

Critical Accounting: A Bibliometric and Systematic Review

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Abstract:

Critical Accounting has emerged as a paradigm that fundamentally redefines the perceived neutrality of accounting in the context of social power relations. In light of its proliferation, it is imperative to conduct a thorough and contemporary analysis of its evolution and prevailing trends to fully comprehend its current trajectory. The primary aim of this study is to assess the ongoing relevance of Critical Accounting scholarship, delineate the global dispersion of academic inquiries, and elucidate nascent theoretical and practical implications. A systematic literature review was undertaken in accordance with the PRISMA guidelines, supplemented by bibliometric analysis. Data were extracted from the Scopus database as of March 15, 2026, and subsequently analyzed utilizing VOSviewer software to illustrate intellectual networks and thematic clusters. The results indicate a significant escalation in publication output since the 1990s, culminating in a zenith during the mid-2020s, with a notable shift in emphasis towards decolonization, artificial intelligence, and digital exploitation. The geographical distribution of research remains predominantly concentrated in the UK, Australia, and the USA, with the journal *Critical Perspectives on Accounting* functioning as the principal intellectual nexus. This study substantiates that Critical Accounting continues to be an essential domain for prospective academic exploration. The findings suggest a transformation towards a more emancipatory discipline, repositioning accounting from a mere passive documentation tool to a proactive instrument for social justice and the public good.

Keywords: Critical Accounting, Bibliometrics Analysis, Social Justice Accounting.

INTRODUCTION

The execution of a Systematic Literature Review (SLR) pertaining to the pivotal accounting variable has gained substantial significance within the current research milieu, attributable to its capacity to amalgamate disparate knowledge, discern research deficiencies, and bolster evidence-based decision-making in the domain. As the field of accounting research experiences rapid proliferation, especially in domains shaped by sociopolitical and technological transformations, SLRs offer a methodical framework for integrating varied findings into a cohesive corpus of knowledge, thus facilitating scholars in delineating intellectual landscapes and elucidating intricate interrelations (Selvakumar et al., 2026; García-Peñalvo, 2022). Furthermore, Systematic Literature Reviews (SLRs) serve a pivotal function in discerning inadequately explored domains and suggesting prospective avenues for future inquiry, which is of paramount importance in the field of critical accounting, wherein socio-economic and institutional dynamics are perpetually in flux (Chakraborty & Kar, 2024). The methodological precision inherent in Systematic Literature Reviews (SLRs), frequently directed by recognized frameworks such as PRISMA, significantly augments the transparency, dependability, and reproducibility of

research findings, consequently fortifying the legitimacy of scholarly work in the field of accounting (Hardies et al., 2024; Clark et al., 2021). Moreover, systematic literature reviews (SLRs) facilitate evidence-based decision-making by offering extensive insights that can guide policy formulation, enhance ethical practices, and tackle systemic issues prevalent in the field of accounting (Selvakumar et al., 2026). As digital technologies become increasingly integrated and research outputs expand, systematic literature reviews (SLRs) are crucial for mitigating information overload and guaranteeing that scholarly investigation continues to be pertinent and influential (García-Peñalvo, 2022). Moreover, previous systematic literature reviews conducted in analogous fields, such as enterprise resource planning systems and cost accounting, illustrate the capacity of systematic reviews to reveal actionable insights and inform advancements in accounting methodologies (Sardo & Alves, 2018; Yaser Saleh et al., 2023). In summary, executing a systematic literature review (SLR) on pivotal accounting concepts not only enhances the theoretical framework but also establishes a solid groundwork for tackling current issues, such as financialization, accountability, and sustainability, prevalent within the field.

Through the application of a bibliometric methodology coupled with a systematic review, this investigation delves into the recent advancements within the discipline of Critical Accounting. The objective of this study is to assess the degree to which this subject continues to be significant for prospective academic exploration and to ascertain the manner in which its outcomes may influence and transform traditional accounting theories and practices. Therefore, the research inquiries that underpin this investigation are articulated as follows: RQ1: To what extent does the exploration of Critical Accounting remain a significant subject for future scholarly inquiry? RQ2: What is the current distribution and allocation of research investigations pertaining to Critical Accounting? RQ3: What are the theoretical and practical implications arising from the perspective of future research within the field of Critical Accounting?"

The execution of a Systematic Literature Review (SLR) concerning the pivotal accounting variable has become increasingly vital within the modern research milieu, as it facilitates scholars in methodically assessing and synthesizing a rapidly proliferating and fragmented corpus of knowledge. A significant contribution of this endeavor resides in the identification of research lacunae and discrepancies, which is essential for the progression of critical accounting as the discipline adapts to emergent challenges including digital transformation, sustainability, and socio-political accountability (Mardini & Alkurdi, 2021; Dunakhir & Idrus, 2026). Through the implementation of meticulous and transparent methodologies, systematic literature reviews (SLRs) augment the dependability and veracity of research outcomes, thereby differentiating themselves from conventional narrative reviews that may exhibit a deficiency in methodological coherence (Selvakumar et al., 2026; Osorio & Azad, 2025). Moreover, systematic literature reviews (SLRs) utilize methodical frameworks, including meta-analysis and meta-synthesis, to amalgamate both quantitative and qualitative data, thereby enabling scholars to evaluate the comparative significance of various factors and reveal profound understandings of essential accounting phenomena (Harry & Alrezq, 2022; Aleu & Keathley, 2015).

Furthermore, pioneering approaches, including Systematic Literature Network Analysis, play a significant role in delineating the intellectual framework of the discipline and discerning inadequately researched domains, thus enhancing the theoretical advancement of critical accounting (Songini et al., 2023; Sardo & Alves, 2018). Through the methodologies of content and thematic analysis, systematic literature reviews (SLRs) elucidate prevailing trends and transformations within the domain of accounting research, encompassing the movement towards integrated reporting, the incorporation

of environmental, social, and governance (ESG) factors, as well as the adoption of interdisciplinary methodologies (Cao et al., 2024; Chauhan et al., 2024). The contributions delineated herein possess both theoretical and practical dimensions, as the findings from systematic literature reviews (SLR) yield significant insights for practitioners and policymakers in the formulation of accounting standards, enhancement of transparency, and the resolution of contemporary challenges, including those related to renewable energy accounting and the complications arising in the aftermath of the pandemic (De Villiers et al., 2025; Bujaki et al., 2025).

Ultimately, systematic literature reviews (SLRs) assume a pivotal function in the formulation of future research agendas by elucidating nascent themes and promoting interdisciplinary cooperation, thereby ensuring that critical accounting research maintains its relevance and adaptability to global advancements. Consequently, the execution of an SLR pertaining to the critical accounting variable is imperative for augmenting the academic rigor, practical significance, and societal implications of accounting research within the context of today's ever-evolving landscape.

To augment the qualitative assessment, a bibliometric analysis is employed to systematically measure the scholarly distribution and citation influence of literature within the domain of Critical Accounting. By utilizing the Scopus database as the principal data repository and VOSviewer for specialized visualization techniques, this investigation scrutinizes a meticulously curated selection of academic publications released up to March 15, 2026. This comprehensive methodological framework enables a thorough mapping of the intellectual progression of the field, providing intricate insights into its historical development, contemporary growth trajectories, and potential avenues for future research endeavors.

LITERATURE REVIEWS

Howcroft & Leaver, (2025) contend that the narratives surrounding Uber's business model are inherently incomplete and precarious, resulting in difficulties in sustaining both pragmatic and ethical legitimacy owing to undisclosed operational practices. The investigation offers a critical lens on platform capitalism, positing that numerous platforms, including Uber, exhibit fragility and exhibit dependence on volatile market dynamics. It elucidates essential concerns regarding precarity, significance, and marginalization, thereby underscoring the imperative of identifying who is deemed humane within societal frameworks (Fukofuka et al., 2026). The authors engage with targeted inquiries presented by guest editors, thereby demonstrating a cooperative methodology in tackling intricate social dilemmas. The results indicate that the treatment afforded to individuals is dependent on societal constructs of value and acknowledgment. The manuscript underscores the necessity for a more profound comprehension of the implications of marginalization on various populations, which has the potential to contest dominant presuppositions found within extant scholarly discourse. The ethnographic investigation conducted by Ang & Alawattage, (2026) delves into the strategies employed by Malay fishermen to counteract the economic hegemony of their Chinese counterparts within the fishing industry of West Malaysia, utilizing a "whispering market" that incorporates elements of confidentiality and ritualistic practices to facilitate price negotiations. This study scrutinizes the role of accounting as a tool for labor regulation, while concurrently instigating resistance against such regulatory measures. The manuscript enriches the discourse on critical accounting by conceptualizing secrecy as a performative instrument of power, rather than merely an interruption of informational flow.

Kimani et al., (2026) underscore the imperative for a culturally informed perspective that acknowledges agency as inherently relational and morally constructed, as opposed to being solely individualistic or economically driven. The investigation reframes the phenomenon of non-compliance with corporate governance reforms in Kenya as a contextually situated manifestation of agency influenced by moral, ontological, and cultural imperatives, rather than merely a technical shortcoming. The research elucidates that what is categorized as non-compliance embodies morally constituted agency that is inextricably linked to communal responsibilities. The article elucidates that governance practices in Kenya, frequently deemed 'non-compliance' within Anglo-American paradigms, represent profound ontological expressions of moral agency rooted in communitarian values. The results suggest that stakeholders maneuver through the tensions between formal obligations and societal expectations, thereby highlighting the intricacies of corporate governance within a Majority World framework. Twyford, (2026) posits that critical accounting scholarship is in danger of transforming into an ouroboros, perpetually consuming its own critical discourse while regressing into narcissism and ritualistic lamentation, which signifies a detrimental outcome for the advancement of the discipline. It posits that conventional critical scholarship frequently fails to attain institutional acknowledgment or quantifiable impact, underscoring a systemic inadequacy in realizing substantive transformation. The manuscript critiques the prevailing condition of critical accounting scholarship, drawing a parallel to a Sisyphean endeavor wherein aspirations for liberatory critique are subverted by institutional metrics and performative rituals. The investigation uncovers vulnerabilities within the academic framework that may facilitate the emergence of alternative scholarly expressions, such as community-engaged research and collaborative knowledge generation.

West, (2026) articulates a critical accounting theory that is rooted in the scholarly contributions of Alasdair MacIntyre, transcending his conventional concepts to encompass a critique of managerial capitalism as well as a form of 'revolutionary Aristotelianism.' The study underscores the potential role of accounting in fostering a distributist political economy, accentuating transparency and comprehension as fundamental virtues of accounting. It delineates two pivotal dimensions of MacIntyrean philosophy: the significance of local communities and an objective moral framework linked to human flourishing, which can provide a foundation for critical accounting methodologies. The investigation conducted by Lajoie, (2025) underscores the commodification of societal challenges as a pivotal advancement in the promotion of professional accounting services. The study delineates two principal themes concerning artificial intelligence: its proliferation within organizations and its governance, elucidated through three discursive archetypes that advocate for a romantic-managerial perspective on AI. The results indicate a commodification of societal issues, reflecting a substantial impact of marketing acumen on the domain of professional accounting services. Friedrich & Kunkel, (2025) elucidate the notion of environmental wealth possessed by society as a collective entity, which underpins the acknowledgment of environmental liabilities in financial statements. The manuscript advocates for a theoretical framework aimed at the incorporation of environmental externalities within financial reporting, with the objective of dismantling the barriers that exist between financial disclosures and sustainability reporting. The authors contend that the prevailing economic vernacular within the field of accounting obstructs the advancement of transformative solutions to the environmental crisis, thereby indicating a requisite for a paradigm shift in perspective. Closs-Davies et al., (2024) delineated four methodologies for engagement with accounting technologies through the lens of Bourdieu's relational sociology, elucidating

that claimants experienced challenges attributable to symbolic violence perpetrated by ambiguous directives from inscription devices. Their research indicated that a significant proportion of claimants perceived themselves as inferior and powerless in interactions with unhelpful HMRC personnel, which compelled them to acquiesce to repayment demands notwithstanding their financial predicaments. Balliester Reis & Kamau, (2025) underscore the phenomenon of financialization within the quotidian realities of the Global South. The emphasis on short-term unsecured digital loans accentuates the prevalence of predatory practices.

Table 1. Elements of Critical Accounting

No	Defening Factors of Critical Accounting	Reference
1	The present discourse examines critical accounting as a conceptual framework that scrutinizes the inherent tensions and limitations associated with platform accountability, especially within the framework of business models and their accompanying narratives.	(Howcroft & Leaver, 2025)
2	critical accounting functions as an integral component of an expansive discourse that encompasses viewpoints from critical management and organizational studies, underscoring the necessity of confronting matters pertaining to precarity, significance, and marginalization within the framework of accounting methodologies.	(Fukofuka et al., 2026)
3	Critical accounting rigorously analyzes the intricate dynamics of domination, exploitation, and resistance, with a particular focus on colonial and postcolonial frameworks, underscoring the significance of subaltern resistance in influencing the evolution of accounting practices.	(Ang & Alawattage, 2026)
4	Critical Accounting interrogates the preeminence of Western epistemological frameworks within accounting research, especially in relation to governance reforms that frequently disregard local sociocultural realities and Indigenous conceptualizations of personhood.	(Kimani et al., 2026)
5	Critical accounting is conceptualized as a scholarly endeavor that challenges the irrationality of institutional apathy while advocating for a liberatory critique, reminiscent of the Sisyphean effort of propelling a boulder up an incline, only to witness its inevitable descent.	(Twyford, 2026)
6	Critical accounting is characterized as the endeavor to obtain non-technical understandings regarding the field of accounting, conceptualized as both a collection of specialized methodologies and the societal construct of accountancy.	(West, 2026)

No	Defening Factors of Critical Accounting	Reference
7	Critical accounting constitutes a significant area of scholarly inquiry that seeks to enhance the comprehension of the consequences stemming from the unchecked expansion of artificial intelligence within organizational and societal contexts, with a particular emphasis on its relevance to the critical accounting community.	(Lajoie, 2025)
8	Critical Accounting is focused on dismantling the barriers that exist between financial statements and sustainability disclosures, with the objective of integrating environmental externalities into financial reporting frameworks.	(Friedrich & Kunkel, 2025)
9	Critical Accounting represents a nascent discipline that addresses practical challenges, with the objective of disseminating 'uncomfortable truths' to a broader audience.	(Closs-Davies et al., 2024)
10	Critical accounting is examined within the framework of financial literacy and personal fiscal accountability, especially in connection with socioeconomic limitations and the intricacies of financial systems.	(Balliester Reis & Kamau, 2025)

(Source : Author's processed data)

RESEARCH METHODOLOGY

This investigation utilizes a systematic literature review (SLR) amalgamated with a bibliometric methodology to quantitatively and qualitatively assess extant scholarship, with the objective of identifying trends, patterns, and principal research entities within the domain of Critical Accounting. By employing established frameworks such as PRISMA, this methodology guarantees a thorough and replicable analysis of the literature, furnishing a transparent overview of the varied critiques directed at conventional accounting theory and practice. The criteria for inclusion in this study were delineated as follows: (1) peer-reviewed articles published up to the current date, (2) works composed in the English language, and (3) a predominant emphasis on critical perspectives, encompassing the socio-political ramifications of accounting, power relations in financial reporting, and the ideological underpinnings of accounting standards.

Bibliometric analysis was conducted utilizing VOSviewer to render bibliographic data visually, thereby facilitating the investigation of citation networks, author collaborations, and occurrences of co-occurring keywords. This methodological approach elucidates the intellectual framework and the evolving dynamics of critical discourse, underscoring the impact of various critical theories—such as social, environmental, and political critiques—on the discipline. The confluence of bibliometric mapping and systematic review aids in the synthesis of intricate theoretical findings while charting the expansive landscape of academic opposition to established accounting orthodoxy. This integrated dual-methodology promotes a comprehensive understanding of the historical evolution and prospective trajectory of critical accounting, illuminating key contributors and emerging thematic transformations.

The initial phase of this academic inquiry entails the selection of keywords through a macro (top-down) approach, progressing from broad search parameters to more specifically delineated critical issues. Consequently, acknowledging the imperative

for a more profound investigation into the systemic constraints of traditional accounting practices, this study designates "Critical Accounting" as the central theme within the article's title, abstract, and keywords. Moreover, the Scopus database was employed for data extraction, functioning as a robust platform for executing literature reviews, identifying subject-matter experts, and tracking global trends in critical scholarship.

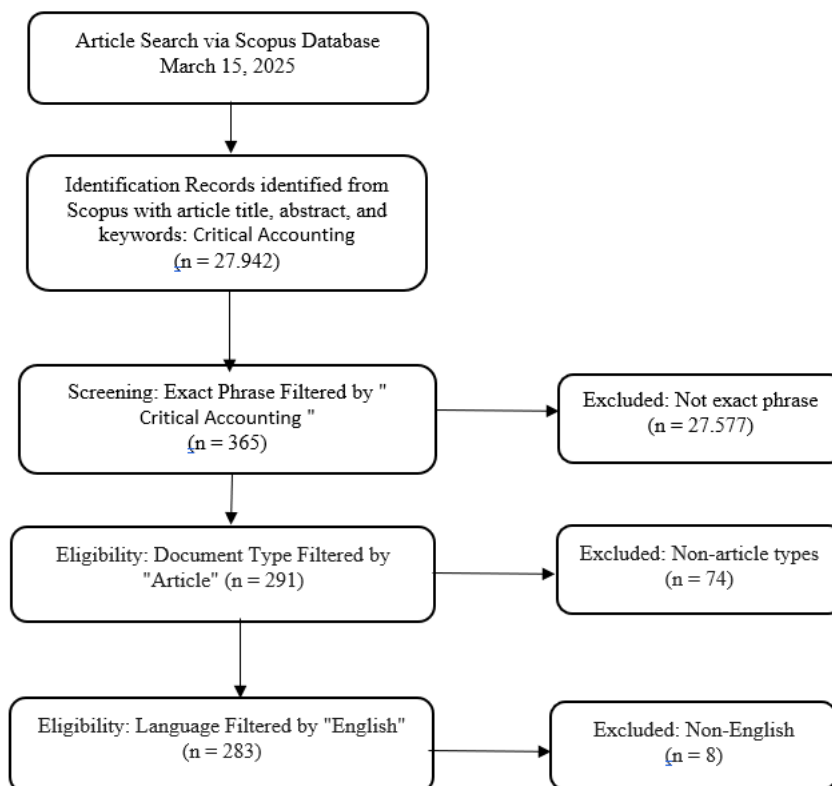


Figure 1. Prisma Flow Diagram: Critical Accounting Literature Review
(Source : Author's own elaboration)

The procedure initiated with the cataloging of records via the Scopus database on March 15, 2025, which initially produced a comprehensive total of 27,942 results derived from the titles, abstracts, and keywords of articles (refer to Figure 1). In order to enhance the specificity of the focus, a meticulous screening methodology was employed utilizing the exact phrase "Critical Accounting," which substantially reduced the selection to 365 records subsequent to the exclusion of 27,577 entries that failed to satisfy this exact criterion.

The eligibility of the residual literature was subsequently evaluated through the application of stringent filters; initially, the selection criteria were confined to "Article" as the predominant document type, culminating in 291 qualifying papers and the exclusion of 74 non-article manuscripts. Thereafter, a linguistic filter was instituted to encompass solely those works disseminated in the English language, which resulted in the omission of 8 records and the establishment of a final dataset comprising 283 articles for further examination. A bibliometric analysis was then conducted employing VOSviewer to elucidate bibliographic data, thereby facilitating a comprehensive investigation of citation networks, author collaborations, and keyword co-occurrences. This integrative dual-methodology fosters a profound comprehension of the intellectual architecture and

evolving dynamics of the research domain, effectively amalgamating empirical insights while pinpointing pivotal contributors and emerging trends that delineate the prospective trajectory of the discipline.

RESULTS AND DISCUSSION

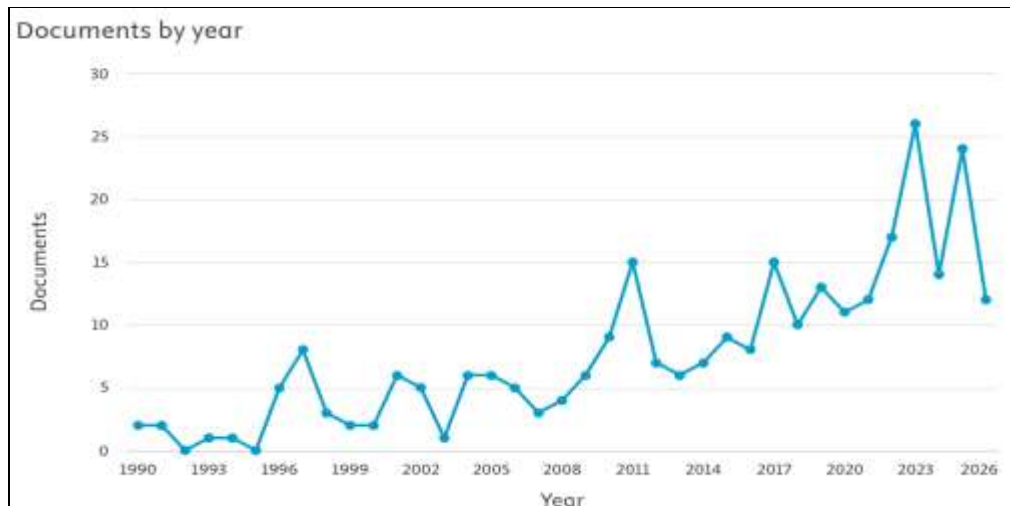


Figure 2. Documents by Year
(Source: Processed data from Scopus)

The longitudinal data extracted from the Scopus database offers substantial corroboration that Critical Accounting constitutes not only a stable domain of inquiry but also one that is undergoing a rapid increase in importance and thematic diversification (refer to figure 2). This dynamism in research can be delineated into four critical epochs. The Foundational Era (1990s) was distinguished by a modest yet pivotal production, as exemplified by (Neimark, 1990) seminal contribution, "The king is dead. Long live the king!", which heralded a clear departure from conventional paradigms. By 1997, the dialogue became more acute with Cooper, (1997) investigation into class-related inquiries juxtaposed against postmodernist thought, alongside Sikka & Willmott, (1997) emphasis on the pragmatic implementation of critical accounting principles. This epoch effectively laid the groundwork for a "critical" perspective by interrogating the assumed impartiality of accounting practices and their implications within the framework of social power relations. The epoch characterized by Transitional Growth (2011) experienced a remarkable 187% augmentation in the volume of publications when juxtaposed with the late 1990s, thereby signifying a pivotal expansion of critical inquiry into real-world crises through various sociocultural perspectives. Scholarly investigations during this period scrutinized crisis accountability, as illustrated by the work of Hughes et al., (2011), which analyzed SEC disclosures amidst the tumult of the 2008 financial collapse, while Smith & Jacobs, (2011) explored the nexus between accounting practices and popular culture. This scholarly momentum reached its apex during the Peak of Contemporary Relevance in 2023, which was marked by an unprecedented total of 26 published articles. At this pinnacle, Critical Accounting emerged as an indispensable instrument for grappling with the complexities of 21st-century dilemmas, encompassing a wide array of issues from the deconstruction of hegemonic paradigms in South American decolonial studies (Cuenca Botey & Célérrier, 2023) to Tweedie, (2023) Žižekian critique regarding the emancipatory prospects inherent in counter-accounting frameworks.

This prevailing trend exhibits a substantial trajectory for the future (2025 and beyond), with a total of 24 scholarly articles having been documented thus far. The discipline is presently exploring high-stakes domains, exemplified by Omukaga, (2025) investigation into the role of digital technology in exposing contemporary slavery within the smallholder tea industry in Kenya. In addition, there is a growing focus on institutional and localized critiques, as illustrated by Sitorus & Sawarjuwono, (2025) examination of the acceptability of critical accounting research in the context of Indonesian higher education institutions. Ultimately, the evolution from a specialized philosophical critique to a comprehensive interdisciplinary framework adept at addressing global challenges such as artificial intelligence, decolonization, and contemporary slavery affirms that Critical Accounting retains a profoundly significant status for forthcoming academic exploration.

The investigation of Critical Accounting continues to hold substantial importance for forthcoming academic research. The shift from 8 publications in 1997 to a steady production of more than 20 articles each year by the mid-2020s illustrates a vigorous scholarly demand for critical viewpoints. The topic has transitioned from a specialized philosophical examination to a complex interdisciplinary paradigm adept at addressing pressing global challenges—spanning from climate change and decolonization to digital monopolies and contemporary slavery. Consequently, it retains considerable importance as a crucial, progressive, and indispensable domain of accounting scholarship.

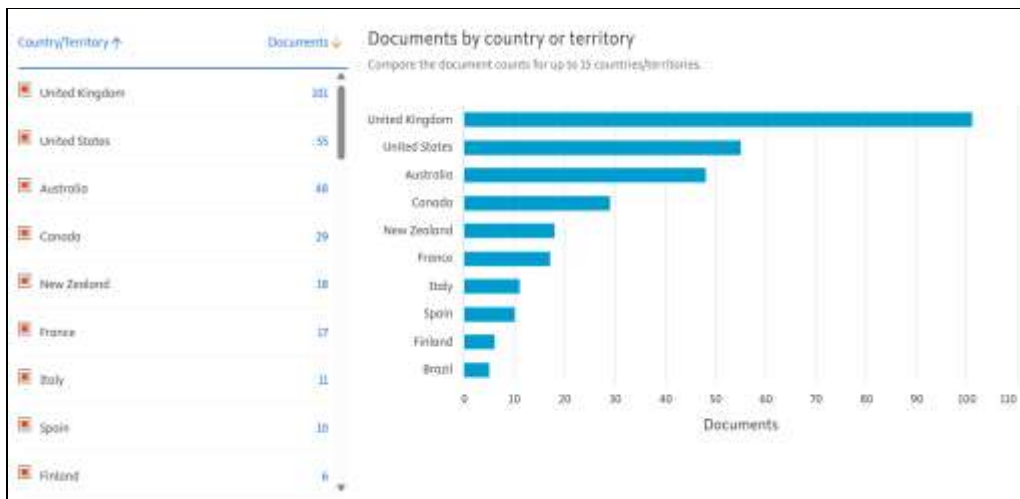


Figure 3. Documents by Country or Territory
(Source: Processed data from Scopus)

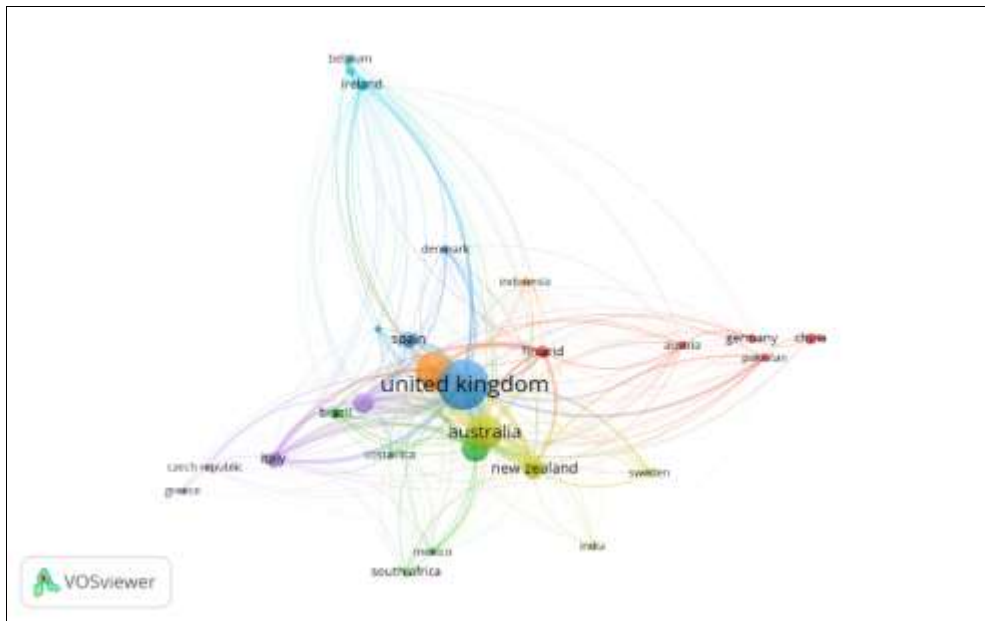


Figure 4. Relations Between Countries
(Source: Processed data from Scopus using VOSviewer)

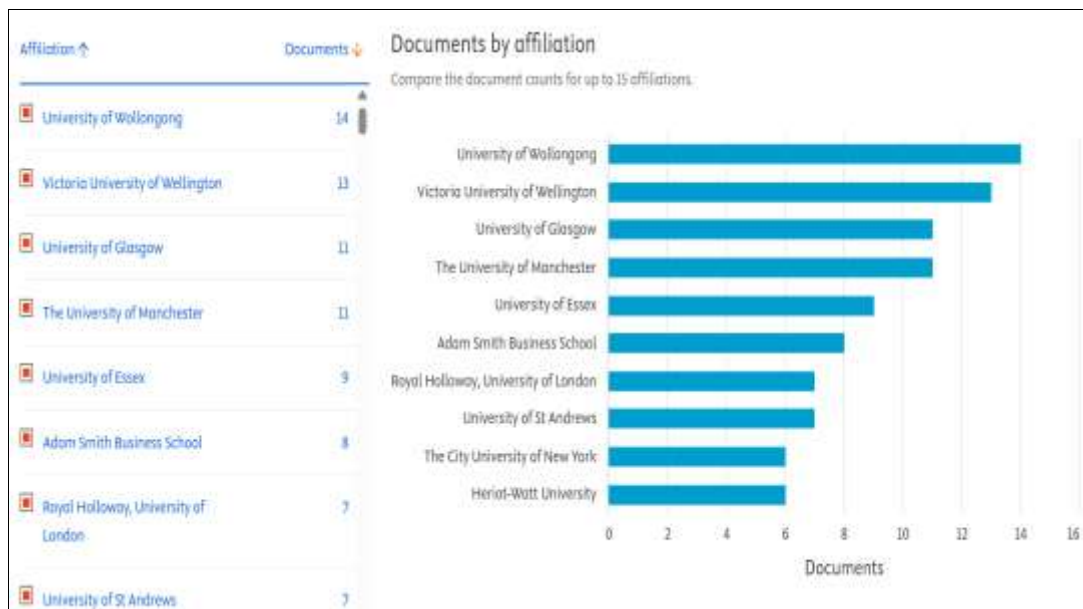


Figure 5. Documents by Affiliation
(Source: Processed data from Scopus)

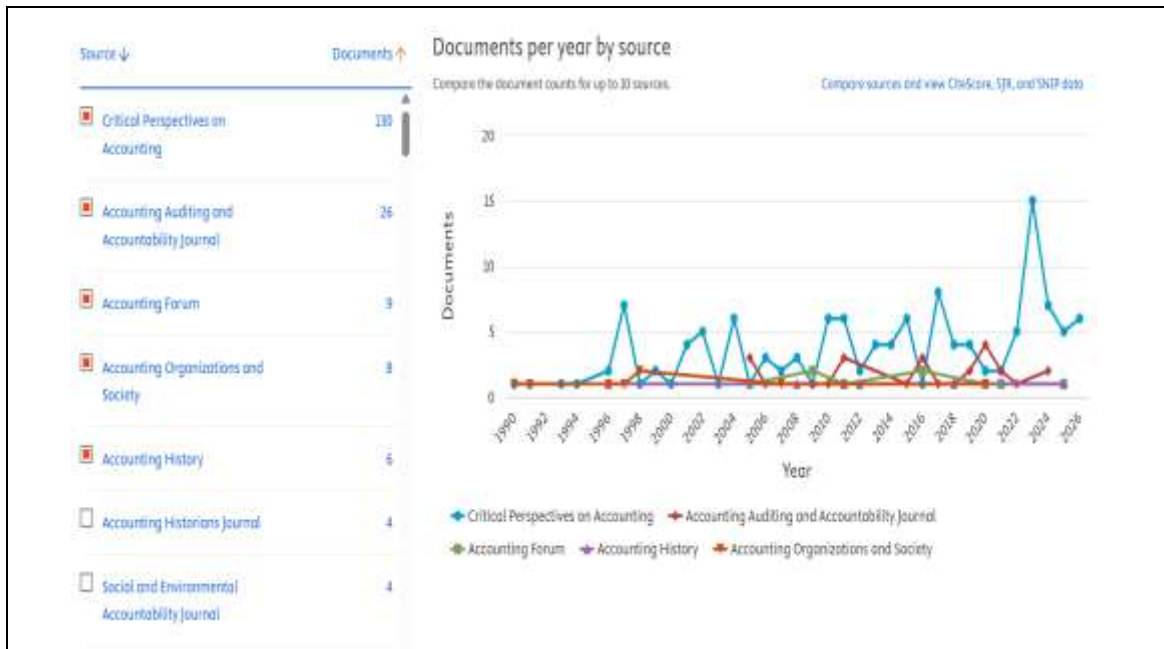


Figure 6. Documents per Year by Source
(Source: Processed data from Scopus)



Figure 7. Documents by Author
(Source: Processed data from Scopus)

The present distribution and allocation of research inquiries related to Critical Accounting illustrate a domain that is both globally centralized within Western academic institutions and intellectually dominated by specialized critical academic journals. According to the Documents by Country dataset, the United Kingdom emerges as the primary epicenter of this scholarship with 101 documents, succeeded by the United States (55) and Australia (48) (refer to figure 3). This geographic preeminence is further substantiated by the VOSviewer network visualization, which depicts the United Kingdom

as the central nexus with the most robust collaborative connections to other nations such as New Zealand, Canada, and various European countries (refer to figure 4). This observation suggests that while the field is undergoing expansion, its foundational theoretical evolution remains profoundly entrenched in the Anglo-Saxon academic tradition.

From an institutional viewpoint, the distribution of research activities is primarily orchestrated by distinguished Commonwealth universities. The University of Wollongong (14 publications) and Victoria University of Wellington (13 publications) emerge as the foremost contributors, with the University of Glasgow and the University of Manchester (both with 11 publications) closely trailing behind (refer to Figure 5). The Documents by Source data underscores a pronounced concentration within publication venues; "Critical Perspectives on Accounting" substantially dominates this domain, featuring 130 publications—almost quintuple the output of the subsequent leading journal, "Accounting, Auditing and Accountability Journal" (26 publications) (refer to Figure 6). This pronounced concentration within a limited number of specialized journals indicates that the discourse is cohesively constructed and retains a distinct scholarly identity, differentiating itself from conventional accounting literature.

Finally, the analytical review of the Documents by Author delineates Dillard, J. (9 documents), Brown, J. (6 documents), and Lehman, C.R. (6 documents) as the foremost prolific scholars propelling the critical discourse (refer to figure 7). The historical trend depicted in the Documents per Year by Source graph elucidates that while the output remained relatively stagnant throughout the 1990s, there has been a pronounced increase in scholarly production from the year 2020 onwards, particularly within the journal *Critical Perspectives on Accounting*. This developmental trajectory substantiates that the distribution of research endeavors is presently escalating, with a select cohort of scholars and institutions in the UK and Australasia persistently spearheading the global advancement of critical accounting theory.

Table 2. Keywords

Rank	Keyword	Total Link Strenght
1	Critical Accounting	65
2	Accounting	57
3	Accountability	47
4	Neoliberalism	45
5	Critical	25
6	Emancipation	23
7	Critical Accounting Research	20
8	Ethics	17
9	Reflexivity	17
10	Sustainability	16

(Source: Processed data from Scopus using VOSviewer)

Ultimately, these trends mandate a comprehensive reform in "Accounting Education," necessitating a shift in pedagogical emphasis from mere technical proficiency to the enhancement of "Critical Thinking" in order to adequately prepare future professionals for intricate ethical and technological dilemmas.

CONCLUSION

This research endeavor has furnished a thorough examination of the academic terrain pertaining to Critical Accounting through an integrative bibliometric and systematic literature analysis. By conforming to the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines, this investigation guarantees a methodologically sound, transparent, and reproducible approach in the identification and synthesis of existing literature. The dataset, obtained from the Scopus database as of March 15, 2026, encapsulates the most contemporary trajectory within the field, while the utilization of VOSviewer facilitated an advanced visualization of the intellectual networks and thematic clusters that delineate the discipline.

The examination of research vitality substantiates that Critical Accounting continues to be an exceptionally pertinent area for forthcoming academic exploration. The domain has progressed from a specialized philosophical critique in the 1990s into a formidable, interdisciplinary paradigm. The persistent increase in publication output, culminating in the mid-2020s, illustrates that critical perspectives are progressively vital for tackling contemporary global issues, including decolonization, digital exploitation, and the socio-political ramifications of artificial intelligence.

Moreover, the distribution of Critical Accounting research is marked by a pronounced geographic concentration in the Global North, specifically within the United Kingdom, Australia, and the United States. Institutionally, the discourse is predominantly spearheaded by a specialized cluster of Commonwealth universities, with Critical Perspectives on Accounting functioning as the principal intellectual nucleus. The VOSviewer analysis reveals that although the field retains a distinct and cohesive identity, the current distribution of research indicates an imperative for enhanced geographic diversification to incorporate a broader array of voices from emerging economies and the Global South.

Lastly, the theoretical and practical ramifications of this study emphasize a transition towards a more "emancipatory" and "reflexive" accounting discipline. Theoretically, the field persistently interrogates neoliberal hegemony and its ramifications on accounting education. Practically, the emergence of "counter-accounting" and an emphasis on ethics and human rights equip social movements and NGOs with transformative mechanisms to advocate for accountability. Ultimately, Critical Accounting is evolving from a passive documentation tool into an active instrument for social justice, championing a profession that prioritizes the public interest over narrowly defined capitalistic objectives.

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