

# Mapping the Landscape of Accounting Conservatism Research: A Bibliometric Analysis of Scopus Data (1994-2024)

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## Abstract

This study aims to identify the current and future trends of accounting conservatism by analyzing all original articles related to accounting conservatism over the past three decades using bibliometric analysis and the VOSviewer program to distinguish the number of articles, countries, journals, educational institutions, and the most productive authors in this field, as well as the most cited articles and the most frequently repeated keywords. A total of 1,159 publications classified as references in the Scopus database between 1994 and 2024 were identified, and all publications before 1994 were excluded, with 644 articles being the most relevant selected for bibliometric analysis. The study's results showed that developed countries, such as the United States, China, and the United Kingdom, have made significant contributions to the field of accounting conservatism over the past three decades. These contributions were made by prominent authors such as Lobo, G. J., Ahmed, A.S., Jaggi, B., Khalifa, M., Pae, J., and Zhang, F., who belong to various educational institutions such as the University of Houston, Xiamen University, University of Sfax, Université de la Manouba, and FSEG Sfax - Faculté des Sciences Économiques et de Gestion de Sfax. The study also indicated that topics such as accounting conservatism, conservatism, corporate governance, conditional conservatism, information asymmetry, earnings management, and financial reporting were among the most common keywords during the period from 1994 to 2024.

**Keywords:** Accounting Conservatism, Bibliometric Analysis, Scopus

## Introduction

Accounting conservatism is described as a historical and fundamental part of accounting theory and practice (Kim & Kim, 2010; Alkhalaileh et al., 2024). The principle of conservatism is a fundamental pillar in Generally Accepted Accounting Principles (GAAP), requiring companies to prepare their financial statements with a high degree of caution, especially in the presence of ambiguous or uncertain conditions. This principle, also known as accounting prudence or caution, relies on applying strict requirements for recognizing positive gains while placing greater emphasis on negative news, such as losses, when recording them in

financial statements. This approach also helps avoid inflating asset and revenue values while ensuring that liabilities and expenses are not undervalued. Thus, accounting conservatism plays a vital role in enhancing the accuracy and transparency of financial reporting (Pham & Vu, 2024).

In paragraph 95 of Statement of Financial Accounting Concepts No. 2, conservatism is defined as "when estimates of amounts to be received or paid in the future are equally likely, conservatism calls for choosing the estimate that is less favorable" (FASB, 1980). Basu (1997) explains that accounting conservatism is an approach that prioritizes reliability when identifying and recording profits and positive news, but treats losses and negative news with lower levels of reliability. This method reflects a cautious approach in accounting that focuses on recognizing costs and losses with a more conservative view, aiming to protect the institution from optimistic and uncertain estimates of potential future earnings. The importance of accounting conservatism lies in its effective role in monitoring opportunistic behaviors of management, such as overestimating future cash flows or delaying the completion of projects with a negative net present value (Chen et al., 2024). Bai et al. (2024) explained that a company's adoption of a conservative accounting policy helps reduce audit fees associated with risks related to innovation.

Given the importance of accounting conservatism, and after a thorough review of previous studies on the topic using bibliometric analysis, the researcher identified a temporal gap. This gap arises from the coverage of most accounting conservatism publications in the Scopus database from 1992 to 2022, without analysing the subsequent years, including 2023 and 2024. This highlights the significance of the current study, which aims to expand the scope of bibliometric research in this field, starting from where others left off. The contribution of this study lies in its recency and its ability to provide a comprehensive analysis of the accounting conservatism landscape, delving into developments and changes, as well as the potential impacts of these developments. The study also highlights valuable insights that can benefit stakeholders, policymakers, and researchers in improving and developing accounting practices.

This study aims to answer the following questions:

- What is the year-by-year distribution of accounting conservatism publications over the past three decades?
- What are the subject areas that dominate research on accounting conservatism?
- Which countries are the most productive in terms of publishing articles related to accounting conservatism?
- Which educational institutions have been the most productive in publishing articles on accounting conservatism in the last 30 years?
- What are the most prominent academic journals listed in the Scopus database that are known for their high productivity in publishing articles related to accounting conservatism?
- Who are the key authors who have contributed to publishing the largest number of articles on accounting conservatism?
- What are the most highly cited articles on accounting conservatism?
- What are the primary research keywords for accounting conservatism in the past thirty years?

## Materials and Methods

This study sought to identify and analyze the predominant research trends in the domain of accounting conservatism through a bibliometric analysis. The investigation was carried out using the Scopus database, with data collection occurring on April 7, 2025. Initially, the search uncovered 1,159 articles pertinent to accounting conservatism. The search parameters were defined using TITLE-ABS-KEY as ("Accounting Conservatism" OR "ACON"). This inquiry spanned three decades, from 1994 to 2024. This search included (SUBJAREA, "BUSI") OR LIMIT-TO (SUBJAREA, "ECON") OR LIMIT-TO (SUBJAREA, "SOCI") AND LIMIT-TO (DOCTYPE, "ar"). The review focused solely on publications in English, excluding other languages. Ultimately, the analysis included 644 articles directly related to accounting conservatism research. The search strategy flow chart is illustrated in Figure 1.

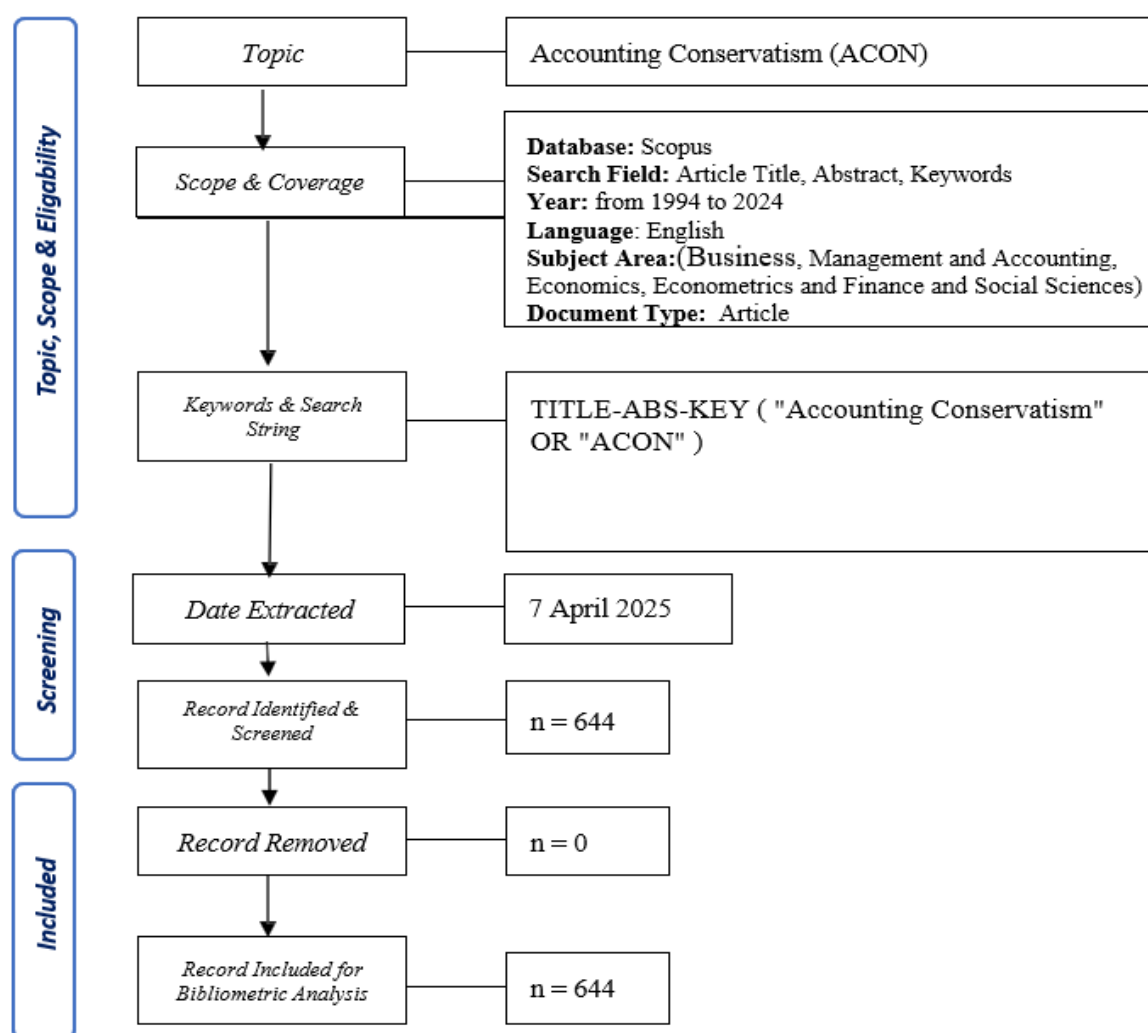


Figure 1: Search strategy flow chart

Source: (Zakaria et al., 2021; Akhtar et al.,2023; Nasir et al.,2023)

## The Bibliometric Analysis

This study is based on bibliometric analysis as one of the in-depth research methods that provides a comprehensive understanding of the academic landscape. By applying this advanced analysis, the study aims to identify the academic journals that publish the most significant number of studies related to the topic of accounting conservatism. It also seeks to

reveal the countries that have contributed significantly to research in this field, as well as to identify the educational institutions to which these highly productive authors, who have a significant impact on writing about accounting conservatism, belong. The study also identifies the articles that have received the highest number of citations from other research, reflecting their importance in the scientific field. Furthermore, the study places special importance on analyzing the most frequently used and interconnected keywords related to accounting conservatism. To achieve these goals, the VOSviewer program was used, which is considered one of the leading tools in creating a comprehensive visualization of bibliometric networks to enhance the understanding and analysis of the complex links between research data and present them.

## Findings

This study aims to review the articles published in the Scopus database that address the topic of accounting conservatism over the past three decades, from 1994 to 2024. It also discusses the results of the analysis of these articles based on the research questions posed.

**RQ1: What is the year-by-year distribution of accounting conservatism publications over the past three decades?**

The first point for the content analysis was to review the articles' publication years over the past three decades. By focusing on the study of the annual distribution of ACON publications, there has been a significant increase in researchers' interest in ACON research in recent years, reflecting a promising trend towards growth in this field.

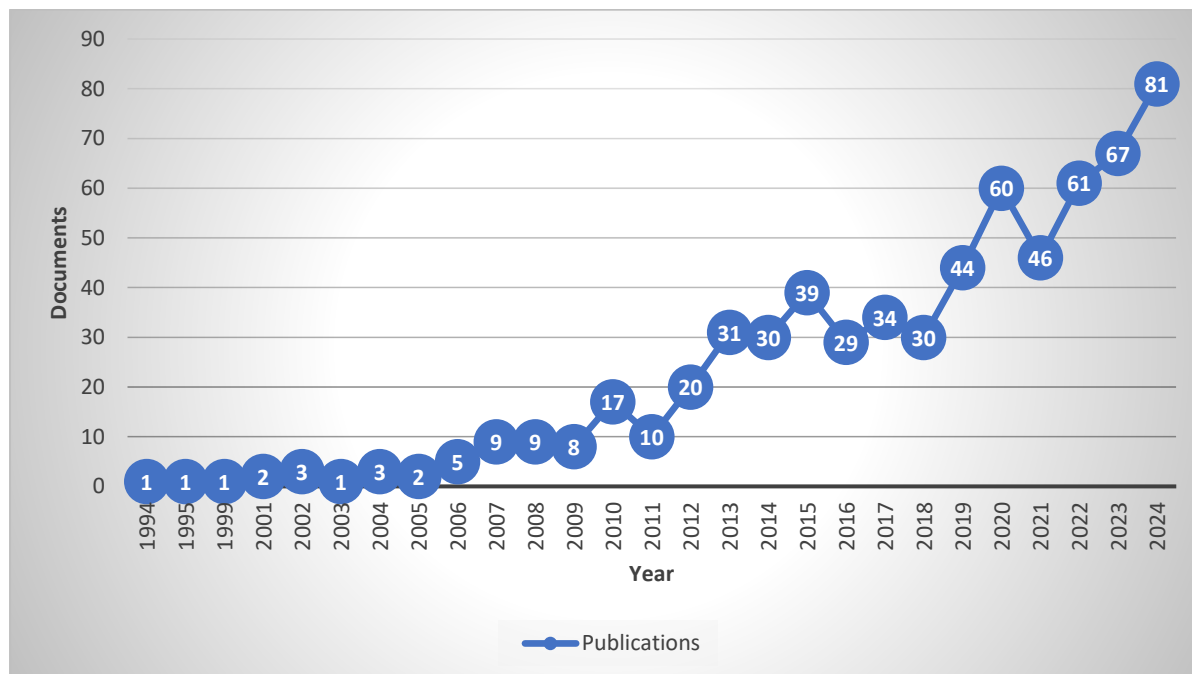


Figure 2: Publication quantity (year to year)

Figure 2 analyzes the distribution of publications related to ACON over the years, illustrating the significant growth in scientific production output in this field. From 1994 to 2024, a total of 644 scientific articles were published. It is noteworthy that the largest share of these

articles appeared during the last decade, with approximately 491 publications from 2015 to 2024, representing a substantial 76.24% of the total publications.

The year 2024 alone saw the release of 81 articles, a clear indicator of the increasing interest in this field. The year 2023 was followed by a total of 67 articles, reflecting continued scientific activity in that year. The year 2022 is also significant, with 61 articles published on the topic of ACON. Figure 2 also highlights how other academic publications were distributed over the previous years, helping to provide a deeper understanding of research trends and their development over time.

## **RQ2: What are the subject areas that dominate research on accounting conservatism?**

Table 1 presents the subject areas that dominate research on accounting conservatism in the Scopus database from 1994 to 2024.

Table 1

*Documents by subject area*

<b>Subject Area</b>	<b>Total Publications (TP)</b>	<b>Percentage (%)</b>
Business, Management and Accounting	545	46.42%
Economics, Econometrics and Finance	418	35.60%
Social Sciences	82	6.98%
Arts and Humanities	29	2.47%
Decision Sciences	25	2.13%
Environmental Science	15	1.28%
Computer Science	14	1.19%
Engineering	11	0.94%
Energy	8	0.68%
Psychology	6	0.51%
Agricultural and Biological Sciences	5	0.43%
Medicine	5	0.43%
Mathematics	4	0.34%
Pharmacology, Toxicology and Pharmaceutics	4	0.34%
Biochemistry, Genetics and Molecular Biology	2	0.17%
Materials Science	1	0.09%

Sources: Data processed (2025)

Table 1 presents the findings related to the areas of accounting conservatism research, which are presently dominated by Business, Management and Accounting issues (46.42%), Economics, Econometrics and Finance (35.60%), Social Sciences (6.98%), Arts and Humanities (2.47%), Decision Sciences (2.13%), Environmental Science (1.28%), Computer Science (1.19%), and Others (3.93%). These findings highlight the wide diversity of research interests related to accounting conservatism and its impact across various scientific and practical fields, reflecting the multidisciplinary nature of this research area.

## **RQ3: Which countries are the most productive in terms of publishing articles related to accounting conservatism?**

Figures 3 and 4 show the most productive countries in terms of publishing articles related to the field of accounting conservatism during the period from 1994 to 2024.

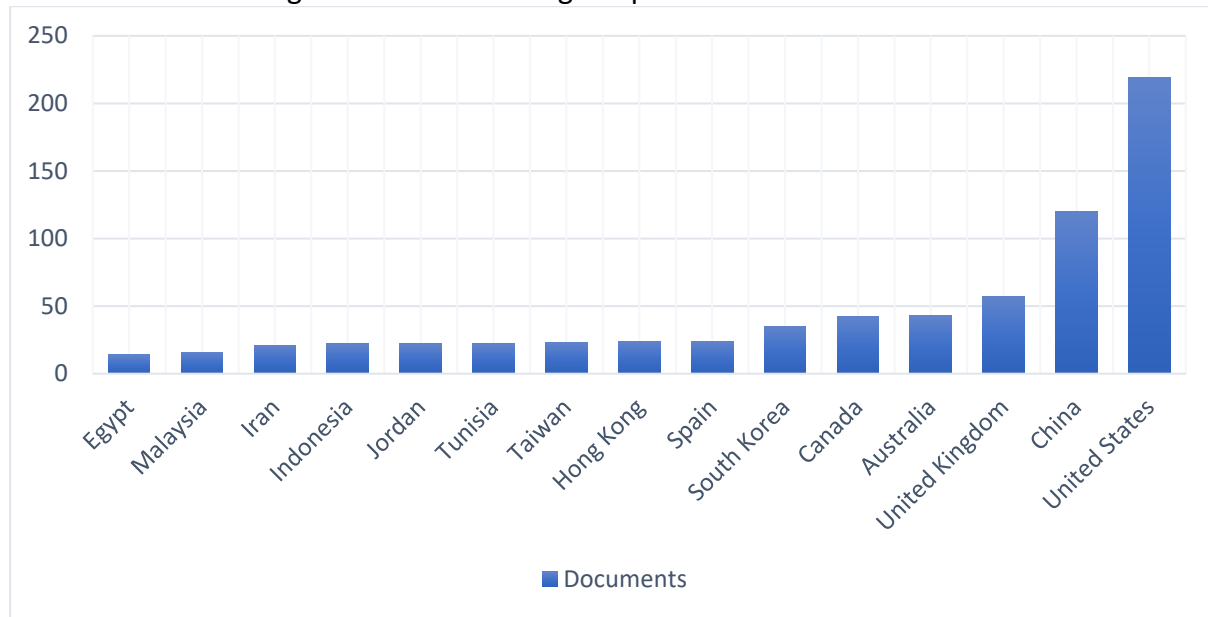


Figure 3: Top 15 countries of accounting conservatism publications

As shown in Figure 3, the United States stands out as the most interested country in discussing issues related to accounting conservatism, having produced 219 articles over the past thirty years. The next line is China with 120 articles, followed by the United Kingdom with 57 articles, Australia with 43 articles, and Canada with 42 articles. Figure 3 also indicates that South Korea, Hong Kong, and Spain have made a combined contribution of 83 articles, followed by Taiwan with 23 articles, while Indonesia, Jordan, and Tunisia have made equal contributions, each with 22 articles, Iran with 21 articles, and Malaysia published 16 articles. Lastly, Egypt has contributed fourteen articles.

The significant increase in the number of scientific articles related to the topic of accounting conservatism in countries like the United States and China, compared to other countries, can be explained by multiple factors, including institutional, economic, cultural, and investment aspects. These factors play a fundamental role in enhancing interest in the field of accounting conservatism. On an institutional level, the United States and China are characterized by advanced systems that support effective financial reporting, creating an environment that encourages researchers and academics to study accounting conservatism in depth and analyze its practical impacts within various institutions. This interest aligns with the efforts of both countries to establish regulatory policies aimed at enhancing transparency and ensuring the accuracy of financial data, which is reflected in their commitment to developing accounting frameworks that contribute to improving the quality of financial reporting. Additionally, the large size of the economies and markets in both countries is a crucial element in the growing interest in this topic. Companies in these two countries face ongoing demands to provide accurate financial reports that meet the needs of investors and align with tax regulatory requirements. As a result, there is an increasing need for in-depth research and studies on accounting conservatism to support the quality of reporting and enhance trust among stakeholders. On the other hand, the cultural factor plays an important role in explaining this intense interest. In China, for example, values derived from Confucian culture



significantly influence financial and accounting behaviors within institutions. This is indicated by the study of Du et al. (2022), who pointed out a clear positive relationship between Confucian culture and levels of accounting conservatism in Chinese companies.

Finally, the dynamics of innovation and investment intersect with the importance of accounting conservatism in achieving strategic economic goals. Since the United States and China place exceptional importance of investment and innovation as catalysts for sustainable economic growth, the need for in-depth research on accounting conservatism becomes increasingly evident.

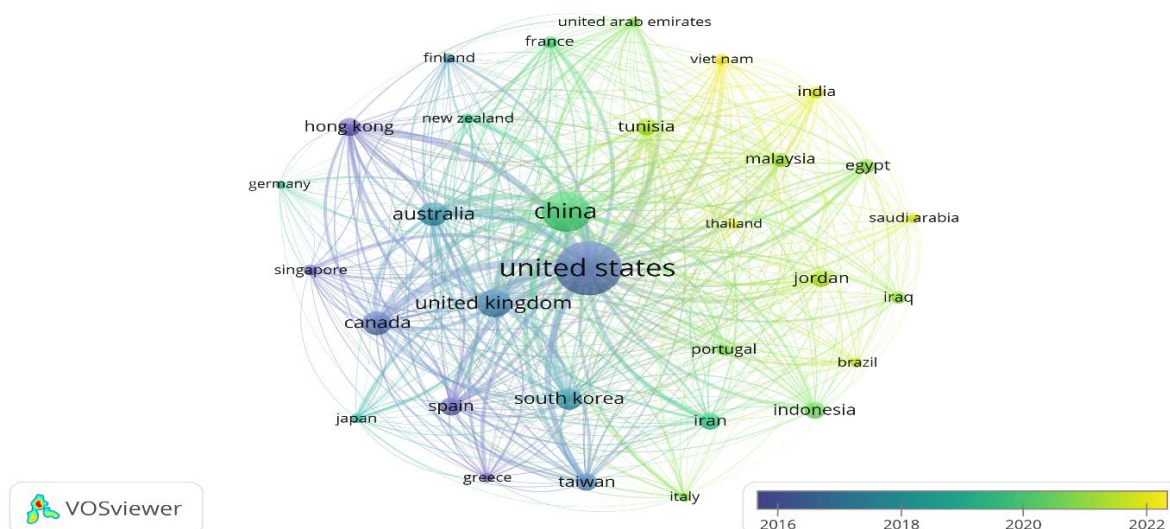


Figure 4: Network analysis of 31 country contributions using VOSviewer (minimum five of documents of a country)

**RQ4: Which educational institutions have been the most productive in publishing articles on accounting conservatism in the last 30 years?**

Table 2 highlights the 15 leading educational institutions that have performed a key role in advancing research through published articles on accounting conservatism over the last three decades.

Table 2

*Top 15 educational institutions of accounting conservatism publications*

<b>Educational Institutions</b>	<b>Total Publications (TP)</b>	<b>Country</b>
University of Houston	10	United States
Xiamen University	9	China
University of Sfax	9	Tunisia
Université de la Manouba	9	Tunisia
FSEG Sfax - Faculté des Sciences Économiques et de Gestion de Sfax	9	Tunisia
Universitat de València	8	Spain
University of Missouri	8	United States
Shanghai University of Finance and Economics	8	China
Universidad Carlos III de Madrid	7	Spain
Korea University	7	South Korea
National Taiwan University	7	Taiwan
The University of Texas at Austin	7	United States
MIT Sloan School of Management	7	United States
Al-Balqa Applied University	7	Jordan
Institut Supérieur de Comptabilité et d'Administration des Enterprise's	7	Tunisia

Sources: Data processed (2025)

Table 2 highlights the distribution of articles related to accounting conservatism according to the educational institutions to which the most active authors in this field belong, across universities worldwide. It is evident from the figure that the prestigious University of Houston, established in 1927 in the United States, leads the institutions to which the most prolific researchers in publishing articles on accounting conservatism belong. This is followed by Xiamen University, a research university in China, which was founded in 1921.

**RQ5: What are the most prominent academic journals listed in the Scopus database that are known for their high productivity in publishing articles related to accounting conservatism?**

Table 3 and Figure 5 highlight the top academic journals that recorded the highest number of articles on accounting conservatism between 1994 and 2024, as compiled from the Scopus database.



Table 3

*Top 20 journals that have published articles on accounting conservatism*

<b>Frequency International Publication journals</b>	<b>1994-2004</b>	<b>2005-2014</b>	<b>2015-2024</b>	<b>Total</b>
Journal of Business Finance and Accounting	-	6	25	<b>31</b>
Contemporary Accounting Research	1	8	14	<b>23</b>
Journal of Accounting and Economics	1	15	7	<b>23</b>
Accounting Review	2	6	11	<b>19</b>
European Accounting Review	1	8	9	<b>18</b>
Review of Accounting Studies	2	10	4	<b>16</b>
Review of Quantitative Finance and Accounting	-	2	13	<b>15</b>
Accounting and Finance	-	7	7	<b>14</b>
Journal of Accounting and Public Policy	1	4	9	<b>14</b>
Journal of Accounting Auditing and Finance	-	2	10	<b>12</b>
Journal of Applied Business Research	-	5	6	<b>11</b>
Accounting Horizons	-	3	6	<b>9</b>
Journal of Accounting Research	-	7	2	<b>9</b>
Journal of Contemporary Accounting and Economics	-	3	6	<b>9</b>
Accounting and Business Research	-	1	7	<b>8</b>
Cogent Business and Management	-	-	8	<b>8</b>
Journal of International Accounting Auditing and Taxation	-	3	5	<b>8</b>
Advances in Accounting	-	1	6	<b>7</b>
International Review of Financial Analysis	-	1	6	<b>7</b>
Journal of Financial Reporting and Accounting	-	-	7	<b>7</b>

Sources: Data processed (2025)

Table 3 provides detailed data on the top twenty academic journals that have addressed the topic of accounting conservatism from 1994 to 2024, with a focus on those that have achieved continuity and widespread recognition in this field. Analyzing the distribution of articles across these journals is essential for understanding the academic dynamics associated with the study and development of accounting conservatism. Some journals have shown a notable tendency to publish a large number of articles on this topic, reflecting their importance as primary sources for scientific discussion. The leading three journals by article count are Journal of Business Finance and Accounting (31 articles), followed by Contemporary Accounting Research (23 articles), and Journal of Accounting and Economics (23 articles).

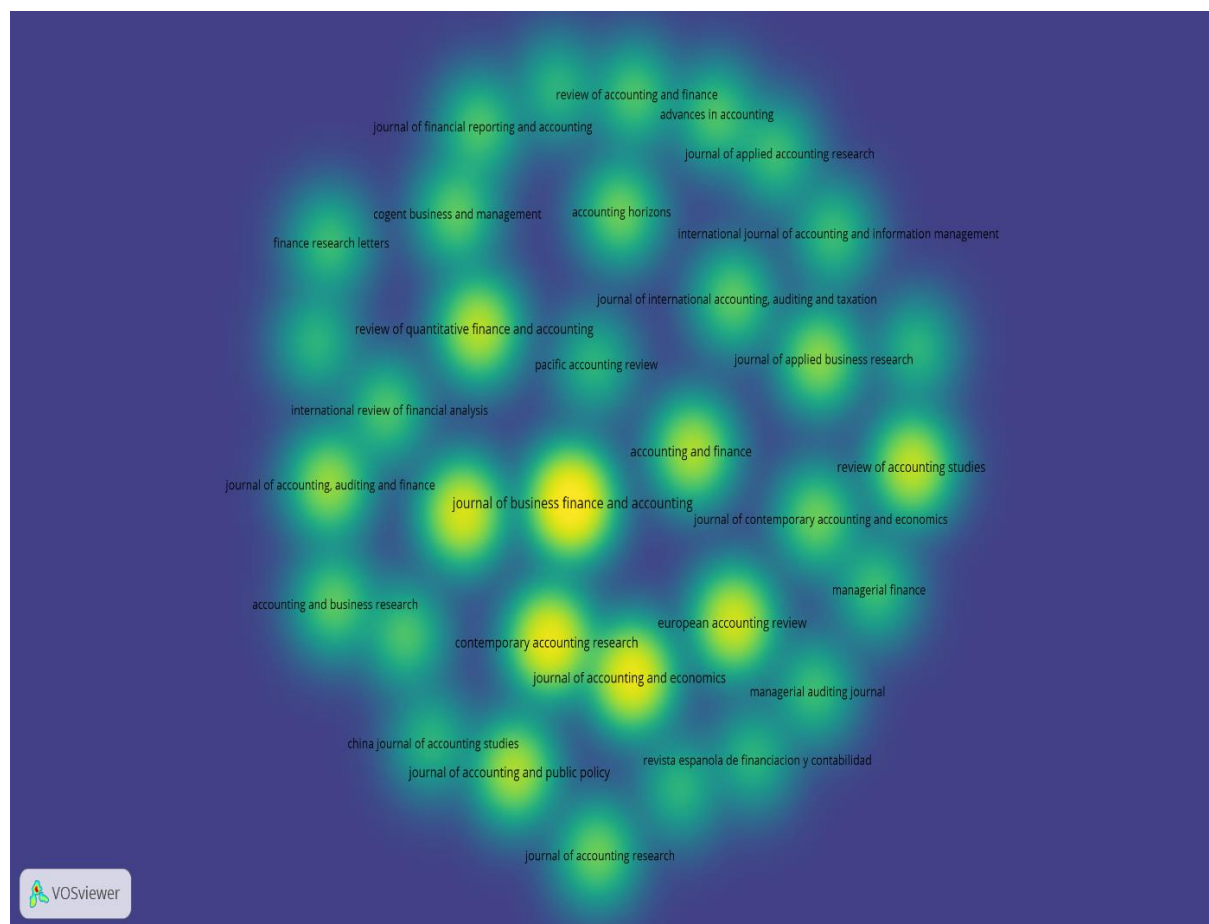


Figure 5: Network analysis of top 34 journals documents using VOSviewer (minimum five of documents of a source)

**RQ6: Who are the key authors who have contributed to publishing the largest number of articles on accounting conservatism?**

Figures 6 and 7 present the top 15 authors who have contributed the most to publishing articles on accounting conservatism over the past three decades.

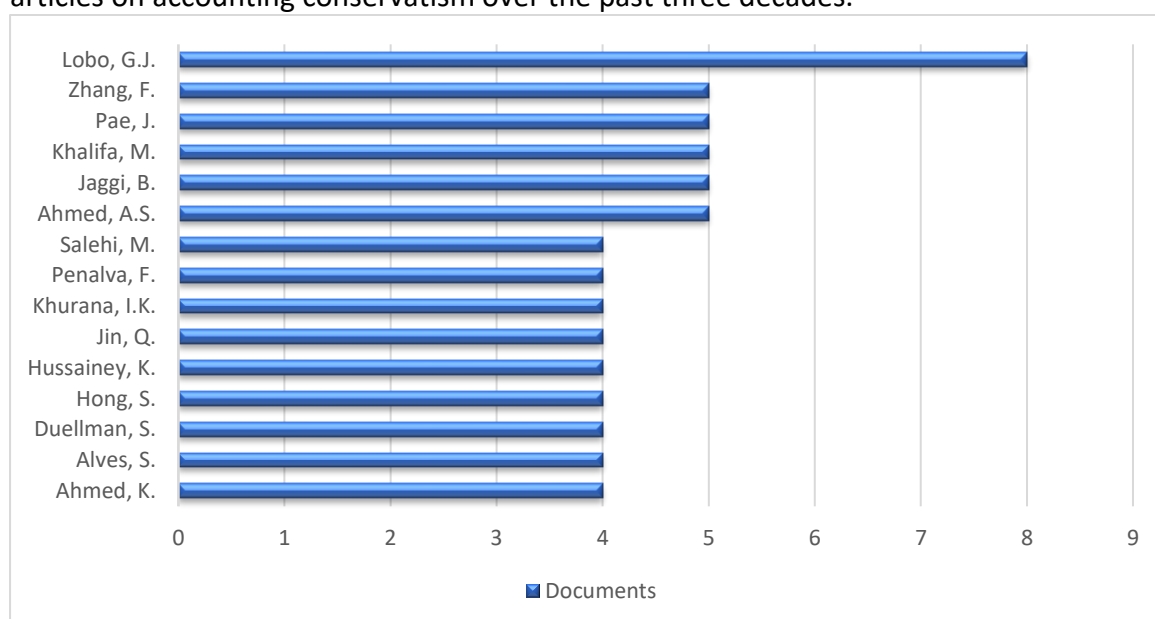


Figure 6: Top 15 authors of accounting conservatism issues

Figure 6 shows that Lobo, G. J. is considered one of the key authors who have significantly contributed to publishing the largest number of articles related to accounting conservatism, Lobo publishing 8 articles during the period from 1994 to 2024. Lobo also belongs to the C. T. Bauer College of Business at the University of Houston in the United States. In contrast, Salehi, M., Penalva, F., Khurana, I.K., Jin, Q., Hussainey, K., Hong, S., Duellman, S., Alves, S., and Ahmed, K. each contributed 4 articles over the past three decades.

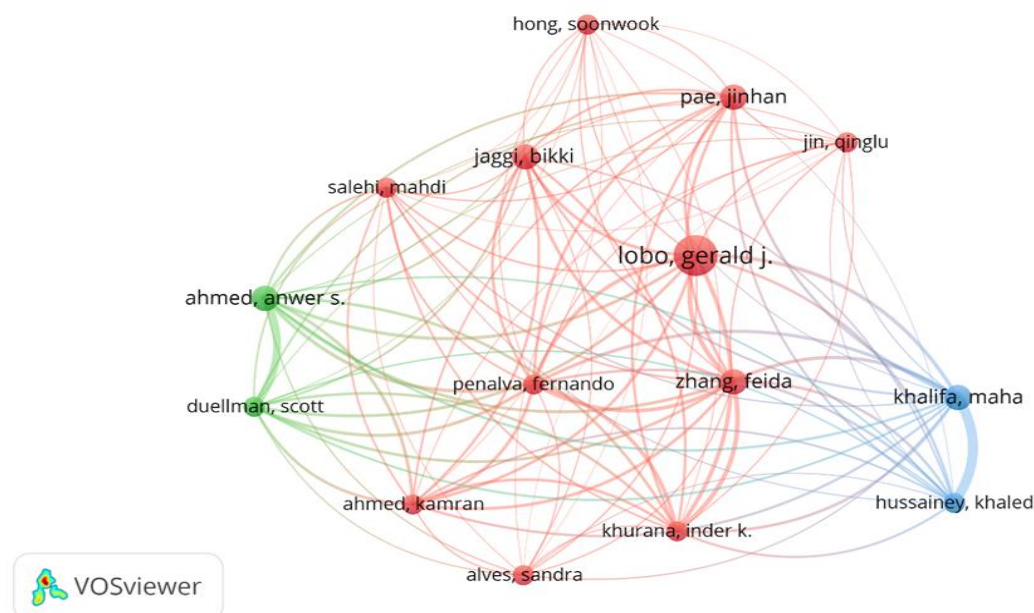


Figure 7: Network analysis of the top 15 authors using VOSviewer (minimum four of documents of an author)

#### RQ7: What are the most highly cited articles on accounting conservatism?

Table 4 and Figure 8 include a list of the top twenty articles published on accounting conservatism over the past three decades.

Table 4

##### Top 20 articles cited

No.	Authors	Title	Year	Cites
1	FELTHAM, G.A., OHLSON, J.A.	"Valuation and Clean Surplus Accounting for 1995 Operating and Financial Activities" (Feltham & Ohlson, 1995)		1079
2	Barth, M.E., Beaver, W.H., Landsman, W.R.	"The relevance of the value relevance literature 2001 for financial accounting standard setting: Another view" (Barth, Beaver & Landsman, 2001)		872
3	Khan, M., Watts, R.L.	"Estimation and empirical properties of a firm-2009 year measure of accounting conservatism" (Khan & Watts, 2009)		820
4	Francis, J.R., Wang, D.	"The joint effect of investor protection and big 4 audits on earnings quality around the world" (Francis & Wang, 2008)		704

5	Kim, J.-B., Zhang, L.	"Accounting Conservatism and Stock Price 2016 Crash Risk: Firm-level Evidence" (Kim & Zhang, 2016)	628
6	Penman, S.H., Zhang, X.-J.	"Accounting conservatism, the quality of 2002 earnings, and stock returns" (Penman & Zhang, 2002)	498
7	Zhang, J.	"The contracting benefits of accounting 2008 conservatism to lenders and borrowers" (Zhang, 2008)	498
8	Ahmed, A.S., Duellman, S.	"Accounting conservatism and board of 2007 director characteristics: An empirical analysis" (Ahmed & Duellman, 2007)	482
9	Ahmed, A.S., Billings, B.K., Morton, R.M., Stanford-Harris, M.	"The role of accounting conservatism in 2002 mitigating bondholder-shareholder conflicts over dividend policy and in reducing debt costs" (Ahmed, Billings, Morton & Stanford-Harris, 2002)	480
10	Ahmed, A.S., Duellman, S.	"Managerial Overconfidence and Accounting 2013 Conservatism" (Ahmed & Duellman, 2013)	398
11	Krishnan Visvanathan, G.	G.V., "Does the SOX Definition of an Accounting 2008 Expert Matter? the Association between Audit Committee Directors' Accounting Expertise and Accounting Conservatism" (Krishnan & Visvanathan, 2008)	381
12	García Lara, J.M., García Osma, B., Penalva, F.	"Accounting conservatism and firm investment 2016 efficiency" (García Lara, García Osma & Penalva, 2016)	374
13	Lafond, Roychowdhury, S.	R., "Managerial ownership and accounting 2008 conservatism" (Lafond & Roychowdhury, 2008)	373
14	Li, X., Wang, S.S., Wang, X.	"Trust and stock price crash risk: Evidence from 2017 China" (Li, Wang & Wang, 2017)	332
15	Francis, B., Hasan, I., Park, J.C., Wu, Q.	"Gender Differences in Financial Reporting 2015 Decision Making: Evidence from Accounting Conservatism" (Francis, Hasan, Park & Wu, 2015)	330
16	García Lara, J.M., García Osma, B., Penalva, F.	"Accounting conservatism and corporate 2009 governance" (García Lara, García Osma & Penalva, 2009)	318
17	Roychowdhury, Watts, R.L.	S., "Asymmetric timeliness of earnings, market-to- 2007 book and conservatism in financial reporting" (Roychowdhury & Watts, 2007)	301
18	Ho, S.S.M., Li, A.Y., Tam, K., Zhang, F.	"CEO Gender, Ethical Leadership, and 2015 Accounting Conservatism" (Ho, Li, Tam & Zhang, 2015)	293
19	Altamuro, J., Beatty, A.	"How does internal control regulation affect 2010 financial reporting?" (Altamuro & Beatty, 2010)	263
20	Hui, K.W., Klasa, S., Yeung, P.E.	"Corporate suppliers and customers and 2012 accounting conservatism" (Hui, Klasa & Yeung, 2012)	260

Sources: Data processed (2025)

Table 4 shows that the research paper "Valuation and Clean Surplus Accounting for Operating and Financial Activities," published in 1995, recorded the highest number of citations, with 1079 citations, making it the most scientifically impactful based on the number of citations (Feltham & Ohlson, 1995). In contrast, the research paper "Corporate suppliers and customers and accounting conservatism," published in 2012, recorded the lowest number of citations, with only 260 citations (Hui et al., 2012).

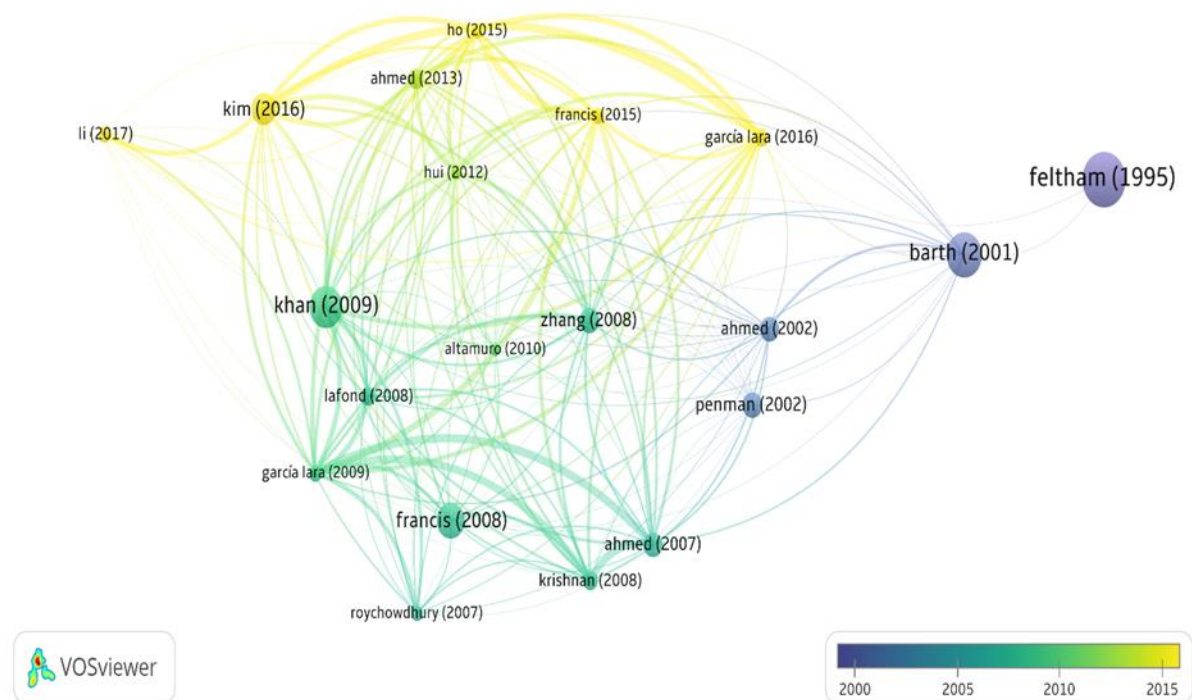


Figure 8: Network analysis of the top 20 article citations using VOSviewer (minimum 260 of citations of a document)

#### RQ8: What are the primary research keywords for accounting conservatism in the past thirty years?

Table 5 and Figure 9 provide a comprehensive analysis of the most common and frequently used keywords in studies related to accounting conservatism. This analysis aims to highlight the primary trends and recurring themes in this field, contributing to a deeper understanding of the concepts associated with this aspect of accounting.

Table 5

*Top keywords with a minimum of five occurrences*

Keyword	Occurrences	Total Link Strength
Accounting Conservatism	361	316
Conservatism	74	103
Corporate Governance	70	132
Conditional Conservatism	53	71
Information Asymmetry	32	49
Earnings Management	29	51
China	24	46
Financial Reporting	20	41
Unconditional Conservatism	18	38

Accounting	17	36
Earnings Quality	16	29
Asymmetric Timeliness	15	31
IFRS	14	26
Corporate Social Responsibility	14	23
M41	13	25
Timely Loss Recognition	13	20
Accruals	12	23
Stock Price Crash Risk	12	16
Ownership Structure	11	26
Audit Quality	10	19
Financial Reporting Quality	9	16
Audit Committee	8	18
Managerial Ownership	8	16
State Ownership	8	15
Discretionary Accruals	8	14
Cash Risk	8	8
Executive Compensation	7	13
Financial Crisis	7	13
Debt Contracting	7	11
Earnings	7	11
Value Relevance	7	10
Voluntary Disclosure	7	9
Accounting Information	7	8
Contracting	6	16
litigation risk committee	8	18
Contracting	6	16
Agency Costs	6	15
Firm Performance	6	14
Litigation Risk	6	11
Investment	6	9
Board of Directors	5	12
Firm Size	5	12
Institutional Ownership	5	11
Performance	5	11
Audit Fees	5	10
Litigation	5	10
Egypt	5	9
Financial Leverage	5	9
Independent Commissioner	5	9
Institutional Investors	5	9
Risk- Taking	5	9
Cost of Quality Capital	5	8
Disclosure	5	7
Jordan	5	7
Moral Hazard	5	7
Banking	5	6
Investment Efficiency	5	6
Profitability	5	6
Conditional Accounting Conservatism	5	5
Conservative Accounting	5	3

Sources: Data processed (2025)

Table 5 shows the 58 most frequent keywords with at least 5 occurrences, with "accounting conservatism" having the highest keyword occurrence. It is followed by "conservatism," "corporate governance," "conditional conservatism," and "information asymmetry.". On the



other hand, Figure 9 provides a visual representation of the relationships and interconnections between the most frequently used keywords, offering a comprehensive insight into the researcher's interests and their exploration of the links between concepts related to accounting, economics, and management. It also highlights the focus on studying the complex relationship between these dimensions and the fundamental concept of accounting conservatism.

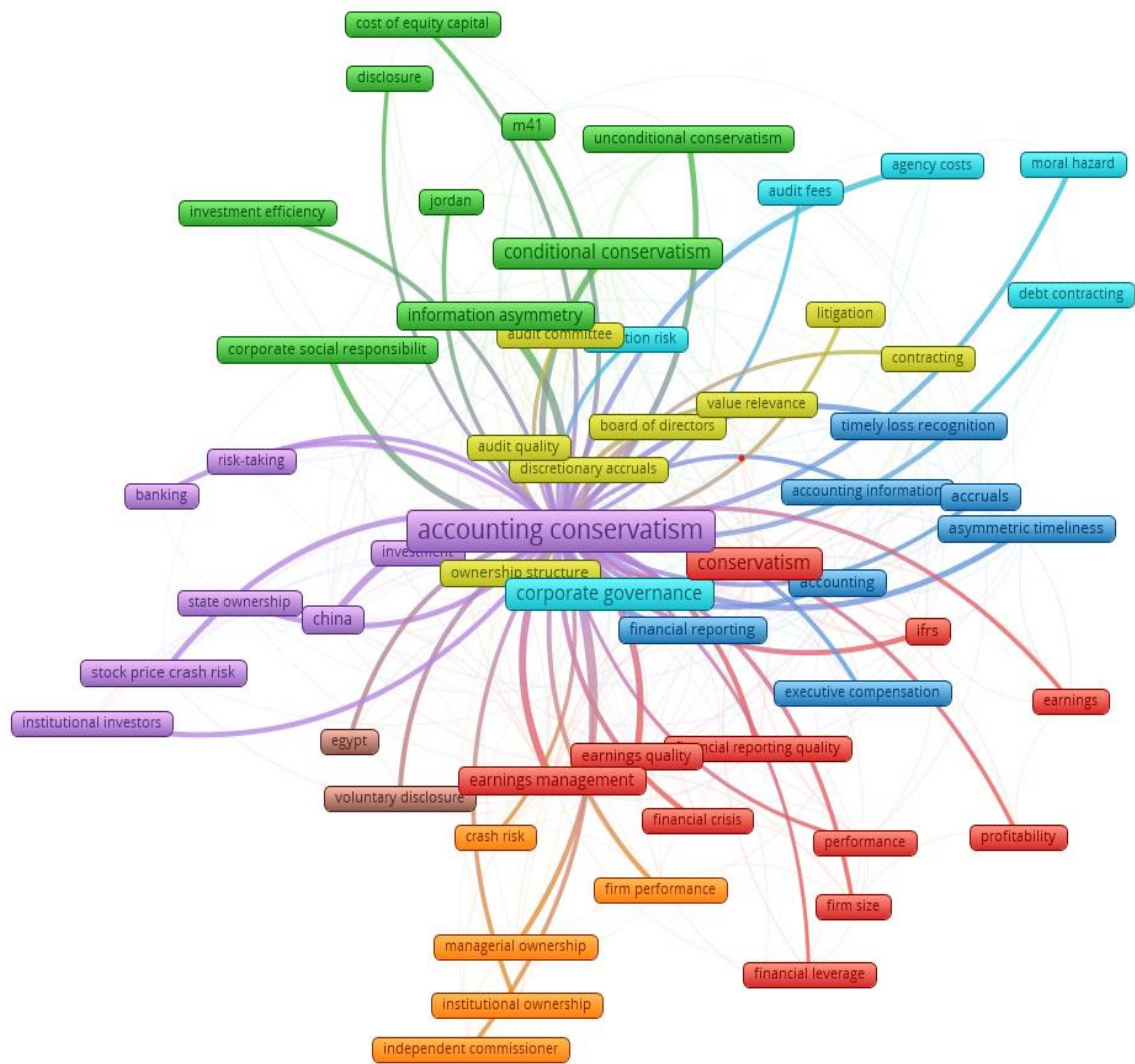


Figure 9: VOSviewer visualization of Top keywords with a minimum of five occurrences

## Conclusion

A few previous studies have conducted a bibliometric analysis of accounting conservatism publications over the past five years. Among the most prominent are the study by Bhutta et al. (2021) which analyzed 408 publications in the Scopus database over 25 years from 1994 to 2019, the study by Nasir et al. (2023), which analyzed 354 publications on accounting conservatism in the Scopus database over 28 years from 1994 to 2022, and the study by Latifah & Harventy (2023), Which systematically reviewed 22 articles on Google Scholar published between 1999 and 2022 on accounting conservatism. The current study aims primarily to create a comprehensive map that contributes to forming a reference knowledge



base, enabling researchers to explore and understand the current and future trends in accounting conservatism research. To achieve this goal, an advanced research methodology was adopted, relying on an ideal combination of precise bibliometric analysis and in-depth content analysis. The initial research began by analyzing 1,159 studies extracted from the Scopus database. This number underwent a rigorous and precise filtering process, during which publications considered irrelevant were excluded based on predefined criteria, resulting in a total of 644 articles covering the period from 1994 to 2024 for detailed study within this paper. Thus, it can be said that the current study complements the previous studies and covers a larger period of 30 years, as none of the previous studies included the years 2023 and 2024.

The bibliometric map prepared in this study focuses on analyzing and illustrating the main trends in knowledge building in the field of accounting conservatism by summarizing 30 years of previous research efforts. In line with this approach, the current study highlights research gaps and opportunities to develop future research more accurately and effectively. In light of this, this review emphasizes the importance of conducting further bibliometric reviews that not only discuss the results of current studies but also provide scientific recommendations that contribute to guiding research efforts towards innovative scientific contributions that serve the needs of contemporary and future academia with equal efficiency and strategy.

The study results showed fluctuations in publications on accounting conservatism from 1994 to 2014, with a significant increase in the number of publications during the last decade, especially in the years 2022, 2023, and 2024, which saw the publication of 209 articles on accounting conservatism. The study also showed that the United States was the most prolific in publishing articles on accounting conservatism over the past three decades, with 219 articles, while developing countries such as Egypt and Malaysia were the least prolific, with only 30 articles. The study found that the university with the most significant number of productive authors in this field is the University of Houston in the United States, which is home to researcher Lobo, G. J. who is considered the most contribute to publishing articles on accounting conservatism over the past thirty years, consistent with the findings of previous studies. The study also provided important information about the academic journals that publish the most articles on accounting conservatism and the most cited articles. It also addressed the most important concepts associated with accounting conservatism that previous studies have frequently focused on, such as accounting conservatism, conservatism, corporate governance, conditional conservatism, information asymmetry, earnings management, financial reporting, unconditional conservatism, earnings quality, and asymmetric timeliness. The study suggests that future research should expand the study of the relationship between accounting conservatism and some topics such as litigation, financial leverage, independent Commissioner, institutional investors, risk- taking, cost of quality capital, disclosure, moral hazard, banking, and profitability.

This study encounters several limitations that should be considered when assessing its findings and their potential to be generalized. The investigation centered on employing bibliometric analysis to examine the articles exclusively published within the Scopus database, chosen for its strong credibility and inclusion of peer-reviewed articles subjected to comprehensive review processes that guarantee the scientific content's quality. However,

this approach excluded many significant document types, such as conference papers, book chapters, reviews, books, notes, errata, and short surveys. Regarding the period, the study was limited to analyzing articles published between 1994 and 2024. Data from the year 2025 was excluded due to its incompleteness during the research phase. Additionally, articles published before 1994 were excluded, even though some articles date back to 1949, which could provide rich material for analyzing historical development. As for the language and subject scope, the study focused only on articles written in English and within specific fields that include business, management and accounting, economics, econometrics and finance, and social sciences. This selection is due to the close relationship of these fields to the research topic, despite excluding articles written in other languages such as Chinese, Spanish, Portuguese, French, Italian, German, and Turkish.

In conclusion, research funding is arguably one of the most important aspects that the study has not focused on. Understanding the impact of funding on research trends may enable us to understand the value of the findings. To mitigate these limitations, it is suggested that future researchers expand the scope of the analysis to include other databases such as the Web of Science or Dimensions, in addition to all types of research papers, such as conference papers and book chapters, which have received increasing attention from researchers in recent years for their contributions to enriching scientific knowledge in Specific research areas.

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