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JOURNAL

Accounting Conservatism : Bibliometrix Analysis And Future Research Opportunities

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Abstract:

Accounting conservatism is a crucial topic in modern accounting, particularly in the context of fair value accounting and the accrual basis, which significantly influence financial decision-making. This study aims to analyze trends, networks, and research opportunities in accounting conservatism from 2015 to 2024 through a bibliometric approach using RStudio and VOSviewer software. The data analyzed comprises 495 articles indexed in Scopus, focusing on keyword frequency, thematic relationships, and geographical distribution. The findings indicate a significant increase in publications on accounting conservatism, peaking in 2023–2024 due to global economic uncertainties and heightened attention to good corporate governance. The United States, China, and the United Kingdom dominate the publication output, with Indonesia ranking eighth. Research in China highlights the strong influence of a cautious and stable business culture on accounting conservatism practices. Keyword analysis reveals a close relationship between conservatism and issues such as corporate governance, financial risk, information asymmetry, and earnings management. However, Indonesia's contribution to this field remains relatively low, presenting opportunities for studies based on local cultural characteristics and cross-country comparisons. Accounting conservatism continues to evolve as a response to the need for risk mitigation, but it must strike a balance to remain relevant and accurate. Recommendations are provided for researchers to explore emerging themes and for institutions and regulators to enhance research support through collaboration and favorable regulations. This study offers insights into the trends in accounting conservatism research and highlights opportunities to strengthen contributions to global financial reporting practices.

Keywords:
Accounting Conservatism, Bibliometric, Good Corporate Governance , RStudio, VOSviewer.

BACKGROUND

Financial statements constitute the primary source of information for a company. These statements are utilized by both internal and external stakeholders to assess organizational performance. As the primary actors responsible for preparing financial statements, accountants endeavor to present financial information that reflects the true value of a company through faithful representation, relevance, comparability, verifiability, timeliness, and understandability, as well as supplementary qualities such as earnings quality and accrual quality. Nevertheless, skepticism persists among financial statement users regarding the reliability and transparency of disclosures that represent the operational and financial realities of firms, particularly due to the application of certain accounting treatments.

In the context of disclosing true value, the concept of Accounting Conservatism has become both relevant and worthy of further examination. According to Watts, as cited in Savitri (2016), conservatism is closely associated with prudence. However, this approach is often criticized for producing pessimistic reporting outcomes. Consequently, accounting information may no longer accurately reflect true value, but instead tends to report values that are lower than the underlying economic reality (Watts, cited in Savitri, 2016). Furthermore, the discussion surrounding conservatism has become increasingly important with the widespread adoption of fair value accounting in determining the values of reported accounts. Referring to neutrality as one of the fundamental qualitative characteristics of faithful representation, accounting conservatism is frequently perceived as lacking neutrality, thereby raising concerns that the reported figures may not fully represent true value.

According to Savitri (2016), the practice of Accounting Conservatism primarily arises from the use of the accrual basis in the preparation and presentation of corporate financial statements. The accrual basis causes accounting values to differ from the actual economic realization of financial transactions, encompassing both inflows and outflows. This includes the recognition of transactions that are expected to generate future cash flows, whether originating from past or current events (Savitri, 2016). Given the uncertainty associated with future economic outcomes, accountants tend to apply conservatism as a precautionary mechanism to anticipate uncertainties in future cash inflows and outflows resulting from accrual-based accounting.

Over time, the implementation of Accounting Conservatism has generated considerable debate. Proponents argue that it enhances the reliability of financial reporting and provides greater protection for investors, whereas critics contend that it may hinder corporate growth and create conflicts of interest. Consequently, Accounting Conservatism remains an important and intriguing topic for further investigation, particularly through historical analyses and examinations of its development and future research opportunities.

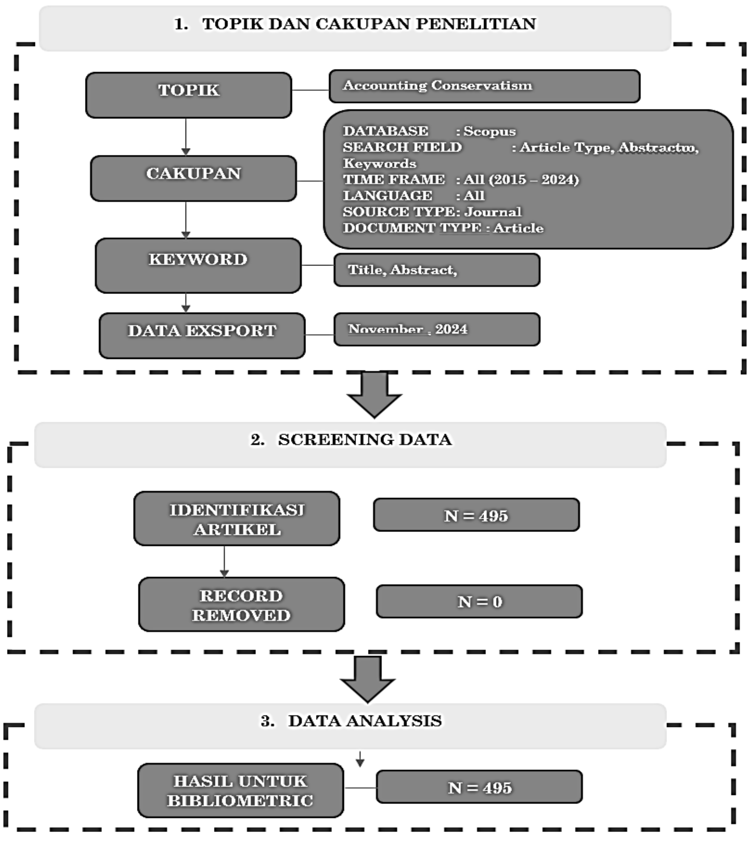
Moreover, over the past several decades, research on Accounting Conservatism has experienced a substantial increase in scholarly output (Bhutta et al., 2021). To understand the extent of this development and to identify emerging trends, research gaps, and future opportunities, bibliometric analysis has become a valuable methodological approach. VOSviewer and RStudio are among the software tools commonly employed to visualize bibliometric networks, enabling researchers to map relationships and patterns within the scientific literature. According to Tupan et al. (2018), bibliometric studies provide a systematic method for monitoring research trends through the analysis of published scholarly works. Bibliometric analysis functions as a bibliographic assessment within scientific activities based on the premise that researchers continuously build upon and connect their work with prior studies. Therefore, this approach is expected to contribute significantly to the advancement of knowledge within a particular field.

This article aims to provide a comprehensive overview of global Accounting Conservatism literature indexed in Scopus between 2015 and 2024 through a bibliometric analysis employing VOSviewer and RStudio. This approach enables the exploration of major research trends, collaboration networks, and the most frequently discussed themes within the literature. Through this analysis, the authors seek to identify research areas that require greater scholarly attention. In addition, the study discusses potential directions for future research based on the findings of the bibliometric exploration, thereby offering deeper insights into the development of Accounting Conservatism research and contributing to the advancement of future research agendas and emerging trends in this field.

METHOD

This study employed a descriptive quantitative approach using bibliometric analysis, with a specific focus on Accounting Conservatism. The data utilized in this research consisted of secondary data obtained from national and international journal articles indexed in the Scopus database. Scopus was selected due to its status as one of the largest and most comprehensive literature databases, as well as its high reliability in terms of search coverage and the quality of bibliometric data generated (Ahmi, 2022).

Data analysis was conducted using RStudio and VOSviewer. These software applications facilitate statistical and quantitative analyses of selected scientific databases, enabling researchers to identify publication trends, examine relationships among research variables, and classify data into meaningful clusters (Ahmi, 2022). The data collection procedures and research strategy were carried out according to the workflow presented in Figure 1.



Source: Compiled by the authors (2024)
Figure 1. Data Collection Techniques and Research Strategy

A total of 495 publications related to Accounting Conservatism were identified through the Scopus database search. These publications constituted the dataset for subsequent bibliometric analysis and exploration. The dataset was further examined to identify research trends, collaboration networks, thematic structures, and potential research gaps that may provide opportunities for future studies in the field of Accounting Conservatism.

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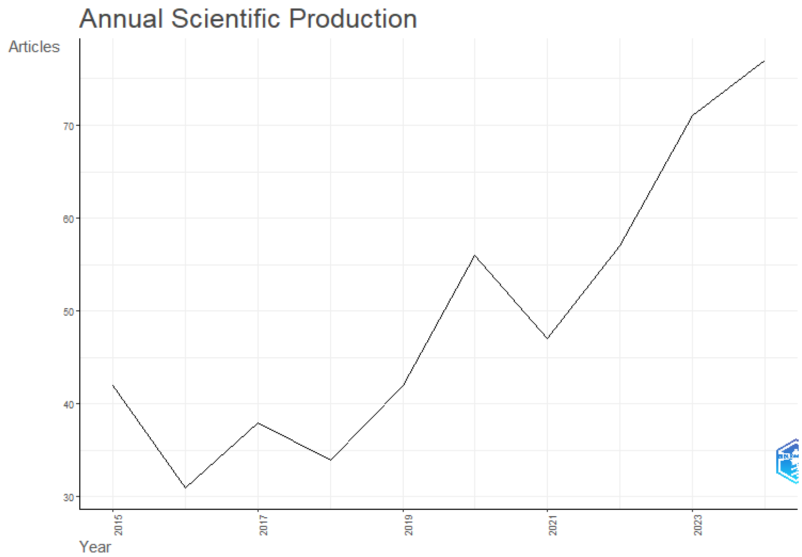
RESULT AND DISCUSSION
Publication Trends

Figure 2 illustrates the growth in the number of publications on Accounting Conservatism between 2015 and 2024. The results indicate a decline in publication output in 2016, followed by an increase in 2017 and another decrease in 2018. Subsequently, the number of published articles increased substantially in 2019. The highest publication output was recorded during the period from 2023 to 2024.

This trend may be attributed to increasing global economic uncertainty, which has heightened interest in Accounting Conservatism as a mechanism for protecting investors and other stakeholders from unforeseen financial risks. In addition, growing awareness of the importance of Good Corporate Governance (GCG) has encouraged scholarly investigation into the role of Accounting Conservatism in enhancing corporate governance practices. As a result, researchers have increasingly examined the relevance and implications of Accounting Conservatism within contemporary financial reporting and governance frameworks.

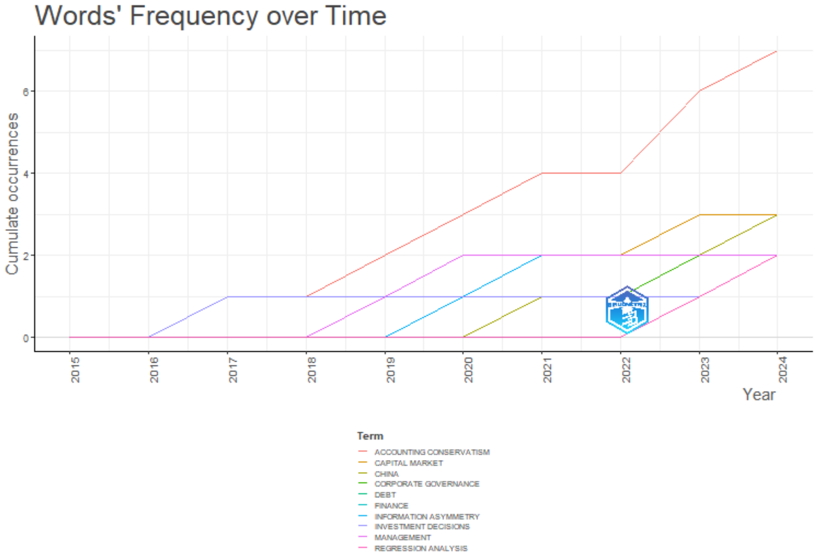
The upward trend in publications observed during 2023 and 2024 suggests that Accounting Conservatism continues to attract significant academic attention. This development presents promising opportunities for future research, particularly in exploring the evolving role of conservatism in addressing emerging financial, governance, and sustainability-related challenges faced by organizations in an increasingly uncertain global environment.



Source: Bibliometrix Output (2024)
Figure 2. Growth of Accounting Conservatism Publications

This finding is further supported by the increasing frequency of keyword usage associated with Accounting Conservatism research. Figure 3 illustrates the development of keywords used in the literature between 2015 and 2024. The most prominent keywords include accounting conservatism, capital market, corporate governance, debt, finance, information asymmetry, and investment decision, among others. The prevalence of these keywords indicates that Accounting Conservatism is closely associated with these issues and variables.

Consequently, these thematic areas represent potential avenues for future research and provide opportunities for further exploration within the Accounting Conservatism literature.



Source: Bibliometrix Output (2024)
Figure 3. Frequency of Keyword Usage

Furthermore, Figure 4 presents a Sankey diagram linking Keywords (DE), Authors' Countries (AU_CO), and Title/Abstract Terms (TL_TM). The results reveal that China is the country most frequently associated with keywords and title/abstract themes related to Accounting Conservatism. The dominant research themes identified in Chinese publications include accounting, conservatism, evidence, corporate governance, financial risk, stock market, and firms.

These findings suggest that Chinese scholars have made substantial contributions to the Accounting Conservatism literature, particularly in examining the relationship between conservative accounting practices and corporate performance, financial risk management, capital markets, and governance mechanisms. The prominence of these themes also reflects the increasing relevance of Accounting Conservatism within China's evolving economic and regulatory environment.

China's prominence in Accounting Conservatism research is not surprising, considering the country's cultural and socio-economic characteristics that support a conservative approach to accounting practices. Chinese culture places a strong emphasis on prudence, stability in business operations, and cautious decision-making, all of which are closely aligned with the fundamental principles of Accounting Conservatism. This argument is supported by the anthropological study conducted by Lawita and Hermawan (2022), which examined accountants and entrepreneurs from the “Cina Benteng” ethnic community. Their findings suggest that Accounting Conservatism can be transmitted through historical values and cultural assimilation processes influenced by environmental, social, and economic conditions, as well as contextual factors, processes, and actor-oriented perspectives.

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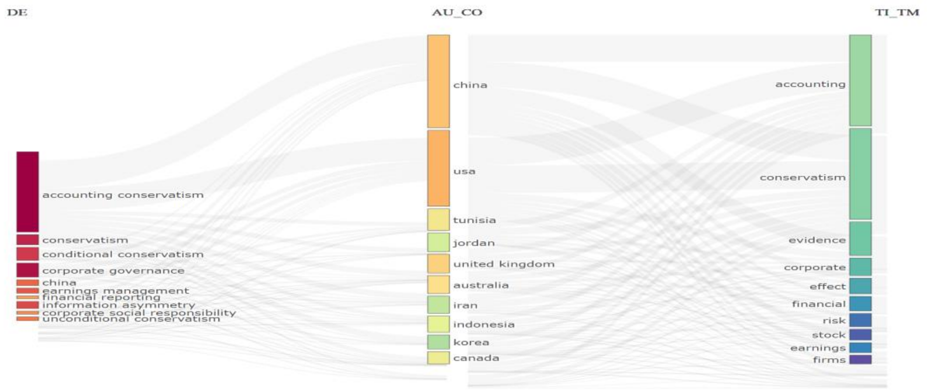
Furthermore, China's stringent regulatory framework and highly competitive business environment encourage firms to adopt conservative financial reporting practices as a means of reducing risk and uncertainty. This argument is further supported by the findings of Zhang, Gao, and Zeng (2019), who reported that institutional investors with stronger monitoring capabilities and greater influence in competing with controlling shareholders tend to promote more conservative financial reporting practices. These findings reinforce the argument that Accounting Conservatism in China is not only embedded in business practices but is also shaped by cultural characteristics that support prudent decision-making. Consequently, these factors may explain why China has emerged as one of the leading contributors to Accounting Conservatism research.



Source: Bibliometrix Output (2024)
Figure 4. Sankey Diagram: Keywords, Authors' Countries, and Title/Abstract Terms

In contrast, the use of Accounting Conservatism-related keywords remains relatively limited in Indonesia. This is evident from the comparatively weak connections between keywords and title/abstract themes, placing Indonesia in the eighth position, even below Australia despite its geographical proximity. This finding suggests significant opportunities for Indonesian scholars to further develop Accounting Conservatism research from both cultural and empirical perspectives. Future studies may explore the influence of local cultural characteristics on conservative accounting practices or conduct empirical investigations across various sectors, including both private and public organizations.

Moreover, comparative studies represent another promising avenue for future research. Such studies could examine differences in measurement approaches, institutional environments, and other determinants that influence Accounting Conservatism across countries or industries. Expanding research in these areas would not only enrich the existing literature but also contribute to a deeper understanding of how Accounting Conservatism operates within diverse cultural, economic, and regulatory contexts.

Scientific Production by Country

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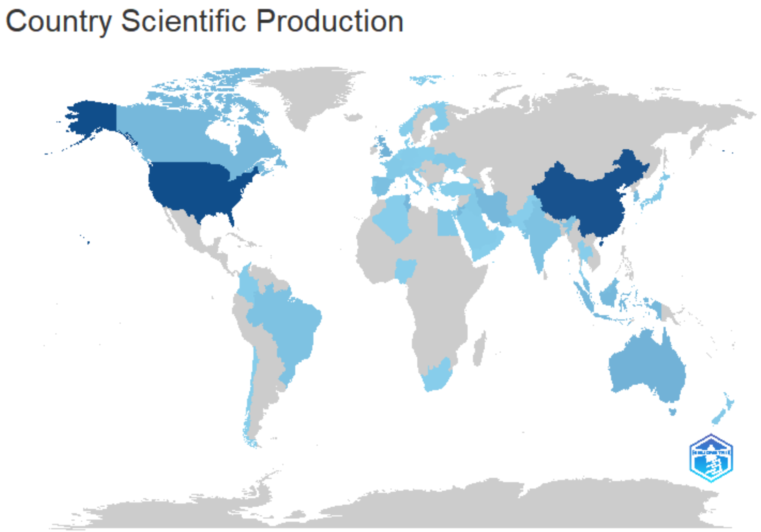
To provide an overview of the most productive countries in Accounting Conservatism research, the number of publications contributed by each country was analyzed. Although the publications originated from 52 countries worldwide, the majority of scholarly contributions came from the United States with 277 publications, followed by China with 267 publications and the United Kingdom with 59 publications. Indonesia ranked seventh among the contributing countries. Figure 5 illustrates the global distribution of scientific publications, where darker shades indicate a higher volume of publications.



Source: Bibliometrix Output (2024)
Figure 5. Global Scientific Production Map

Table 1 presents the ten most productive countries in Accounting Conservatism research, further supporting the information displayed in the scientific production map. The findings indicate that researchers from 52 countries have contributed to the Accounting Conservatism literature and related topics. These results are consistent with previous studies highlighting the dominance of the United States, China, and the United Kingdom in global scientific publications. For instance, data reported by the Scimago Journal & Country Rank consistently demonstrate the leading positions of these countries across various scientific disciplines between 1996 and 2023.

Therefore, the geographical distribution of publications not only reflects the academic strength of leading nations but also demonstrates a global effort to understand and apply the principles of Accounting Conservatism across different institutional and economic contexts.

Table 1. The Most Productive Countries

Rank		Total Publication
1	USA	277
2	CHINA	267
3	UK	59
4	AUSTRALIA	58
5	TUNISIA	47
6	CANADA	46
7	INDONESIA	46
8	JORDAN	46
9	IRAN	45
10	SOUTH KOREA	41

Source: Bibliometrix Output (2024)

The dominance of the United States, China, and the United Kingdom in Accounting Conservatism research provides opportunities for more in-depth investigations that draw upon studies originating from these countries. Future research may explore the factors driving such academic leadership, including educational policies, research funding, institutional support, and international collaboration networks.

Furthermore, this finding opens opportunities to examine how other countries can enhance their contributions to Accounting Conservatism research through capacity building, government support, and stronger international partnerships. Future studies may also investigate how global developments in Accounting Conservatism influence local accounting practices and vice versa, while identifying best practices that could be adopted by countries with lower research productivity. Understanding these dynamics may contribute to the development of stronger global research networks and a broader understanding of Accounting Conservatism across diverse cultural and economic environments.

Productive Institutions in Accounting Conservatism Research

One of the critical aspects of bibliometric analysis is identifying the institutions or universities that contribute most significantly to a particular research field.

Table 2. The Most Productive Universities

Rank		Total Publication
1	University Of Sfax	15
2	Xiamen University	13
3	Islamic Azad University	9
4	National Taiwan University	9
5	Central University Of Finance And Economics	8
6	Dongbei University Of Finance And Economics	8
7	Ferdowsi University Of Mashhad	8
8	La Trobe University	8
9	Renmin University Of China	8
10	Imam Khomeini International University	7

Source: Bibliometrix Output (2024)

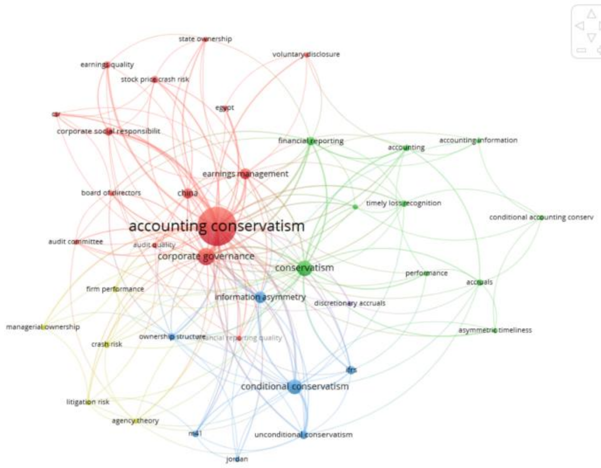
Table 2 shows that the University of Sfax is the most productive institution, contributing 15 publications to the Accounting Conservatism literature. Xiamen University ranks second with 13 publications, while Islamic Azad University occupies the third position with nine publications.

The diversity of institutions represented in the top rankings highlights the growing international interest in Accounting Conservatism research. Moreover, the varying economic, cultural, and regulatory environments of countries such as Tunisia, China, and Iran offer valuable opportunities for future investigation. For example, researchers may examine how socio-cultural values influence the adoption of conservative accounting practices or how different economic conditions shape financial reporting behavior.

Future studies may explore whether conservative cultural orientations in countries such as Iran contribute to more prudent financial reporting practices or investigate how rapid economic development in China has influenced the implementation of Accounting Conservatism. Such investigations would provide deeper insights into how Accounting Conservatism operates across different institutional settings and could help identify best practices that enhance the integrity, transparency, and reliability of financial reporting.

Keyword Network Analysis

The keywords used in scientific publications related to Accounting Conservatism were analyzed using VOSviewer to identify the thematic structure of the literature.



Source: VOSviewer Output (2024)
Figure 6. Keyword Network Visualization

The keyword network analysis reveals nine distinct clusters, all directly related to Accounting Conservatism. These clusters are represented by different colors, including red, green, blue, yellow, purple, light blue, orange, brown, and pink. Each cluster contains dominant keywords such as Corporate Governance, Conservatism, Information Asymmetry, Litigation Risk, Discretionary Accruals, Ownership Structure, Corporate Social Responsibility (CSR), and Earnings Management.

The presence of these clusters indicates that Accounting Conservatism is closely associated with various corporate governance, financial reporting, and risk-management issues. The interconnectedness of these themes demonstrates the multidimensional nature of Accounting Conservatism and its relevance to a wide range of accounting and finance research topics.

Another keyword analysis was conducted using RStudio to visualize keyword frequencies through a WordCloud.

Source: Bibliometrix Output (2024)
Figure 7. WordCloud Visualization

The WordCloud analysis demonstrates that Accounting Conservatism is frequently associated with topics related to financial markets, investment decisions, corporate finance, and

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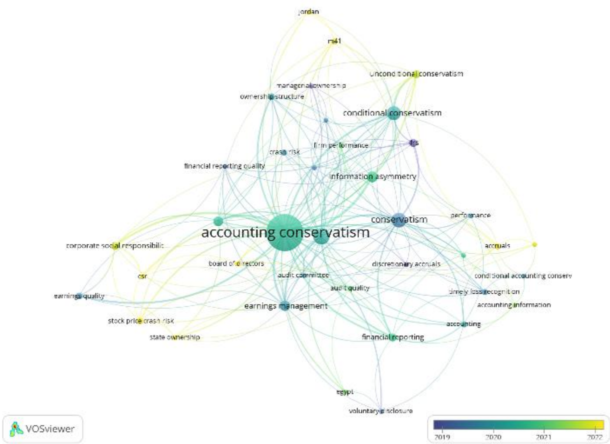
other related issues. Larger font sizes indicate higher frequencies of keyword occurrence within the literature.

Recent studies have increasingly examined the relationship between Accounting Conservatism and corporate decision-making processes, including leverage, board characteristics, financial distress, and growth opportunities (Lestari et al., 2024). These themes correspond closely to prominent keywords such as Debt, Board of Directors, Corporate Governance, and Finance.

These findings provide valuable guidance for future research agendas. Researchers may further investigate the relationship between board characteristics and Accounting Conservatism with financial distress as a moderating variable, as suggested by Lestari et al. (2024). Similarly, future studies may explore the influence of corporate governance mechanisms and agency conflicts on Accounting Conservatism, as examined by Agata et al. (2021). In addition, scholars may focus on underexplored topics that appear infrequently or are absent from the WordCloud, such as Environmental, Social, and Governance (ESG) factors and their relationship with Accounting Conservatism. Exploring these emerging themes may contribute to the advancement of the literature and open new directions for future research.

Keyword Usage Trends

Figure 8 presents the results of the VOSviewer analysis regarding keyword usage trends in Accounting Conservatism research from 2015 to 2024.



Source: Bibliometrix Output (2024)
Figure 8. Keyword Usage Trends

Based on the visualization, brighter colors indicate keywords associated with more recently published studies. The results reveal that recent publications have increasingly linked Accounting Conservatism with variables such as Corporate Social Responsibility (CSR), Board of Directors, State Ownership, and Accruals. These findings are consistent with the previous discussion, which suggested that the growing awareness of corporate social responsibility has contributed to the increasing interest in Accounting Conservatism research. The bibliometric output further supports this argument by demonstrating the emergence of governance- and sustainability-related themes within the contemporary literature.

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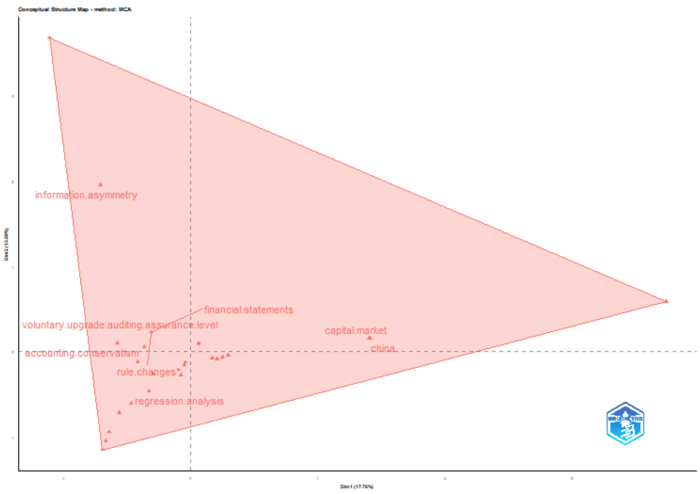
The increasing prominence of these keywords suggests new opportunities for future research. In particular, scholars may further investigate how CSR practices, board characteristics, ownership structures, and accrual-based accounting mechanisms influence Accounting Conservatism and the overall quality of corporate financial reporting. Such studies may provide valuable insights into the evolving role of conservatism in addressing stakeholder expectations, enhancing transparency, and promoting sustainable corporate governance practices.

Future Research Directions

Figure 9 presents the results of the conceptual structure map generated using the Multiple Correspondence Analysis (MCA) approach. MCA provides a visual representation of the relationships among various research themes associated with Accounting Conservatism. The map identifies several major clusters that reflect the key topics that have attracted scholarly attention throughout the 2015–2024 period. This analysis illustrates how these themes are interconnected and contributes to a broader understanding of the conceptual structure underlying Accounting Conservatism research (Dwipurwani, 2020).



Source: Bibliometrix Output (2024)
Figure 9. Conceptual Structure Map

Figure 9 presents a scatter plot in which the horizontal axis is labeled "DIM1 (30.6%)" and the vertical axis is labeled "DIM2 (21.3%)." Various accounting and finance-related concepts are positioned within the conceptual space, including information asymmetry, voluntary upgrade auditing assurance level, accounting conservatism, rule changes, regression analysis, financial statements, capital market, and China.

The clustering of these keywords provides valuable insights into how different factors and variables interact within the context of Accounting Conservatism research. For example, the proximity between rule changes and regression analysis suggests that regulatory developments and statistical methodologies play important roles in examining the effects of conservatism on financial reporting practices. Similarly, the positioning of China and capital

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market highlights the significance of capital market dynamics and geographical context in Accounting Conservatism studies. This observation further reinforces the earlier findings regarding the influence of China's demographic, institutional, and cultural characteristics on the development of Accounting Conservatism research.

The conceptual structure map also offers guidance for identifying future research opportunities. Specifically, researchers may investigate how differences in cultural values, institutional environments, and economic policies across countries influence the implementation and consequences of Accounting Conservatism. Furthermore, comparative cross-country studies may provide a deeper understanding of how conservatism functions under different regulatory and governance systems.

By employing this clustering approach, researchers can identify underexplored areas within the literature and better understand the relationships among existing research themes. Consequently, the conceptual structure map serves as a valuable framework for organizing the intellectual landscape of Accounting Conservatism research and for guiding future studies aimed at expanding theoretical and empirical knowledge in this field.

CONCLUSION

Conclusion

This study analyzed the development of Accounting Conservatism research using a bibliometric approach, employing RStudio and VOSviewer to identify research trends, thematic relationships, and future research opportunities. The findings can be summarized as follows:

Accounting Conservatism remains an important topic in accounting research, particularly due to its role in promoting prudence and mitigating financial risks. Despite criticisms that conservatism may result in pessimistic reporting outcomes and potentially compromise neutrality in representing economic reality, it continues to be highly relevant within the contexts of fair value accounting and accrual-based financial reporting.

The volume of publications on Accounting Conservatism has increased substantially since 2019, reaching its highest level during the 2023–2024 period. This growth appears to be driven by increasing global economic uncertainty and heightened awareness of the importance of Good Corporate Governance (GCG) in enhancing financial reporting quality and stakeholder protection.

The bibliometric analysis identified several prominent research themes associated with Accounting Conservatism, including corporate governance, information asymmetry, financial risk, and earnings management. These themes reflect the multidisciplinary nature of Accounting Conservatism and its relevance to corporate governance, financial reporting, and capital market studies.

The United States, China, and the United Kingdom emerged as the leading contributors to Accounting Conservatism research. In particular, China's strong research presence may be attributed to cultural, institutional, and economic characteristics that emphasize prudence and risk mitigation in financial reporting practices.

Indonesia remains relatively underrepresented in the global Accounting Conservatism literature, ranking seventh among the most productive countries. This finding highlights significant opportunities for Indonesian scholars to contribute to the field through studies that incorporate local cultural characteristics, institutional settings, and empirical evidence from various industries and public-sector organizations.

The findings suggest the need for further exploration of topics such as the influence of culture, economic policies, and Corporate Social Responsibility (CSR) on Accounting Conservatism. Comparative studies across countries and industries, as well as empirical investigations into emerging governance and sustainability issues, represent promising directions for future research.

Recommendations

Future studies should expand their focus toward underexplored themes, particularly the relationships between Corporate Social Responsibility (CSR), ownership structures, and Accounting Conservatism. Comparative studies across countries, industries, and institutional environments are also recommended to provide a deeper understanding of how cultural and economic factors influence conservative accounting practices.

Universities and research institutions should strengthen support for Accounting Conservatism research through international collaborations, research funding, and access to high-quality databases. Furthermore, greater emphasis should be placed on training researchers in bibliometric analysis tools such as RStudio and VOSviewer to enhance the methodological rigor and quality of future studies.

Accounting practitioners should consider adopting a balanced approach to Accounting Conservatism that effectively mitigates financial risks without compromising the relevance and faithful representation of financial information. Collaboration between practitioners and researchers is also encouraged to develop best practices in financial reporting and information management.

Governments and regulatory bodies should continuously evaluate accounting regulations by considering the implications of conservative reporting practices on financial transparency and economic decision-making. In addition, policymakers should encourage and support research aligned with national economic priorities to strengthen Indonesia’s contribution to the global Accounting Conservatism literature and to promote evidence-based policy development.

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