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Kaneez Fatima Sadriwala

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Exploring accounting research repository for innovation in higher education curriculum and contemporary market demand

Kaneez Fatima Sadriwala

College of Economics Management and Information Systems,
University of Nizwa, Oman
Email: kaneez@unizwa.edu.om

Abstract: With technological advancement, the accounting profession landscape is rapidly evolving. This has created an immediate need to align higher education accounting curricula with the contemporary market demand. Through a systematic literature review and bibliometric analysis, this work identifies current trends and highlights critical gaps, particularly in the integration of technical and soft skills, advanced technology, and data analytics. A detailed analysis of 210 documents authored by 201 researchers from 40 countries published in the SCOPUS database for the last 25 years (1997–2024) has been reviewed and analyzed with VOSviewer software. The analysis identified 884 unique keywords, citation count of 11, 212 reflecting the scholarly impact of this research domain offering insight on emerging themes of AI, sustainability, IFRS along with unexplored areas like Blockchain, data analytics, Fintech, cryptocurrency. It provides insights for researchers, educators and policymakers by bridging the gap between education and accounting profession.

Keywords: accounting; education; curriculum; job market; employment; bibliometric analysis; VOSviewer.

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Biographical notes: Kaneez Fatima Sadriwala is an Associate Professor in Accounting and Head of the Department of Accounting, College of Economics Management and Information Systems, University of Nizwa, Oman. She works in the field of accounting, business statistics and marketing. Her research span is multidisciplinary, spreading from – financial analysis, accounting for SMEs, e-learning, entrepreneurship, student's learning process and measurement of learning outcome to accounting ontology and bibliometric analysis. She, along with her student team won TRC (The Research Council, Oman) awards twice for best research project.

1 Introduction

Curriculum effectiveness research in the dynamic world of accounting, auditing, finance and commerce, maps the role of accounting in decision-making, governance and transparency (Jejenywa et al., 2024; Al-Hattami et al., 2024; Mihăilă, 2014) in both public

and private sectors (Altes, 2024; Dissanayake and Dellaportas, 2024). Bibliometric analysis (BA) with artificial intelligence (AI), provides intellectual structure and developmental trajectory in studying the evolving role of accounting (Adeyeri, 2024; Chopra et al., 2022). Similarly, as industries evolve, spurred by technological advances and shifting economic landscapes, so do the publications on emerging themes, skills and competency expectations of the job market from aspiring accountants (Groenewald and Kilag, 2024; Zakaria et al., 2024).

Bibliometric technique through comprehensive literature mapping solves as a powerful tool to map the intellectual landscape of existing academic discourse around accounting education and its ability to serve the current job market. It allows to identify discrepancies (gaps) in the theoretical and skill-oriented curriculum presently available in the academic programmes and those frequently highlighted by industry publications and professional research (Aljohani et al., 2022; Othman and Ameer, 2024; Twyford and Dean, 2024). On one hand, the human capital theory by Schultz (1961) emphasises the importance of investing in education and training thereby increasing the value of graduates through their skills, knowledge and employability but on the other hand the skill mismatched theory (McGuinness, 2006) explains the disconnect between skills in the educational programmes and the market requirement. However, the technology acceptance model (TAM) and social cognitive career theory (SCCT) empower students with technology-driven accounting, integrated digital tools, AI and analytics into curriculum and prepare the students with skills and confidence aligned with their career aspirations (Venkatesh and Davis, 2000; Lent and Brown, 2006). It is, therefore, essential to investigate whether the existing research reveal if there is an alignment between the accounting curriculum with the contemporary demands of the job market, ensuring that graduates possess not only the theoretical understanding of the discipline but also the practical skills and acumen required to thrive in their roles (Jejenywa et al., 2024). Citation network analysis can highlight the research area which are receiving increased attention by researchers thereby indicating potential areas where updating curriculum is required. The keyword clustering, research themes and co-occurrence analysis can reveal emerging competencies that may not have been adequately addressed in the existing accounting programmes (Suarda et al., 2024).

However, as the global business environment continues to evolve, propelled by technological advancements (Andiola et al., 2020), regulatory changes, and shifting economic paradigms, it is essential to examine whether current research on accounting curricula is effectively addressing globally relevant themes such as AI, soft skills and sustainability. Does the existing research address the issue of graduates being adequately prepared with the competencies required to meet the dynamic demands of the job market (Dunbar et al., 2016; Dewu and Barghathi, 2019)? How extensively have these critical topics been explored in the existing body of literature? Furthermore, which countries are leading in terms of research output in this domain, and is there a discernible relationship between authorship, citation impact, and thematic focus?

BA serves as a valuable tool in this context, enabling researchers to compare publication trends across geographical regions and educational settings. While it does not directly evaluate curriculum content or capture employer perceptions, BA offers a macro-level view of where scholarly attention has been concentrated. It helps reveal strengths, identify regional disparities in skill requirements and curriculum focus, and uncover future opportunities for research. When viewed through a global lens, such

analysis provides meaningful insights into the evolving landscape of accounting education worldwide.

The digital advancement, AI and global economic shifts have revolutionised industrial growth and has created a dynamic job market and therefore there is demand of specialised skills and knowledge from the accounting graduates to solve the complex accounting problems (Mukherjee and Gopal, 2024; Andiola et al., 2020; Groenewald and Kilag, 2024). However, there is an evident gap between the accounting curriculum offered by accounting institutions and the job market requirement, including technical and soft skills (Jackling and De Lange, 2009; Giang, 2024). Despite efforts to update curricula, challenges persist in integrating cutting-edge technologies, practical learning, and region-specific professional expectations (Micabalo et al., 2021; Suarta et al., 2024). The study by Baharom and Abdullah (2024) aims to critically analyse the alignment between accounting education and job market demands, using BA to map trends, identify gaps, and provide a comprehensive framework for future curriculum design.

BA was selected due to its ability to systematically analyse huge research corpus, including the characteristics of structured literature review (SLR), by following a set of rules and criteria, including keyword analysis, citation analysis and bibliographic coupling. Additionally, BA also provides visualisation which provides a better and clearer view (Sadriwala and Dadhich, 2024). To the knowledge of the researcher, none of them have been able to provide complete visual picture of the research done till date on accounting curriculum and the job market requirement, including employment skills. This research can inform evidence-based educational reforms by understanding the global academic conversation.

This paper provides a comprehensive framework for examining the existing literature, identifying trends, gaps, and offering insights that can guide both educational and industry practices in the field of accounting. Therefore, the main aim of this paper is to systematically review the literature related with accounting curriculum and job market requirement, to offer a reflection on accounting literature and analyse the spectrum of accounting covered by the researchers across boundaries. The systematic literature review will also give a detailed idea of the topics that have been researched to date, the major journals covering the literature, major citations by journals with the timeline, core authors of the subject, and classification of documents by affiliation. This exploration will help to identify key trends, areas of alignment, potential gaps, and provide insights for educators, policymakers, and industry stakeholders to foster a more cohesive relationship between academic training and professional expectations.

This article is organised as follows, Section 2 will provide literature review, Section 3 details the methodology of study including the selection of database, the search query and research protocol, Section 4 gives findings on the current status of the field, accounting curriculum and job market, Section 5 gives detailed BA, Section 6 includes conclusions with academic and practical implication and Section 7 highlights future direction.

2 Literature review

2.1 Accounting curriculum

Several studies divulge gap between the accounting curriculum included skills and the employer required skills (Kavanagh and Drennan, 2008; Jackling and De Lange, 2009;

Giang, 2024). However, universities update their curriculum every three or five years including the currency and relevancy in their course material still inclusion of some soft skills remain deficient (Laurisz et al., 2024; Tsiligiris and Bowyer, 2021). The simulation exercises included in the accounting curriculum and the practical application required by industries have some discrepancies (Jackson and Meek, 2021). Some studies also show that students need to mould themselves as per the employer's requirement as the industries might have their own ERP system and tailored accounting software. Although university curriculum includes integration of technology, but peculiar industry required software may differ across organisations and geographical regions (Wolcott and Sargent, 2021). AI has created more gap as rapid advancement in latest technologies are taking place thereby changing the role of accountants (Jackson et al., 2023).

Studies also point out that accounting curriculum is more reliant on the theoretical instructions and rote learning therefore the students are inadequately prepared for job market (Al-Hattami, 2021; Nanjundaswamy et al., 2024; Ramadhan et al., 2024). There is more requirement of practical learning through internships case studies and technology-based simulation. Industry academy partnership also shapes the new requirements in the curriculum and therefore inclusion of industries in college in university boards help in drafting successful careers (Giang, 2024; Carvalho and Almeida, 2022).

More emphasis should be given on evolving nature of accounting and therefore data analytics, AI and technology driven capabilities along with soft skills while redesigning the curriculum (Giang, 2024; Askary and Askarany, 2024; Mohamed Saad, 2024; Ghani and Muhammad, 2019). Updating, revising and redesigning of curriculum requires inclusion of not only new courses but also integrating technologies and soft skills in the existing courses through updated Excel, new accounting software's, real life project and case studies (Alhawsawi, 2019; Micabalo et al., 2021; Giang, 2024). The integration of IFRS into undergraduate curricula is also essential (Jones et al., 2008). The incorporation of sustainability and triple bottom line (TBL) concepts is also gaining importance (Nanjundaswamy et al., 2024).

2.2 Job market requirement (employer expectation)

The prior research work on job market requirement presents a multifaceted perspective on employer expectation from the accounting graduates which varies by industries, size of the organisation, geographical location of workplace (Herbert et al., 2021; Aldamen et al., 2021; Kim et al., 2024). Graduates are expected to have fundamental and conceptual accounting knowledge related with accounting standards, auditing, international accounting, government accounting and taxation (Terblanche and De Clercq, 2021; Komarev and Preobragenskaya, 2022). Some other studies show that employers are increasingly focusing on soft skills like public relationship, multi-language communication, teamwork skills as well as leadership qualities along with problem-solving and critical analysis (Edeigba, 2022; Abu Asabeh et al., 2023).

However, analytical skills like data analysis, synthesis, use of Excel, accounting software, Tableau and Power BI is high in demand (Askary and Askarany, 2024). Multinational company having businesses across boundaries necessitate the knowledge on international financial reporting standards IFRS and generally accepted accounting principles GAAP (Ghani and Muhammad, 2019). The employers are also seeking personnels who focus on lifelong learning and continuous professional education enhancement.

The priority of attributes required differs between countries like in Indonesia employers focus more on employee interpersonal communication skills (Jaedun et al., 2024) whereas in South Africa they focus on critical thinking along with verbal communication skills (Steyn, 2021). Professional competencies are valued in Ethiopia (Kassie, 2021) similarly in GCC more focus is on multilingual capabilities, information technology and software with technical accounting knowledge and personal and interpersonal skills (Komarev and Preobragenskaya, 2022) and also Islamic accounting knowledge (Grassa et al., 2024).

2.3 Prior BA on accounting curriculum and employability

In the last decade due to technological advancement, advent of AI and digital boom forced the accounting educational institutions to develop curriculum based on the new millennium industry requirement. Amin et al. (2024) used bibliometric approach to analyse 287 studies index by Scopus database and identified three key themes shaping the accounting landscape which were, emerging technologies, essential skills for modern accountant and integration of technological skills in accounting curriculum. Another study found key theme in accounting education research to be sustainability accounting skills for graduate employability. Their study collected data from two databases Scopus and Web of Science and they used VOSviewer tool to analyse data (Baharom and Abdullah, 2024). Darmawan and Rahmawati (2024) studied accounting education quality through bibliometrix's R package and Biblioshiny where the data was also collected from Skopje database. The research found lack of collaboration in accounting education quality research and also identified factors influencing students' choice of accounting as major. Internships enhance employability skills such as communication, teamwork and critical thinking. The study uses BA to explore trends in research publications regarding internships and employability (Zakaria et al., 2024).

Despite the scholarly work in accounting curriculum design and development, there is no consensus on a clear framework for developing, analysing and classifying this research in a clear and understandable visual representation. Yet, there is an absence, non-coverage and insufficient depth in the accounting curriculum in multiple countries. Therefore, this study will attempt to fill this gap by analysing all the studies focused on scholarly literature in any form like chapters, reports, reviews on accounting curriculum and job market requirement, both academic and skill-oriented capabilities.

3 Methodology

This is mixed method research where the quantitative analysis by counting method has been done and further qualitative analysis through technology-driven content analysis (VOSviewer software) of the documents have been done. This paper presents BA of research done on accounting curriculum, and whether it has been able to fulfil the requirement of the market and industry or not. This is an attempt to provide complete picture of the work done (articles, conference papers, reviews, book chapters and books) on this important topic.

While the direct evaluation research studies on accounting curriculum and expectations by the industries involve primary data either by survey or interviews,

content analysis, observation, and discussions, these methods are limited in scope and scale. In contrast, BA gives a wide spectrum at the macro level, a holistic view highlighting what areas have been studied and what areas have been overlooked and how the overall discourse has evolved over time globally. This type of research identifies publication patterns involving keywords and thematic trends, enabling the mapping of this scholarly landscape around accounting education and employability, offering valuable guidance for subsequent empirical investigation. The exploratory bibliometric approach to this important topic serves to be the foundational step, giving direction to future empirical studies like curriculum audits and updates, qualitative analysis of curriculum, including AI in programme objectives and curriculum design and evolving role of accountants.

The bibliometric information in this paper has been collected from Scopus database. The Scopus database is recognised and widely accepted as high-quality inclusive repository of academic research as it includes quality papers with high standards throughout the world. BA, on the VOSviewer software quantifies the theoretical material in a more advantageous manner, identifying influential areas and main trends in the given context. This new approach is, therefore, capable of combining several tools and algorithms to present a visual picture, rich enough to represent the strength, by colour, length and breadth of connectors.

The VOSviewer software is freely available in the public domain and can be used by anybody. For the purpose of detailed analysis, first the database needs to be created. For this purpose, the researcher visited the Scopus database. Search query plays a very important role in conducting bibliometric mapping analysis and therefore several ‘trial and error’ query search was carried out. An advance search was made for retrieval of documents, the strategies utilised are as follows.

The keywords, ‘accounting’ and ‘curriculum’ and related words were included using ‘curricul’ followed by a star* (curricul*), similarly, we use the word ‘employ’, followed by a star* (employ*), including all the related words like, employable, employability, employer. The query was therefore able to cover all the related words for our research. The words ‘job’ and ‘market’ were used, using the connector ‘AND’ therefore, covering the literature which mentioned job and market anywhere in the body of the document. No, other barriers were created in the first search, except the time period. Previous 25 years of data has been included beginning from, 1997–1998. The time limiter was justified on the basis that the query auto picked the year 1997, on several other trials, the query generated results (240 papers) with a big gap between the 1997–1998 and prior years of publication, therefore, giving an abrupt gap before 1997. Nevertheless, new millennium jobseekers and the job requirements of 4.0 and later industrial revolution industries are different from what was traditionally sought best.

The main objective of this paper is to collect and analyse the research work done so far, in reference to the topic, thereafter, analysing them by key influential authors, key areas of research, citation and h-index, top journals, where publication has been done.

3.1 Search query

- Search query (TITLE-ABS-KEY (accounting AND “curricul*”) AND ALL (job AND market OR “Employ*”)) AND PUBYEAR > 1997 AND PUBYEAR < 2024.

Previous 25 years data have been searched on Scopus database.

This search resulted in 217 datasets. The resultant data paper abstracts and keywords have been gone through manually to verify the content related to the topic. On detail analysis, some limitations were included, by excluding areas related with basic sciences like chemistry, biology, pharmacy, medicine, nursing, and limiting ourselves to the areas surrounding business, industry, employment, psychology and social sciences. We also excluded the languages other than English, like Portuguese, Russian and limiting ourselves only to literature in English language. The following query was used to finally select the literature data:

- (TITLE-ABS-KEY (accounting AND “curricul*”) AND ALL (job AND market OR “Employ*”)) AND PUBYEAR > 1997 AND PUBYEAR < 2024 AND (EXCLUDE (SUBJAREA, “BIOC”) OR EXCLUDE (SUBJAREA, “CHEM”) OR EXCLUDE (SUBJAREA, “IMMU”) OR EXCLUDE (SUBJAREA, “AGRI”) OR EXCLUDE (SUBJAREA, “ENER”) OR EXCLUDE (SUBJAREA, “NURS”) OR EXCLUDE (SUBJAREA, “PHAR”) OR EXCLUDE (SUBJAREA, “HEAL”) OR EXCLUDE (SUBJAREA, “PHYS”) OR EXCLUDE (SUBJAREA, “MEDI”)) AND (EXCLUDE (LANGUAGE, “Portuguese”) OR EXCLUDE (LANGUAGE, “Russian”)).

This generated 210 documents (Table 1) including articles, reviews, books, chapters and proceedings. The detailed research protocol is given in Table 2.

Table 1 Database development

<i>Sample</i>	<i>Number of articles</i>
Keyword search in Scopus database	217
Contributions concerning other fields and other than English language	–7
Final sample including articles, books, reviews, chapters and proceedings	210

3.2 Research protocol

Table 2 Research protocol

<i>Research protocol</i>	<i>Detail description</i>
Research database	Scopus (Elsevier)
Publication type	Only peer-reviewed journals
Document type	All
Language	English
Date range	1997–1998 to 2023–2024
Search fields	Title, abstract, keywords, all text
Search terms	Accounting, curricul*, ‘job market’, employ*
Inclusion criterion	Papers related to search terms
Exclusion criterion	Papers not including search terms, only English
Data extraction	Data supported by VoSViewer (.CSV files)
Data analysis and synthesis	Researcher content analysis with objected to exclude unrelated papers, conduct a gap analysis and give direction for future research

4
Findings (current status of the field, accounting, curriculum and job market)

This section gives a detailed analysis of the journals of highest publication with number of documents published by year, their affiliation by universities and finding sponsors based on the data retrieved from Scopus database.

Figure 1 Journal-wise publication (see online version for colours)

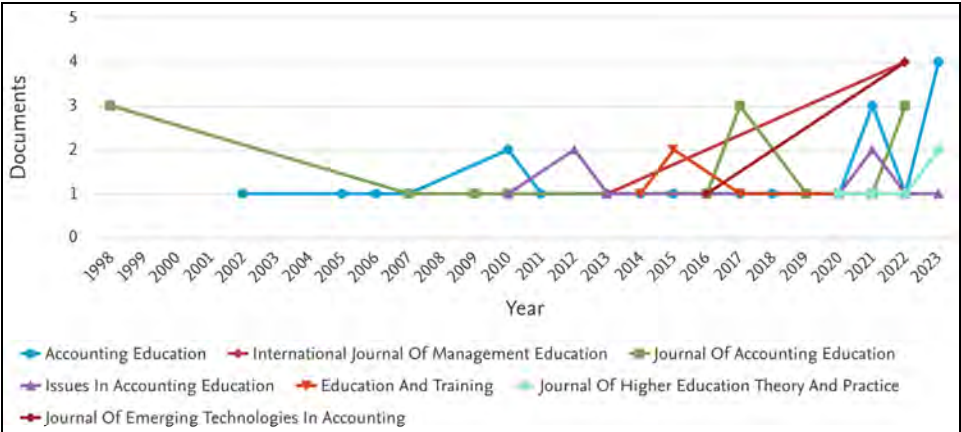


Figure 2 Year-wise publication (see online version for colours)

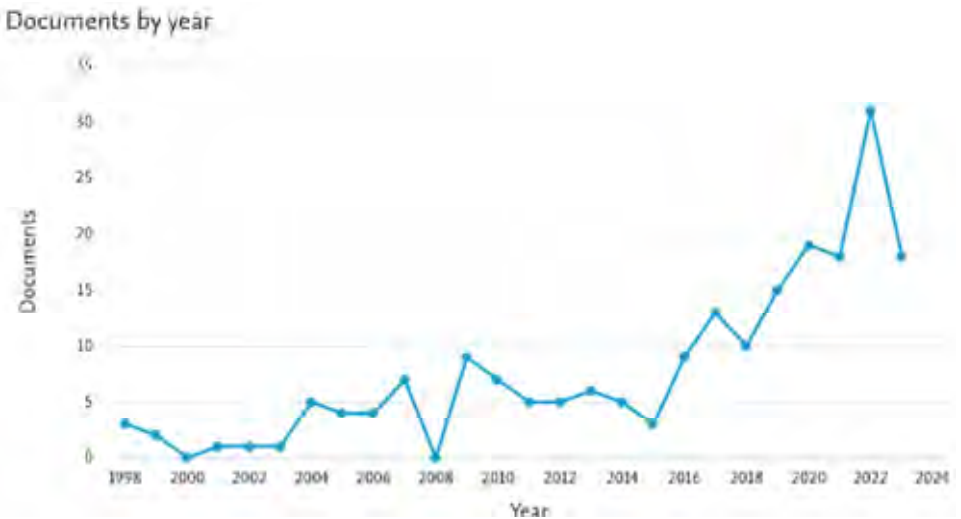


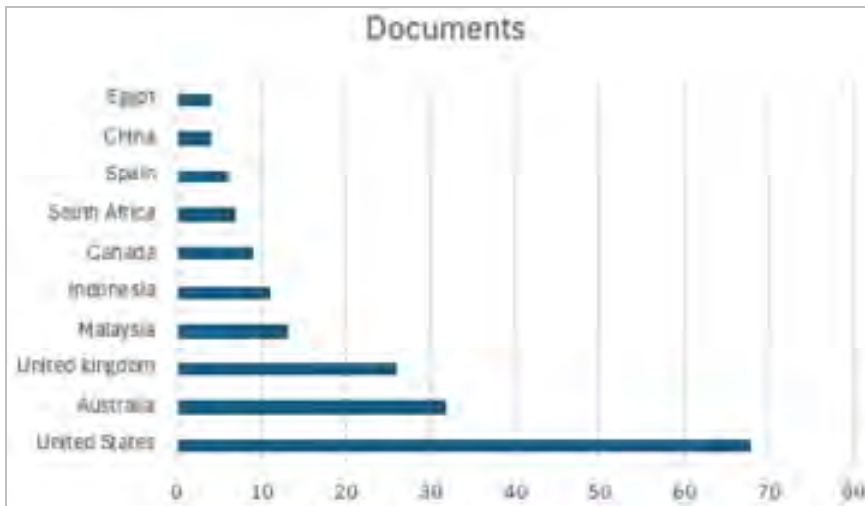
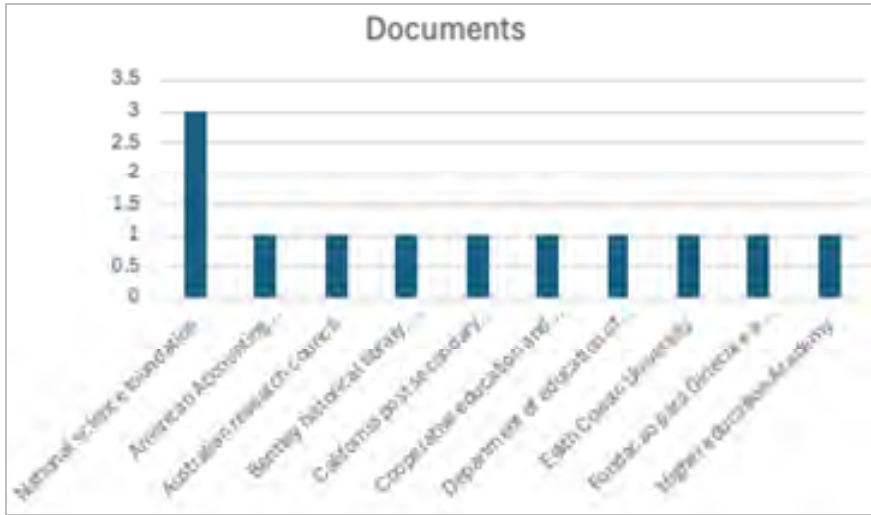
Figure 3 Country-wise publication (see online version for colours)**Figure 4** Document-wise publication type (see online version for colours)

Figure 1 shows journal-wise publication, the list of top seven journals has been presented in route to maximum publication has been done. This information is vital for the researchers working in this field. In-depth content analysis and thorough reading of all the research papers from these journals will help the researchers in their review of literature, as well as gap analysis, and to form the future course of research. The most popular journals were *Accounting Education*, *International Journal of Management Education*, *Journal of Accounting Education*, *Issues and Accounting Education*, *Education and Training*, *Journal of Higher Education Theory and Practice*, and *Journal of Emerging Technologies in Accounting*. It is evident that the publication in the field has increased more in the latter years than the former. The researchers' interest in this field shows an increase in the year 2007–2009, thereafter there was a slowdown until re-interest from the year 2017, it showed a continuous increase in the attentiveness

towards accounting curriculum, accounting education and job market requirements, technical skills, social skills, AI due to Industrial revolution 4.0 and also the hit of pandemic COVID-19 in 2019. Highest publication resulted during the COVID-19 period 2019 and thereafter (2019–2023). The USA (68), published the highest number of papers, considering the fact that they are the most individualistic, professional and highly affluent country, followed by Australia (32) and the UK (26). Malaysia (13) has emerged as the fourth highest country in terms of publication, followed by Indonesia (11), Canada (9), South Africa (7), Spain (6), China (4) and Egypt (4). National Science Foundation (3) was the top sponsor.

Figure 5 Funding sponsor-wise documents (see online version for colours)



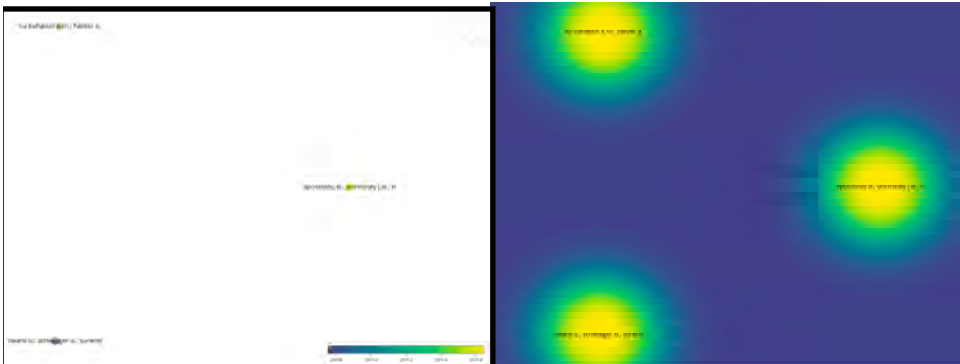
5 Bibliometric analysis

The VOSviewer software is capable of doing analysis of the documents by co-authorship, co-occurrence, bibliographic coupling and co-citation with any of the unit analysis like documents, sources, authors, organisations and countries (Sadriwala et al., 2024). Any match between the type of analysis and unit of analysis can be established.

5.1 Co-authorship and co-citation analysis

The co-authorship by countries resulted in a total of eight items, with three clusters, nine links and link strength of 16 (see Figures 6 and 7 and Tables 3 and 4). The USA has a maximum number of documents with 1,337 citations followed by Australia with 32 documents and 632 citations (see Tables 3 and 4).

Out of the total 201 documents when minimum number of citations was limited to 10, the result showed that 74 meet the threshold. When the minimum citation limit was increased to 25 citations of a document, it resulted in 39 documents meeting the threshold. The minimum citation limit when increased to 58, resulted in 20 documents as represented in Table 5 and its visualisation picture as in Figure 8.

Figure 6 Country-wise co-authorship (see online version for colours)**Figure 7** Density visualisation of highest cited authors (see online version for colours)**Table 3** Country-wise citation

Country	Documents	Citations	Total link strength
UK	25	493	7
Australia	32	632	6
Indonesia	11	44	4
Malaysia	13	82	4
Spain	6	82	4
Canada	9	313	3
USA	68	1,337	3
South Africa	7	107	1

Table 4 Highest cited authors with more than one document

Author	Documents	Citations
Apostolou, B., Dorminey, J.W., Hass...	2	76
Beard, D.E., Schwieger, D.O., Surendra...	2	23
Ku Bahador, K.M., Haider, A.	2	9

Table 6 shows the top publication journals with the number of documents and the citation of those documents in the journal. *Journal of Accounting Education* has 16 documents related with accounting curriculum and job market requirement with 599 citations. Similarly, the journal '*Accounting Education*' has 22 documents with 519 citations.

Table 5 Citation-wise documents

<i>Document</i>	<i>Citations</i>
Jackling, B., Calero, C. (2006)	72
Tan, L.M., Laswad, F. (2018)	67
Ming Chia, Y. (2005)	54
Carter, D.F., Ro, H.K., Alcott, B., Lattuca, L.R. (2016)	72
Awayiga, J.Y., Onumah, J.M., Tsamenyi, M. (2010)	63
Boyce, G. (2004)	88
Amernic, J., Craig, R. (2004)	64
Gammie, B., Gammie, E., Cargill, E. (2002)	69
Watson, S.F., Apostolou, B., Hassell, J.M., Webber, S.	79
Palmer, K.N., Ziegenfuss, D.E., Pinsker, R.E. (2004)	74
Rebele, J.E., Apostolou, B.A., Buckless, F.A., Hassell...	78
Richins, G., Stapleton, A., Stratopoulos, T.C., Wong, C.	134
Huerta, E., Jensen, S. (2017)	73
Apostolou, B., Hassell, J.M., Rebele, J.E., Watson, S.F.	77
Pincus, K.V., Stout, D.E., Sorensen, J.E., Stocks, K.D....	94
Lazear, E.P. (1999)	207
Quarter, J., Mook, L., Armstrong, A. (2009)	98
Weisshaar, K. (2017)	102
Keller, A.C., Smith, K.T., Smith, L.M. (2007)	85
Bonk, C.J., Smith, G.S. (1998)	80

Table 6 High publishing journals with citations

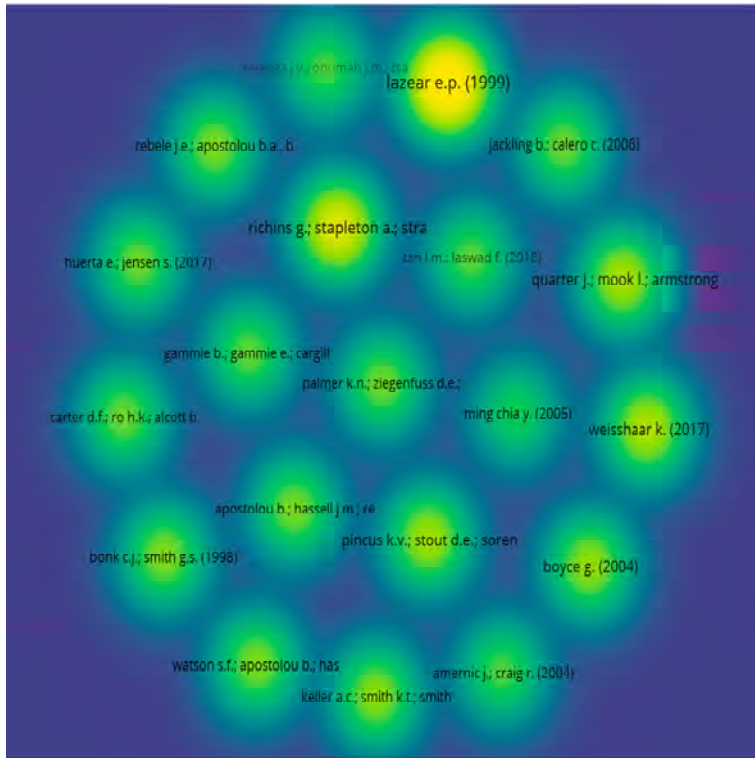
<i>Source</i>	<i>Documents</i>	<i>Citations</i>
<i>Accounting Education</i>	22	519
<i>Education and Training</i>	5	111
<i>International Journal of Management</i>	5	18
<i>Issues in Accounting Education</i>	9	114
<i>Journal of Accounting Education</i>	16	599
<i>Journal of Emerging Technologies in Accounting</i>	5	37
<i>Journal of Higher Education Theory</i>	5	2

5.1.1 Country-wise publication and citations-why it matters

The research revealed that the highest number of publications comes from the USA, Australia, and the UK, indicating that in these countries, national priorities are changing, industries are quickly embracing emerging technologies, the demand for accounting graduates with related soft skills is increasing, and consequently, more educators and researchers are motivated to conduct research in this area. Conversely, low research output from developing economies signals a slow response from industries towards emerging technologies, insufficient financial resources, low funding from universities,

and a sluggish response from national institutes regarding the evolving demands of industries. It also highlights the underrepresentation of researchers from these countries in global indexing platforms, thus providing direction for future studies.

Figure 8 Visualisation representation (see online version for colours)



Country-wise citation analysis further reflects that the publications are not just prolific but influential and therefore they have been widely referenced and impactful in shaping the academic discourse. This can guide the policy makers, educators, and researchers in benchmarking their curriculum updates against the globally recognised practices.

5.1.2 Co-authorship analysis-collaboration and networking

The identification of prolific and highly cited authors highlights the intellectual leaders in the field who often shape the direction of future research. Emerging scholars tend to align their work with the research agendas and thematic priorities. Furthermore, co-authorship analysis uncovers patterns of academic collaboration, revealing relationships between individual researchers, institutions and countries. These networks reflect the diffusion of knowledge across borders and disciplines, illustrating the presence of cross-institutional and interdisciplinary partnerships.

Such collaborative hubs often serve as centres of excellence, fostering the exchange of ideas and acting as anchors for regional and international research initiatives. These connections also provide valuable insight into the role of industry influence, the

availability of research funding, and national-level priorities in accounting education reform. In turn, they signal the strategic direction in which the profession and academic inquiry may evolve, particularly in response to technological and regulatory changes shaping the future of the accounting industry.

5.2 Co-occurrences analysis

With a minimum number of co-occurrences of a keyword, limited to 5, of the 884 keywords, 30 meet the threshold. For each of the 30 keywords, the total strength of the co-occurrence links with other keywords has been calculated. The keywords with the greatest total link strength are selected. The overall analysis of all the journals with the keywords used, resulted in four clusters with 30 items, 154 links and a total strength of 333 (Table 7 and Figure 9):

- Cluster 1 (11) items, *accounting curriculum, accounting education, accounting profession, AI, big data, curricular development, data analytics, employability, skills and soft skills.*
- Cluster 2 (8) items, *accounting information, curricula, e-learning, education, higher education, service, teaching and technology.*
- Cluster 3 (6) items, *accounting students, employment, engineering education, information technology, professional aspect and societies and institution.*
- Cluster 4 (5) items, *assurance of learning, curriculum, educational technology, literature review and students.*

The network visualisation gives the four clusters showing the relationship between the keywords. The visual mapping clearly shows the cluster by colours, red, green, blue and yellow. Whereas the overall visualisation gives the type of keywords utilised by time. The keywords researched in documents published before 2012 are: *societies and institutions, information technology, employment, professional aspect, engineering education, students, curriculum, service and education.* Where is the recent research from 2018–2019 onwards include, *data analytics, accounting education, accounting curriculum, AI, big data, e-learning, employability and soft skills.* Therefore, the trend in publication is very clear, the recent research focus on technological capabilities, data and analytics and integration of soft skills with technical skills.

Table 7 Cluster analysis with keywords

<i>Items</i>	<i>Items</i>	<i>Links</i>	<i>Total strength</i>	<i>Occurrence</i>
Accounting education (red zone)	1	18	30	37
Curricula (green zone)	2	20	82	25
Employment (blue zone)	3	11	24	8
Educational technology (yellow zone)	4	4	17	5
Literature review	4	4	17	5
Professional aspect	3	10	23	7
Employability	1	4	7	9

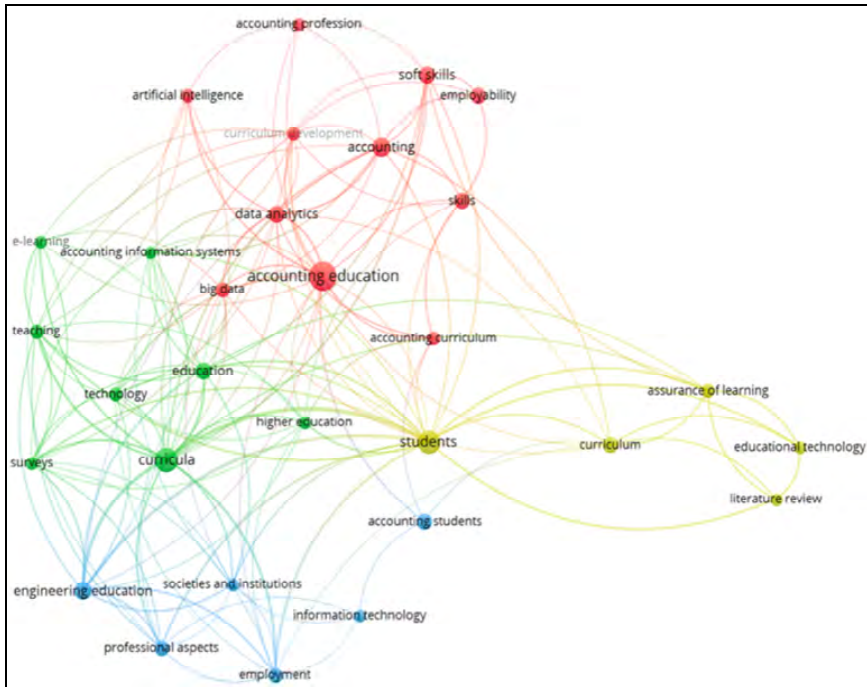
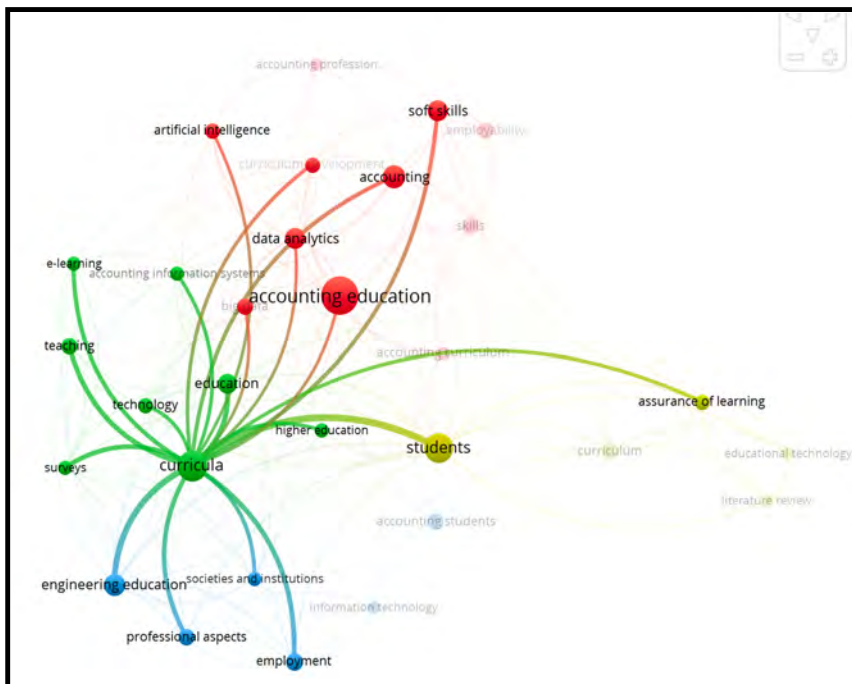
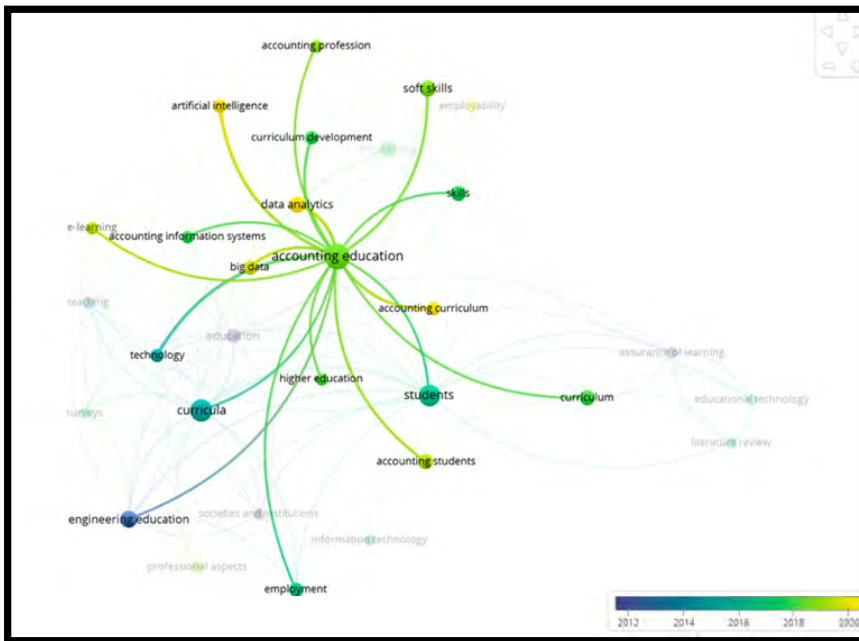
Figure 9 Co-occurrence of keywords (see online version for colours)**Figure 10** Cluster with curricula node (see online version for colours)

Figure 11 Cluster with accounting education node (see online version for colours)

We can further analyse the cluster by individual keyword selection. For example, if the cursor is hovered over the word node, it will calculate the strength and the link of that particular word with the other keywords and give the strength of that researched keyword. Further, the in-depth analysis of related keywords is done by hovering the cursor on the live VOSviewer software and it gives a detailed map of the node as depicted in Figure 10 and Figure 11.

5.2.1 Keyword co-occurrence analysis-revealing emerging themes and gaps

Keyword co-occurrence analysis revealed four distinct thematic clusters within the research corpus, offering critical insights into the intellectual structure of the field. Through bibliometric techniques, key themes such as accounting information, curricula, e-learning, higher education, teaching, and technology were identified. These clusters not only reflect the current research focus but also help track the evolution of the field – from traditional theoretical approaches to the integration of emerging technologies.

Moreover, the analysis highlights underexplored areas such as Fintech, Islamic accounting, and sustainability in accounting education. The limited representation of these themes signals important gaps in the literature and presents opportunities for future research.

These insights are particularly valuable for policymakers and educators seeking to revise and enhance accounting curricula. By understanding which competencies are emphasised in academic research and which are lacking, they can better align educational programmes with the evolving demands of the job market. This alignment is essential to ensure that graduates are equipped with the relevant skills required in contemporary professional settings.

5.3 Co-citation

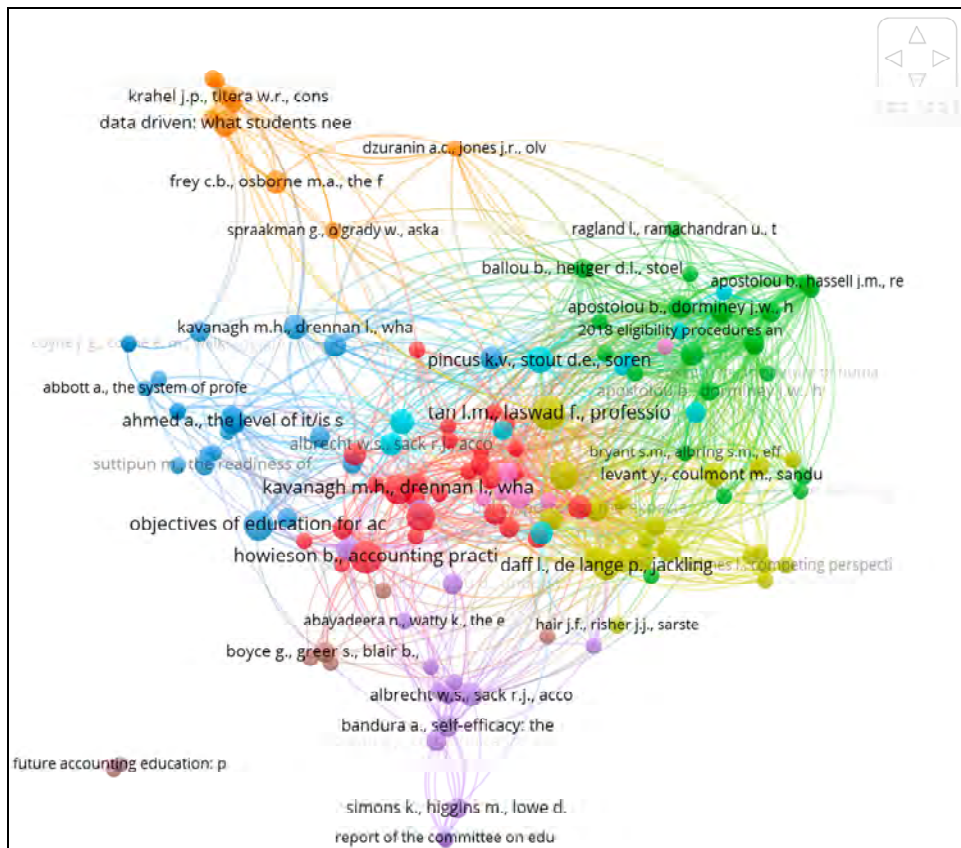
5.3.1 Co-citation with cited references

The total strength of the co-citation links with other cited references is calculated. The cited references meeting threshold will be the greatest of total link strength selected by VOS viewer. If a minimum of three cited reference is selected, 142 documents meet the threshold (Table 8). It results in nine clusters with total 1,741 links and a total link the strength of 2,156, as represented in Figure 12.

Table 8 Co-citation with cited references

<i>Minimum number of citation of cited reference</i>	<i>Cited references meeting threshold</i>
9	4
7	10
5	33
3	142
2	496 (491 largest set of connected items)

Figure 12 Co-citation with cited references (see online version for colours)



5.3.2 Co-citation with cited authors

In the graphical mapping (Figure 13), minimum number of 20 citations of an author has been chosen which represents 44 cited references of the total 14,565 authors, it resulted in four clusters with 851 links and a total strength of 20,242. The four clusters and visual map for cluster is shown in Table 10 and Figure 13.

Table 9 Co-citation with cited authors

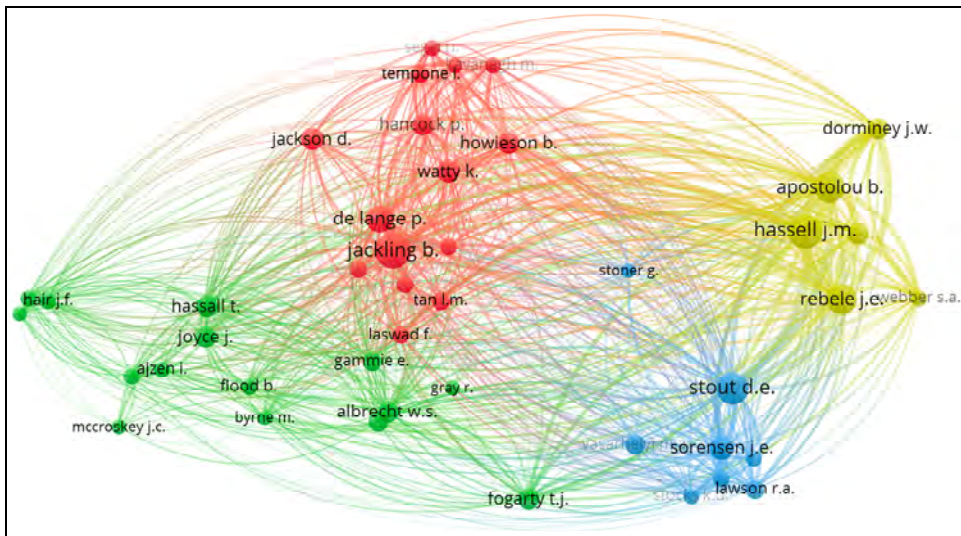
<i>Minimum number of citation of an author</i>	<i>Cited references meeting threshold</i>
50	6
40	15
30	22
20	44
10	152
5	591
2	3,168

Table 10 Co-citation with cited authors clusters

<i>Cluster 1 (15 items)</i>	<i>Cluster 2 (15 items)</i>	<i>Cluster 3 (8 items)</i>	<i>Cluster 4 (6 items)</i>
De Lange, P.	Ajzen, I.	Blocher, E.J.	Apostolou, B.
Drennan, L.	Albrecht, W.S.	Brewer, P.C.	Dorminey, J.W.
Hancock, P.	Bandura, A.	Lawson, R.A.	Hassell, J.M.
Helliar, C.	Byrne, M.	Sorensen, J.E.	Rebele, J.E.
Howieson, B.	Flood, B.	Stocks, K.D.	Watson, S.F.
Jackling, B.	Fogarty, T.J.	Stoner, G.	Webber, S.A.
Jackson, D.	Gammie, E.	Stout, D.E.	
Kavanagh, M.	Gray, R.	Vasarhelyi, M.A.	
Kavanagh, M.H.	Hair, J.F.		
Kent, J.	Hassall, T.		
Laswad, F.	Joyce, J.		
Segal, N.	McCroskey, J.C.		
Tan, L.M.	Ringle, C.M.		
Tempone, I.	Sack, R.J.		
Watty, K.	Sarstedt, M.		

5.3.3 Co-citation analysis

Co-citation analysis offers valuable insight into the intellectual structure of the research domain by identifying conceptual linkages between studies, the themes explored by specific authors, and the overall influence of their work. It reveals which topics attract scholarly attention, who the most frequently cited contributors are, and how their research clusters around shared frameworks and ideas. By examining the co-cited authors and their associated themes, researchers can better understand the depth and direction of academic inquiry within the field of accounting education and employability.

Figure 13 Co-citation with cited authors cluster map (see online version for colours)

Further exploration of these influential authors' works can illuminate their areas of expertise, providing a clearer picture of how the field has developed and where future contributions might be focused. Notably, the frequent co-citation of foundational theories such as the TAM and human capital theory indicates their centrality in accounting education research. These frameworks, widely applied in social sciences, offer a strong theoretical basis for curriculum reform and can serve as models for integrating similar approaches within accounting education.

By studying how TAM and related theories have been employed in other disciplines for curriculum development, accounting researchers can gain strategic insights and adopt proven methodologies. In this way, co-citation analysis not only maps foundational literature but also highlights the scholarly influence and theoretical convergence, guiding the next wave of interdisciplinary curriculum design studies.

6 Conclusions

This study presents an in-depth bibliometric and thematic analysis of scholarly literature on the alignment between accounting curricula and job market requirements. Drawing on 210 documents authored by 201 researchers from 40 countries over the past 25 years, the analysis reveals key thematic clusters, identifies influential contributors and journals, and maps the evolution of research using VOSviewer.

A total of 884 unique keywords and over 11,000 citations demonstrate the growing scholarly attention to topics such as digital transformation, sustainability, and soft skills in accounting education. However, the findings also highlight significant gaps in the literature. Emerging and industry-relevant topics like blockchain accounting, cryptocurrency, Fintech, ERP systems, Power BI, and Tableau remain underrepresented. Similarly, there is limited focus on accounting pedagogy strategies, assessment methods, and curriculum quality.

The study addresses the central research question: to what extent has existing literature explored the alignment between accounting education and employability? Analysis of publication trends shows a notable rise in output since 2006–2007, with a surge following the COVID-19 pandemic. This reflects increased global awareness of the evolving skill requirements in the profession. The USA leads in research output, followed by Australia and the UK, while funding support is primarily concentrated in agencies like the National Science Foundation and the Australian Research Council.

Popular publication outlets include *Accounting Education*, *Journal of Accounting Education*, and *Journal of Higher Education Theory and Practice*. These journals serve as key platforms for research on curriculum design, graduate readiness and educational innovation. However, there is a need for broader journal inclusion, especially as newer outlets focused on bibliometric and educational research continue to emerge.

The document composition comprises 81% journal articles, 10% conference papers, 5% reviews, 3% book chapters and 0.5% books. While these works have expanded the scope of accounting education literature to include themes such as global standards, digital tools, and technical proficiency, research on job readiness, employer expectations, and programme-level curriculum analysis remains sparse.

These insights underscore the necessity of future studies that bridge the gap between academia and industry. By identifying both the strengths and omissions within current research, this study provides a strategic foundation for further empirical investigations, targeted curriculum reforms, and evidence-based policy development.

6.1 Academic implication

One of the major contributions to academic discourse in accounting is that this study identifies critical themes and major key areas with unexplored fields in which future research can be carried out through a systematic review of literature giving a sound visual presentation for better understanding (Amin et al., 2024; Darmawan and Rahmawati, 2024). The VOSviewer BA enriches and adds further knowledge to the academic landscape by highlighting the work of highly sighted authors, influential studies, influential and most preferred journals (Baharom and Abdullah, 2024). The outcome of this research supports the development of frameworks that bridge the gap between professional demands, accounting curriculum and the required training, thereby fostering holistic approach to accounting education by integrating latest accounting field developments, sustainability issues, new accounting standards, emerging technologies and emerging skill requirements (Ghani and Muhammad, 2019; Tsiligiris and Bowyer, 2021). This study supports the TAM and the SCCT in accounting pedagogy. It also supports the human capital theory and skill mismatched theory by providing evidence to the misalignment between accounting curriculum gaps and poor coverage of latest technological updates like Fintech, blockchain, cryptocurrency, accounting softwares and issues revolving around sustainability like IFRS-S1 and IFRS-S2. These insights can be addressed by future research.

6.2 Practical implication

The research findings and insights derived from this study will be useful for policy makers, educators, professional accounting companies, other industry stakeholders in designing and including required study material in accounting curriculum to match the

real-world requirements (Carvalho and Almeida, 2022; Terblanche and De Clercq, 2021). By addressing the gaps identified by the study and providing better alignment in curriculum and training, this research fosters the development of workforce equipped with technical and analytical skills, integrated advanced tech technologies and developing strong ties between academia and industry (Jackson and Meek, 2021; Askary and Askarany, 2024). Additionally, the findings emphasise the importance of soft skills and lifelong learning, ensuring graduates can adapt to evolving professional landscapes across diverse global contexts (Abu Asabeh et al., 2023; Edeigba, 2022).

This research identifies areas requiring immediate attention by educators, curriculum designers, policy makers and academic institutions. Stakeholders can leverage these findings to reassess course content, integrate advanced technologies such as generative AI, and implement responsive training programmes that prepare graduates for emerging job market trends. The global mapping presented in this study serves as a benchmark for regional adaptation and provides a structured framework for future curriculum review and enhancement efforts.

7 Future directions

Building on the insights from this BA, future research should focus on exploring underrepresented topics and themes, employing diverse methodologies to uncover context-specific and detailed insights. Notably, this study identified several underexplored areas, including blockchain and cryptocurrency applications in accounting; training in business intelligence tools such as Power BI, Tableau, QuickBooks, SAP, and other ERP and accounting software; integration of sustainability standards into accounting and financial reporting; incorporation of Islamic accounting principles; cultural competence and multilingual skill development; and ethical challenges related to AI. Researchers are encouraged to investigate these areas through empirical studies to provide robust evidence and practical implications.

Furthermore, methodological diversity can enhance the depth and breadth of research. Combining bibliometric approaches with qualitative data analyses could yield richer insights. Future studies may benefit from conducting comparative analyses of accounting curricula across different educational and accreditation systems, longitudinal research tracking curriculum evolution alongside graduate employability, and studies that align local job market demands with regional industry needs. Additional research avenues include examining regulatory frameworks, assessing employer perceptions regarding the readiness of accounting graduates, evaluating institutional preparedness for digital technologies and AI integration, and exploring policy and regulatory influences on curriculum and programme development.

While aligning curricula with current job market demands remains vital, it is equally important to emphasise critical thinking, ethical reasoning, and a profound understanding of foundational accounting principles. Although these competencies may not always directly match immediate market trends, they are essential for maintaining the long-term integrity, adaptability, and sustainability of the accounting profession. Ultimately, this bibliometric study serves as a diagnostic tool, guiding targeted future research and policy initiatives aimed at equipping accounting graduates with comprehensive competencies essential for thriving in Industry 4.0 and beyond.

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