

## Systematic Mapping Of Earning Management Topics For 2017 – 2023 Based On Bibliometric Analysis

**Suparman***Program Pascasarjana Magister Akuntansi*  
*Universitas Muhammadiyah Tangerang*

suparmanda79@gmail.com

**Afrizon***Program Pascasarjana Magister Akuntansi*  
*Universitas Muhammadiyah Tangerang*

---

Copyright © 2025 JAST, Journal of Accounting Science and Technology is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International License](#)

---

### Abstract

This research uses bibliometric analysis to produce a comprehensive mapping of Profit Management research. This research examines changes in citations, publication trends, author collaborations, trending titles, trending author keywords, trending abstracts, countries, dominating factors, research developments, and future research on Profit Management papers from the Scopus index for the year 2017 - 2023. This research uses bibliometric analysis methods. The research sample used was 1,035 articles with the keyword "Profit Management". The articles used are sourced from Scopus indexed journals for 2017-2024, with the help of Publish or Perish (PoP). This bibliometric analysis uses VOSviewer (VV). The year with the most citations, according to statistics, was 2017, with 1,440 citations. Jennings Mayo-Wilson, Larissa are the authors with the most networks/collaborations, as many as 85. The term "earnings management" is the keyword most commonly used in earnings management articles. Ten countries linked earnings management to this research: Vietnam, China, Ethiopia, Pakistan, Thailand, Malaysia, Tanzania and Bangladesh. Co-occurrence network visualization explains the network or relationship from one term to another in research in the field of earnings management for the 2017-2023 period. While the visual overlay represents keywords indicating the year of publication, the density visualization indicates research on a topic that is still very broad to study. These findings also indicate that it is important to recognize the approaches and theories behind the development of Economic Performance to determine the gradual nature of the aspects involved in it.

**Keywords:** Bibliometrics; Profit management; Digital Library; Scopus

### 1. Introduction

Scientometrics, often known as bibliometric methods, is a growing methodology for assessing research from various scientific publication sources (Ellegaard & Wallin, 2015). Abbas et al., (2021); Reuters, (2008) argue that bibliometric techniques, which use statistical methodology to combine quantitative analysis of literary sources, can provide measurement. Quotes reveal the impact of research that has been conducted; thus, research results indicate that these journals have functioned successfully, and researchers are expected to take these features into account (De-Moya-Anegón et al., 2004; López-Robles et al., 2019). To examine sections or

subjects of a bibliography (metadata), bibliometric methods such as citation analysis (IF), publishing trends, author collaborations, agency collaborations, trending term titles, abstracts, author keywords, country statistics, field, journal, and public trend studies used (Abbas et al., 2021; Taqi et al., 2021; Ye et al., 2020; Żarczyńska, 2012).

Bibliometric analysis has been used to map the number of published publications and citations from various literatures (De-Moya-Anegón et al., 2004; Efron et al., 2012). These topics are researched and explained qualitatively and quantitatively in bibliometric analysis (Abbas et al., 2021; Velasco et al., 2012). Due to the limited availability of bibliometric studies on Profit Management issues, locating instances of analysis related to bibliometric topics can pose a challenge. Consider if someone is seeking comprehensive and up-to-date global advancements derived from articles discussing Economic Performance spanning from 2015 to 2023. In such scenarios, employing bibliometric analysis as the chosen method adds a unique aspect to the gathered research. Based on the description above, the research question problem formulation is as follows:

RQ1 : What about quotes on Earning Management for 2017 – 2023 ?

RQ2 : What are the trends in publishing Earning Management articles in 2017 – 2023 ?

RQ3 : How do authors collaborate in Earning Management articles in 2017 - 2023 ?

RQ4: What is the trend of terms in Earning Management article titles for 2017 – 2023 ?

RQ5: What is the trend of keyword author terms in Earning Management in 2017 – 2023 ?

RQ6: What is the trend of abstract terms in Earning Management articles in 2017 – 2023 ?

RQ7: Which countries do Earning Management research most often? 2017 – 2023 ?

RQ8: What factors dominantly influence Earning Management articles in 2017 - 2023 ?

RQ9: How is the development of Earning Management article research in 2017 – 2023 ?

RQ10: What will be the object of future research regarding Earning Management?

## **2. Literature Review**

### **2.1 Earning Management**

In the context of hypothesis development, Earnings Management is a complex concept that requires careful consideration of previous research and established theory. When forming a hypothesis related to earnings management, it is essential to base the hypothesis on the principles and findings of earlier studies, which have explored how companies may manipulate financial statements to present a more favorable image to investors, regulators, or other stakeholders. The hypothesis should also be grounded in the latest research, as this allows the author to ensure that the hypothesis reflects the current state of knowledge on earnings management. The field of earnings management is dynamic, with changing regulations, market conditions, and new financial reporting standards influencing the practices of firms. Therefore, using the most recent studies ensures the hypothesis remains relevant and contributes to the existing body of knowledge, addressing any gaps or unresolved questions from previous research.

A key aspect of this is the research gap identified in the introduction. For instance, if there is limited understanding of how earnings management is impacted by new regulatory frameworks or economic conditions, the hypothesis should be designed to explore this area, aiming to bridge the gap. By using the latest findings, the hypothesis becomes a tool for investigating contemporary issues and potentially offering insights that can drive future research and practice. Furthermore, the conceptual framework plays an important role in the

development of the hypothesis. It helps in structuring the relationships between the key variables involved in earnings management, such as financial performance, executive compensation, corporate governance, and external market pressures. The framework will be constructed using the theoretical foundations laid out by previous research, but with a contemporary perspective that incorporates new data and insights.

In summary, when developing a hypothesis on earnings management, it is crucial to rely on the latest research to ensure that the hypothesis is addressing an up-to-date gap in the literature. The conceptual framework should then be developed to systematically explain how various factors influence earnings management, providing clarity and direction for the research.

## **2.2 Scopus**

In the context of hypothesis development, Scopus plays a crucial role by providing access to the latest and most comprehensive research publications. The author is expected to form a hypothesis by drawing on established theories and concepts from previous research, which are often indexed in databases like Scopus. Scopus is widely recognized for its extensive repository of peer-reviewed journals, conference papers, and other academic materials, ensuring that the hypothesis is grounded in up-to-date, high-quality research. The use of recent research findings from Scopus is essential in ensuring the hypothesis addresses current issues, which helps close the research gap identified in the introduction. By accessing the most recent studies, an author can identify unexplored or under-researched areas, ensuring the hypothesis is relevant and contributes new knowledge to the field. This is particularly important for confirming or challenging existing theories, refining conceptual frameworks, and proposing new models.

Furthermore, the conceptual framework development is supported by Scopus, as it offers a wealth of references that guide the author in aligning the research question with existing theories. Scopus' indexing of high-impact journals allows the researcher to construct a robust framework that links the hypothesis with theory and previous empirical findings. As the researcher develops the conceptual framework, the literature from Scopus helps in explaining the relationships between variables and identifying the theoretical foundations that will support the study. In summary, Scopus is an indispensable tool in hypothesis development and conceptual framework creation. It ensures that the hypothesis is not only aligned with the most recent research but also helps bridge the gap between theoretical knowledge and practical applications, making the research both relevant and impactful.

## **3. Method**

A systematic literature review is defined as a process that identifies, evaluates, and interprets available research evidence to provide specific answers to research questions (Kitchenham et al., 2010). Systematic literature review is also a method of investigating a body of scientific literature to generate insights, critical reflections, future research directions, and research questions (Dumay et al., 2016). Hahn & Kühnen, (2013) suggest five steps necessary to conduct a systematic literature review. The research question comes first, followed by material collection, selection and evaluation, synthesis and descriptive analysis, and results. This systematic literature review was carried out in stages, starting with an electronic article search to identify a number of research journals from various sites providing scientific journals, in this case Scopus.

**3.1 Research design**

Bibliometrics uses mathematical and statistical methods to investigate patterns in the publication and use of materials such as textbooks, journal articles, student dissertations, and other sources (Rohanda & Winoto, 2019). As part of the framework for discovering emerging technologies, institutional and international collaboration is encouraged (Russell & Rousseau, 2002).

**3.2 Research procedure**

The search stage, filtering stage, bibliometric attribute examination, and bibliometric analysis are the four stages of bibliometric analysis (Julia et al., 2020). Research conducted with the following stages.

**3.3 Examination Procedure Stage**

Publish or Perish is a software or search engine tool used to find bibliographies as a starting point for data collection (Abbas et al., 2021). In this research, Scopus serves as the main data source for Publish or Perish searches. As a consequence, Scopus has emerged as one of the largest and most esteemed databases for peer-reviewed literature and publications. However, the bibliography for this study is constrained in several aspects. Firstly, it encompasses journal articles, book series, novels, and conference papers. Secondly, it includes materials related to "Profit Management". Search was limited to 2017 to 2023.

**3.4 Bibliography Selection Stage**

This process involves organizing or filtering the journals that will undergo evaluation. The data utilized consists of journal articles indexed by Scopus. Initially, the PoP program produced 1,035 bibliographies (refer to Table 1). Subsequently, all 1,035 bibliographies were chosen for examination. Certain bibliographies were excluded due to not meeting the specified criteria.

Table 1 Bibliography Selection Results

| Publication Year | Selected | Not elected | Total |
|------------------|----------|-------------|-------|
| 2017             | 114      | 0           | 114   |
| 2018             | 96       | 0           | 96    |
| 2019             | 138      | 0           | 138   |
| 2020             | 160      | 0           | 160   |
| 2021             | 181      | 0           | 181   |
| 2022             | 173      | 0           | 173   |
| 2023             | 173      | 0           | 173   |
| Total            | 1,035    | 0           | 1,035 |

**3.5 Bibliography Attribute Stage**

The Mendeley software is employed to archive files obtained from library reference sources for subsequent examination. Bibliographic metadata underwent a thorough review to ensure completeness for bibliometric analysis. Filters were then validated for author names, article titles, author keywords, abstracts, publication years, volumes, issue numbers, page numbers, countries, citation counts, article links, and publishers. With complete metadata, the bibliometric analysis commences.

**3.6 Bibliometric Analysis Stage**

The problem formulation identified serves as a criterion for conducting bibliometric analysis. VOSviewer is utilized to execute the bibliometric analysis and exhibit the outcomes. VOSviewer is preferred due to its reliability and efficiency in managing substantial data sets, and its

capability to generate diverse visualizations suitable for presentations, investigations, and other purposes.

**4. Result and Discussion**

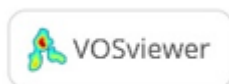
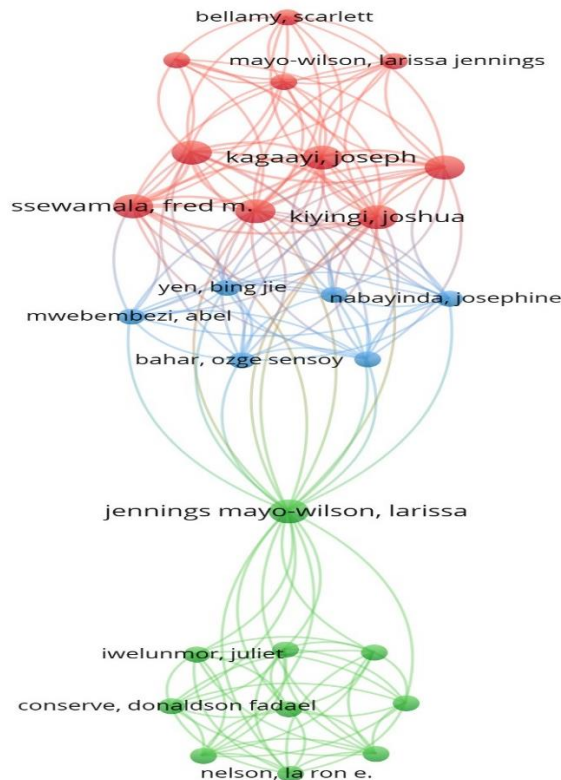
**4.1 Quote Analysis**

In the realm of scientific academia, the significance of publishing scholarly work can be evaluated through various metrics, one of which is the frequency of citations by other experts; only then can the work be deemed valuable. Most often, works that are cited indicate that they are subjects of debate or discussion among researchers. According to the results of this research's citation analysis, there were 7,234 citations from 2017 to 2023. Citation patterns exhibit diverse trends. The table below illustrates the number of citations per year:

Table 2 Analysis of Citations Per Year

| No.   | Year | Citation     |
|-------|------|--------------|
| 1     | 2017 | 1,440        |
| 2     | 2018 | 825          |
| 3     | 2019 | 1,303        |
| 4     | 2020 | 1,244        |
| 5     | 2021 | 1,302        |
| 6     | 2022 | 825          |
| 7     | 2023 | 295          |
| Total |      | <b>7,234</b> |

**4.2 Author collaboration analysis**





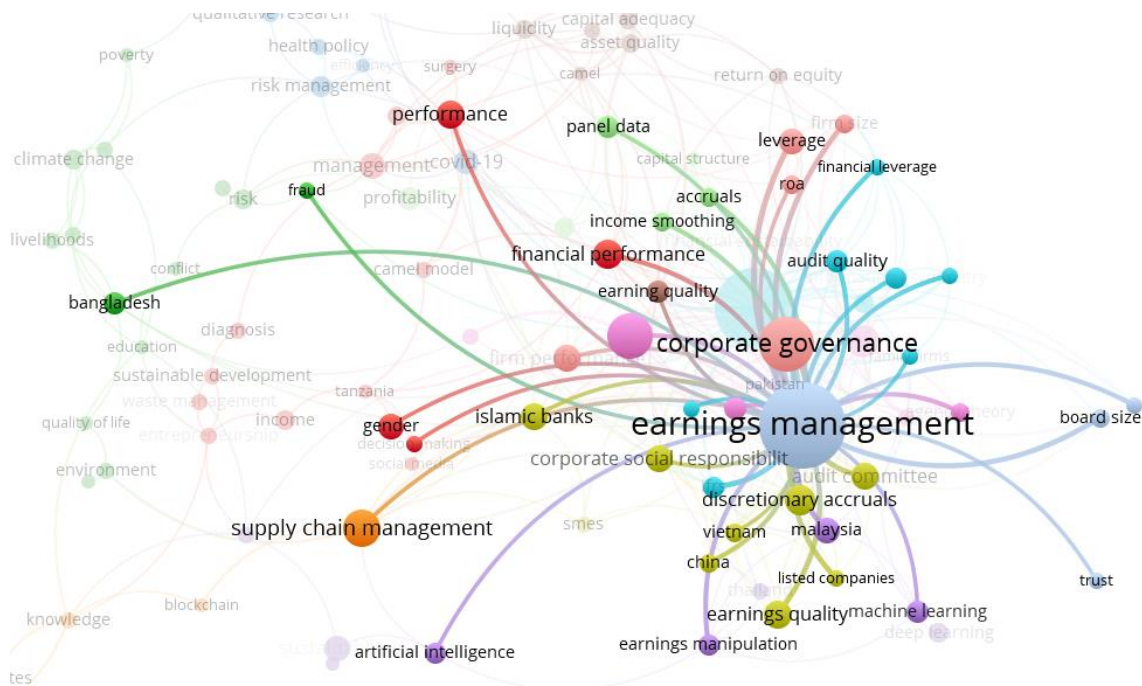


Figure 3. Visualization of the author's keyword network Profit Management

**4.5 Abstract Term Trend Analysis**

According to an examination of frequently employed terms in abstracts of Profit Management publications (depicted in Figure 4), employing an analysis requiring a minimum number of occurrences in a single phrase. The terms most recurrently employed in abstracts with interrelatedness between abstracts were "corporate governance" (26 occurrences), "Financial Performance" (13 occurrences), "Supply chain management" (11 occurrences),

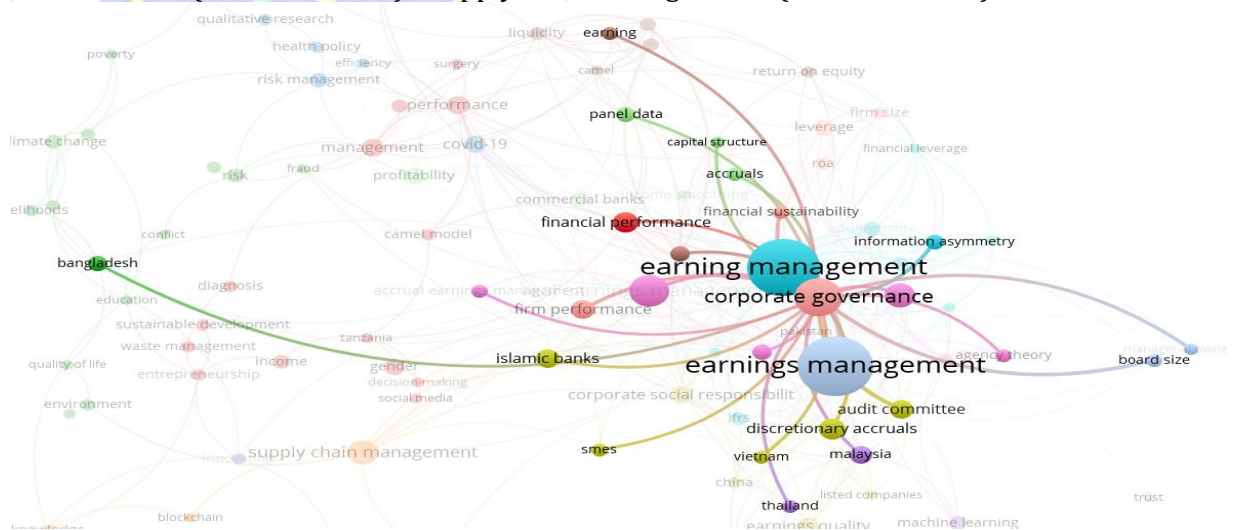


Figure 4 Abstract network of the most frequently used terms in articles Profit management

**4.6 Countries that Most Often Conduct Earnings Management Research**

From the title and abstract search outcomes comprising 26,362 items and a minimum threshold of 5 occurrences, a total of 1,251 keywords were extracted from the titles and abstracts. These keywords were identified to represent four countries closely associated with ongoing discussions in Profit Management (illustrated in Figure 5). The term 'Philippines' was

most frequently utilized by the author with a single occurrence, followed by 'Indonesia' with three occurrences, and 'Russia' and 'Vietnam' each with two occurrences.

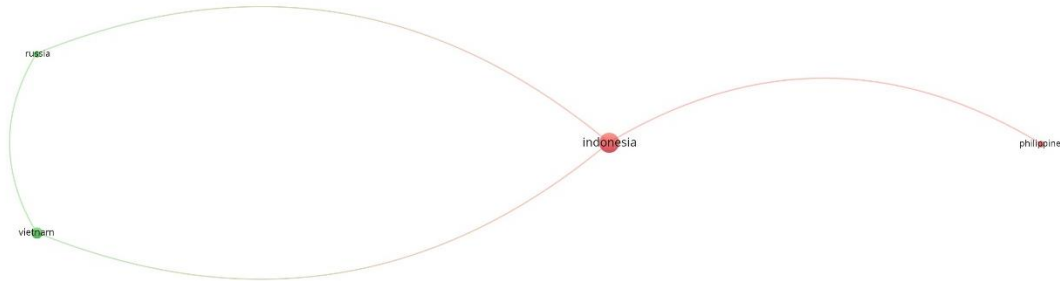


Figure 5 Visualization of countries that most frequently conduct Profit Management research

**4.7 Analysis of Dominant Factors Affecting Earnings Management**

At this juncture, the dataset is stored in the RIS (Research Information Systems) format using metadata obtained from Publish or Perish. Subsequently, the dataset underwent analysis using the VOSviewer application, wherein the option "data based on bibliographic data" was selected to construct a network or association of terms based on bibliographic data. The term field was derived from keywords, while the methodology employed to compute the dataset entailed a comprehensive calculation, aiming to align with research pertaining to the domain of Profit Management that has been conducted. The minimum threshold for occurrences in a single term is 599 documents with relational occurrences. Usually, bibliometric analysis involves creating visual representations like networks, overlays, and densities. The aim is to clarify the bibliometric relationships among articles or online publications using downloaded metadata. A bibliometric network consists of round or circular nodes representing keywords, while edges or network nodes indicate connections between pairs of nodes. Mapping and clustering in bibliometric analysis, facilitated by VOSviewer software, complement each other. This mapping aids in achieving a thorough comprehension of the bibliometric network structure. Moreover, clustering offers an overview or insight into bibliometric groupings.

Figure 6 illustrates a co-occurrence network visualization, illustrating the connections or relationships between terms in research within the domain of Profit Management spanning from 2017 to 2023. Out of the 1,035 articles indexed by Scopus, they can be classified into eight clusters, distinguishable by the color of each keyword node (refer to Table 3).

Table 3 Cluster variables based on co-occurrence

| Clusters     | Node Color | Items   | Sources Total |
|--------------|------------|---|---------------|
| Clusters - 1 |            | Acrual, Agriculture, commercial bank, employment, income smoothing, panel data, profitability, qualitative research, risk, risk management, supply chain. | 11            |



|              |  |  |    |
|--------------|--|--|----|
| Clusters - 2 |  | Asset quality, camel model, capital adequacy, earnings, earning quality, financial performance, liquidity, management, perception, performance, return on equity | 11 |
| Clusters - 3 |  | Artificial intelligence, entrepreneurship, environment, income, innovation, supply chain management, sustainability, sustainable developer, waste management     | 9  |
| Clusters - 4 |  | Audit committee, audit quality, board six, corporate governance, earnings management, financial sustainability, firm performance, information asymmetry          | 8  |
| Clusters - 5 |  | Accrual earnings management, adaptation, Bangladesh, climate change, livelihoods, real earnings management. Vulnerability  | 7  |
| Clusters - 6 |  | China, corporate social responsibility, discretionary accrual, earnings management, earnings quality, firm value, Vietnam  | 7  |
| Clusters - 7 |  | Accrual earnings management, agency theory, financial distress, firm size, leverage, real earnings management  | 6  |
| Clusters - 8 |  | Deep learning, earnings manipulation, ifrs, machine learning, malaysia, thailand.  | 6  |

Note: The selected variables that influence "Profit Management" are based on visualization of networks that occur simultaneously, explaining the network or relationship from one term to another in research in the field of Economic Performance for the period 2017 - 2023.

**4.8 Analysis of Research Developments**

Following the identification of mapping and grouping within the Profit Management field using network visualization, the subsequent phase involves mapping and grouping trends in Profit Management research based on historical traces or publication years of research. Insights are derived from the results of the overlay visualization depicted in Figure 8. This information serves as a reference for discerning and recognizing the state of the art in Profit Management research conducted during the period of 2017 to 2023. The outcomes of the bibliometric analysis, facilitated by importing metadata from Publish or Perish into VOSviewer software, yield an Overlay visualization. In this visualization, node colors denote keywords signifying the year of publication.

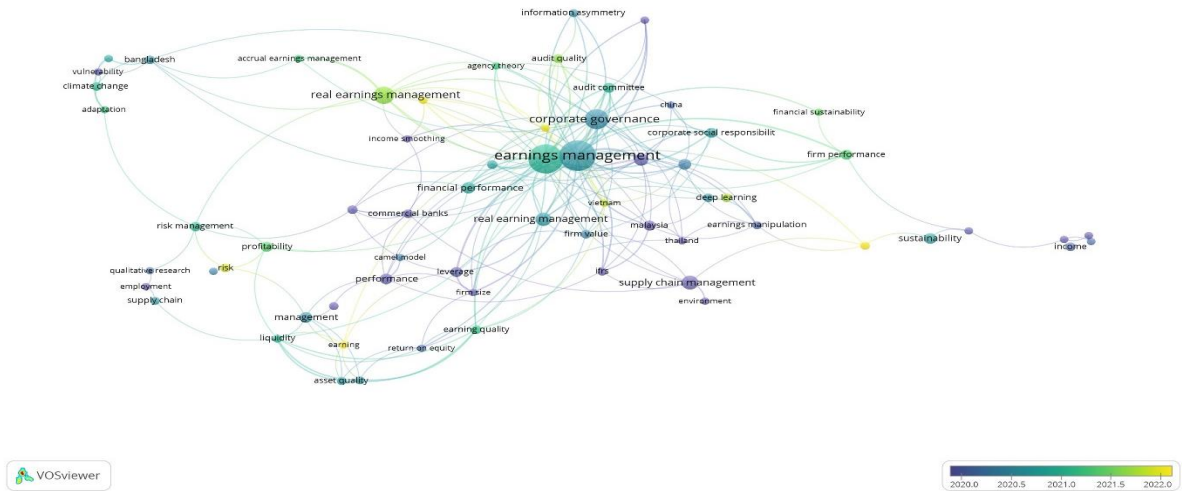


Figure 7 Overlay visualization of joint events

Table 4 Publication of variables based on co-occurrence

| Color Nodes | Year Of Publication | Items   | Sources Total |
|-------------|---------------------|---|---------------|
| Dark Blue   | 2017 - 2019         | Performance, Perception, quality, entrepreneurship, knowledge, firm size,   | 8             |
| Green       | 2020                | Management, diagnosis, asset quality, supply change, health policy,   | 6             |
| Light Green | 2021                | Earnings management, corporate governance, financial distress, firm value, corporate social responsibility, audit committee,            | 6             |
| Yellow      | 2022 - 2023         | Real earnings management, profitability, accruals, audit quality, artificial intelligence, earnings, risk, accrual earnings management, | 9             |

**4.9 Analysis of Future Research Objects**

The subsequent section presents a bibliometric analysis utilizing density visualization. From the visualization portrayed in Figure 9, it is evident that certain nodes exhibit dense or high-density characteristics compared to others. The saturation level, as indicated by the number of keywords highlighted in yellow, suggests that these areas represent topics extensively researched and indexed by Scopus, such as earnings management, earnings manager, corporate management, real earnings management, and sustainable development diagnosis. Conversely, nodes marked in dark colors imply that these topics have received less attention in research. This presents an opportunity for further exploration of these areas, specifically keywords like accrual earnings management, earnings manipulation, earnings quality, and supply chain management, which are interconnected with the field of earnings management. The bibliometric analysis of density visualization, demonstrating low strain and intensity, underscores that research on earnings management related to these variables remains relatively limited, indicating ample room for further investigation in this domain. Subsequent sections will delve into the exploration of these variables.

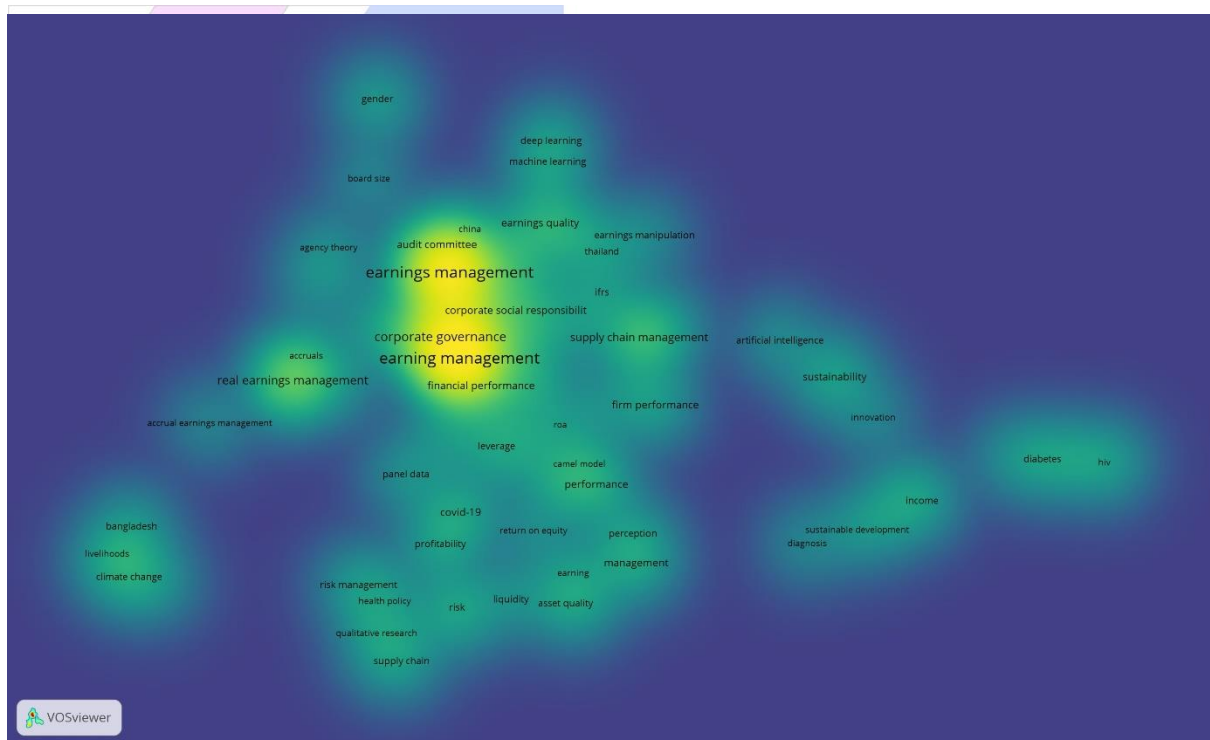


Figure 8. Simultaneous density visualization

**Table 4.** The topic of variables based on co-occurrence has very broad potential for research

| <b>Keywords</b>             | <b>Year</b> | <b>Title</b>  | <b>Writer</b>                        | <b>Information</b>  |
|-----------------------------|-------------|---|--------------------------------------|---|
| Accrual earnings management | 2022        | Accruals earnings management proxies: Prudent business decisions or earnings manipulation?  | Theodore E. Christensen et al., 2022 | Journal Name: Journal of Business Finance & Accounting<br><br>Journal Link: <a href="https://onlinelibrary.wiley.com/doi/10.1111/jbfa.12585">https://onlinelibrary.wiley.com/doi/10.1111/jbfa.12585</a>   |
|                             | 2022        | Did Accrual Earnings Management Decline and Real Earnings Management Increase Post-SOX? A Re-Examination Over an Extended Post-SOX Period and A Closer Look at REM-AEM Substitution | Morton Pincus et al, 2022            | Journal Of Financial Reporting<br><br>Journal Link: <a href="https://publications.aahq.org/jfr/article-abstract/7/2/179/135/Did-Accrual-Earnings-Management-Decline-and-Real">https://publications.aahq.org/jfr/article-abstract/7/2/179/135/Did-Accrual-Earnings-Management-Decline-and-Real</a> |
|                             | 2023        | The Effect of Gross Profit Margin, Intellectual Capital, Investment Opportunity Set on Firm Value with Earnings Management as an Intervening Variable                               | Andrianto et al, 2023                | Journal of Social Research<br><br>Journal Link: <a href="https://ijsr.internationaljournallabs.com/index.php/ijsr/article/view/1392">https://ijsr.internationaljournallabs.com/index.php/ijsr/article/view/1392</a>   |
|                             | 2023        | The role of earnings management via real activities and accrual management in PIPEs   | Katherine Gunny et al, 2023          | Springer Link<br><br>Journal Link: <a href="https://link.springer.com/article/10.1007/s11156-023-01154-3">https://link.springer.com/article/10.1007/s11156-023-01154-3</a>  |
| Earnings Manipulation       | 2022        | Detecting earnings management: a comparison of accrual and real earnings manipulation models  | Thi Thu Ha Nguyen et al, 2022        | Journal of Applied Accounting Research<br><br>Journal Link : <a href="https://www.emerald.com/insight/content/doi/10.1108/JAAR-08-2021-0217/full/html">https://www.emerald.com/insight/content/doi/10.1108/JAAR-08-2021-0217/full/html</a>  |

|                         |      |   |                                     |   |
|-------------------------|------|---|-------------------------------------|---|
|                         | 2022 | A Simple Approach to Better Distinguish Real Earnings Manipulation from Strategy Changes*               | Theodore E. Christensen et al, 2022 | Contemporary Accounting Research<br><br>Journal Link: <a href="https://onlinelibrary.wiley.com/doi/10.1111/1911-3846.12830">https://onlinelibrary.wiley.com/doi/10.1111/1911-3846.12830</a>                         |
|                         | 2021 | Contaminated Heart: Does Air Pollution Harm Business Ethics? Evidence from Earnings Manipulation        | Charles H. Cho et al, 2021          | Springer Link<br><br>Journal Link: <a href="https://link.springer.com/article/10.1007/s10551-021-04762-y">https://link.springer.com/article/10.1007/s10551-021-04762-y</a>  |
| Earnings Quality        | 2022 | Female CEOs and Core Earnings Quality: New Evidence on the Ethics Versus Risk-Aversion Puzzle           | Alaa Mansour Zalata, et al 2022     | Springer Link<br><br>Journal Link: <a href="https://link.springer.com/chapter/10.1007/978-3-031-18794-0_12">https://link.springer.com/chapter/10.1007/978-3-031-18794-0_12</a>                                      |
|                         | 2021 | CEO duality, earnings quality and board independence  | Sandra Alves, 2021                  | Emerald insight<br><br>Journal Link : <a href="https://www.emerald.com/insight/content/doi/10.1108/JFRA-07-2020-0191/full/html">https://www.emerald.com/insight/content/doi/10.1108/JFRA-07-2020-0191/full/html</a> |
| Supply chain management | 2020 | Artificial intelligence in operations management and supply chain management: an exploratory case study | Petri Heo et al 2020                | Production Planning & Control<br><br>Journal Link: <a href="https://www.tandfonline.com/doi/full/10.1080/09537287.2021.1882690">https://www.tandfonline.com/doi/full/10.1080/09537287.2021.1882690</a>              |
|                         | 2022 | Model and implementation of rice supply chain management: A literature review                           | Prasetyo Adi Wibowo, et al 2022     | Science direct<br><br>Journal Link: <a href="https://www.sciencedirect.com/science/article/pii/S1877050921023851">https://www.sciencedirect.com/science/article/pii/S1877050921023851</a>                           |

Based on table 4, several variable keywords can be outlined which shows that research on earnings management related to these variables is still relatively low, thus making studies on this topic subject to extensive research.

**4.10 Object of future research analysis**

Based on the visualization results in Figure 10, accrual earnings management, earnings manipulation, earnings quality, supply chain management which are linked to the field of earnings management are variables that are still slightly correlated with ESG Performance. This is reinforced by the visualization in Figure 10 which is characterized by the small number of nodes in each variable.

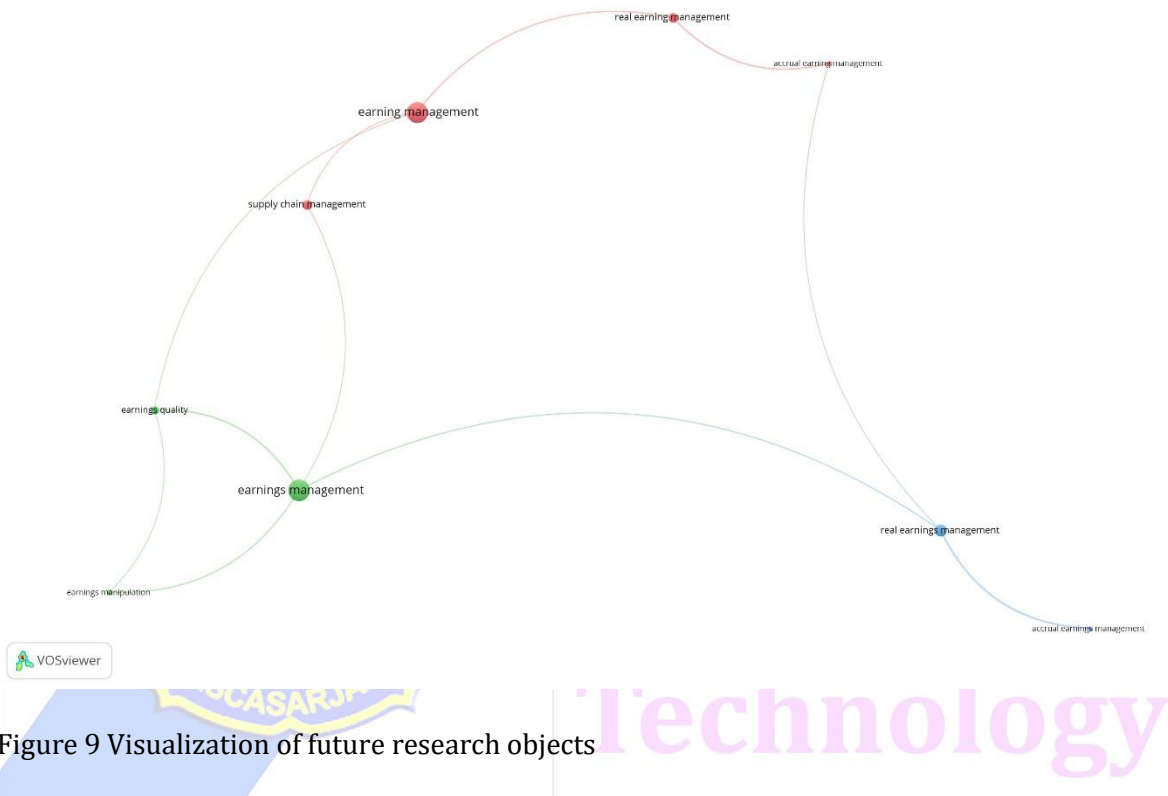


Figure 9 Visualization of future research objects

**5. Conclusion**

This bibliometric research presents quantitative descriptive research. Therefore, this research can only present a general picture of earnings management tracking performance. For bibliometric reviews and to produce higher quality research results, there should be no waste; determination of inclusion and exclusion criteria and the quality of research included in the review must be strict. Based on citation analysis, there was an increase and decrease in citations in earnings management publications from 2017 to 2023. In 2017 the maximum number of citations was recorded, but in 2023 the number of citations decreased drastically. Over the previous seven years, there has been an overall decrease and increase in the number of articles published on Earnings Management.

The author's involvement in articles regarding Profit Management is sufficient. Among the 3,329 authors in this study, Wille, Susan S., Sewamala, Fred M, Nelson La Ron showed a strong correlation. Earnings Management is the phrase in the title that appears most often in publications. Based on the minimum number of occurrences for each criterion, the findings are considered relevant at 85. The word "Earnings Management" in the headline is most often used

in Profit Management articles, namely 85 occurrences. Apart from that, the author most often uses the term 'Philippines' with one event, followed by the term 'Indonesia' with three events, and Russia with and Vietnam with 2 events. co-occurrence network visualization, explaining networks or relationships from one term to another in research in the field of Profit Management for the period 2017 – 2023. Of the 1,035 articles indexed by Scopus, they can be grouped into eight clusters

Furthermore, density visualization can identify dense or high-density areas at one node compared to other nodes. The level of saturation identified in the number of keywords marked in yellow means that the area is a topic that is widely researched and indexed by Scopus, such as keywords

From the visualization depicted in Figure 9, it can be seen that there are dense or high-density areas at one node compared to other nodes. The level of saturation identified in the number of keywords marked in yellow means that the area is a topic that is widely researched and indexed by Scopus, such as the keywords earnings management, earnings manager, corporate management, real earnings management, sustainable development diagnosis. Meanwhile, the points marked in dark color indicate that these topics have not yet been studied much. This can create opportunities to conduct research on these topics, namely the keywords accrual earnings management, earnings manipulation, earnings quality, supply chain management which are connected to the field of earnings management.

The limitation of this research is that it only uses observation years from 2017 to 202. Therefore, future researchers should add the latest observation year. Apart from that, this research has not explored the application of the literature used. For this reason, future researchers are advised to develop this literature review with the help of other applications such as Biblioshiny or R.

## References

- Abbas, D. S., Ismail, T., Taqi, M., & Yazid, H. (2021). Systematic Mapping In The Topic Of Knowledge Management: Based On Bibliometric Analysis 2015 - 2021. *Library Philosophy and Practice (e-Journal)*, Spring(2021), 6242.
- De-Moya-Anegón, F., Chinchilla-Rodríguez, Z., Corera-Álvarez, E., Muñoz-Fernández, F. J., & Navarrete-Cortés, J. (2004). *Indicadores bibliométricos de la actividad científica española:(ISI, Web of science, 1998-2002)*. FECYT-Ministerio de Educación y Ciencia, Spain.
- Efron, N., Brennan, N. A., & Nichols, J. J. (2012). Citation analysis of the contact lens field. *Optometry and Vision Science*, 89(1), 70–79.  
<https://doi.org/10.1097/OPX.0b013e318236dcca>
- Ellegaard, O., & Wallin, J. A. (2015). The bibliometric analysis of scholarly production: How great is the impact? *Scientometrics*, 105(3), 1809–1831.  
<https://doi.org/10.1007/s11192-015-1645-z>
- López-Robles, J. R., Guallar, J., Otegi-Olaso, J. R., & Gamboa-Rosales, N. K. (2019). El profesional de la información (Epi): Bibliometric and thematic analysis (2006-2017). *Profesional de La Informacion*, 28(4), 1–23. <https://doi.org/10.3145/epi.2019.jul.17>
- Reuters, T. (2008). Whitepaper Using Bibliometrics : *Thomson Reuters*, 12.
- Taqi, M., Rahmawati, R., Bandi, B., Payamta, & Rusydiana, A. S. (2021). Audit Quality Research: A Bibliometric Analysis. *Library Philosophy and Practice (e-Journal)and Practice*, 5221.
- Velasco, B., Eiros Bouza, J. M., Pinilla, J. M., & San Román, J. A. (2012). The use of bibliometric indicators in research performance assessment. *Aula Abierta*, 40(2), 75–84.  
<http://dialnet.unirioja.es/servlet/articulo?codigo=3920967&info=resumen&idioma=EN>

- Ye, N., Kueh, T. B., Hou, L., Liu, Y., & Yu, H. (2020). A bibliometric analysis of corporate social responsibility in sustainable development. *Journal of Cleaner Production*, 272. <https://doi.org/10.1016/j.jclepro.2020.122679>
- Żarczyńska, A. (2012). Nicola De Bellis: Bibliometrics And Citation Analysis, from the Science Citation Index to Cybermetrics, Lanham, Toronto, Plymouth 2009. *Toruńskie Studia Bibliologiczne*, 5(1 (8)). <https://doi.org/10.12775/TSB.2012.009>



# Journal of Accounting Science & Technology