Analyzing the Current Status, Hotspots, and Future Trends of QFLID: Using the WoS and Scopus Database

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Abstract
This study presents a comprehensive bibliometric analysis of Quality Forward-Looking Information Disclosure (QFLID), positioning it as a critical yet underexplored dimension of corporate reporting that plays a pivotal role in shaping stakeholder trust, regulatory compliance, and investment decision-making. Drawing on 852 peer-reviewed articles published over the past 47 years and retrieved from the Scopus and Web of Science (WoS) databases, this research maps the evolution, key contributors, and thematic structure of QFLID research domain. Using bibliometric methods and visualization tools like VOSviewer, the study uncovers strong growth in QFLID-related research since 2013, with the United States, China, and the United Kingdom leading academic output. While the field remains grounded in accounting and corporate governance, it is increasingly expanding into interdisciplinary domains such as computer science, engineering, and environmental studies. However, foundational constructs like "quality" and "forward-looking information" remain underrepresented, suggesting a critical need for focused inquiry. This study holds importance for scholars, regulators, and practitioners aiming to enhance disclosure quality, refine predictive corporate communication, and establish solid research frameworks. This analysis identifies research hotspots, gaps, and trends, providing a framework for the advancement of this emerging field while enhancing transparency, accountability, and strategic foresight in corporate reporting.
Keywords: Quality Forward-Looking Information Disclosure (QFLID), bibliometric analysis, Scopus, Web of Science

Introduction
In today's dynamic and information-intensive business environment, Quality Forward-Looking Information Disclosure (QFLID) plays a pivotal role in enhancing corporate transparency, strategic foresight, and stakeholder trust. As a refined subset of forward-looking disclosures (FLDs), QFLID emphasizes the clarity, completeness, and relevance of future-oriented corporate narratives. These disclosures are essential for informed decision making among investors, regulators, policymakers, and corporate leaders, enabling them to

assess long-term value, mitigate risks, and evaluate governance practices (Francke & Carrete, 2023; Liu et al., 2023; Rusli et al., 2020).

Over the past decade, the relevance of QFLID has grown substantially, driven by increasing demands for corporate accountability and predictive transparency in decision-making processes. Since 2013, a marked rise in related publications reflects this expanding academic and practical interest (Effah et al., 2023). However, despite this momentum, the field remains fragmented and conceptually underdeveloped, with limited efforts to map its intellectual structure, key contributors, and evolving research themes (Simona-Maria & Veronica, 2021). Bibliometric evidence reveals that core constructs like "quality" and "forward-looking information" remain significantly underrepresented, highlighting the urgent need for more focused and integrated research in this area. The complexity of QFLID is further compounded by its diverse terminologies, inconsistent evaluation metrics, and wide-ranging sectoral applications, which collectively hinder standardization and comparative analysis. This lack of standardization hampers knowledge accumulation, cross-study comparisons, and practical implementation (Kristian et al., 2020). In response, a comprehensive, data-driven mapping of the field is essential to advance both theoretical development and applied impact.

This study is directly addressing a major research gap by consolidating the scattered and underdeveloped literature on QFLID and positioning it as a distinct field of inquiry. It enhances practical utility by offering actionable insights for stakeholders, corporate strategists, analysts, regulators, and policymakers, who depend on high-quality forward-looking disclosures for effective planning and governance. Moreover, it promotes interdisciplinary integration by highlighting the expansion of QFLID into adjacent fields such as computer science, engineering, and environmental studies. By identifying intellectual trends, thematic gaps, and conceptual clusters using bibliometric tools and keyword mapping, this study lays a foundation for future research and policy development.

Therefore, this research contributes significantly to the theoretical and practical advancement of QFLID, improving our understanding of its evolution, scholarly landscape, and emerging frontiers in corporate reporting and governance. Thus, this study undertakes a comprehensive bibliometric analysis spanning 47 years, drawing on a curated dataset of 852 peer-reviewed articles from both Scopus and Web of Science (WoS) databases. Unlike prior reviews that focus on isolated sectors, databases, or geographic regions, this analysis provides a holistic mapping of QFLID research domain to examining publication trends, thematic structures, key contributors, and research hotspots. As shown in Table 2, while broad terms such as 'disclosure' and 'corporate governance' are prevalent, foundational constructs like 'quality' (38 occurrences) and 'forward-looking information' (24 occurrences) remain notably underrepresented. This imbalance highlights the need for deeper academic engagement and greater conceptual clarity within QFLID research

In contrast to existing bibliometric and systematic reviews on adjacent domains such as ESG, voluntary disclosure, and narrative reporting, this study offers the first integrated conceptual and empirical review focused solely on QFLID. Previous efforts, including those by Pandey & Andres (2023), Jain & Tripathi (2023), and Shoeb et al. (2022), have largely centered on broader disclosure practices without isolating the "quality" and "forward-looking" dimensions as standalone constructs. Additionally, many of these studies are geographically

constrained or limited in methodological scope, lacking the depth of keyword clustering and co-occurrence mapping offered here. By addressing these gaps, this study not only builds a comprehensive understanding of QFLID's knowledge landscape but also provides a strategic roadmap for researchers and practitioners seeking to improve disclosure quality and its impact on decision-making. Accordingly, this study aims to answer the following research questions:

1. What is the publication output and historical development of QFLID research?
2. What are the thematic patterns and trends across Scopus and WoS databases?
3. Who are the most prolific authors, institutions, countries, and journals in this domain?

Table 1
Previous review Study on Quality Forward-Looking Information Disclosure (QFLID)

Source	Review type	Research question or Objective	Number of reviewed	Databases used	Aim
(Pandey & Andres, 2023)	Bibliometric analysis	"**1.** We conduct a comprehensive analysis of all scholarly publications in the field of corporate governance (CG) since the Enron scandal of 2001." "**2.** We identify prominent themes that have served as the foundation of CG research, prominent topics in the field along with their temporal developments, and recent trends in CG research." "**3.** We identify the authors and journals that have had the biggest impact in the field."	12498	Web of science	identifying important themes, tracking topic developments, and highlighting influential authors and journals in the field.
(Jain & Tripathi, 2023)	Bibliometric analysis	"**1.**What are the current trends in the ESG domain regarding publications, citations, journals, authors, and affiliated countries?" "**2.**What is the intellectual structure of ESG research, how it has evolved and what are the current developments in this area of study?" "**3.**What are the main gaps and research questions that require future research in the ESG domain?"	867 and 388	Scopus and Web of science	This research aims to employ bibliometric analysis to measure and depict the ESG academic literature while providing an in-depth review of recent, well-regarded journal publications in the ESG domain.
3. (Nyakurukwa &	A systematic review and bibliometric analysis	"**1.** What is the current trend of research on corporate governance in Zimbabwe?"	20	Scopus and Web of Science	This study aims to consolidate and evaluate prior research

Source	Review type	Research question or Objective	Number of reviewed	Databases used	Aim
Seetharam, 2023)		"**2.** Which are the leading, influential, and impactful sources and contributors to literature on Zimbabwe?" "**3.** Which are the most influential articles in this research domain?" " **4.** What are the prominent themes prevailing in this area of research? "**5.** What is the scope for future research?"			conducted on corporate governance in Zimbabwe, a nation known for its deficient legal structures and limited protection of property rights.
(Antwi et al., 2022)	Bibliometric analysis	"**1.** What are the discipline areas, the trend of publication, key journal distributions, and impactful authors and their network collaboration in corporate governance research in Ghana?" "**2.** How have the keywords on corporate governance studies evolved over time building on hotspot keywords network collaboration, and what are the underlying research keyword stream for future direction?" " **3.** What is the trending corporate governance research studies and their impactful findings?" " **4.** What is the summary of research findings and future direction?"	40	Scopus	It aims to offer an up-to-date overview of the field's status, analyze its evolving trends from existing literature, identify important keywords, impactful studies, and provide insights for future research.
(Najaf et al., 2022)	bibliometric and scientometric approaches	"**1.** Who are the prominent contributors to the published documents in JAEE?" "**2.**How did JAE perform over the last ten years, in terms of publication and citation?" " **3.** What are the key themes and methodological preferences of articles published in JAEE?"	190	Scopus, Google Scholar, and Journal website	to gain a comprehensive understanding of journal performance, significant subjects, author contributions, and citation patterns within The Journal of Accounting in Emerging Economies. Additionally, content analysis is conducted to

Source	Review type	Research question or Objective	Number of reviewed	Databases used	Aim
					reveal the primary themes explored in the journal's articles.
(Wan et al., 2023)	Bibliometric analysis	"**1.**to present a bibliometric review of publications, citation structure, authors, universities, countries, journals, and keywords on the topic." "**2.**the philosophy of the ESG system, factors affecting ESG, the financial outcomes of ESG, the association between ESG and corporate social responsibility (CSR), and ESG investing are presented as research hotspots." "**3.**three research trends are identified: research on the influencing factors and economic consequences of ESG in the context of emerging markets, mechanism analysis of ESG's impact on the capital market, and further research on ESG information disclosure and ESG ratings."	755	Web of Science	This study investigates paper-level metrics in ESG-related literature to outline research priorities and emerging trends.
(Shoeb et al., 2022)	A Bibliometric and Systematic Review	"**1.** What are the different environmental accounting disclosure practices and their components?" "**2.** Do environmental accounting disclosure practices influence the firm performance?" "**3.** Do environmental accounting disclosure practices depend upon firms' characteristics?"	190	Scopus database	evaluating the importance of Environmental Accounting Disclosure Practices (EADP) by conducting a thorough and systematic review of the existing literature in this field.
(Mohd Shazwan Mohd Ariffin Wan-Nordin Wan-Hussin, 2021)	bibliometric analysis	"**1.**What are the trends in existing publications on voluntary disclosure?" "**2.**What are the most popular themes in studies on voluntary disclosure?" "**3.**Which are the most influential countries that generate publications on voluntary disclosure?" "**4.**Which are the most influential authors and	520	Scopus	conducting a review and analysis of the present state of knowledge and identify evolving trends in voluntary disclosure.

Source	Review type	Research question or Objective	Number of reviewed	Databases used	Aim
		articles on voluntary disclosure?" "**5.**What are the most active sources of current research on voluntary disclosure?"			
(Qian & Sun, 2022)	Bibliometric analysis	"**1.**we discerned the research trend by observing how records distribute across time slices and publications." "**2.**we mined subject headings for overall features, characterizing prior research in terms of research aims and approaches." "**3.**we performed a co-citation analysis and revealed research hotspots by a close reading of articles in the cluster network." "**4.**we conducted a key node analysis and uncovered the fundamental theories and methods among the literature."	216	Web of Science	investigating how narrative discourse relates to corporate performance.
(Ould & Ellili, 2023)	Bibliometric analysis	"**1.**What are the most frequent corporate governance topics of papers published in the journal of Corporate Governance: Bingley?" "**2.**What have authors, organizations and countries contributed the most to research in the corporate governance fields?" "**3.** What are the most cited research papers in the corporate governance field published in the journal of Corporate Governance (Bingley)?" "**4.**What are the most cited reference papers?" "**5.**What are the most-cited reference journals?"	353	the journal of Corporate Governance (Bingley).	presenting the current trends in corporate governance literature by utilizing bibliometric analysis on papers published in the journal 'Corporate Governance: The International Journal of Business Society' in Bingley.
(Dwekat et al., 2020)	bibliometric and social network analysis.	"**1.** The distribution patterns of papers." "**2.** Top players: authors, networks, institutions, and journals."	242	Web of Science	summarizing existing research on board characteristics and their relation to CSR and CSRD, while also

Source	Review type	Research question or Objective	Number of reviewed	Databases used	Aim
		"**3.** The core articles that influence international" literature. "**4.** The relevant topics in the literature." "**5.** The main measures of dependent (CSR) and independent variables (board char- acteristic) used in the scientific literature (and its relations)."			suggesting potential areas for future research, including topics and regions that warrant further investigation.
(Sharma et al., 2023)	Bibliometric analysis	"**1.**conduct a descriptive analysis of research trends and publication output." "**2.**evaluate the most cited documents and authors." "**3.**construct a country collaboration network." "**4.**explore and analyze the keywords through keyword co-occurrence network, and thematic evolution." "**5.**create and analyze a co-citation network of references."	1,244	Scopus and Biblioshiny software	how knowledge has expanded, and research has spread within the broad domain of corporate social responsibility and its influence on a company's performance.
(Bartolacci et al., 2020)	A systematic literature review and bibliometric analysis	"**1.**Performance analysis is based on activity indicators, which provide data about the volume and impact of research through the use of a wide range of techniques, including word frequency analysis, citation analysis and counting publications by unit of analysis (e.g., authorship, country, affiliation, etc.)." "**2.**Science mapping is based on first- and second-generation relation indicators which deliver spatial representations of how different scientific elements are related to one another."	142	Scopus	enhancing our understanding of eXtensible Business Reporting Language (XBRL) by synthesizing two decades of accounting and business literature on XBRL. This synthesis aims to uncover the potential enhancements achieved through its implementation in financial reporting.

Methodology

This study employs a bibliometric analysis to systematically examine the evolution of research on Quality Forward-Looking Information Disclosure (QFLID) by searching on articles

containing "forward looking* disclosure* quality*" in the titles, abstracts, or keywords. The analysis utilises a definitive dataset of 852 peer-reviewed journal articles, sourced from the Scopus and Web of Science (WoS) databases, spanning the years 1976 to September 2023. Initially, 1,195 articles were gathered; however, after eliminating 343 duplicates using the Zotero program (Passas, 2024), the dataset was narrowed to 852 unique articles for analysis. To ensure the quality, relevance, and non-redundancy of the dataset, a multi-stage publication screening process was employed, as illustrated in Figure 1.
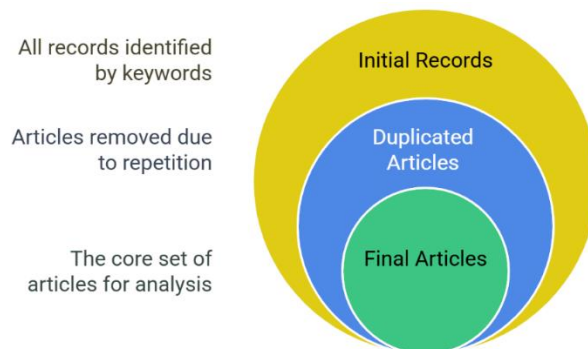

Figure 1 Publication Data Gathering Process

The process began with the initial identification of records using comprehensive keyword-based search queries tailored to capture the scope of QFLID literature. Keywords and search strings were iteratively refined to maximize relevance while minimizing false positives. From the following retrieval, the dataset underwent deduplication, where overlapping articles found in both databases were identified and removed. This step, the researcher has to ensured that each publication included in the final dataset was unique. The remaining set of articles are free from redundancy and represented the core literature base for bibliometric and thematic analysis. This structured selection process ensured the inclusion of high-quality, non-repetitive publications, establishing a reliable foundation for the study's findings.

To prevent duplicative research and ensure the novelty of this study, the researcher was adopted a systematic approach to evaluate the publication status of review articles within the domain of QFLID literature over the past four decades. This process involved several key steps as below:

1. Initial Refinement: Retrieved articles were screened to retain only those whose titles were directly relevant to the core subject. Special attention was given to identifying and selecting review articles.
2. Exclusion of Domain-Specific Reviews: Review articles focusing on specific application areas of QFLID such as health and education were excluded. This was done through careful examination of titles and abstracts, in alignment with the study's overarching goal of addressing QFLID from a general rather than sector-specific perspective.
3. **Reviewer Recommendations:** Additional articles suggested by peer reviewers were also considered for inclusion. This step helped ensure a comprehensive and well-rounded review of existing literature.

The combination of the methodology ensured that the final corpus of literature is not only academically rigorous and relevant but also reflective of the broader research landscape, free from thematic duplication and disciplinary bias. The resulting dataset provides a robust basis for analyzing the development, trends, and thematic evolution of QFLID scholarship over the past four decades.

Results

Publication Growth and Historical Evolution of Corporate Disclosure Research

Research on disclosure initially surfaced in indexed journals in 1891, according to Scopus database analysis. According to Scopus, 71,390 journal articles written in English and published between 1891 and 2023 have the term "Disclosure" somewhere in the title. Disclosure became an area of focus in 2013 under the Administrative and Economic Sciences sector. There were 12,087 articles published in total from 2013 to 2023. In Figure 2, we can observe that the number of articles published over the past decade has increased.
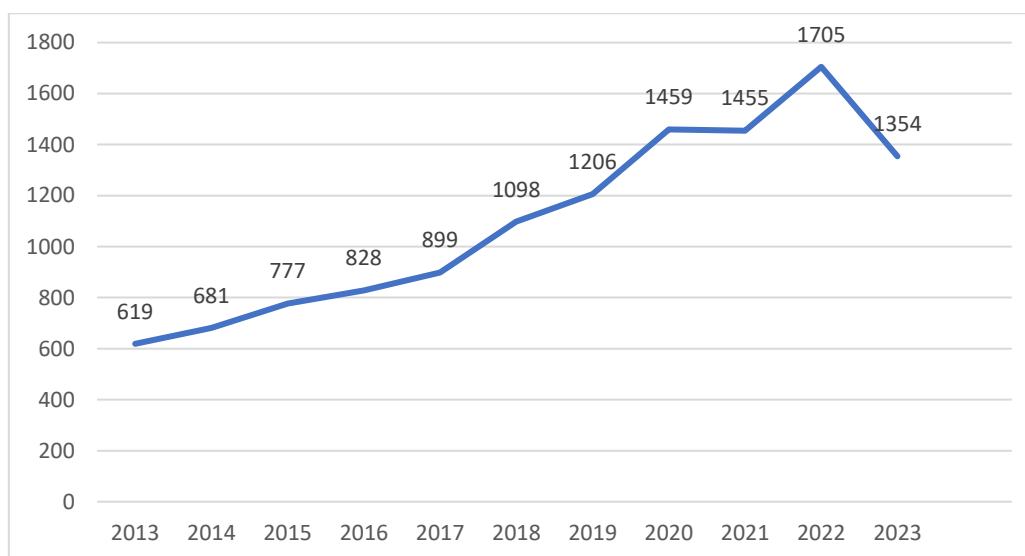

Figure 2 Number of Disclosure Articles Published Annually in 2013 - 2023

Table 2 illustrates the bibliometric network analysis conducted using VOSviewer software revealed the most frequently occurring keywords in the chosen databases. A total of 9,274 occurrences were noted, with "disclosure," "corporate governance," "voluntary disclosure," and "information disclosure" identified as the most prevalent terms. These keywords signal the central themes dominating the field. Nevertheless, terms like "quality" have appeared only 38 times, while "forward-looking information" has been mentioned just 24 times, suggesting that these concepts are still finding their footing in the wider disclosure literature.

Table 2

Most Frequently Used Keywords in Corporate disclosure Research

Keyword	Occurrences
Disclosure	1859
Corporate governance	1223
Corporate social responsibility	828
Voluntary disclosure	746
Information disclosure	591
Information asymmetry	359
Content analysis	354
Sustainability	347
Transparency	344
Sustainable development	298
Sustainability reporting	288
Financial reporting	285
Regulation	263
intellectual capital	251
Integrated reporting	225
Earnings management	219
Environmental disclosure	210
Financial performance	202
Climate change	178
Quality	38
Forecast accuracy	35
Forecasting	33
Quality control	26
Forward-looking information	24
Forecasting method	20
Quality information	16
Quality improvement	6
Quality of life	6

The conceptual structure of Corporate Disclosure-related research was further explored through a keyword co-occurrence network generated using VOSviewer, as illustrated in Figure 3. Each node in the network represents a keyword, with node size corresponding to its frequency of appearance across the dataset. Larger nodes such as "disclosure," "corporate social responsibility," and "information disclosure" indicate highly recurring themes that form the core of the research landscape. The lines connecting nodes denote co-occurrence relationships, revealing how often certain keywords appear together in the same publication, thus capturing thematic linkages within the literature. The color scale reflects the average year in which keywords emerged, ranging from dark blue (2005) to yellow (2020). Earlier research, as represented by terms like "ethics," "human," and "confidentiality," is concentrated in the blue-to-green zones on the right side of the map, often linked to behavioral, social, or regulatory studies. In contrast, more recent studies, shown in yellow and green on the left side, increasingly emphasize sustainability, environmental disclosure, risk management, and data privacy suggesting a shift toward future-oriented, strategic communication themes. The visualization confirms a clear thematic evolution in corporate disclosure research, highlighting the growing integration of corporate governance, sustainability, and digital accountability as central pillars of contemporary disclosure studies.
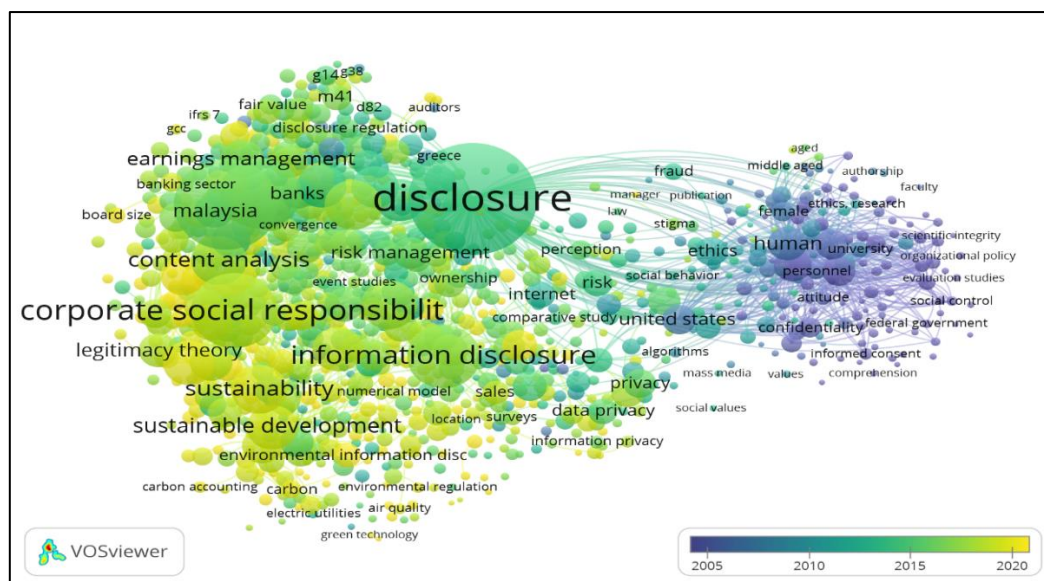
Figure 3 The Frequency of Occurrences

The Analyse of the Studies Related to QFLID Domain
During the second stage of this bibliometric analysis, the less attentive terms in the corporate disclosure literature were identified, specifically "quality" and "forward-looking information". The Scopus and Web of Science databases were searched, resulting in the identification of 852 research papers related to these terms. The methodology section provides a detailed explanation of the process used to identify these studies. Subsequently, A co-occurrence map was generated using VOSviewer (Figure 4) to analyse the relationships and thematic clusters of keywords within the selected body of literature. This visual analysis provides a comprehensive understanding of the intellectual framework within the field, highlighting significant thematic areas that have influenced scholarly conversations regarding QFLID.

The term "forward looking" stands out as a central element, connecting various clusters including voluntary disclosure, decision making, risk assessment, and sustainability. Core subjects such as "voluntary disclosure," "disclosure," and "content analysis" continue to be pivotal in the realm of corporate reporting literature. At the same time, the emergence of terms like "management forecasts," "quality of life," and "risk assessment" indicates an increasing focus on the strategic, social, and environmental aspects of forward-looking disclosure. Future research should aim to enhance this field by incorporating underexplored themes, including digital transformation in reporting, digital assurance, cultural dimensions, climate-related disclosures, board composition, and stakeholder influence, especially within the context of emerging markets like the MENA region.
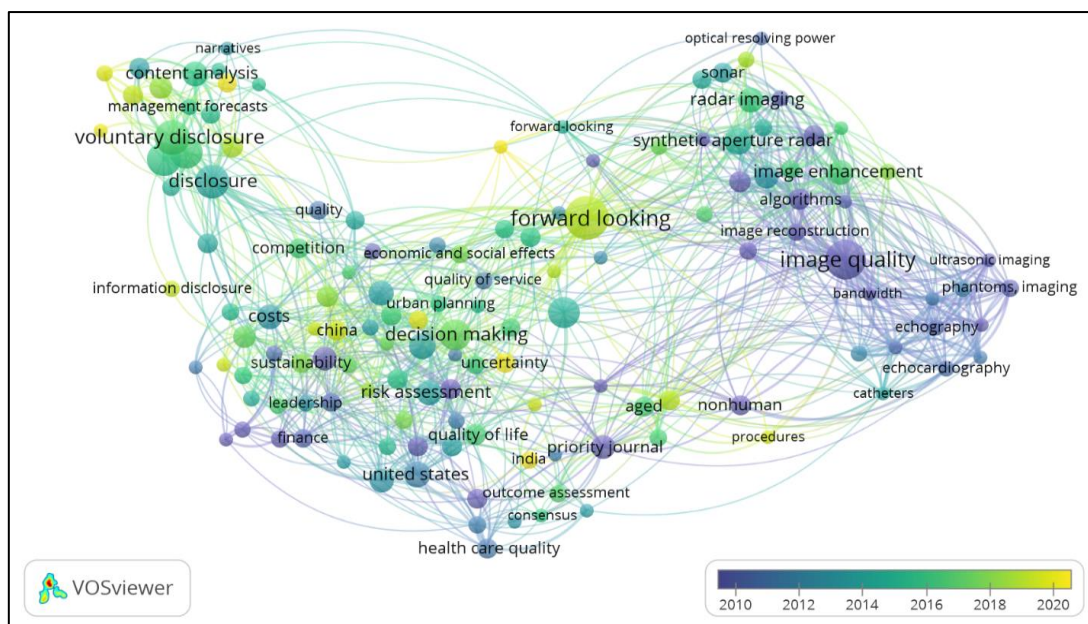
Figure 4 illustrates a co-occurrence map of keywords related to QFLID.

Table 3 presents the ten most prolific journals in QFLID research, as per reputable sources from the Scopus and WoS databases. Among the sources included in Scopus, 13 papers are from Contemporary Accounting Research, 8 from Accounting Review, and 1 from Managerial Auditing Journal. Management Science, Accounting and Business Research, and the European Accounting Review are other important journals that contribute to the QFLID literature. These publications emphasise the importance of accounting and finance.

Table 3
Top 10 Most Productive Source Titles in QFLID Research from Scopus and Web of Science

Source Title (Scopus)	N	Source Title (WoS)	N
Contemporary Accounting Research	13	Proceedings of the Spie the International Society for Optical Engineering	22
Accounting Review	8	Proceedings of the Society of Photo Optical Instrumentation Engineers Spie	14
Managerial Auditing Journal	8	Proceedings of Spie	12
Accounting and Business Research	7	Marketing Science	9
Management Science	7	Management Science	8
European Accounting Review	6	Accounting Review	6
IEEE Transactions on Ultrasonics Ferroelectrics and Frequency Control	6	IEEE Geoscience and Remote Sensing Letters	5
Journal of Applied Accounting Research	6	Accounting and Business Research	4
Review of Accounting Studies	6	IEEE Journal of Oceanic Engineering	4
Corporate Ownership and Control	5	IEEE Transactions on Ultrasonics Ferroelectrics and Frequency Control	4

In contrast, conference proceedings are the most fruitful source of WoS articles. Specifically, proceedings from the International Society for Optical Engineering (SPIE) account for 22 articles, while proceedings from the Society of Photo-Optical Instrumentation Engineers (POST) have 14 articles. Marketing Science and Management Science follow with 9 and 8 articles, respectively. There seems to be some overlap in the interdisciplinary interests of the

two databases, since Accounting Review and Accounting and Business Research are both present. The incorporation of engineering and technical journals like IEEE Geoscience and Remote Sensing Letters and IEEE Journal of Oceanic Engineering into the WoS list demonstrates that QFLID research is multi-disciplinary, especially at the intersections of imaging, decision-making, and forecasting.

Subject Area Classification Across Databases
The interdisciplinary relevance of QFLID has become increasingly apparent, reflecting its expanding influence beyond traditional accounting and financial domains. While the core of QFLID research remains grounded in business, management, and economics, the bibliometric analysis reveals meaningful contributions from fields such as engineering, computer science, environmental science, and the social sciences. Therefore, these findings reflect the interdisciplinary nature of disclosure research and the varying scopes of each database. While Scopus emphasizes academic journal literature in accounting and management, WoS provides wider coverage across conference-based and technical publications, contributing to a more diversified understanding of forward-looking and quality disclosures. As shown in Figure 5, the subject classification analysis within the Scopus database confirms the interdisciplinary nature of QFLID research. While the majority of the publications are categorized into the subjects related to business and finance, the large percentage crosses into engineering, environmental science, computer science, and the social sciences reflecting the field's growing relevance across academic disciplines.
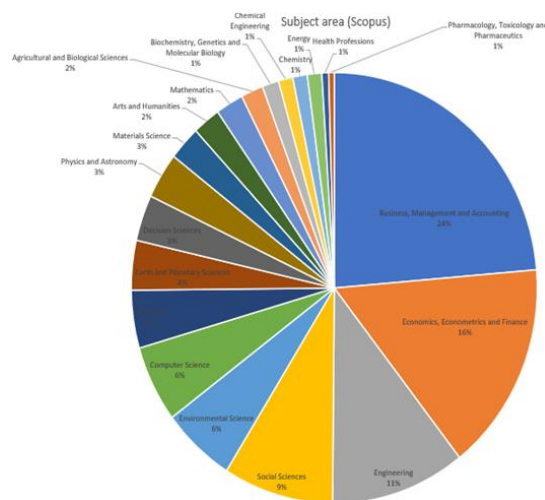

Figure 5 QFLID-related to subject area in Scopus

The disciplinary distribution of QFLID-related research, as indexed in the Scopus database, is presented in Figure 5. The analysis reveals that the field is predominantly situated within the domain of Business, Management, and Accounting, which accounts for 24% of the total publications. This is followed by Economics, Econometrics, and Finance (16%) and Engineering (11%), underscoring the field's strong foundation in corporate reporting, financial communication, and strategic governance. The presence of QFLID research in these core disciplines highlights its critical role in informing decision-making processes within organizational and regulatory contexts. In addition to these central areas, a substantial share of contributions originates from Social Sciences (9%), Environmental Science (6%), and

Computer Science (6%). This indicates a broadening of QFLID scholarship into interdisciplinary territories such as sustainability reporting, environmental accountability, and digital disclosure practices. Domains such as Medicine, Earth and Planetary Sciences, and Decision Sciences, each representing approximately 3–4% of the publications, point to specialized applications of disclosure in risk management, healthcare policy, and scientific communication. Moreover, smaller yet notable representations from fields including Physics, Mathematics, Materials Science, and Arts and Humanities demonstrate the extended reach of QFLID beyond its traditional financial scope. Collectively, these findings affirm the field's multidisciplinary character while also highlighting its primary anchoring within the business and economic sciences.
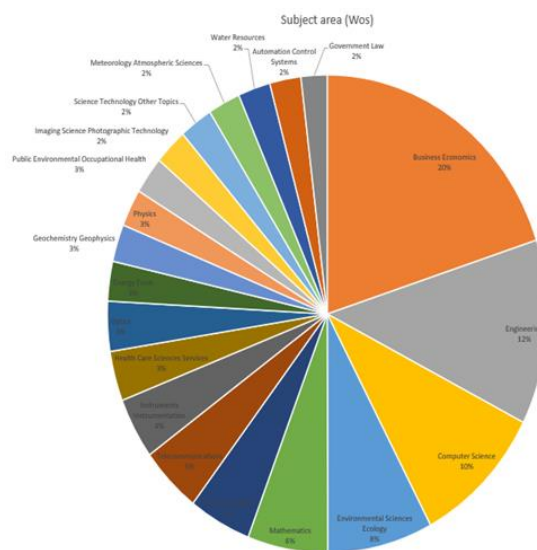

Figure 6 QFLID-related to subject area in Web of Science

The subject area distribution of QFLID-related research in the Web of Science (WoS) database is depicted in Figure 6. The data reveal that the majority of publications fall under Business Economics (20%), followed by Engineering (12%) and Computer Science (10%). These figures align with the core focus of QFLID on financial disclosure, strategic management, and the increasing integration of digital tools in corporate reporting. Notably, Environmental Sciences and Ecology represent 8% of the dataset, indicating a growing concern with sustainability and environmental accountability in forward-looking disclosures. Therefore, subject areas with meaningful representation include Mathematics (6%), Telecommunications (5%), Instrumentation (4%), and Health Care Sciences Services (3%). The presence of fields such as Optics, Energy and Fuels, and Geophysics, each contributing around 2–3%, points to the diverse application of disclosure research in technical and scientific contexts. Smaller percentages are allocated to areas such as Government Law, Automation Control Systems, Photographic Technology, and Meteorology, further underscoring the interdisciplinary scope of QFLID scholarship in WoS. Thus, the distribution confirms that while QFLID research remains anchored in business and technology-related disciplines, it also intersects with environmental science, public health, and regulatory studies suggesting expanding relevance across both corporate and societal domains.

Author Productivity and Collaboration Networks
The bibliometric analysis also identified the most prolific individual contributors to QFLID research in both Scopus and Web of Science as presented in Table 4.

Table 4
Most Prolific Authors in QFLID Research from Scopus and Web of Science Databases

Scopus			Web of Science (WoS)		
Author Name	N	Percentage	Author Name	N	Percentage
Hussainey, K.	14	26.92%	Hussainey K	7	12.50%
Schleicher, T.	5	9.62%	Jianyu Yang	6	10.71%
Yang, J.	5	9.62%	Liu Y	6	10.71%
Abed, S.	4	7.69%	Yang Jy	6	10.71%
Gu, H.	4	7.69%	Zhang Y	6	10.71%
Huang, Y.	4	7.69%	Gu H	5	8.93%
O'Donnell, M.	4	7.69%	Huang Yl	5	8.93%
Oralkan, O.	4	7.69%	Liu J	5	8.93%
Su, W.	4	7.69%	Liu L	5	8.93%
Trombetta, M.	4	7.69%	Su Wm	5	8.93%

Table 4 illustrates, Hussainey, K. is the most productive author in the Scopus database, with 14 publications, accounting for 26.92% of the top-ranked author contributions. Other leading Scopus authors include Schleicher, T., Yang, J., and Abed, S., each contributing multiple articles that have shaped core themes in disclosure quality and financial reporting. However, in the Web of Science dataset, Hussainey, K. also appears among the most productive contributors, though with a lower publication count (n = 7). Authors such as Jianyu Yang, Liu Y., Yang JY., and Zhang Y. each contributed six publications, reflecting a broader distribution of prolific authorship in WoS compared to Scopus. Notably, several authors including Gu H., Huang YL., Liu J., Liu L., and Su WM appear with five publications each, indicating a competitive and collaborative scholarly environment.

The variation in author prominence between databases suggests differences in publishing venues and indexing scope is visualised in Figure 7.
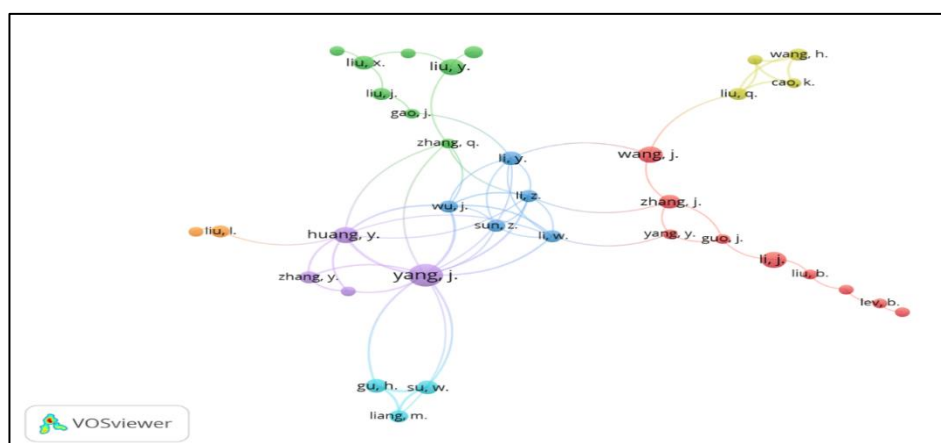

Figure 7 Author Co-Authorship Network in QFLID Research
Figure 7 presents a co-authorship network map generated using VOSviewer, visualizing collaborative relationships among the most active authors in QFLID-related research. Each node represents an individual author, with the size of the node indicating their publication

frequency. The connecting lines (edges) illustrate co-authorship links, where thicker lines denote stronger collaborative ties. Authors are grouped into distinct clusters, each represented by a unique color, reflecting closely connected research communities.

The network reveals several prominent collaboration clusters. The purple cluster, anchored by Yang, J., includes active contributors such as Huang, Y. and Zhang, Y., suggesting strong thematic focus and repeated joint publications. The red cluster, centered around Wang, J. and Zhang, J., connects with other prolific authors like Guo, J., Yang, Y., and Li, J., indicating a cohesive body of collaborative work. Meanwhile, the green and blue clusters, which include authors like Liu, Y., Liu, X., Li, Z., and Wu, J., reflect additional influential groups contributing to the field through shared institutional affiliations or research projects.

Institutional Contributions and Global Research Hubs
The structure of the map suggests that QFLID research is characterized by regional and institutional concentration, particularly among authors from China. The existence of tightly linked clusters with minimal cross-cluster connections indicates that while collaboration within groups is strong, cross-group or international co-authorship remains relatively limited. This highlights an opportunity for expanding global collaboration and cross-disciplinary integration in future QFLID research.

The researcher also highlights the key academic and research organizations driving QFLID related publications as illustrates in Table 5.

Table 5
Top Contributing Institutions in QFLID Research from Scopus and Web of Science

Scopus Database	Publication	%	Web of Science (WoS)	Publication	%
Stanford University	8	12.31	University of California System	21	20
Chinese Academy of Sciences	8	12.31	State University System of Florida	11	10
University of Michigan, Ann Arbor	8	12.31	Stanford University	10	10
The University of Manchester	7	10.77	University of London	10	10
Purdue University	6	9.23	University System of Georgia	10	10
University of Toronto	6	9.23	Chinese Academy of Sciences	9	9
Università Bocconi	6	9.23	United States Department of Defense	9	9
National University of Defense Technology China	6	9.23	Yale University	9	9
Università degli Studi di Padova	5	7.69	Chinese Acad Sci	8	8
University of Electronic Science and Technology of China	5	7.69	Stanford Univ	8	8

Table 5 illustrates the reinforces of global and interdisciplinary nature of QFLID research. The dominance of institutions such as *Stanford University, University of California System*, and the *Chinese Academy of Sciences* across both Scopus and WoS databases underscores the central

role of elite research hubs in advancing the field. Notably, the University of California System, with 21 publications in WoS (20%), emerges as the single most productive institutional contributor, while *Stanford University* is a top performer in both databases, reflecting sustained research leadership and resource investment in forward-looking disclosure and financial communication.

These findings align with the thematic focus identified in the keyword and source analyses, particularly the integration of QFLID with technology, sustainability, and risk governance. For instance, the strong presence of U.S. universities and government-linked institutions such as United States Department of Defense in WoS suggests a broader policy- and data-driven application of QFLID principles. Similarly, the appearance of institutions like *Università Bocconi* and *University of Manchester*, renowned for corporate governance and financial disclosure research supports the observation that QFLID remains anchored in accounting and strategic management domains, yet is expanding into cross-cutting global agendas. The concentration of productivity within these institutions also echoes patterns observed in the co-authorship network as shows in Figure 7. Strong collaborative ties are evident among scholars affiliated with top-performing universities, particularly from China, the United States, and the United Kingdom. This networked structure of institutional output demonstrates how academic partnerships and regional research ecosystems are central to shaping the QFLID discourse.

Citation Metrics and Influential Publications
Citation metrics provide valuable insight into the intellectual influence and scholarly impact of key publications within the QFLID domain. As the field continues to expand across disciplines and geographic boundaries, identifying the most highly cited works and emerging citation trends offers strategic direction for future research. Accordingly, the citation analysis is summarized in Table 6, highlighting the depth and development of QFLID scholarship over time.

Table 6
Summary of Citation Metrics for QFLID Publications in Scopus and Web of Science (WoS)

Metric		
	WoS	Scopus
Total paper	556	639
Total citation	12264	16668
Number of years	1976-2023	1980-2023
Citation per year	290.58	387.62
H-index	59	67

Table 6 summarizes the citation metrics associated with QFLID-related publications indexed in both Scopus and Web of Science (WoS) from their respective coverage periods. In the WoS database, a total of 12,264 citations were recorded across 556 publications between 1976 and September 2023, resulting in an average of 290.58 citations per year. In comparison, the Scopus database, which spans a slightly shorter period (1980 to September 2023), documents 16,668 citations for 639 publications, equating to a higher annual citation average of 387.62.

The H-index, a combined measure of both productivity and citation impact, stands at 59 for WoS and 67 for Scopus, indicating that a substantial number of QFLID-related studies

in both datasets have achieved consistent citation performance. These citation trends reinforce the increasing scholarly influence of QFLID literature, especially within the last two decades, and underscore the field's emergence as a significant area of inquiry within accounting, governance, and interdisciplinary disclosure studies.

To further contextualize the citation trends, it is essential to identify the specific documents that have made the most substantial intellectual contributions to the QFLID field. These highly cited publications serve as theoretical anchors and methodological benchmarks, shaping the trajectory of research on forward-looking disclosure. By highlighting these seminal works, researchers can better understand the evolution of dominant themes, influential authors, and recurring methodological approaches within the domain. Table 7 presents the most influential documents retrieved from Scopus and WoS, ranked by total citation count, offering a focused view of the key studies that have had the greatest scholarly impact over time.

Table 7

Top Cited Scholarly Articles on Corporate Disclosure, Reporting, and Governance

Author	Title	Source	Publisher	Total Citation	
				Scopus	WoS
(Bharadwaj et al., 1999)	Information technology effects on firm performance as measured by Tobin's q	Management Science	Informs		616
(Li, 2010)	The information content of forward-looking statements in corporate filings A naïve Bayesian machine learning approach	Journal of Accounting Research	Wiley-Blackwell	573	none
(Beattie et al., 2004)	A methodology for analyzing and evaluating narratives in annual reports: A comprehensive descriptive profile and Metrics for disclosure quality attributes	Accounting Forum	Taylor and Francis	534	none
(Lang & Lundholm, 2000)	Voluntary Disclosure and Equity Offerings: Reducing Information Asymmetry or Hyping the Stock?	Contemporary Accounting Research	Wiley-Blackwell	458	none
(Gao et al., 2012)	A survey of communication/networking in Smart Grids	Future Generation Computer Systems	Elsevier	432	none
(Linsley & Shrives, 2006)	Risk reporting: A study of risk disclosures in the annual reports of UK companies	British Accounting Review	Elsevier	374	none
(Hutton et al., 2003)	The Role of Supplementary Statements with Management Earnings Forecasts	Journal of Accounting Research	Wiley-Blackwell	319	none
(Lim et al., 2007)	The association between board	European Accounting	Taylor & Francis	295	none

Author	Title	Source	Publisher	Total Citation	
				Scopus	WoS
	composition and different types of voluntary disclosure	Review			
(Cerbioni & Parbonetti, 2007)	Exploring the effects of corporate governance on intellectual capital disclosure: An analysis of European biotechnology companies	European Accounting Review	Taylor & Francis	293	none
(Delgado Camacho et al., 2018)	Applications of additive manufacturing in the construction industry – A forward-looking review	Automation in Construction	Elsevier	252	none
(Johnson et al., 2001)	The impact of securities litigation reform on the disclosure of forward-looking information by high technology firms	Journal of Accounting Research	Wiley-Blackwell	232	212
(Jung et al., 2018)	Carbon Risk, Carbon Risk Awareness and the Cost of Debt Financing	Journal of Business Ethics	Wiley-Blackwell	230	225
(Beretta & Bozzolan, 2008)	Quality versus quantity: The case of forward-looking disclosure	Journal of Accounting, Auditing and Finance	SAGE	174	152
(Papanastasiou & Savva, 2017)	Dynamic pricing in the presence of social learning and strategic consumers	Management Science	Institute for Operations Research and the Management Sciences	174	163
(Stacchezzini et al., 2016)	Sustainability management and reporting: the role of integrated reporting for communicating corporate sustainability management	Journal of Cleaner Production	Elsevier	173	none
(Melloni et al., 2017)	Saying more with less? Disclosure conciseness, completeness, and balance in Integrated Reports	Journal Of Accounting And Public Policy	Elsevier Science Inc		165
(Johnson et al., 2007)	Do the merits matter more? The impact of the private securities litigation reform act	Journal of Law, Economics, and Organization	Oxford University Press	158	none
(Alam et al., 2000)	Infrared image registration and high-resolution reconstruction using	IEEE Transactions on Instrumentation and Measurement	IEEE	158	none

Author	Title	Source	Publisher	Total Citation	
				Scopus	WoS
	multiple translationally shifted aliased video frames				
(CLARKSON et al., 1994)	The Voluntary Inclusion of Forecasts in the MD&A Section of Annual Reports	Contemporary Accounting Research	Wiley-Blackwell	152	none
(Kang et al., 2017)	Solution-Based Processing of Monodisperse Two Dimensional Nanomaterials	Accounts of Chemical Research	American Chemical Society	152	none
(Van Osselaer & Alba, 2000)	Consumer learning and brand equity	Journal of Consumer Research	Oxford University Press	146	none
(Houston et al., 2010)	To guide or not to guide? Causes and consequences of stopping quarterly earnings guidance	Contemporary Accounting Research	Wiley-Blackwell	145	none

Table 7 illustrates all the compilation of the selection of influential academic works that have significantly shaped research in corporate reporting, disclosure practices, governance, and information systems. These articles have been widely cited in Scopus and Web of Science, reflecting their substantial academic impact. Among the most cited is Bharadwaj et al. (1999), who examined the effect of information technology on firm performance (Bharadwaj et al., 1999). Li (2010) applied a Bayesian machine learning approach to forward-looking statements, while Beattie et al. (2004) developed metrics to evaluate narrative disclosures. Lang and Lundholm (2000) explored how voluntary disclosures affect equity offerings (Lang & Lundholm, 2000). Other studies highlighted include Gao et al. (2012) on smart grid communication networks, Linsley and Shrives (2006) on risk reporting in UK companies, and Lim et al. (2007), who linked board composition to voluntary disclosures. Several papers also focus on forward-looking disclosure quality, litigation reform impacts, and sustainability reporting, such as those by Beretta and Bozzolan (2008), Johnson et al. (2001), and Melloni et al. (2017). Overall, this collection of articles represents a broad and impactful foundation for understanding how firms communicate financial and strategic information, the role of governance in disclosure, and emerging trends such as sustainability and digital reporting.

Discussion

This study reveals the dynamic evolution of Quality Forward-Looking Information Disclosure (QFLID) as a scholarly field, reflecting both growing interest and ongoing conceptual ambiguity. The significant rise in related publications since 2013 aligns with heightened global attention to corporate transparency, accountability, and strategic communication. Yet despite this momentum, the field remains fragmented, with keyword analyses showing that foundational terms like "quality" and "forward-looking information" are still underrepresented. This confirms previous assertions that QFLID, while relevant, has not yet coalesced into a unified theoretical domain (Simona-Maria & Veronica, 2021). However, the finding was replicated by Kristian et al. (2020) and Stefanescu (2021) who affirm that QFLID is growing more interdisciplinary. While accounting, business, and economics continue to form the bedrock for the literature, there is growing participation by the likes of computer science, engineering, and environmental studies. The trend replicates the way QFLID continues to be

transformed in order to address new challenges in digital reporting, sustainability, and governance using data. Such growth replicates earlier calls for more holistic approaches towards corporate disclosure and finds expression in both subject classification and the diversity of publication vehicles ranging from the leading journals in accounting to conference proceedings in applied sciences.

The analysis of author networks and institutional output shows that while elite research institutions such as Stanford University, the University of California System, and the Chinese Academy of Sciences are leading the field, collaboration across regions remains limited. This pattern, also seen in the co-authorship network, suggests that QFLID research is still concentrated within specific academic hubs, and there remains untapped potential for greater international and interdisciplinary collaboration. Encouraging broader participation, especially from emerging economies, could help democratize knowledge production and make QFLID insights more globally relevant(Rusli et al., 2020).Furthermore, citation metrics underscore the foundational role of seminal works that bridge disclosure quality, forward-looking narratives, and technological innovation. Influential studies such as those by Bharadwaj et al. (1999), Li (2010), and Lang and Lundholm (2000) have laid the groundwork for integrating QFLID with information systems, machine learning, and corporate finance. These works continue to serve as methodological and conceptual references for newer studies, particularly those exploring automated content analysis and predictive analytics in corporate reporting (Effah et al., 2023b).

Despite notable progress, the field continues to face persistent challenges. Terminological inconsistencies and the limited adoption of the QFLID label impede the development of cumulative knowledge. While emerging themes, such as sustainability, risk, and digital governance show a signal growth, the lack of standardized measures for assessing disclosure quality remains a major obstacle. As Abdallah and Eltamboly (2022) highlight, there is a pressing need for robust and reliable metrics that are applicable across various contexts and industries. To address these gaps, future research should prioritize the refinement of theoretical models, the adoption of advanced methodologies such as natural language processing and machine learning, and the examination of sector-specific dynamics, particularly in regions where disclosure practices are still evolving (Francke & Carrete, 2023; Shuai & Liu, 2023). Although QFLID has made meaningful strides as a research domain, it remains in a formative phase. Its sustained development will depend on deeper conceptual integration, expanded interdisciplinary collaboration, and continued methodological innovation to meet the growing demands for transparency, accountability, and strategic foresight in corporate communication.

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