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"GLOBAL TRENDS IN IFRS ADOPTION: A BIBLIOMETRIC AND NETWORK ANALYSIS (2011–2025)"

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Abstract

This study provides a comprehensive bibliometric and scientometric analysis of global research on International Financial Reporting Standards (IFRS) adoption from 2011 to 2025. A total of 320 indexed documents were retrieved from the Dimensions database, offering broader coverage beyond conventional sources like Scopus and Web of Science. The analysis employs VOSviewer and the Bibliometrix R package to examine publication trends, citation patterns, co-authorship networks, and thematic clusters. Results indicate a significant surge in scholarly output after 2016, driven by regulatory convergence initiatives such as the implementation of Ind AS in India. The United States, United Kingdom, and India emerge as dominant contributors, while thematic mapping highlights emerging research streams in earnings management, transparency, value relevance, and sustainability reporting. Despite this growth, the field remains fragmented across regions and methodologies. This study consolidates dispersed knowledge, identifies intellectual turning points, and suggests future research directions in areas such as digital accounting, ESG reporting, and AI-driven financial disclosure systems. The findings offer valuable insights for academics, regulators, and practitioners seeking to advance global financial reporting harmonization.

Key Words :- IFRS Adoption, Bibliometric Analysis, Financial Reporting Standards, Scientometric Mapping, Accounting Harmonization.

1. Introduction

The International Financial Reporting Standards (IFRS) have emerged as a pivotal mechanism for fostering global financial transparency, enhancing comparability, and strengthening the credibility of corporate reporting. Since their introduction, International Financial Reporting Standards (IFRS) have steadily influenced accounting practices worldwide, emerging as a key

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driver of global convergence in financial reporting. Their spread has been shaped not only by the aim of harmonization but also by the increasing expectations of investors, regulators, and multinational corporations for transparent, reliable, and decision-useful information. Nevertheless, the adoption of IFRS has not followed a uniform path. Diverse institutional frameworks, cultural settings, and economic conditions have significantly shaped both the pace and the effectiveness of their implementation.

Over the past two decades, academic interest in IFRS adoption has grown considerably, with research exploring its consequences for earnings management, reporting quality, value relevance, and market efficiency. Foundational studies have examined whether mandatory adoption improves comparability across borders (Cascino & Gassen, 2015; Horton et al., 2013) or whether persistent variations in compliance remain evident (Bova & Pereira, 2012). Other research has drawn attention to context-specific issues, including challenges faced by emerging economies (Ghosh & Jain, 2020) and the policy debates over adoption in the United States (Hail et al., 2010). Despite this extensive body of work, the literature on IFRS adoption remains somewhat fragmented, with relatively few efforts to trace its major themes or intellectual turning points.

Bibliometric and scientometric methods provide valuable tools for synthesizing and mapping the development of IFRS research. Unlike narrative reviews, these approaches employ systematic techniques—such as co-citation analysis, bibliographic coupling, and keyword mapping—to uncover patterns of collaboration, thematic clusters, and structural linkages within a field. Previous bibliometric studies have shed light on adjacent domains, including FinTech (Afrane et al., 2021; Effah et al., 2022) and financial risk management (Ye et al., 2020). However, comprehensive bibliometric assessments of IFRS adoption remain scarce, often constrained in their scope, dataset coverage, and methodological rigor. Notably, much of the existing work has been based on Scopus or Web of Science, while relatively little attention has been directed to the Dimensions database, which has gained recognition for its broader and more interdisciplinary coverage.

In this context, the present study seeks to address this gap by conducting a systematic bibliometric and scientometric review of IFRS adoption research. The analysis draws on publications indexed in the Dimensions database between 2011 and 2025, thereby offering a more inclusive and methodologically robust mapping of the field. By deploying publication trend analysis, citation dynamics, co-authorship networks, and thematic clustering, this study seeks to unravel the intellectual contours and emergent trajectories of IFRS research. Beyond offering a descriptive account, it aims to identify dominant research themes, regional disparities, and avenues for future inquiry—particularly in areas where IFRS intersects with sustainability reporting, digital transformation, and artificial intelligence. In doing so, this study provides both academics and policymakers with a consolidated view of the knowledge domain, while also positioning IFRS scholarship within broader debates on global financial harmonization.

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2. Review of Literature

2.1 IFRS Adoption and Accounting Quality

The relationship between IFRS adoption and accounting quality has been one of the most investigated themes in accounting research. Early cross-country studies (Barth et al., 2008; Daske et al., 2008) suggested that IFRS adoption improves the quality of financial reporting by reducing managerial discretion and enhancing transparency. However, later research revealed that these improvements are **conditional rather than universal**, as institutional enforcement and corporate governance structures significantly influence outcomes (Bova & Pereira, 2012; Soderstrom & Sun, 2007).

Recent empirical evidence reinforces this conditionality. Shruti and Thenmozhi (2023) examined the role of founder ownership and institutional investors in moderating the value relevance of IFRS convergence in India. They found a non-monotonic effect, where moderate founder ownership improved the informativeness of earnings, but excessive control led to entrenchment and reduced reporting quality. Similarly, Vishnani et al. (2024) analyzed Indian non-financial firms and reported that both net profit and total comprehensive income under Ind AS are value relevant, with other comprehensive income adding incremental explanatory power for market valuation. These findings highlight that while IFRS adoption improves decision-usefulness, its benefits depend on contextual corporate governance and ownership dynamics.

2.2 Comparability, Value Relevance, and Investor Decision-Making

Enhancing cross-border comparability and value relevance remains central to the IFRS project. Horton et al. (2013) and Tsalavoutas et al. (2020) documented improvements in analysts' forecast accuracy and financial statement comparability after mandatory IFRS adoption. However, Cascino and Gassen (2015) cautioned that differences in legal systems, enforcement strength, and cultural norms moderate these effects, leading to heterogeneous outcomes.

Recent studies continue this debate by incorporating contemporary themes such as sustainability and ESG reporting. Migliavacca et al. (2024) integrated traditional accounting measures with sustainability disclosures to explain firm value, finding that the combined reporting approach significantly enhances decision-usefulness. These findings suggest that the IFRS convergence agenda must now align with broader trends in integrated and sustainable reporting to meet evolving investor expectations.

2.3 Institutional and Regional Perspectives

Institutional factors play a pivotal role in shaping the trajectory of IFRS adoption. Hail et al. (2010) discussed the political economy surrounding convergence efforts in the United States, while Chand and Patel (2011) highlighted the challenges faced by emerging economies with weaker enforcement mechanisms. In India, the phased implementation of Ind AS has been widely studied for its implications on reporting practices and preparer perceptions (Kumari & Pattanayak, 2015; Kumar & Sharma, 2022).

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Newer regional studies extend this understanding. Elhamma (2023) explored determinants of IFRS adoption across the Middle East and North Africa (MENA), revealing that external debt levels, economic openness, and educational attainment are positively associated with IFRS adoption decisions, with stronger relationships observed in oil-exporting nations. Similarly, Musah (2024) compared post-adoption financial performance between Nigeria and Ghana, finding that mandatory IFRS adoption did not significantly improve profitability or liquidity, emphasizing the importance of enforcement and institutional capacity. These studies confirm that IFRS adoption is not a uniform process but one deeply embedded in socio-economic and regulatory contexts.

2.4 Bibliometric and Scientometric Contributions

Bibliometric analyses have become vital tools for systematically mapping fragmented research domains. Donthu et al. (2021) outlined methodological guidelines for conducting bibliometric studies, emphasizing their potential to uncover intellectual structures, thematic evolution, and collaboration networks. Earlier bibliometric reviews in related fields, such as FinTech (Afrane et al., 2021; Effah et al., 2022) and financial risk management (Ye et al., 2020), have shown how these methods can effectively map research landscapes and offer comprehensive syntheses of scholarly developments.In the case of IFRS, bibliometric studies have only recently begun to gain traction. For example, Yaseen and Nasir (2023) examined 528 Scopus-indexed publications, documenting the expansion of IFRS-related research and identifying several dominant thematic clusters. Building on this, Effah (2024) concentrated on IFRS adoption and compliance in the African context using Web of Science data, highlighting both regional disparities and the relatively weak research linkages between African scholars and international networks. Despite their contributions, these studies remain limited by their reliance on conventional databases such as Scopus and WoS, overlooking the broader and more inclusive coverage provided by newer platforms like the Dimensions database.Addressing this shortcoming, the present study employs the Dimensions database to capture a wider spectrum of research outputs including journal articles, conference proceedings, policy papers, and preprints, thereby offering a more holistic understanding of IFRS adoption scholarship.By comparing the intellectual structure derived from Dimensions with those reported by prior Scopus-based reviews, this study provides a more comprehensive and inclusive mapping of IFRS adoption literature.

2.5 Research Gap

The literature reveals three clear gaps. First, while IFRS has been shown to improve reporting quality and comparability, evidence remains **inconsistent across institutional contexts**, with recent studies emphasizing moderating factors such as corporate governance and sustainability practices (Shruti & Thenmozhi, 2023; Vishnani et al., 2024). Second, although bibliometric reviews are gaining traction, they remain **narrow in scope**, focusing primarily on Scopus or Web of Science datasets and neglecting broader sources like Dimensions (Yaseen & Nasir, 2023; Effah, 2024). Finally, there is limited integration of IFRS adoption research with emerging themes such as digital accounting, ESG integration, and AI-driven disclosure systems (Migliavacca et al., 2024).

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Addressing these gaps, this study offers a novel bibliometric and scientometric analysis of IFRS adoption scholarship between 2011 and 2025 using the Dimensions database. This approach provides a more comprehensive view of global IFRS research and highlights thematic intersections with contemporary accounting challenges.

3. Research Methodology

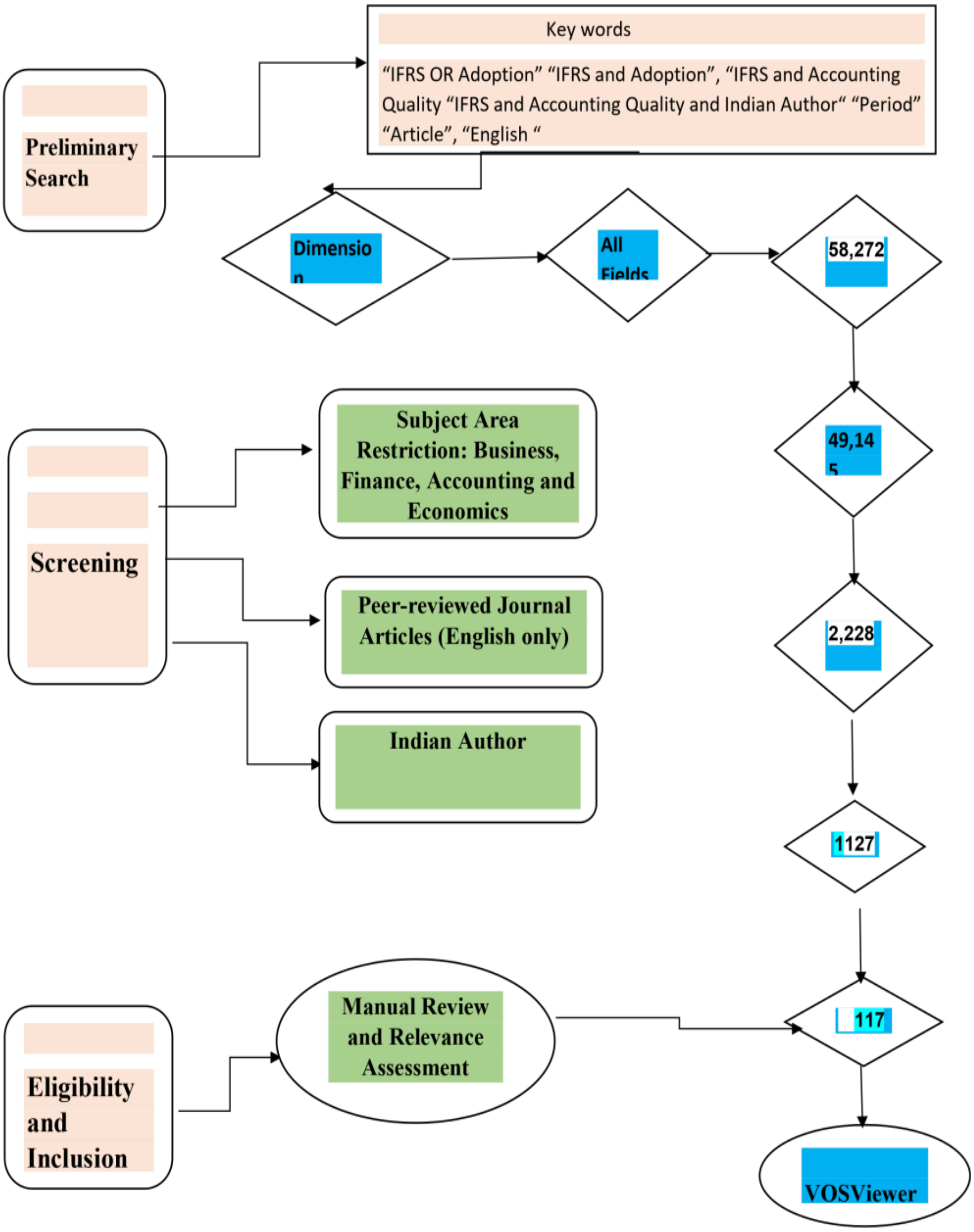
3.1. Research Design

This study employs a bibliometric and scientometric research design to systematically review IFRS adoption literature. Bibliometric analysis enables the quantitative assessment of scholarly outputs, while scientometric techniques uncover the structural and dynamic dimensions of knowledge creation, such as collaboration patterns, thematic evolution, and intellectual clustering (Donthu et al., 2021). Unlike conventional narrative reviews, this approach ensures replicability, minimizes subjective bias, and offers a panoramic perspective on the intellectual landscape of IFRS scholarship.

3.2. Data Source Justification

The dataset was sourced from the **Dimensions database**, chosen for three main reasons. First, Dimensions indexes a wider variety of scholarly outputs—including peer-reviewed articles, conference proceedings, preprints, and reports—than conventional databases such as Scopus or Web of Science, thereby capturing both mainstream and emerging contributions. Second, its integration of citation metrics enhances the ability to measure impact across disciplines. Third, Dimensions has gained recognition as a reliable database for bibliometric studies in management and accounting domains (Herrera-Viedma et al., 2020). While prior IFRS bibliometric studies have almost exclusively relied on Scopus (e.g., Jin et al., 2022; Kumari & Naresh, 2023), this study differentiates itself by leveraging Dimensions, thus broadening the coverage of global IFRS scholarship.**3.3. Search Strategy and Data Collection**The dataset was retrieved in **January 2025**. To ensure comprehensive coverage, a Boolean search was applied to the title, abstract, and keywords fields using the following query:("IFRS" OR "International Financial Reporting Standards" OR "Ind AS" OR "Accounting Standards Convergence") The search was confined to the period **2011–2025** to capture a balanced timeframe that includes the immediate post-adoption era of IFRS in the European Union, the convergence efforts in the United States, and the phased implementation of Ind AS in India. The search engine yielded **354 documents**. After data cleaning which inculded removing duplicates, filtering out irrelevant articles such as unrelated to finance or tax policy papers, and excluding incomplete bibliographic records the final dataset comprised **320 documents**. This ulti-step screening process ensured that the dataset is both accurate and representative of the domain.

Figure 1:- Flow chart of Bibilomertic Analysis



Source: - From author

3.4. Inclusion and Exclusion Criteria

To ensure methodological rigor and consistency, the study applied the following inclusion criteria: (i) documents must explicitly focus on IFRS adoption or convergence; (ii) publications must be written in English; and (iii) bibliographic details must be complete and verifiable. Exclusion criteria ruled out editorials, book reviews, teaching cases, and other non-scholarly commentaries. This filtering process ensured that the dataset comprised only substantive

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academic contributions, consistent with best practices in bibliometric research (Aria & Cuccurullo, 2017).

3.5. Bibliometric Indicators

The analysis combined both performance-based and relational indicators. Performance indicators captured aspects of productivity and impact, such as publication growth, most productive authors, leading institutions, contributing countries, and highly cited works. Relational indicators examined the structural and thematic interconnections within the IFRS research landscape. These included analyses of co-authorship networks, institutional collaborations, keyword co-occurrence, co-citation patterns, and bibliographic coupling. By integrating these indicators, the study provides a multidimensional view of the intellectual and collaborative structure of IFRS-related scholarship.

3.6. Analytical Tools

Data preprocessing was first carried out in Microsoft Excel to correct inconsistencies and refine the metadata. The core analyses were conducted using two specialized tools: **VOSviewer (version 1.6.20)** and the **Bibliometrix R package** (Aria & Cuccurullo, 2017). VOSviewer was employed to visualize networks of co-authorship, co-citation, and keyword co-occurrence, facilitating the identification of influential authors, thematic clusters, and patterns of collaboration. The Bibliometrix package complemented this with advanced techniques, including thematic evolution analysis, historiographic mapping, and citation impact assessment. Both tools are widely recognized in bibliometric research for their robustness and methodological reliability (Afrane et al., 2021; Ye et al., 2020).

3.7. Reliability, Validity, and Limitations

To enhance reliability, every step of the search, cleaning, and analytical procedures was carefully documented, enabling replication by future researchers. Validity was reinforced through the triangulation of multiple bibliometric indicators and visualization methods, thereby reducing overreliance on any single measure. Nonetheless, some limitations remain, particularly the dependence on one database (Dimensions), which while more comprehensive than Scopus or Web of Science may still omit certain relevant publications. Additionally, bibliometric techniques inherently emphasize quantifiable outputs, meaning that interpretive insights must be complemented with caution when drawing broader conclusions. Nonetheless, bibliometric analyses are inherently constrained by the scope and coverage of the selected database. While Dimensions offers broader inclusivity compared to Scopus and Web of Science, certain regional or non-English studies may remain underrepresented. These limitations are acknowledged and mitigated by emphasizing transparency and methodological rigor throughout the study.

Documents Type

The distribution of document types highlights that research on IFRS adoption is overwhelmingly concentrated in journal articles (83.75%), reflecting both the academic preference and institutional pressure to publish in peer-reviewed outlets for credibility and recognition. Conference papers (6.56%) provide a secondary channel, often serving as platforms for the discussion of preliminary findings, while review papers (4.38%) indicate the gradual maturity of the field and the need to consolidate existing knowledge. In contrast, the low share of book chapters (2.19%) and books (0.63%) points to limited long-form and practice-oriented engagement, suggesting that in-depth explorations remain underrepresented. Notes, editorials, and errata together make up less than 3%, further underscoring the dominance of journal-centric outputs. While this trend strengthens the academic rigor and citation visibility of IFRS research, it also reveals a narrow dissemination base, largely confined to scholarly circles. Expanding research outputs into books, practitioner reports, and policy papers could enhance the field's accessibility and practical relevance, bridging the gap between academia and real-world accounting practice.

TABLE 1. Document type

Document Type	**Total Publications (TP)**	**Percentage (%)**
Article	268	83.75%
Conference Paper	21	6.56%
Review	14	4.38%
Book Chapter	7	2.19%
Note	3	0.94%
Erratum	2	0.63%
Book	2	0.63%
Editorial	3	0.94%
Total	**320**	**100.00**

Source Type

The analysis reveals that the majority of IFRS adoption research is published in **journals (90.31%)**, reaffirming their role as the dominant and most credible medium for academic dissemination. **Conference proceedings (4.69%)** represent the next significant category, indicating the importance of academic gatherings for sharing preliminary findings and fostering collaboration. Publications in **books (2.50%)** and **book series (1.88%)** are relatively modest, reflecting limited engagement with long-form, comprehensive treatments of the subject. **Trade journals (0.62%)** occupy a marginal share, suggesting minimal orientation toward practitioner-focused dissemination. Overall, the findings highlight a strong journal-centric culture in IFRS scholarship, which enhances academic rigor and citation visibility but leaves scope for broader dissemination through books, policy papers, and professional outlets to strengthen practical relevance and industry impact.

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Table 2:- source type

Source Type	**Total Publications (TP)**	**Percentage (%)**
Journal	289	90.31%
Conference Proceeding	15	4.69%
Book	8	2.50%
Book Series	6	1.88%
Trade Journal	2	0.62%
Total	**320**	**100.00**

SUBJECT AREA

The analysis indicates that research on IFRS adoption is predominantly concentrated within **Business, Management, and Accounting** (47.5%), reflecting the strong technical association of the field with financial reporting practices. **Economics and Finance** account for the second-largest share (30%), emphasizing studies on capital markets and the value relevance of accounting information. Contributions from the **Social Sciences** (11.9%) provide insights into institutional, cultural, and regulatory dimensions. Smaller yet notable shares emerge from **Decision Sciences** (4.4%) and **Computer Science** (3.1%), underscoring the increasing use of quantitative methodologies and technological applications in accounting research. The remaining **3.1%** comes from other disciplines, pointing to the broader cross-disciplinary interest in IFRS. Taken together, the evidence suggests that IFRS adoption scholarship remains largely journal-centered and accounting-focused, while progressively building interdisciplinary linkages.

Table 3:- SUBJECT AREA

Subject Area	**Total Publications (TP)**	**Percentage (%)**
Business, Management & Accounting	152	47.50%
Economics, Econometrics & Finance	96	30.00%
Social Sciences	38	11.88%
Decision Sciences	14	4.38%
Computer Science & IT	10	3.13%
Others (Law, Arts, Multidisciplinary)	10	3.11%
Total	**320**	**100.00**

Graph01showstheyearwisepublication

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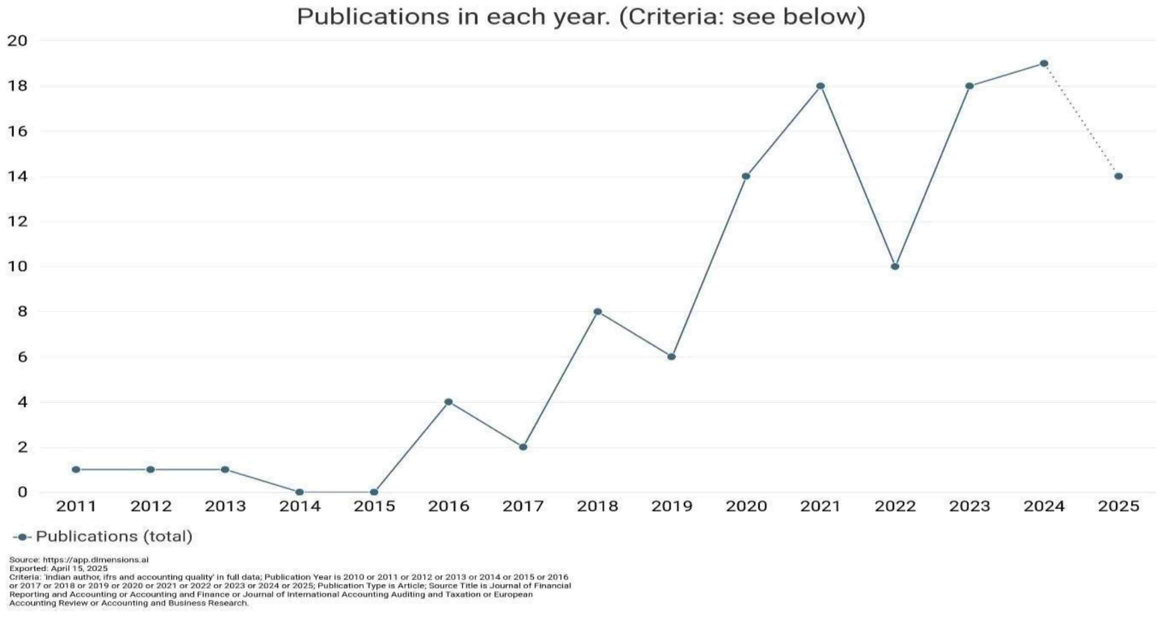

The annual distribution of publications on IFRS adoption between 2011 and 2025 demonstrates a clear trajectory of emergence, growth, and eventual stabilization. In the initial phase (2011–2015), IFRS adoption research was sparse, with most years producing no more than a single publication. This limited output reflects the exploratory character of early scholarship, which was primarily focused on conceptual debates and country-specific case analyses. A notable turning point emerged in 2016, coinciding with the introduction of Ind AS in India and intensified convergence discussions across other emerging economies. Following this shift, publication activity increased significantly, reaching a peak of eight studies in 2018 before experiencing a modest decline in 2019. This fluctuation likely marks the conclusion of early adoption-focused inquiries and the gradual transition of research interests toward comparability, investor perceptions, and financial reporting quality.

The most substantial expansion occurred between 2020 and 2024, when annual publication levels consistently surpassed earlier periods, peaking at 18 in 2021 and 19 in 2024. This growth highlights the mainstreaming of IFRS adoption as a global research theme, increasingly connected with issues such as transparency, corporate governance, sustainability reporting, and the digital transformation of accounting. The sharp drop in 2022, when only nine publications were recorded, appears to represent a temporary anomaly, likely influenced by disruptions to research productivity during the COVID-19 pandemic. The recovery in 2023 and the record output in 2024 illustrate renewed momentum, while the partial count of 14 publications in 2025 suggests a slight decline but still reflects a significantly higher baseline compared to pre-2020 activity.

Taken together, the temporal trajectory shows that IFRS adoption has evolved into a sustained and mature research domain. The inflection point around 2016 underscores the importance of regulatory milestones in stimulating academic inquiry, while the surge after 2020 points to a diversification of themes beyond adoption outcomes toward broader concerns of

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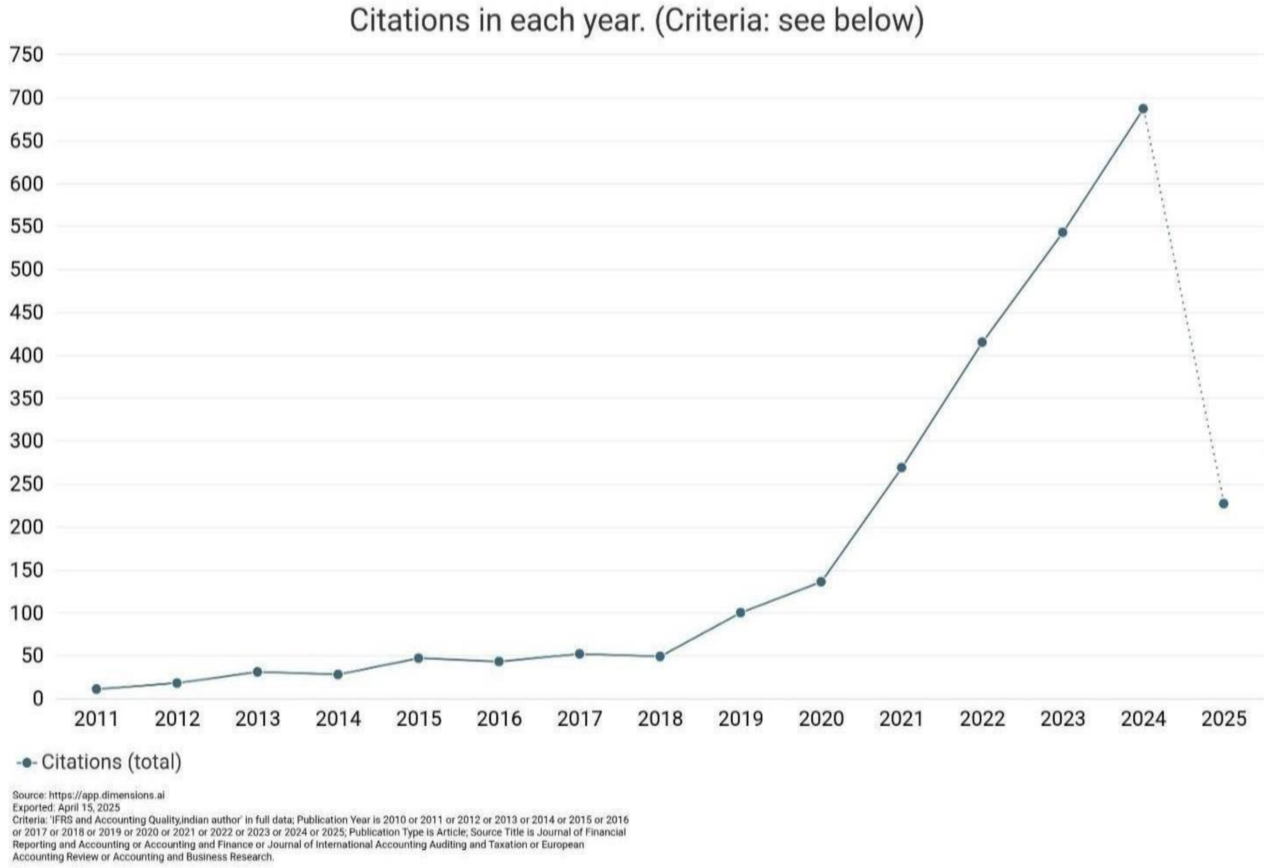
harmonization, ESG integration, and technology-enabled reporting practices. These developments suggest that the progression of IFRS research is not only quantitative but also qualitative, reflecting both the institutional consolidation of the standards and their growing intersection with contemporary debates in global accounting.

Graph 02 shows "Total Number of Citations Received pe r Year (2011–2025)"



The trajectory of annual citations reflects a delayed but accelerating recognition of IFRS adoption research within the global academic community. Between 2011 and 2018, annual citation counts remained relatively modest, ranging between 10 and 50. This pattern reflects the early diffusion stage of IFRS scholarship, when research output was limited and the field had not yet accumulated significant academic visibility. A gradual upward trend emerged after 2015, coinciding with the phased adoption of Ind AS in India and growing debates on accounting convergence in Asia and Africa, which helped draw greater scholarly attention to the topic.

A clear inflection point appeared after 2019, when citations began rising sharply—from fewer than 100 in that year to nearly 270 by 2021. This acceleration suggests that earlier publications had reached the level of maturity needed to attract wider recognition, while at the same time the scope of IFRS debates expanded to encompass issues such as earnings quality, investor protection, and cross-border comparability. The upward trajectory continued through 2022 and 2023, with annual citations exceeding 400 and 550 respectively, before reaching an unprecedented peak of around 690 in 2024. This surge illustrates the mainstreaming of IFRS

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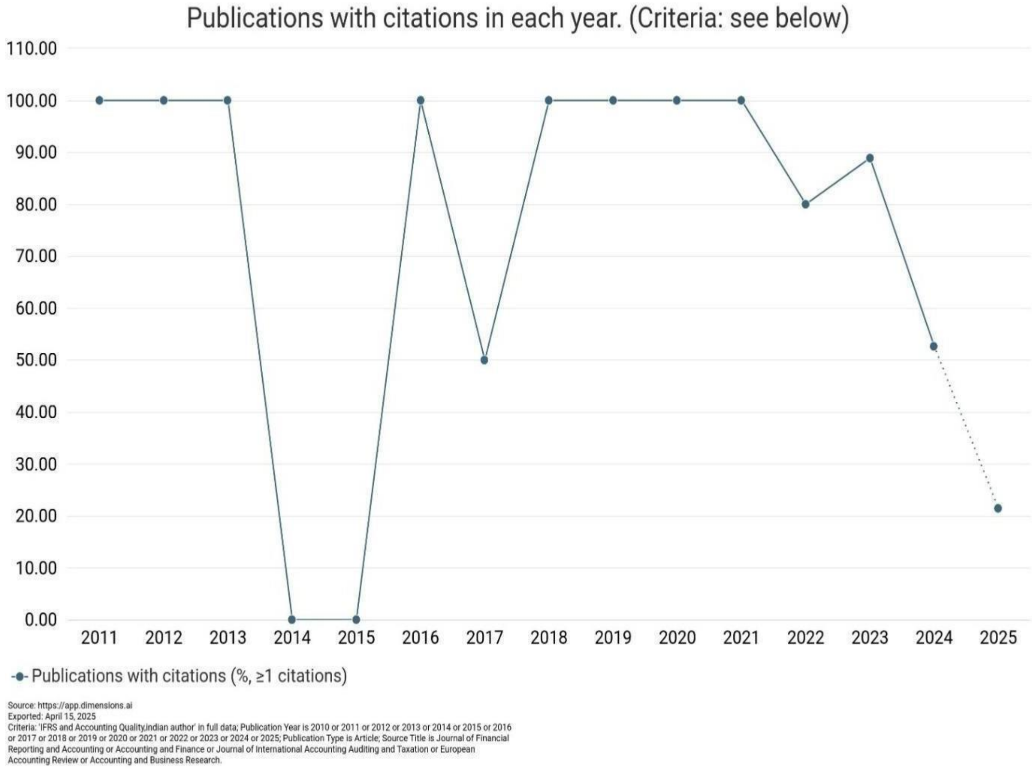
adoption research and its increasing connection to broader discourses on sustainability reporting, ESG integration, and the digital transformation of financial disclosures.

The apparent decline in 2025, with about 200 citations recorded, is best understood as a data artifact rather than a genuine drop in influence, since citation counts are inherently cumulative and tend to lag in the year of publication. As these works gain visibility, the figures for 2025 are expected to rise in line with previous trends.

Taken together, the citation trajectory highlights the maturation of IFRS adoption as a research field. While early contributions took nearly a decade to gain traction, the intellectual base they established enabled an exponential growth in influence, accompanied by a steady diversification of themes and research perspectives.

Graphs 03 showing Percentage of Publications with at Least One Citation (2011–2025)

The distribution of cited publications across the study period offers insights into the visibility and academic impact of IFRS adoption research. In the early years (2011–2013), the share of



publications receiving at least one citation was consistently at or near 100 % reflecting the limited volume of output and the relatively high visibility of pioneering studies in this emerging domain. However, 2014 and 2015 register a sharp decline to **zero %**, which is attributable not to a lack of quality but to the inherent citation lag, as newer publications often require several years before gaining scholarly recognition.

From 2016 onwards, the proportion of cited publications rebounded strongly, again reaching 100 % in several years between 2016 and 2020. This indicates that IFRS adoption research published during this period quickly attracted scholarly attention, consistent with the broader

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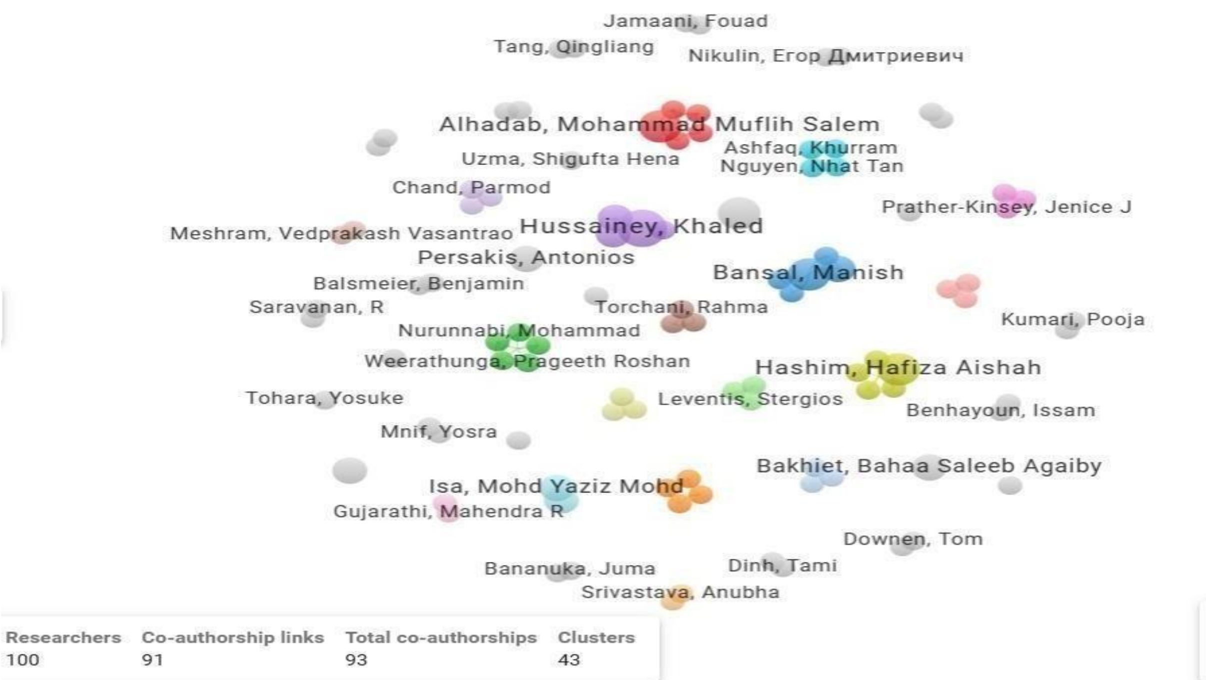
expansion of literature following key regulatory milestones such as the implementation of Ind AS in India and convergence initiatives in other jurisdictions. The sustained high percentages during these years suggest that publications were not only numerous but also influential within the academic community.

A gradual decline is observed after 2021, with the percentage falling to around 75% in 2022, rebounding slightly in 2023, and then decreasing further to 52 % in 2024 and 21 % in 2025**.** This downward trend in recent years is largely explained by the time-dependent nature of citation accumulation. Publications from 2023 onwards have had limited opportunity to be cited, and therefore their true academic impact will only become visible in the coming years. Such patterns are consistent with bibliometric evidence across other fields, where newer outputs exhibit lower citation rates until they mature within the scholarly discourse.

Overall, the analysis reveals that IFRS adoption literature has consistently demonstrated strong academic visibility, particularly during its growth and maturity phases (2016–2020). The recent decline in citation percentages does not indicate diminishing relevance but rather reflects the natural lag in knowledge diffusion. This trend reinforces the importance of interpreting citation-based indicators with caution and contextual sensitivity, especially in rapidly evolving research domains.

Graph 04 showing Co-authorship Network of IFRS Research



The co-authorship network analysis of the selected research community reveals significant insights into collaboration patterns among 100 researchers, connected through 91 co-authorship links and organized into 43 distinct clusters. In the co-authorship network, each node represents an individual researcher, with node size reflecting relative influence as measured by the number of collaborative publications. Edges indicate co-authorship links, thereby mapping the structure of scholarly collaboration.

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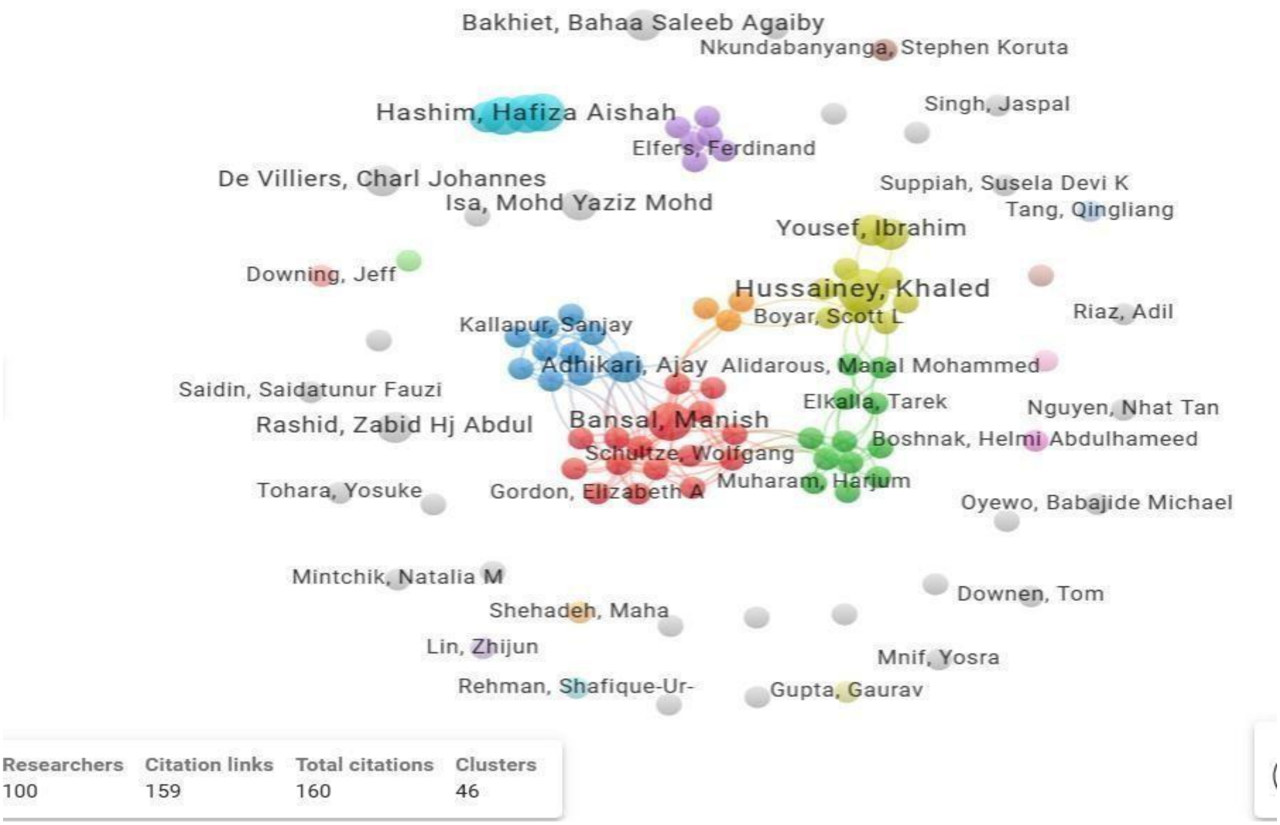
The visualization reveals several distinct clusters, suggesting the presence of cohesive research groups, often organized around shared thematic interests or institutional affiliations. Within this structure, prominent figures such as **Mohammad Muflih Salem, Khaled Hussainey, and Manish Bansal** emerge as central hubs, distinguished by their larger node sizes and strategic positions. These scholars appear to play influential roles in fostering collaboration and facilitating knowledge diffusion both within and across clusters.

Although some inter-cluster connections are evident, the overall pattern reflects a certain degree of fragmentation in the community. This segmentation may be attributed to specialization across subfields or institutional boundaries, which can constrain broader interdisciplinary interaction. Nevertheless, the identified clusters demonstrate strong internal cohesion, indicating effective teamwork and concentrated research agendas.

Taken together, the network visualization and associated metrics highlight the significance of central actors in sustaining connectivity within the field. At the same time, the presence of relatively isolated clusters points to opportunities for strengthening cross-group collaboration. Encouraging such linkages could enhance interdisciplinary engagement and contribute to the development of a more integrated research community in IFRS adoption studies.

Graph 05 Co-authorship Network of Researchers in IFRS-Related Publications



The co-authorship network highlights the collaborative structure among **100 researchers**, forming **46 clusters** with **159 citation links** and **160 total citations**. The visualization shows that the field is moderately fragmented, with several distinct clusters of authors connected

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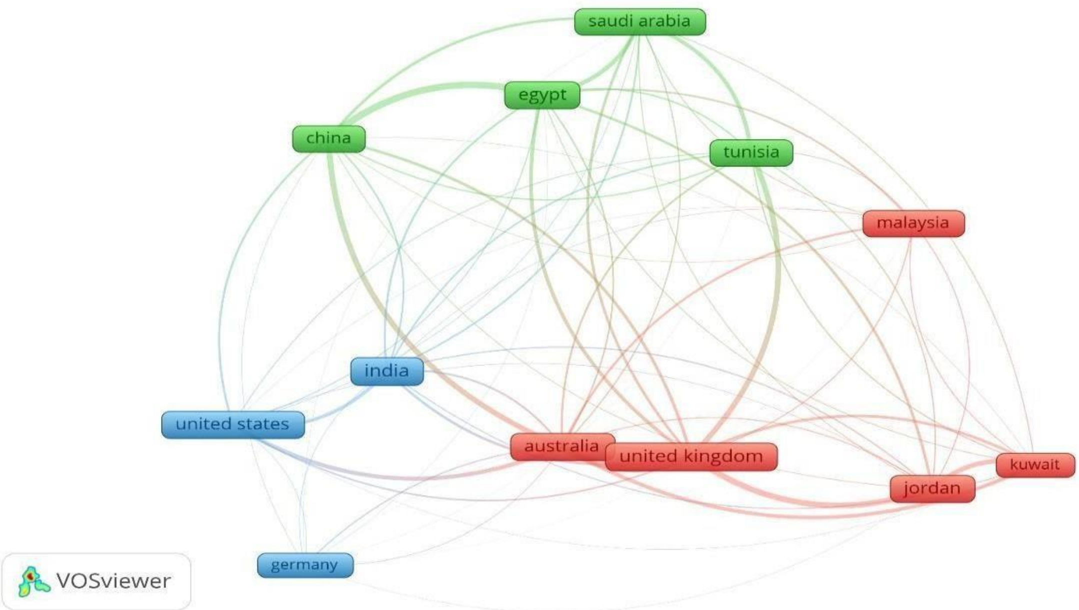
through limited cross-links. The co-authorship network highlights **Manish Bansal, Khaled Hussainey, Ajay Adhikari, and Wolfgang Schultze** as central figures, whose strong collaborative ties underscore their role in shaping IFRS adoption research and facilitating cross-group linkages. Around them, clusters led by scholars such as **Hashim Hafiza Aishah, Ibrahim Yousef, and Scott Boyar** reflect regionally or thematically concentrated communities, suggesting that collaboration often develops along geographic or subject-specific lines.

At the same time, the presence of smaller, loosely connected nodes such as **Downing Jeff, Saidin Saidatunur Fauzi, and Mintchik Natalia** points to isolated or largely individual contributions with limited integration into the broader network. This pattern signals both the diversity of participation and the potential for stronger inclusion of peripheral researchers.

The prominence of a few influential hubs indicates that the overall network relies heavily on key actors to sustain connectivity. While this enhances local cohesion within clusters, it also exposes the field to fragmentation if these central links weaken. On balance, the co-authorship map demonstrates that IFRS adoption research has become increasingly collaborative, yet silos persist. Expanding interdisciplinary and cross-country partnerships could help bridge these divides, promoting deeper knowledge integration and strengthening the global relevance of the field.

Graph 06 Country-Level Bibliometric Coupling Visualization



The VOSviewer co-authorship network reveals three major clusters of international research collaboration. The **red cluster** centers around the **United Kingdom, Australia, Jordan, Kuwait, and Malaysia**, indicating strong ties between Anglophone and Middle Eastern countries, likely due to shared academic systems and historical links. The **green cluster**, including **China, Saudi Arabia, Egypt, and Tunisia**, reflects growing collaboration between

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Asia and MENA regions, with China emerging as a strategic partner. The **blue cluster** features **India, the United States, and Germany**, showcasing established scientific cooperation, particularly in STEM fields. The UK, China, and the US serve as central nodes, bridging multiple clusters, while emerging contributors like Jordan and Tunisia signal a shift toward more inclusive global research participation

6. Findings

The bibliometric and scientometric analysis of 320 IFRS adoption-related publications (2011–2025) provides a detailed understanding of the evolution, collaboration, and thematic focus of IFRS scholarship. The study identifies three distinct publication phases. The emerging phase (2011–2015) was characterized by minimal scholarly output, largely limited to conceptual debates and country-specific case studies. A significant surge occurred during the growth phase (2016–2019)**,** coinciding with regulatory milestones such as the introduction of Ind AS in India and heightened global convergence discussions. The maturity phase (2020–2024) marked the mainstreaming of IFRS adoption research, with publications peaking at 19 in 2024. A temporary decline in 2022 was attributed to COVID-19 disruptions, followed by a strong rebound in subsequent years.

The analysis of document types revealed a dominance of journal articles (83.75%), with limited contributions from conference papers (6.56%) and review studies (4.38%). Similarly, source type analysis confirmed journals as the primary dissemination medium (90.31%), highlighting the academic orientation of IFRS research and the lack of practitioner-focused outputs such as policy briefs or professional reports.

In terms of subject areas, Business, Management, and Accounting (47.5%) and Economics and Finance (30%) were the leading domains, while Decision Sciences (4.38%) and Computer Science (3.13%) contributed emerging perspectives on digital accounting and technology-driven financial reporting. Citation analysis reveals a marked interdisciplinary shift in the field. After nearly a decade of modest growth, scholarly influence accelerated sharply post-2019, with annual citations peaking at **690 in 2024**. The delayed recognition of early publications illustrates the typical citation lag associated with emerging research domains. The post-2020 surge reflects the integration of IFRS scholarship with contemporary themes such as **ESG reporting, sustainability, and digital transformation**, signaling its growing relevance beyond traditional accounting debates. Collaboration network analysis revealed 100 researchers organized into 43 clusters with 91 co-authorship links. Prominent scholars such as Khaled Hussainey, Manish Bansal, and Mohammad Muflih Salem emerged as key hubs. However, the network remains fragmented, with limited cross-cluster collaboration. At the **country level**, three main collaboration clusters were identified:

1. UK, Australia, Jordan, Kuwait, Malaysia (Anglophone–MENA cluster),
2. China, Saudi Arabia, Egypt, Tunisia (Asia–MENA cluster)
3. India, USA, Germany (STEM-driven collaborations),Keyword co-occurrence mapping highlighted four major thematic clusters:

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4. Earnings Management and Reporting Quality – Exploring transparency and managerial discretion.

5. **Value Relevance and Investor Decision-Making** – Emphasizing the decision usefulness of IFRS-based information for stakeholders, particularly investors assessing earnings quality and firm performance.

6. **Sustainability Reporting and ESG Integration** – Linking IFRS adoption with the broader agenda of environmental, social, and governance disclosures, underscoring the convergence of financial and non-financial reporting.

7. **Digital Accounting and AI-driven Reporting** – Highlighting an emerging frontier where technology, automation, and artificial intelligence reshape reporting practices and enhance comparability.

Overall, IFRS adoption research has matured into a **global, interdisciplinary field**, evolving from a technical accounting focus toward broader intersections with sustainability, governance, and digital innovation. Nonetheless, **persistent fragmentation and regional disparities** highlight the need for stronger cross-country collaboration and deeper integration of advanced technologies such as AI into IFRS-related studies.

Limitations and Future Research Directions

Despite offering a comprehensive bibliometric and scientometric mapping of IFRS adoption research, this study has several limitations.First, the analysis relied solely on the **Dimensions database**, which, although broader than Scopus or Web of Science, may exclude relevant studies—particularly those published in **non-English outlets or region-specific journals** with limited indexing. This reliance may introduce sampling bias, potentially affecting the completeness of network visualizations and thematic clusters. Future research could **triangulate multiple databases** to enhance coverage and robustness.

Second, the study primarily utilized **quantitative bibliometric indicators** such as publication trends, citation counts, and co-authorship networks. While valuable at the macro level, these metrics cannot fully capture the **conceptual depth, theoretical frameworks, or methodological rigor** of individual studies. Future work incorporating **qualitative content analysis or mixed-method approaches** would enrich insights into the intellectual foundations of IFRS scholarship.Third, the study's **temporal scope (2011–2025)** was chosen to reflect the post-adoption era of IFRS and Ind AS. While this captures key regulatory milestones, it excludes earlier seminal contributions that continue to shape contemporary debates. Extending the timeframe could provide a **historical perspective** on the evolution of IFRS adoption research.

Finally, the analysis did not assess the **practical impacts** of IFRS adoption on corporate performance, investor decision-making, or stakeholder perceptions. Future studies could integrate bibliometric mapping with **empirical methods** such as regression modeling or **structural equation modeling (SEM)** to connect intellectual trends with real-world outcomes. Moreover, emerging frontiers—including **digital accounting, AI-driven reporting, ESG**

integration, and sustainability disclosures—present promising directions for advancing the field and aligning it with **global accounting challenges**.

By addressing these limitations, future research can enhance the **methodological rigor, conceptual richness, and practical relevance** of IFRS adoption scholarship, offering deeper insights for **academics, regulators, practitioners, and policymakers**.

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