

## Mapping the Social and Organizational Dimensions of Accounting: A Systematic Literature Review and Bibliometric Analysis

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**Abstrak.** This research maps the social and organizational dimensions of accounting research through a systematic literature review (SLR) combined with bibliometric analysis. Drawing on 196 peer-reviewed articles indexed in Scopus and published between 2019 and 2024, the study examines how accounting operates as a social practice embedded in power relations, institutional arrangements, governance structures, and professional work. Following PRISMA-based screening procedures, the dataset was analyzed using VOSviewer to identify thematic clusters, keyword co-occurrence patterns, and intellectual structures within the literature. The analysis reveals six dominant research streams: (1) crisis and organizational resilience, (2) public sector governance and control, (3) critical accounting and power relations, (4) institutional logics and sustainability, (5) global standards and translation processes, and (6) professional work and auditing practices. The findings demonstrate a strong shift away from positivist approaches toward sociologically informed perspectives, with critical and institutional theories increasingly shaping accounting scholarship. By synthesizing fragmented debates across these clusters, this study contributes a structured overview of contemporary sociological accounting research and identifies future research agendas to advance theory, context-sensitive inquiry, and methodological pluralism in accounting studies.

**Keywords:** Systematic literature review; Sociological accounting; Institutional theory; Critical accounting; Governance; Bibliometric analysis

### INTRODUCTION

Accounting research has increasingly moved beyond its traditional technical and economic framing toward a sociological understanding of accounting as a social, political, and institutional practice embedded in broader structures of power, legitimacy, and meaning. Rather than functioning merely as neutral tools for measurement and control, accounting systems actively shape organizational realities, influence social relations, and contribute to the reproduction or transformation of institutional orders (DiMaggio & Powell, 2021; Everett et al., 2024).

Contemporary accounting scholarship increasingly recognizes that accounting practices operate within contested organizational fields characterized by competing logics, professional interests, and symbolic struggles (Crovini et al., 2022; DiMaggio & Powell, 2021; Hoque & Kaufman, 2024; Thornton et al., 2015). In this view, accounting does not simply reflect organizational performance or accountability but participates in constructing legitimacy, enabling governance arrangements, and mediating tensions between economic, social, and environmental objectives (Antonelli et al., 2024; Baudot & Cooper, 2022; Carr & Jooss, 2023).

Recent developments in sustainability reporting, public-sector reforms, auditing practices, and crisis governance have further intensified sociological debates within accounting research (Bakre et al., 2024; Lassou et al., 2021; Moscariello & Pizzo, 2022; Peda & Vinnari, 2020). These studies demonstrate how accounting is mobilized during periods of disruption—

such as pandemics, environmental crises, and institutional reforms—not only to restore control but also to renegotiate organizational values, professional identities, and accountability relationships (Landi et al., 2022; Musundwa & Moses, 2024; Phiri, 2024).

Parallel to this development, critical accounting scholars have drawn attention to the role of accounting in sustaining neoliberal rationalities, reinforcing asymmetrical power relations, and legitimizing inequality within organizations and societies (Capelo-Bernal & Araújo-Pinzón, 2024; Rahaman et al., 2024). Empirical studies grounded in practice theory, institutional theory, and actor–network theory illustrate how accounting artifacts, standards, and metrics become sites of struggle, translation, and resistance across local and global contexts (Closs-Davies et al., 2024; DiMaggio & Powell, 2021; Georgiou, 2024; Kastberg & Lagström, 2022).

Despite the richness of this literature, existing research remains fragmented across thematic domains—such as public-sector accounting, sustainability, auditing, global standard-setting, and crisis accountability—often examined in isolation rather than as part of a broader sociological landscape of accounting research (Finau & Chand, 2023; Maran et al., 2023; Rogerson et al., 2024). As a result, there is limited integrative understanding of how sociological perspectives on accounting have evolved, clustered, and intersected over time, particularly in the post-2019 period marked by heightened institutional complexity and global uncertainty.

Addressing this gap, the present study conducts a systematic literature review (SLR) of 196 Scopus-indexed articles published between 2019 and 2024, focusing explicitly on the social and organizational dimensions of accounting research. By combining structured screening procedures with thematic clustering, this study maps dominant research streams, identifies theoretical foundations, and highlights emerging tensions and underexplored areas within sociological accounting scholarship. In doing so, the study contributes by (i) offering an integrated overview of contemporary sociological accounting research, (ii) clarifying how accounting operates as a social and organizational practice across contexts, and (iii) proposing directions for future interdisciplinary research.

The purpose of this study is to map the intellectual structure and thematic evolution of sociological accounting research by conducting a systematic literature review and bibliometric analysis of articles published between 2019 and 2024. This research aims to provide a structured synthesis of how accounting is conceptualized as a social and organizational practice, offering an integrated overview that bridges currently fragmented debates. The benefits of this study are threefold. First, it contributes to the field by offering a consolidated, interdisciplinary map of contemporary research streams, which can guide scholars toward more theoretically integrated and context-sensitive inquiries. Second, by clarifying the dominant and emerging themes, it helps practitioners and educators better navigate the complex relationship between accounting practices and their social, institutional, and political settings. Finally, this study establishes a foundation for future research by identifying underexplored areas and methodological opportunities, thereby supporting the continued development of reflexive and sociologically grounded accounting scholarship.

## **MATERIALS AND METHODS**

This research adopts a systematic bibliometric and qualitative screening approach to map

and analyze the social and organizational dimensions of accounting research. The methodology is designed to identify dominant themes, theoretical orientations, and intellectual structures within the literature, while explicitly foregrounding sociological perspectives on accounting. The methodological framework comprises data collection, bibliometric analysis using VOSviewer, manual screening, and interpretive synthesis.

Data collection began with a systematic literature search conducted using the Scopus database, selected for its comprehensive coverage of high-quality, peer-reviewed journals in accounting, management, and social sciences. The search strategy was designed to capture studies that conceptualize accounting as a social and organizational practice rather than a purely technical or positivist tool. The search query applied was:

TITLE-ABS-KEY ((*"accounting"* OR *"accountancy"* OR *"management accounting"* OR *"financial reporting"*) AND (*"organizational context"* OR *"social context"* OR *"organizational culture"* OR *"social practice"* OR *"institutional logic"* OR *"institutional theory"* OR *"power relation\*"* OR *"legitimacy"* OR *"sociolog\*"* OR *"structuration"* OR *"actor-network"* OR *"habitus"* OR *"social dimension\*"* OR *"organizational dimension\*"*))

The inclusion criteria for this study comprised peer-reviewed journal articles published in English, indexed in the Scopus database, and classified within the subject areas of Business, Management and Accounting, Social Sciences, or Economics, Econometrics, and Finance. In addition, the selected studies were required to explicitly engage with social, organizational, institutional, or critical perspectives on accounting to ensure alignment with the sociological orientation of the review. To ensure both historical depth and contemporary relevance, the temporal scope focused on publications from 2019 to 2024, while still acknowledging the broader intellectual roots underpinning the field. The initial search yielded a total of 217 articles, which constituted the dataset for bibliometric mapping and subsequent screening. Detailed information regarding the document search results—including publication year, subject areas, document types, and sources—is reported in Table 1.

**Table 1 Document Search Result**

<b>Filter Term</b>	<b>ALL TIME</b>	<b>5 YEARS</b>
Initial Documents	5392	1,906
<b>Subject Area</b>		
Economics, Econometrics and Finance	1,557	562
Social Sciences	2,200	721
Business, Management and Accounting	2,854	1,004
<b>Document Type</b>		
Article	4,316	1559
<b>Language</b>		
English	5,175	1824
<b>Source Type</b>		
Journal	4,600	1647
<b>Source Title</b>		
Accounting Auditing and Accountability Journal	222	89
Critical Perspectives on Accounting	177	48
Accounting Organizations and Society	139	9
Cogent Business and Management	69	47
Journal of Accounting and Organizational Change	63	32
<b>Total Document</b>	<b>643</b>	<b>217</b>

Source: Scopus Database, processed by the authors

## Bibliometric Analysis Using VOSviewer

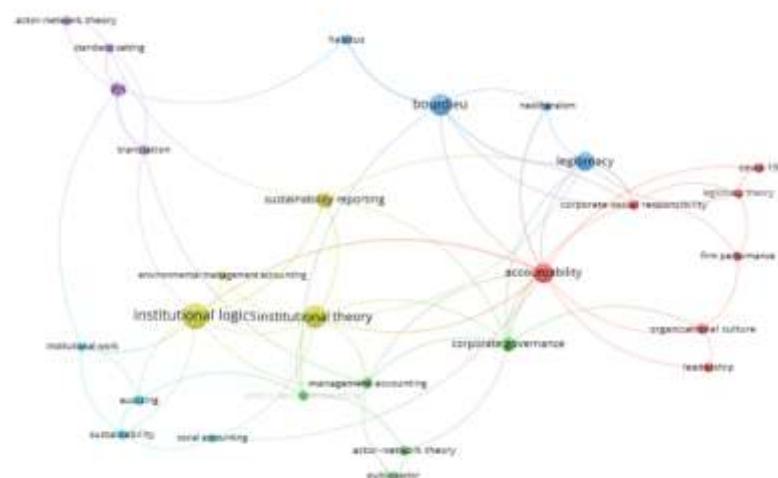
Bibliometric analysis was employed to explore the intellectual structure of the literature and identify thematic patterns within the dataset. The analysis was conducted using **VOSviewer**, a widely used tool for constructing and visualizing bibliometric networks. The Scopus data were exported in **CSV format** and imported into VOSviewer. A **keyword co-occurrence analysis** was selected to examine how key concepts are interrelated across the literature. This technique allows for the identification of thematic clusters based on the frequency with which keywords appear together within articles. The analysis parameters were defined as follows:

1. Unit of analysis: Author keywords and indexed keywords;
2. Counting method: Full counting;
3. Minimum keyword occurrence threshold: Applied based on dataset size to ensure analytical relevance;
4. Clustering algorithm: Default VOSviewer clustering with minimum cluster size applied to enhance thematic coherence.

The output generated:

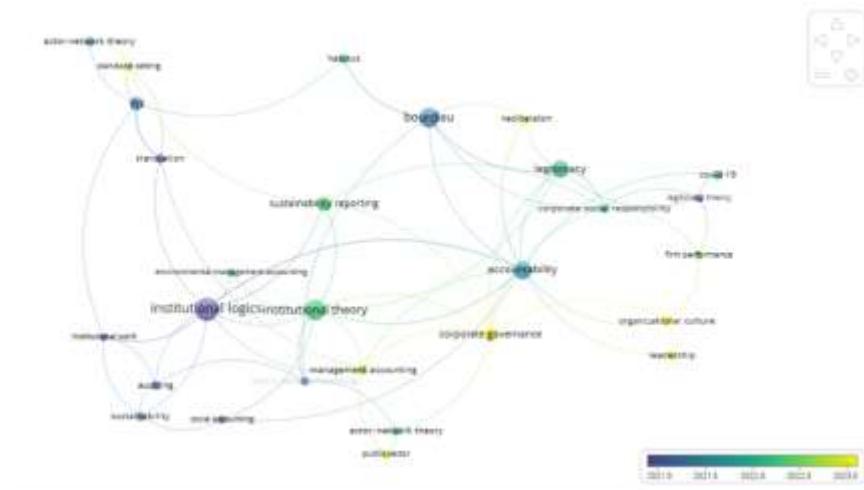
1. Keyword co-occurrence networks;
2. Thematic clusters;
3. Overlay visualizations illustrating temporal trends;
4. Density visualizations highlighting dominant research themes.

These outputs provide a macroscopic view of how sociological themes—such as accountability, institutional logics, institutional theory, legitimacy, sustainability reporting, and standard-setting—are structured and interconnected within accounting research.



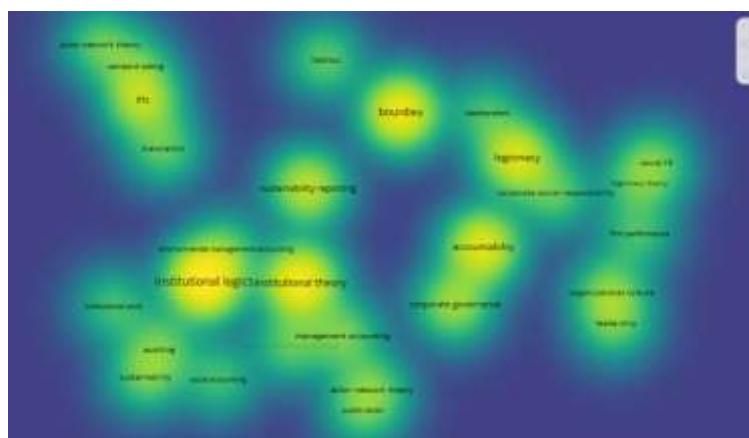
**Figure 1. Keyword Co-occurrence Network**

Source: VOSviewer output based on analysis of 217 articles from Scopus (2019-2024)



**Figure 2. Overlay Visualization (2019–2024)**

Source: VOSviewer output showing the temporal evolution of keywords



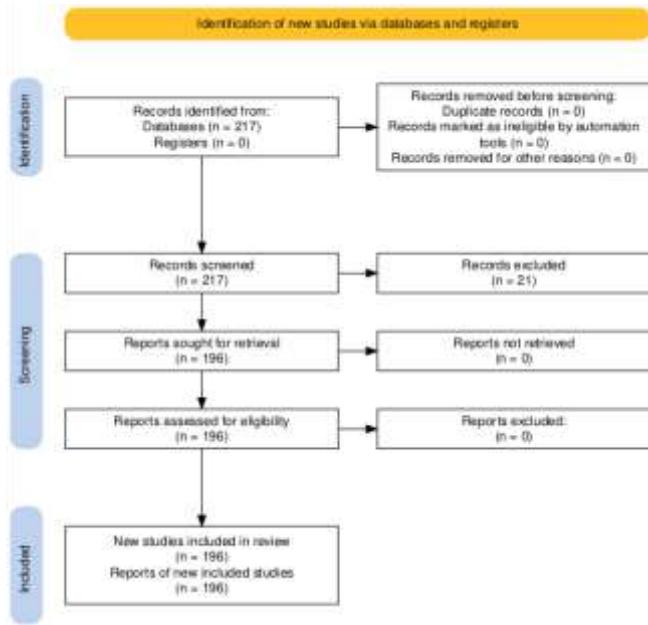
**Figure 3. Density Visualization of Dominant Themes**

Source: VOSviewer output highlighting the concentration of research themes.

### Manual Screening and Inclusion Refinement

Following the bibliometric mapping, a **manual screening process** was conducted to ensure conceptual alignment with the study's sociological focus. Abstracts of all 217 articles were reviewed in detail using Microsoft Excel. Articles were excluded if they adopted a purely positivist or technical orientation; focused exclusively on financial performance without social or organizational analysis; did not engage with sociological theory, organizational context, or institutional processes.

Through this process, **21 articles were excluded**, resulting in a final dataset of **196 articles**. These articles form the analytical corpus for thematic interpretation and discussion. This two-stage approach—bibliometric mapping followed by qualitative screening—ensures both analytical breadth and theoretical depth. The entire selection process is described in Figure 4, which shows the PRISMA flowchart used to systematically filter documents. (Haddaway et al., 2022)



**Figure 4. PRISMA Flow Diagram**

Source: Adapted from Haddaway et al. (2022)

### Thematic Interpretation and Synthesis

The final stage involved interpretive analysis of the clustered literature. The thematic clusters identified through VOSviewer were examined alongside article abstracts and keywords to assign conceptual meanings to each cluster. This process resulted in six dominant thematic groups representing distinct sociological strands within accounting research (e.g., institutional logics, power and legitimacy, public sector governance, professional work, crisis contexts, and global standard-setting).

## RESULTS AND DISCUSSION

This section presents and discusses the main thematic structures emerging from the bibliometric mapping and qualitative screening of 196 articles published between 2019 and 2024. Using keyword co-occurrence analysis in VOSviewer, six dominant clusters were identified, reflecting distinct but interrelated sociological orientations in contemporary accounting research. Rather than treating these clusters as isolated domains, the discussion emphasizes how they collectively illustrate the shifting role of accounting as a social, organizational, and political practice.

### Crisis, Resilience, and Moral Accountability (Red Cluster)

The Red Cluster captures a small but conceptually significant body of literature examining accounting practices during periods of systemic disruption, particularly the COVID-19 pandemic. Studies in this cluster frame accounting not merely as a technical reporting tool but as a moral and organizational device mobilized to sustain legitimacy, coordinate responses, and justify resource allocation under conditions of uncertainty (Landi et al., 2022; Moscariello & Pizzo, 2022; Musundwa & Moses, 2024).

This literature highlights how crises intensify demands for accountability while simultaneously exposing the limitations of conventional performance metrics. During the

pandemic, organizations were compelled to recalibrate notions of efficiency, responsibility, and control, often prioritizing social legitimacy over financial optimization (Moscarello & Pizzo, 2022). Leadership and organizational culture emerge as mediating factors shaping how accounting information is interpreted and enacted, reinforcing the view that accounting operates within a broader moral economy rather than a neutral technical sphere (Landi et al., 2022). Although limited in volume, this cluster underscores how extreme contexts reveal the socially constructed nature of accounting and its role in sustaining organizational resilience.

### **Accounting, Governance, and the State (Green Cluster)**

The Green Cluster represents research situated primarily in the public sector, focusing on the interaction between accounting systems, governance arrangements, and state authority. Studies in this stream examine management accounting, control systems, and performance frameworks as instruments through which governments seek to steer organizations, enforce accountability, and legitimize public action (Bakre et al., 2024; Lapsley, 2024; Pérez-Chamorro et al., 2024).

Rather than depicting accounting as a neutral administrative tool, this literature emphasizes its political and institutional embeddedness. Accounting reforms are shown to reflect broader governance logics, often associated with New Public Management and hybrid governance models, where efficiency-driven controls coexist with democratic accountability demands (Lassou et al., 2021; Peda & Vinnari, 2020). Importantly, several studies highlight tensions between formal control mechanisms and everyday organizational practices, revealing gaps between policy intentions and operational realities (Soepriyanto et al., 2024). This reinforces a sociological understanding of accounting as a contested governance technology shaped by power relations, institutional constraints, and professional judgment.

### **Power, Inequality, and the Critical Sociology of Accounting (Blue Cluster)**

The Blue Cluster constitutes the most theoretically dense stream, grounded in critical sociology and drawing heavily on Bourdieu, political economy, and post-structural perspectives. Research in this cluster conceptualizes accounting as a mechanism of domination, classification, and symbolic power, implicated in the reproduction of social hierarchies and neoliberal governance regimes (Capelo-Bernal & Araújo-Pinzón, 2024; Costa et al., 2024; Rahaman et al., 2024).

These studies demonstrate how accounting practices shape what is considered legitimate knowledge, whose interests are prioritized, and which forms of capital are valorized. Accounting is shown to function as a form of symbolic violence, normalizing unequal distributions of resources and masking power asymmetries behind technical rationality (Finau & Chand, 2023; Muzanenhamo & Power, 2024; Rahaman et al., 2024). Recent contributions extend this critique by examining accounting in Global South contexts, highlighting how imported accounting logics intersect with local social structures—often reinforcing dependency and marginalization (Maran et al., 2023; Rahaman et al., 2024). Collectively, the Blue Cluster positions accounting as an active social force embedded in struggles over legitimacy, authority, and class relations.

## **Institutional Logics, Sustainability, and Environmental Accountability (YELLOW Cluster)**

The YELLOW cluster reflects a dominant stream of research integrating institutional theory with sustainability and environmental accounting. Studies in this cluster examine how organizations navigate competing institutional logics—such as market efficiency, environmental responsibility, and social legitimacy—when producing sustainability reports and adopting environmental management practices (Balakrishnan et al., 2023; Kend & Nguyen, 2023; Rodrigues et al., 2023).

This literature highlights that sustainability accounting is rarely driven by a single coherent logic. Instead, organizations selectively translate and hybridize institutional demands, resulting in symbolic compliance, decoupling, or strategic disclosure (Enyuan et al., 2024; Rogerson et al., 2024). Environmental reporting thus becomes a site of negotiation where legitimacy is constructed rather than objectively measured.

Recent studies emphasize the dynamic nature of these logics, showing how regulatory pressures, stakeholder activism, and global sustainability agendas continuously reshape accounting practices (Balakrishnan et al., 2023; Phiri & Guven-Uslu, 2022). This cluster illustrates how accounting mediates the relationship between organizations and their socio-environmental context.

## **Global Standards, Translation, and Local Adaptation (PURPLE Cluster)**

The PURPLE cluster focuses on the global diffusion of accounting standards, particularly IFRS, and the processes through which these standards are translated into local contexts. Drawing on Actor–Network Theory and translation theory, studies in this cluster conceptualize standard-setting as a socio-technical process involving negotiation, adaptation, and resistance (Closs-Davies et al., 2020; Georgiou, 2024; Kastberg & Lagström, 2022).

Rather than assuming uniform adoption, this literature demonstrates how global standards are reinterpreted through local institutional arrangements, professional norms, and political interests. Accounting standards thus emerge not as fixed rules, but as mutable artifacts whose meaning is stabilized through networks of actors (Georgiou, 2024).

This cluster reinforces the sociological insight that globalization in accounting is inherently uneven, producing hybrid practices that reflect both global pressures and local realities.

## **Accounting Work, Professional Practice, and Institutional Maintenance (TEAL Cluster)**

The TEAL cluster examines accounting at the level of everyday professional practice, focusing on auditors, accountants, and institutional work. Studies in this stream emphasize how accounting is enacted through routines, judgments, and interactions rather than simply implemented through formal rules (Jackson & Allen, 2024; Phiri, 2024).

This literature highlights the active role of professionals in maintaining, repairing, or subtly transforming institutional arrangements. Auditors and accountants are shown to exercise discretion, negotiate ethical tensions, and engage in sensemaking processes that shape how accountability is performed in practice (Jackson & Allen, 2024).

By foregrounding work practices, the TEAL cluster complements more macro-level analyses and underscores the micro-foundations of accounting as a social institution.

## Synthesis Across Clusters

Taken together, the six clusters reveal that contemporary accounting research has increasingly moved beyond technical concerns toward a sociological understanding of accounting as a socially embedded practice. Across crisis contexts, public governance, critical power structures, sustainability challenges, global standardization, and professional work, accounting emerges as a dynamic arena where legitimacy, authority, and meaning are continuously negotiated.

This synthesis demonstrates that accounting cannot be adequately understood in isolation from its social, institutional, and political contexts—affirming the relevance of sociological perspectives in advancing accounting scholarship.

## Future Research

Based on the thematic clustering of 196 articles, this study develops a future research agenda that reflects unresolved tensions, underexplored dimensions, and emerging trajectories in sociological accounting research. As shown in Table 2, the proposed questions are organized by mainstreams and substreams to provide a structured roadmap for future empirical and theoretical inquiry.

**Table 2 Proposed Future Research Questions**

Mainstream (Cluster)	Substream	Future Research Questions
RED – Crisis & Resilience	Accountability during crisis	How do accountability mechanisms change during prolonged crises (e.g., pandemics), and whose interests are prioritized in crisis-time reporting practices? (Landi et al., 2022; Moscariello & Pizzo, 2022)
	CSR legitimacy	How does crisis-driven accountability reshape organizational culture and leadership narratives beyond short-term performance concerns? (Landi et al., 2022; Musundwa & Moses, 2024)
	Performance & survival	To what extent is CSR during crises used as a symbolic tool to maintain legitimacy rather than to address structural vulnerabilities? (Moscariello & Pizzo, 2022; Musundwa & Moses, 2024)
		How do stakeholders interpret the credibility of CSR disclosures issued under crisis conditions? (Landi et al., 2022)
GREEN – Public & Governance	Public sector accountability	How do accounting-based performance metrics influence organizational survival strategies during systemic shocks? (Moscariello & Pizzo, 2022)
		What unintended consequences emerge when crisis performance indicators dominate managerial decision-making? (Musundwa & Moses, 2024)
	Governance & control	How do accounting systems mediate power relations between governments, public managers, and citizens in public sector reforms? (Bakre et al., 2024; Lassou et al., 2021)
	Hybrid	How does the adoption of management accounting tools reshape accountability logics in public organizations? (Peda & Vinnari, 2020)

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	governance	traditional notions of public accountability? (Pérez-Chamorro et al., 2024)
<b>BLUE – Critical &amp; Power</b>	Power domination	How does accounting function as a technology of domination within neoliberal organizational regimes? (Capelo-Bernal & Araújo-Pinzón, 2024; Costa et al., 2024)
		How are class relations and social hierarchies reproduced through everyday accounting practices? (Finau & Chand, 2023; Rahaman et al., 2024)
	Bourdieu habitus	How does habitus shape the way actors interpret and resist accounting controls within organizations? (Maran et al., 2023; Rahaman et al., 2024)
<b>YELLOW – Institutional Logic &amp; Environment</b>		In what ways do accounting artifacts accumulate symbolic capital and legitimacy in contested organizational fields? (Capelo-Bernal & Araújo-Pinzón, 2024; Costa et al., 2024)
	Epistemic injustice	How does accounting research itself reproduce epistemic injustice by privileging certain voices and methodologies? (Maran et al., 2023; Muzanenhamo & Power, 2024)
	Institutional complexity	How do organizations navigate competing institutional logics embedded in sustainability reporting practices? (Balakrishnan et al., 2023; Rodrigues et al., 2023)
<b>PURPLE – Global &amp; Standards</b>		What strategies are used to manage tensions between environmental accountability and financial performance? (Enyuan et al., 2024; Rogerson et al., 2024)
	Sustainability reporting	How do sustainability disclosures function as mechanisms of legitimacy rather than substantive environmental change? (Kend & Nguyen, 2023; Phiri & Guven-Uslu, 2022)
		How does institutional theory explain the persistence of symbolic environmental reporting across industries? (Balakrishnan et al., 2023; Rodrigues et al., 2023)
<b>TEAL – Work &amp; Audit</b>	Environmental governance	How do accounting practices mediate environmental governance at organizational and inter-organizational levels? (Enyuan et al., 2024; Rogerson et al., 2024)
	IFRS translation	How are global accounting standards translated, negotiated, and resisted within local institutional contexts? (Closs-Davies et al., 2020; Georgiou, 2024)
		What role do professional actors play in shaping the local meaning of international standards? (Georgiou, 2024; Kastberg & Lagström, 2022)
	Standard-setting & power	How does the standard-setting process reflect global power asymmetries between developed and developing economies? (Closs-Davies et al., 2020; Kastberg & Lagström, 2022)
	ANT & translation	How can actor–network theory deepen our understanding of how accounting standards travel across contexts? (Kastberg & Lagström, 2022)
	Audit practices	How do auditors' day-to-day practices reflect broader institutional pressures and professional norms? (Jackson & Allen, 2024; Phiri, 2024)
		How do auditing routines contribute to the stabilization or transformation of organizational accountability? (Jackson & Allen, 2024)
	Institutional work	How do accounting professionals actively construct, maintain, or disrupt institutional arrangements? (Jackson & Allen, 2024; Phiri, 2024)
	Social accounting	How can social accounting practices give voice to marginalized stakeholders within organizations? (Phiri, 2024)

Source: Developed by the authors based on thematic synthesis

## CONCLUSIONS

This study provides a comprehensive mapping of contemporary accounting research that foregrounds social and organizational dimensions. By integrating bibliometric analysis with SLR and thematic interpretation, the review demonstrates that accounting scholarship between 2019 and 2024 has increasingly conceptualized accounting as a socially embedded practice shaped by institutional logics, power relations, professional work, governance structures, and crisis contexts. The identified clusters reveal both the consolidation of critical and institutional perspectives and the fragmentation of research across thematic silos. By synthesizing these streams, this study clarifies the intellectual structure of sociological accounting research and highlights opportunities for deeper theoretical integration and cross-cluster dialogue. The findings offer a foundation for future research aimed at advancing interdisciplinary, reflexive, and socially grounded approaches to understanding accounting's role in organizations and society.

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