DIGITAL ACCOUNTING FROM A RESOURCE-BASED VIEW PERSPECTIVE: A BIBLIOMETRIC ANALYSIS

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ABSTRACT

This study thematically examines the field of digital accounting from a resource-based perspective, based on 109 studies published in the Web of Science (WOS) (between 2001 and 2025). The aim of this study is to examine the literature on digital accounting and resource-based perspectives through bibliometric analysis and to address the development process, key research themes, and trends within the context of strategic management. First, the main themes focused on in these studies were identified based on secondary data obtained from WOS using R (bibliometrics). The study examined the most influential authors, articles and journals, as well as institutions and countries, to determine the intellectual structure of the field. It also looked at collaboration networks. According to the analysis results, studies on the subject have increased, particularly since 2021. The findings revealed that most of the studies were conducted in China, the United Kingdom and the United States. Similarly, based on secondary data, digital transformation, sustainability, and innovation were identified as trending themes. This study evaluates digital accounting from a resource-based perspective and is pioneering work for researchers, providing insights into future research possibilities.

Keywords: Resource-Based View, Digital Accounting, Digital Economy, Bibliometric Analysis

INTRODUCTION

The advent of the digital era has precipitated profound transformations across diverse domains of life, exerting a profound influence on learning processes, communication patterns, social interaction, business practices, and individual behaviour (Ancis, 2020). Digital technologies are having a profound impact on organisational dynamics due to their extensive dissemination. The impact of digitalisation on corporate benefits is positive. Upon investigation of these benefits, it becomes evident that they encourage flexibility in working life, thereby increasing productivity and improving business operations. Furthermore, they facilitate job adaptation, organisation of business processes and support for data-oriented management (Spurk & Straub, 2020). During the process of digitalisation, organisations and sectors are undergoing multifaceted change. Digitalisation is impacting organisational structures, thereby enabling them to enhance their competitive capabilities and optimise decision-making processes. The redesign of business processes, the development of skills, and the improvement of technology are all rapid processes. This assists the accounting department in organisations that are affected by digitalisation. It is evident that digital tools are poised to play a pivotal role in the future of accounting.

Accounting field has been impacted significantly by digitalization and this impact brought innovations to the way business is conducted. This situation is leading to major changes in organizational reality (Knudsen, 2020). Furthermore, as businesses expanded, accounting and technology became even more integrated, global businesses emerged, and this led to the development of accounting software designed to meet organizational needs (Azzari , Mainardes, & Costa, 2020).

It is evident that accounting practice has undergone significant revisions in response to technological advancements. These revisions have been incorporated into the quotidian organisational routines. In the contemporary business environment, a significant number of organisations have come to rely on software systems for the management of operational and accounting-related tasks. Among these systems, Enterprise Resource Planning (ERP) software has gained particular prominence. In order to adapt to economic, technological and customer-focused developments and changes, ERP has undergone continuous updates over time. It is imperative that the accounting field maintains a dynamic and adaptive character, continually updating itself in order to remain relevant in the context of digital work environments and the evolving global landscape. (Sampaio & Silva, 2025).

This text explains how digital technologies are transforming the field of accounting and presents theory that emphasizes the importance of adapting to technological changes (Sadeghi et al., 2021). There are some significant obstacles to successfully introducing accounting practices, like human resource constraints and limited resources. Use of advanced accounting techniques hindered by human resource constraints, for example a shortage of qualified staff; understanding these constraints and developing strategies to improve them is crucial (Sukabumi, 2023). The studies, that completed previously, have mostly focused on the utility and avantages of digital accounting applications, emphasizing resource constraints (Vărzaru et al., 2023; Tran et al., 2023; Pantea et al., 2024; Berlinski, Morales, 2024; Ezzamel, Robson, 2023).

In summary, the above information shows that fundamental changes in accounting, transforming the way businesses operate and utilize financial data and information has been led by digitalization. Workflows for collecting, recording, and reporting financial information, going beyond traditional accounting practices has simplifield by it. Real-time data analysis and decision-making capabilities have also increased. In addition to digital accounting, the accounting department is no longer not only a department that controls costs and collects financial data for businesses but it is also a department that monitors the efficient and effective use of resources within the business. Digital technologies will contribute to the efficient use of resources by minimizing human error in accounting records and transactions in case of when they are used correctly. In this context, the efficient use of resources will be consistent with a resource-based perspective and the theoretical view that resources are more valuable and scarce. Therefore, based on a resource-based approach in strategic management, accounting is a resource of the business, and this resource should be used efficiently. The significance of this study lies in its systematic integration of the digital accounting literature with the resource-based view through bibliometric analysis. By undertaking this analysis, it becomes evident how digital accounting contributes to value creation and sustainable competitive advantage from a strategic management perspective.

From a strategic management perspective, this study examines the digital accounting literature within the Resource-Based View (RBV) framework. Digital accounting technologies, including ERP systems, artificial intelligence, and analytics, facilitate the effective management of resources by integrating accounting information into corporate routines. In this regard, digital accounting technologies are regarded as strategic tools that enable companies to restructure their resources and create firm-specific value. The objective of this study is to examine the extant literature on digital accounting and resource-based perspectives through bibliometric analysis. The objective of this study is to explore the development process of the field, its key research themes, and its trends within the context of strategic management. The present study will analyse digital accounting and resource-based perspectives through bibliometric analysis, in contrast to the approaches adopted by previous studies. The remainder of this article is structured as follows: The initial section comprises an exposition and discourse on digital accounting and resource-based perspectives. Secondly, the methodology and techniques employed in bibliometric analysis are elucidated. The results of the bibliometric analysis are presented in the third section. In conclusion, the following discussions and recommendations are offered on the basis of the bibliometric findings.

Digital Accounting And Resource-Based Perspective

Accounting is one of the disciplines most affected by digital transformation. Digital accounting is widespread in many areas. The instances of these areas can be including the automation of routine tasks, the use of digitally supported software, cloud-based technologies, and the leverage of big data analytics. Digital accounting transformed the traditional understanding of accounting, such as recording, classifying, and reporting financial information. Workflow processes between stakeholders, partners, and employees both inside and outside businesses also changed and simplified by digital accounting (Jesus et al., 2024).

Digitalization particularly in real-time data analysis and enhanced decision-making capabilities is prominention. Businesses processing financial data and generating information crucial to decision-making processes is linked to the evolution of digital accounting. Evolving accounting information systems connected. Various hardware, personnel, and departments. Financial reporting systems, data processing, and internal control mechanisms are among of these systems. Artificial intelligence and machine learning algorithms have changed traditional accounting methods with digital transformation. Digital accounting field encompasses developments and trends shaping global business environments. Moreover, thanks to developed and accelerated with digital transformation mobile technologies offer remote access to accounting information. Financial management processes have significant flexibility and efficiency with

this. With its more transparent record-keeping capabilities, blockchain technology is seen as revolutionary in accounting practices (Prasentianingrum & Sonjaya, 2024).

Many businesses are implementing blockchain for automation, e-documents, and secure transactions with digital accounting. The goals of digital accounting are contain reducing costs, increasing competitiveness, controlling budgets, making strategic decisions, using time efficiently, and ensuring optimal performance with minimum cost (Fedun, Lyuba, & Kovtoniuk, 2024). These developments and privileges both enable growth and provide a competitive advantage. Decision-making, and sustainable accounting practices has been reshaped by strategic business management (Hnatyshyn, Prokopyshyn, Maletska, Keleberda,, & Pylypenko, 2025). Thus, manual errors significantly reduces, supported accurate and real-time data, and accelerated financial reporting by digital accounting. It also supports strategic decision-making with real-time data and AI-powered analytics technologies, providing a significant competitive advantage (Kuntaro, 2025). The early period of dynamic talents begins with Penrose's 1959 work. According to Penrose (1959), the competitive advantage that enables a firm to grow is directly related to how that firm is structured from the resources it possesses (Penrose, 1959)

Focusing on how to create a competitive advantage resource-based perspective, is concerned with the sustainability of a business's resources and capabilities. Identify and leverage strategic resources within an organization to gain lasting competitive advantages Resource-Based Viewing (RBV) is used. Businesses can analyze their strengths and weaknesses and develop strategies that leverage different competencies and skills to build a sustainable competitive advantage by shaping their competitive position in the market. In fact, this framework emphasizes the importance of unique resources (Barney, 1991).

It explains the differences and advantages in firm performance. It also explains why businesses perform better than other businesses (D'Oria et al., 2021). Especially in markets with low uncertainty, it is advantageous for businesses to utilize strategic resources consciously over time. The effective management of resources is emphasized to improve performance and gain a competitive advantage. From this perspective, the interaction between resources and strategic decisions is highlighted (Freeman, Dmytriyev, & Phillips, 2021).

Businesses need to utilize digital resources to gain a competitive advantage in the digital environment. Human capital is very important in accelerating digital transformation and fostering innovation. The company's success and competitive advantage will be brought by employees with digital skills. Increases competitiveness and aims for long-term growth thanks to the use of digital resources. In a resource-based framework, digital resources should be utilized with their fullest potential (Willie, 2024). Digital transformation in accounting offers numerous advantages, including improved quality of financial information, enhanced strategic decision-making for businesses, and a competitive edge. When used and managed effectively, digital accounting is a valuable resource that enhances competitive advantage and decision-making processes aligned with a resource-based perspective (Pantea et al., 2024).

Research Methodology

Recent years have seen an increased focus on bibliometric analyses within various academic disciplines. This trend can be attributed to the advancements in bibliometric software, such as Gephi and VOSviewer, and the increasing accessibility of scientific databases, including Scopus and Web of Science. Additionally, the cross-disciplinary exchange of bibliometric methodology, spanning from information science to business research, has played a significant role in promoting the development and application of this research method (Donthu, Kumar, & Pandey, 2021). The main themes on which the prominent themes focus are based on secondary data obtained from the Web of Science (WoS) database using R software (Aria & Cuccurullo, 2017).

The research question of the study is: ''How is the digital accounting literature shaped from a resource-based perspective?''. In the present research bibliometric analysis approach was used to ascertain the predominant themes that are present in the existing body of literature on digital accounting and resource-based. In this study, the keywords and database were first decided from which the data would be collected. Then, In this study various constraints were applied to the dataset like information about the publication language and publication type.

Sampling and Data Selection

The present study is founded upon a bibliometric analysis. The objective of the present study is to examine the manner in which research on digital accounting is approached from a resource-based perspective, utilising bibliometric analysis. The objective of this study is to profile the digital accounting literature, thereby identifying key issues and evaluating digital accounting from a resource-based perspective. To this end, the bibliometric analysis approach is employed.

In this study, the WoS database was selected as the ideal database for determining digital accounting and resource-based view research (Pranckute, 2021), which is a significant bibliographic database. In this study, for developing an effective search strategy keywords were carefully selected, and a comprehensive search was conducted. To conduct a search inside the WoS database (by selecting All Fields), the phrases “digital accounting” OR “digitalization of accounting” OR “accounting digitalization’’ OR ("ERP" AND "accounting") OR "accounting information systems" were taken into consideration. The words "resource-based view" OR "a resource-based view" OR "RBV" were chosen to represent the resource-based perspective.

In the search made using the All Fields operator, various limitations were used to better reveal the quality of the study, future perspectives and trends in the field. The language of publication was chosen to be English and only articles were included in the study. As a result of these limitations, 109 articles were accessed. In the final stage, each of these 109 articles was carefully examined. Consequently, 109 articles were obtained obtained to be used for bibliometric analysis.

Data Analysis Process

The accessibility and ease of use of bibliometric software (Gephi, Leximancer, VOSviewer) and scientific databases (Scopus and Web of Science) are among the primary reasons for using this method. For the analysis, the R programming language (R Core Team, 2024) and the “biblioshiny” interface (Aria & Cuccurullo, 2017) from the “bibliometrix” package, which was developed for performing bibliometric analysis, were used. Statistical data such as annual publication frequency, citation analysis, keyword frequency, and subject distribution were generated using this software. For the data, the Web of Science Core Collection option was selected in the WOS database.

BIBLIOMETRIC ANALYSIS RESULTS

In this section, the findings regarding the bibliomeric analysis are presented.

Descriptive Statistics

This section of the study examined articles published between 2001 and 2025. The findings and data related to the research are presented below. The studies examined are described in Table 1, which presents the relevant statistical information. As indicated by the data presented, 109 out of a total of 122 studies published between the years 2001 and 2025 were classified as research articles. The average age of the articles is 2.44 years, and the annual growth rate is approximately 17%.

In general, it can be said that the tendency for collaborative writing is high, and international collaboration in this field is particularly high (42.2%). Based on these results, it can be said that the topic is showing a growth trend and researchers' interest is increasing.

Table 1. Descriptive Statistics

	Description	Results
Main Information About Data	Timespan	2001:2025
	Sources (Journals, Books, etc)	80
	Article	109
	Annual Growth Rate %	17,19
	Average age of documents	2,44
	Average citations per document	24,08
	References	8630
	Keywords Plus (ID)	354
	Author's Keywords (DE)	531
Authors Information	Authors	407
	Authors of single-authored docs	5
	Single-authored docs	5
	Co-Authors per Doc	3,89
	International co-authorships %	42,2

The distribution of articles in the WOS database on digital accounting and resource-based perspectives between 2001 and 2025 is shown in Figure 1, categorized by year. Research on this topic began in 2001, and studies have rapidly increased since 2020. The greatest increase occurred in 2025 with 45 studies, which is double the number of studies conducted in 2024. This situation demonstrates that both the importance of digitalization in the field of accounting and the significant role it plays in the transition to digital economies have attracted and increasingly attracted the attention of researchers in the relevant literature as it has increased over time. Therefore, with digitalization being so prevalent in our lives, research on this subject is inevitable.

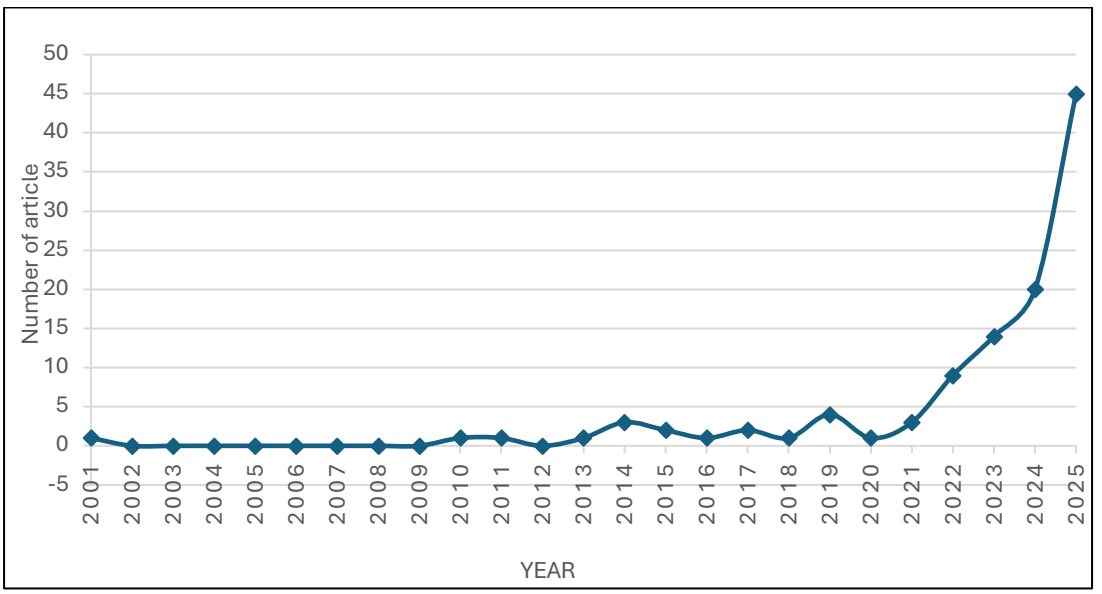

Figure 1. Annual Scientific Production

Most Relevant Authors

Figure 2 shows the distribution of the most prolific authors in the Web of Science database regarding digital accounting and resource-based opinions. Zhang X is the author with the most publications (3 articles) in this field, followed by the other authors shown in the figure with 2 articles each. This indicates that the topic has been growing since 2020, and there is no concentration of authors due to the topic being relatively new. It is thought that the topic will be studied more extensively by authors in the coming years.

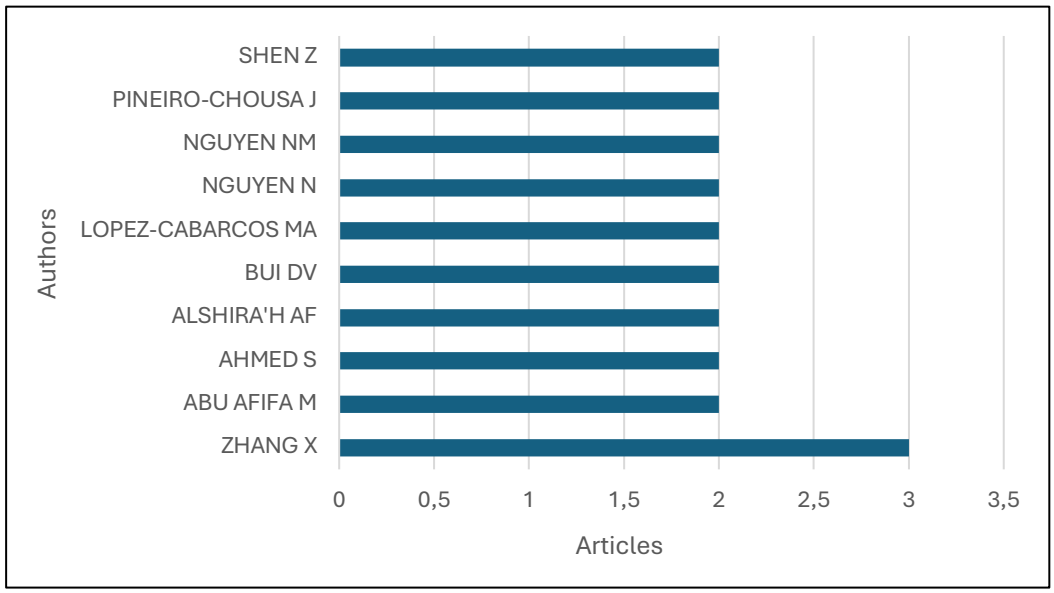

Figure 2. Most Relevant Authors

Leading Journals

Upon examination of Table 2, it is evident that the most productive journal is “Internatıonal Journal Of Accounting Informatıon Systems” and 8 articles on this topic published in this journal since 2014. This journal received 233 citations, while the journal with the highest number of citations is "Business Strategy And The Environment" with 384 citations. The first studies appear to have been published in 2014 and 2017. Looking at the citation count, the study conducted in 2017 received the most citations. This is followed by the "International Journal of Product Economics" with 309 citations.

Table 2. The most productive journals

	Sources	Art.	F. Pub. Year	T.Cit.	H-ind.
1	Internatıonal Journal Of Accountıng Informatıon Systems	8	2014	233	1
2	Cogent Busıness \& Management	6	2022	47	3
3	Busıness Process Management Journal	3	2024	27	1
4	Journal Of Fınancıal Reportıng And Accountıng	3	2024	5	1
5	Sustaınabılıty	3	2022	41	2
6	Busıness Strategy And The Envıronment	2	2017	384	2
7	Internatıonal Journal Of Productıon Economıcs	2	2023	309	2
8	Internatıonal Revıew Of Economıcs \& Fınance	2	2023	70	2
9	Ieee Transactıons On Engıneerıng Management	2	2024	21	2
10	Supply Chaın Management-An Internatıonal Journal	2	2014	21	2

Prominent Countries and Institutions

Table 3 provides information on the countries of origin of the relevant authors and the number of citations received by those countries. According to table 2, the country with the most relevant authors is China. Furthermore, China has the most citations, with 488, and is top of the list for average citations, too, with 28.70. The countries in the ranking are the United States, Spain, and Vietnam. Germany has the most citations, with 559.

Table 3. Most Productive Countries

	Country	Articles	Single Country Paper	Multi Country Paper	Total Citations	Average Article Citations
1	Chına	17	10	7	488	28,70
2	USA	10	7	3	346	34,60
3	Spaın	6	4	2	76	12,70
4	Vıetnam	6	5	1	67	11,20
5	Australıa	5	3	2	100	20,00
6	Germany	5	5	0	559	111,80
7	Unıted Kıngdom	5	2	3	287	57,40
8	Canada	3	2	1	29	9,70
9	Fınland	3	1	2	82	27,30
10	Austrıa	1	1	1	138	138,00

The most productive universities are given in Figure 3. Monash University, Al Zaytoonah University (Jordan), Econ Ho Chi Minh City University, Kebangsaan University (Malaysia), and the University of Porto have the highest number of publications. It is evident that the topic is not specific to any particular country or region; digital accounting and resource-based perspectives are being researched by academic institutions on different continents.

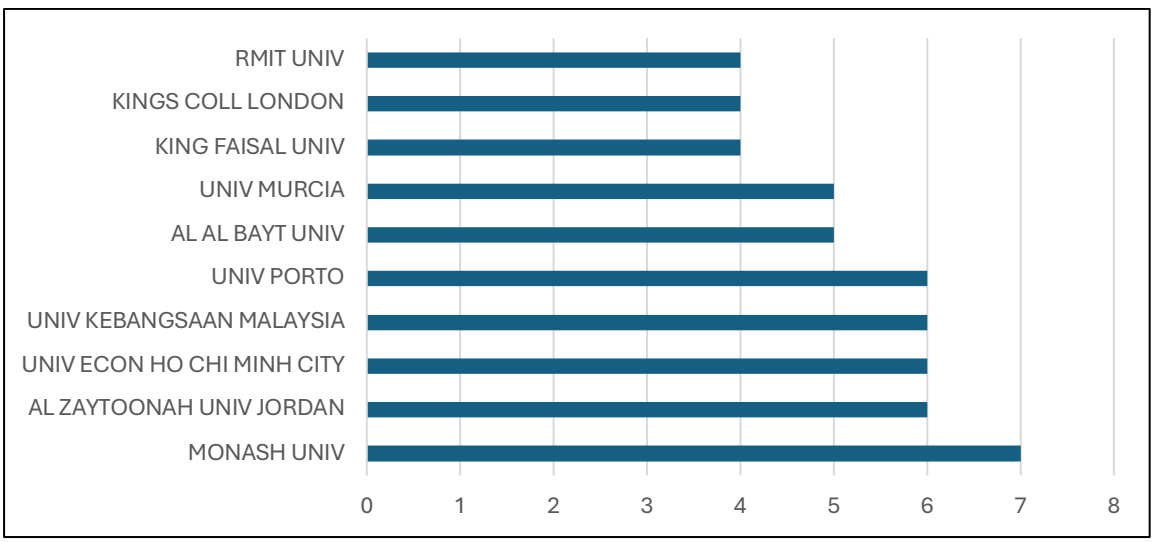

Figure 3. Most Productive Institutions

Keyword Analysis

Table 4 shows how prominent keywords and concepts (for example, bigrams and unigrams) are in articles. Based on the analysis results, two-word phrases like "resource-based view" and "digital transformation" were used most frequently. Among single words, "performance" and "management" were the two most

frequently used. This indicates that the performance of organizations and individuals is being heavily studied by researchers. Words related to information technology, big data, and artificial intelligence were also frequently used, thus showing that digitalization has encompassed many areas.

Table 4. Most Frequently Used Words

	Words (Bigrams)	Freq	Words (Unigrams)	Freq
1	resource-based view	56	performance	34
2	digital transformation	26	management	33
3	information-technology	19	innovation	24
4	firm performance	18	impact	19
5	dynamic capabilities	16	technology	14
6	competitive advantage	14	capabilities	13
7	big data analytics	7	business	12
8	sustainable development	7	strategy	12
9	organizational performance	6	transformation	11
10	artificial intelligence	5	firm	10

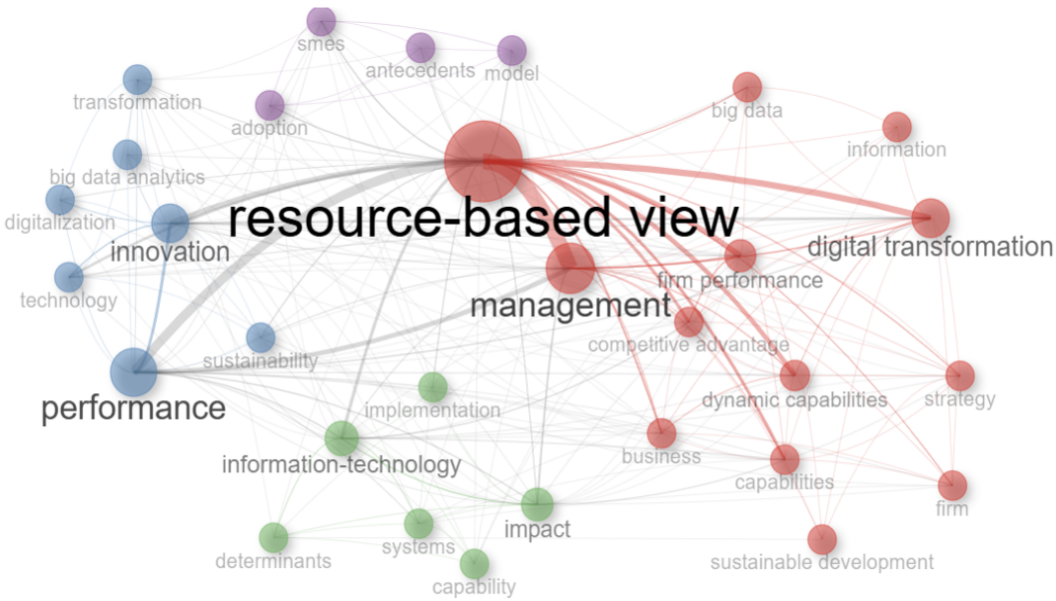

Figure 4. Co-occurrence Network from Keyword Plus

Figure 4 shows the relationships and frequency of co-occurrence of keywords. The networks shown in the figure determine the relationships between keywords. The red cluster contains the most central and largest keywords. These are "resource-based view," "management," and "digital transformation." There is a strong relationship between these terms, and it also shows that these words are frequently used together. In the blue cluster, "performance" and "innovation" are the most frequently used keywords and are related to each other. In the green cluster, "information-technology" and "impact" are the keywords that are related. Overall, in the age of digitalization, the frequent and related use of these keywords is inevitable.

Figure 5. WordCloud

The word cloud is shown in Figure 5, which includes the most frequently used words within the scope of digital accounting and resource-based view. As can be seen, the words “resource-based view”, “digital transformation” and “performance” have the highest frequency of use and are stated to form the main research axis in the studies.

Thematic Mapping in the Relevant Field

According to the data obtained from the bibliometric analysis, “resource-based view” in the motor themes is the concept with the most central and powerful structure in the field. In addition, concepts such as “management, firm performance, dynamic capabilities, business, digitalization’’ which have high centrality and density levels in the field, support the concept of digital transformation. This situation also indicates that the concepts in this theme are central and mature topics in the relevant field. Other themes, such as “impact, strategy, information-systems, organization, technology, knowledge management’’, stand out with their low density and centrality values. This situation indicates they are research areas that have not yet received sufficient attention from researchers in the relevant literature or have lost their importance. In particular, these themes can fill gaps in the literature and guide researchers in exploring areas where that can make original contributions. As a result, the concept of “resource-based view” is the focus of research, while “information technology, and digitalization’’ are emerging terms in the field. In this case, this thematic map provides researchers with a framework that guides them in understanding research trends in the current literature and identifying new research areas.

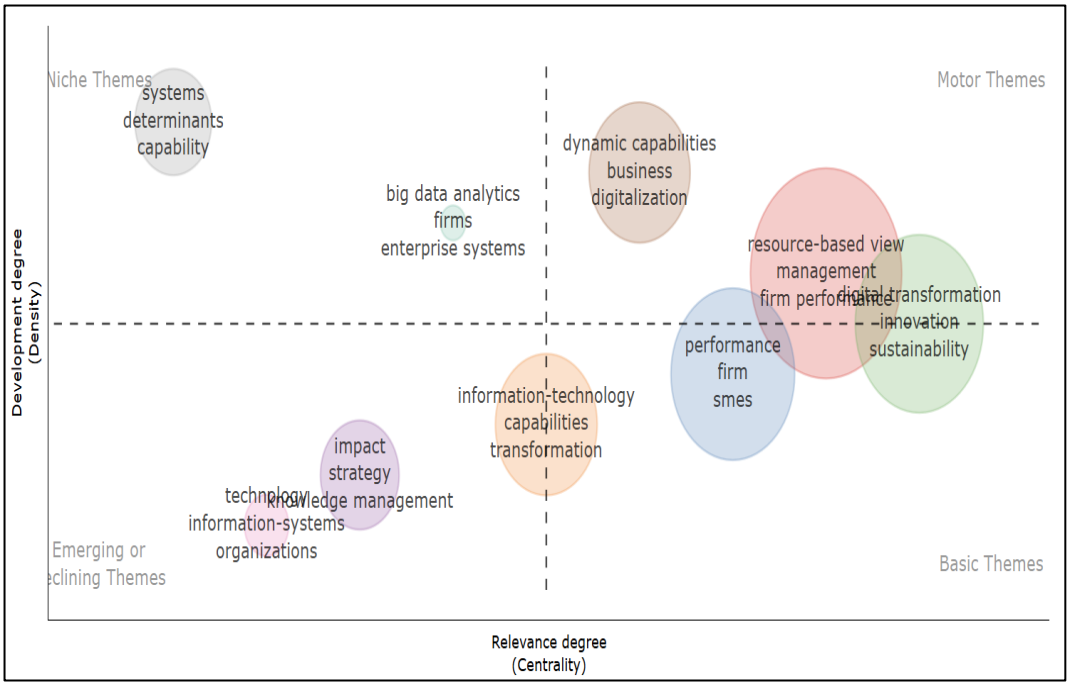

Figure 6. Thematic mapping of the relevant field

DISCUSSION AND CONCLUSION

This study reviewed the literature on the relationships between digital accounting and resource-based view and identified themes that emerged from the bibliometric analysis. Considering the trend in publications, a significant increase has been observed since 2021. It is noteworthy that a large proportion of publications originate from large and developed countries such as the USA and China. The findings obtained from the bibliometric analysis reveal that concepts such as "management, firm performance, dynamic capabilities, business and digitalization'', acting as motor themes. Niche themes, "systems, determinant, capability, enterprise systems, firm'' were identified. Other themes, such as "impact, strategy, information-systems, organization, technology, knowledge management'', stand out with their low density and centrality values have emerged or are fading. Finally, it is noteworthy that "sustainability, information technology, inovation and transformation'' are prominent in the core themes.

From a resource-based perspective, digital accounting technologies such as ERP systems, artificial intelligence, and advanced analytics function as strategic resources that support resource allocation. These technologies enhance businesses' dynamic capabilities by enabling the restructuring and efficient use of accounting-related information and data assets. Accordingly, the strategic value of digital accounting lies in company-specific capabilities and routines. From a resource-based perspective, defined themes such as digital transformation, innovation, performance, and sustainability reflect companies' value creation processes through resource diversification and talent development. The findings indicate that digital accounting contributes to sustainable competitive advantage by enabling the effective use and renewal of company-specific digital resources.

Digital accounting, as part of digital transformation, is a fundamental component for achieving competitive and sustainable economies when considered as a whole. On the other hand, the efficient and effective use of digital accounting is essential. When digital technologies are used correctly, they contribute to the efficient use of resources by minimizing human error in accounting records and transactions. In this context, the efficient use of resources will be consistent with a resource-based perspective and the theoretical view that resources are more valuable and scarce. Therefore, based on a resource-based approach in strategic management, accounting is a resource of the business, and this resource must be used efficiently. In digitalization, which has become a core competency for businesses, digital accounting skills and competencies must be provided and transformed, and new digital resources must be created to ensure

sustainability in changing environmental conditions. This study highlights the importance of digital accounting and the resource-based perspective.

In this context, it establishes a basis for future research exploring complex interactions within organisational contexts within a digitalised, global framework. This study also identifies several promising areas for future research. Certain digital technologies, such as artificial intelligence, blockchain and advanced analytics, are now commonplace in the accounting field and are even considered inevitable. Increasing the generalisability of the findings will require expanding the research to include different variables, various sectors, and geographic regions.

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