P that exceeded the overall average for this group.

4.2.2. Publications by institutions in CNKI

The CNKI data in Table 2 show a distinct pattern among Chinese institutions, with finance and economics universities being dominant. Among the top 14 institutions by publication count, the majority are specialized finance and economics universities. Leading this group are Xiamen University (50 articles), Southwestern University of Finance and Economics (43 articles), and Zhongnan University of Economics and Law (42 articles). This pattern highlights the central role of these specialized institutions in advancing research on accounting information quality in China.

4.2.3. Comparative analysis of institutional distribution

The analysis of data in Table 2 reveals clear differences in institutional distribution and influence within this research field. In terms of institutional composition, the top WoS institutions are primarily comprehensive universities from Europe and North America, showing an international profile. In contrast, the top CNKI institutions are almost all finance and economics universities in China, indicating a high degree of professional concentration.

The two databases also differ in terms of academic influence. WoS has an internationally recognized evaluation system. In contrast, the Chinese academic system, represented by CNKI, remains relatively independent due to language and database limitations. This situation can prevent important local research from entering the global academic discourse. As a result, the international visibility and impact of these studies are limited.

4.3. Core research themes and their prominence

A comparative analysis of keywords can reveal divergent research focuses and priorities. To construct a detailed map of the intellectual structure in accounting information quality research, this section identifies the dominant keywords within each source and systematically compares their respective profiles. This study applied different bibliometric strategies based on the distinct properties of the WoS and CNKI data collections.

4.3.1. High-frequency keywords in WoS

Following the principle that keyword frequency and centrality can reveal a research focus (Andersen, 2021), we first analyze the data from the WOS. Table 3 presents the top 15 high-frequency keywords and their corresponding centrality scores from the WOS database.
As shown in Table 3, the analysis reveals a clear hierarchy of research priorities. Earnings quality is the most frequent keyword (275 occurrences) with a high centrality score (0.92), confirming its central position. Financial reporting quality is nearly as common (274 occurrences) and has the highest centrality (0.95), indicating it is a primary hub in the research network. The next tier includes earnings management (165 occurrences, 0.74 centrality) and corporate governance (152 occurrences, 0.77), which are consistently important topics. Audit quality, while less frequent (72 occurrences), still shows a significant centrality (0.48), linking various research themes.

Table 3: High-Frequency Keywords Identified from WoS (2000–2023)

Keywords	Frequency	Centrality
Earnings Quality	275	0.92
Financial Reporting Quality	274	0.95
Earnings Management	165	0.73
Corporate Governance	152	0.77
Audit Quality	72	0.48
Accounting Information Quality	69	0.55
Information Asymmetry	62	0.57

Accounting Conservatism	57	0.47
Audit Committee	48	0.35
Investment Efficiency	46	0.37
Audit Fees	45	0.45
Financial Reporting	43	0.48
IFRS	40	0.42
Discretionary Accruals	39	0.45
Internal Controls	37	0.42

Beyond the top-ranked terms, another group of keywords provides crucial context. Though less frequent, terms like information asymmetry, accounting conservatism, audit committee, investment efficiency, and IFRS characterize the research landscape.

This distribution of keywords reveals three core insights into accounting information quality research. First, the field's foundation is clearly built around earnings quality and financial reporting quality. Second, earnings management and corporate governance represent persistent and critical challenges that attract ongoing scholarly attention. Third, the appearance of "China" (36 occurrences) highlights its emergence as a crucial geographic and institutional context for global accounting research.

4.3.2. High-frequency keywords in CNKI

Keyword co-occurrence analysis reveals conceptual connections among research terms, reflecting thematic relationships in the literature (Mansour et al., 2022). We performed a visual analysis of the CNKI literature using a mapping and clustering algorithm (Waltman et al., 2010). The keyword co-occurrence network in Figure 3 shows the knowledge structure of accounting information quality research in CNKI. In this graph, the spatial distance between nodes indicates the strength of their conceptual association. Node size corresponds to keyword frequency (Andersen, 2021). The network is centered on accounting information quality and contains six interrelated thematic clusters. These clusters outline the primary research paths Chinese scholars have explored to improve accounting information quality.
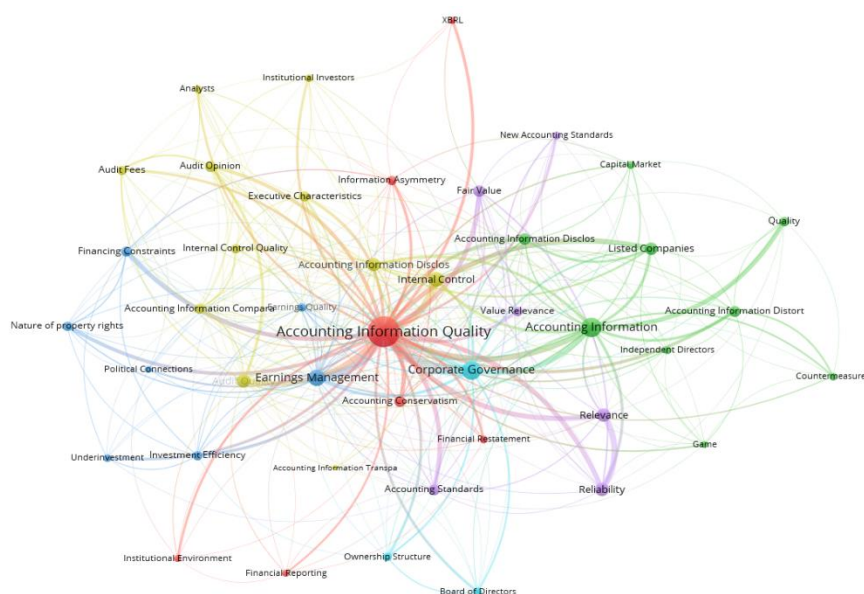

Fig. 3: Keyword Clustering Map of CNKI Literature (2000-2023).

Source: Generated by VOSviewer.

Cluster analysis of high-frequency keywords reveals the internal structure of accounting information quality research in China. The keyword "accounting information quality" is the central node in the network, having the highest weight. All other research topics connect to this central hub.

As shown in Figure 3, the red cluster represents the most fundamental research area. It includes the core keywords accounting information quality and corporate governance. This highlights the role of corporate governance as a foundation for high-quality accounting information. The adjacent yellow cluster focuses on specific governance mechanisms. Its keywords, such as internal control, audit quality, institutional investors, and analysts, outline a path from internal monitoring to external market supervision.

The green cluster represents a problem-oriented research focus. It addresses the conflict between information disclosure and information distortion, indicating a strong academic interest in practical solutions. The blue cluster investigates the internal processes of corporate behavior. Centered on earnings management, it explores how micro-level factors, such as ownership structure and investment efficiency, affect financial reporting outcomes.

The purple and cyan clusters provide evaluation criteria from two distinct dimensions. The purple cluster focuses on the quality attributes of accounting information, including relevance, reliability, and technical standards like accounting standards. The cyan cluster focuses on the governance structure, examining deeper institutional arrangements such as the board of directors and equity structure.

In Figure 3, these clusters are interconnected, forming a systematic research framework. This framework spans from macro institutions to micro behaviors, and from theoretical attributes to practical countermeasures. This structure suggests that Chinese scholars have developed an integrated research paradigm for accounting information quality, aiming to improve it systematically across multiple levels.

4.3.3. Comparative analysis of research themes

The keyword analysis reveals both similarities and differences in research focus between WoS and CNKI publications. Core concepts such as earnings quality, accounting information quality, corporate governance, audit quality, and internal control frequently appear in both databases, reflecting common concerns. However, significant thematic differences emerge, particularly in the regional orientations. CNKI places a greater emphasis on topics that are particularly relevant to the local context. For instance, accounting standards, fair value, property rights, and international convergence are more prominently featured in CNKI than in WoS. This pattern is consistent with China's ongoing accounting standard reforms, which have drawn significant academic interest to the immediate and long-term effects of regulatory changes on information quality. By contrast, publications in WoS show a broader range of themes in discussing accounting standards.

Analysis of the most recent two years highlights evolving research priorities. Analysis of WOS publications reveals methodological innovations, with textual analysis emerging as a new focus since 2023. In contrast, CNKI publications demonstrate a stronger responsiveness to policy changes (Li et al., 2022), with emerging keywords like new revenue standards and digital transformation that correspond with China's economic policy adjustments and macroeconomic developments (Cheng &Masron, 2023; Zhao et al., 2024).

4.4. International collaboration patterns

This section examines international collaboration in accounting information quality research using the WOS database. WOS is an ideal data source for this analysis because it systematically indexes global journals with standardized author information, which is essential for building international collaboration networks. In contrast, the CNKI database primarily consists of Chinese-language journals with a low prevalence of international co-authorship. Therefore, CNKI is not suitable for analyzing international collaboration patterns.

4.4.1. Publications by countries in WoS

The analysis, based on WoS data, reveals that 75 regions and countries have engaged in research on accounting information quality (see Table 4).

Table 4: Top 20 Countries by Publication Output in WOS (2000-2023)

Country	Total Publications (TP)	Percentage	Total Citations (TC)	Citations per Article (C/P)
U.S.	698	34.85%	56236	80.57
China	377	18.82%	12866	34.13
Australia	143	7.14%	4037	28.23
England	112	5.59%	5613	50.12
Canada	106	5.29%	4561	43.03
South Korea	96	4.79%	2654	27.65
Spain	74	3.69%	2375	32.09
France	53	2.65%	2955	55.75
New Zealand	43	2.15%	1843	42.86
Singapore	42	2.10%	3134	74.62
Germany	38	1.90%	1099	28.92
Netherlands	36	1.80%	1104	30.67
Italy	33	1.65%	967	29.3
Malaysia	30	1.50%	2486	82.87
Greece	26	1.30%	800	30.77
Portugal	22	1.10%	392	17.82
Scotland	20	1.00%	376	18.8
Saudi Arabia	19	0.95%	0	0
Belgium	18	0.90%	938	52.11
Pakistan	17	0.85%	225	13.24

The country-level publication analysis presents several noteworthy patterns. As shown in Table 4, the United States leads by a considerable margin with 698 publications, while China follows with 377. Australia, England, and Canada comprise the next tier, each demonstrating substantially lower output than the top two nations.

Interestingly, several countries with modest publication volumes achieve exceptional citation impact. Singapore maintains an average of 74.62 citations per paper, surpassing Malaysia (82.87) and Belgium (52.11). These figures exceed the citation rates of many more prolific publishing nations, suggesting that research quality and international recognition remain strong despite smaller publication quantities.

4.4.2. Collaboration among countries in WoS

We used VOSviewer software to construct the international collaboration network. In the resulting visualization, node size indicates a country's total research output and collaborative activity (Aprianti et al., 2023). The lines connecting nodes represent collaborative relationships, with line thickness corresponding to the strength of the collaboration.
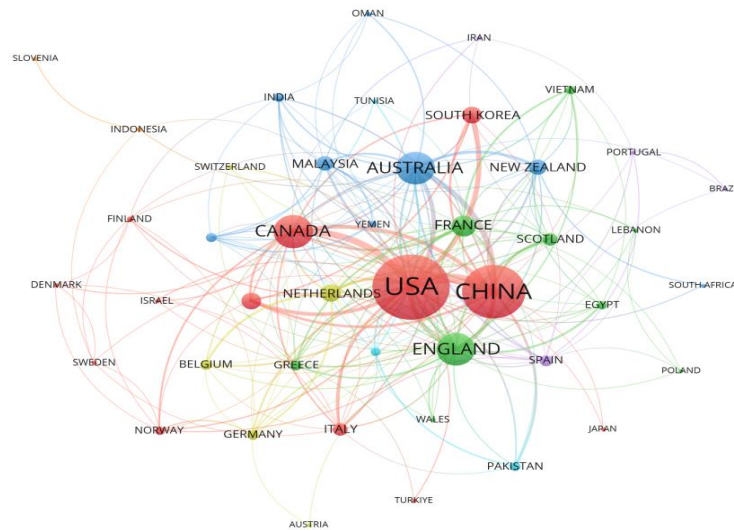
Fig. 4: Core Collaboration Network in Accounting Information Quality Research (2000-2023).

Source: Generated by VOSviewer.

The collaboration network in Figure 4 shows a highly centralized structure, with a US-China axis at its core. The United States and China are identified as the two major collaboration centers. This is based on their large node sizes and the thickest connecting line between them, which indicates the strongest bilateral relationship in the network.

Within this axis, the United States is the primary global hub. Its strongest connection is with China, followed by close ties with the United Kingdom and Canada. The U.S. also maintains significant collaborations with other European nations, including the Netherlands and Finland.

In contrast, China serves as a dominant and strategically connected core. Its collaboration model has two key features. First, a crucial partnership with the United States. Second, collaborations with the United Kingdom, Australia, and Indonesia indicate that China has established significant research partnerships with both major Western countries and nations in the Asia-Pacific region.

Beyond the US-China axis, the network reveals a distinct cluster of English-speaking and European countries. Centered on the United States, the United Kingdom, and the Netherlands, this cohesive group likely reflects shared language and historical academic ties, forming a major substructure. Within this cluster, a European sub-network is also evident, comprising countries like France, Germany, and Spain. Other nations, such as Finland, primarily integrate into the global network through connections with these core hubs. Notably, Egypt represents a unique case, as its primary partners are European hubs (the UK, France, the Netherlands) rather than the US-China axis. Finally, Slovenia appears as an isolated node with no visible collaborative links.

5. Conclusion

5.1. Summary of key findings

This study analyzed accounting information quality literature from the WoS and CNKI databases (2000–2023). The results reveal systematic differences between the two databases across several dimensions, including publication trends, leading institutions, research themes, and collaboration models.

Regarding publication trends, global research on accounting information quality is significantly driven by external events like the financial crisis, whereas Chinese research volume correlates more closely with domestic policy cycles. In terms of research institutions, while Chinese and American institutions form the core of global research, the high publication output from Chinese institutions has not yet fully translated into equivalent international academic influence. Concerning research themes, as shown in Table 5, both WOS and CNKI studies focus on corporate governance. However, WOS research leans towards theoretical development and testing market consequences, whereas CNKI research is more practice-oriented, aiming to solve specific problems through internal control and information disclosure. Finally, regarding collaboration models, an international network with the U.S. and China as central nodes has formed, reflecting the extensive engagement of Chinese scholars in global academic exchange.

This study's primary contribution is to demonstrate that research on accounting information quality does not follow a unified global model but is instead deeply embedded in distinct institutional contexts. Methodologically, this paper provides a feasible example of bibliometric analysis across multilingual databases. Theoretically, it offers an initial explanation of how academic research interacts with local practices to form differentiated developmental paths within the context of globalization.

Table 5: Comparison of Core Topic Clusters in WOS and CNKI (2000–2023)

Cluster Characteristics	No.	WoS	CNKI
Primary Themes	1	Financial Reporting Quality and Corporate Governance	Accounting Information Quality and Corporate Governance
	2	Auditing, Earnings Management, and Investor Protection	Internal Control, Auditing, and Information Disclosure
	3	Information Risk, Information Asymmetry, and Capital Markets	Earnings Management, Ownership Structure, and Investment Efficiency
	4	Accounting Standards, IFRS, and Regulation	Information Quality Attributes and Governance Structure
Research Perspectives		Market consequences and theoretical testing	The institutional environment and practical issues

5.2. Implications for stakeholders

This study has a message for policymakers. When they promote international accounting standards, they should look at research from different institutional settings. This research helps them see if global rules work in different places. It also helps them balance global rules with local needs.

This study offers a perspective for journal editors. Editors could consider encouraging greater methodological rigor, including the use of multilingual sources. This is because many studies are overlooked when we only search in English. Valuing studies that draw on non-English data would be one way to help build a more complete record of knowledge.

This study offers a method for researchers. It combines bibliometrics with cross-language text mining. This hybrid approach allows for a systematic comparison of theories across different contexts. As a result, we can gain a fuller understanding of accounting information quality.

5.3. Limitations and further research

While this study has certain limitations, it also opens up several avenues for future research.

Regarding the data, this study was limited to the WoS and CNKI databases. Future research could include other sources like Scopus and Google Scholar. This would create a more complete literature sample and help to confirm the study's findings.

Regarding methods, the different data structures of WoS and CNKI present a chance for new approaches. For example, researchers could use AI-driven bibliometric analysis. Natural language processing can extract information directly from full texts. This avoids relying on limited metadata. Such a method allows for a more precise comparison of knowledge contexts between Chinese and Western academia.

Regarding depth, this study looked at thematic differences across the full time period. Future work could track how topics change over time. For example, it could follow the evolution of specific multilingual topics. This would show how key ideas start, grow, and spread across different languages. It helps us better understand the patterns of global knowledge flow.

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Conflict of Interest

The authors declare no conflicts of interest.

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