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INTELLECTUAL LANDSACAPE ON COMPLIANCE AND MITIGATION OF ACCOUNTING RISK THROUGH BIBLIOMETRIC ANALYSIS

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ABSTRACT

Penelitian ini bertujuan untuk memberikan analisis mendalam tentang tema kepatuhan dan mitigasi risiko dari tahun 2001 hingga 2025. Penelitian ini mengkaji 301 dari 325 artikel yang diperoleh melalui basis data *Dimensions.ai*. Analisis data dilakukan menggunakan perangkat lunak *R Biblioshiny*, yang memungkinkan peneliti untuk memeriksa berbagai aspek keluaran ilmiah, seperti tren perkembangan publikasi, rata-rata sitasi per artikel, jurnal tempat publikasi tersebut muncul, penulis paling produktif, serta kontribusi negara. Hasil dari penelitian menunjukkan peningkatan signifikan dalam publikasi selama dua dekade terakhir, dengan peningkatan terbanyak setelah tahun 2021. Meskipun jumlah sitasi mengalami fluktuasi setiap tahun, pada tahun 2020 merupakan titik balik penting dengan meningkatnya pengaruh penelitian kepatuhan dan mitigasi risiko pada literatur akuntansi global. Kontribusi terbesar terhadap publikasi berasal dari Cina, sementara Australia mencatat jumlah sitasi tertinggi, yaitu 463. Jurnal E-SSRN menjadi jurnal dengan jumlah publikasi tertinggi. Beberapa penulis seperti Yahaya O.A., Al Amosh H., dan Salama A., merupakan penulis paling produktif dengan tingkat sitasi yang tinggi. Hasil analisis topik tren dan *word cloud* juga menunjukkan bahwa isu-isu seperti tata kelola perusahaan, pengendalian internal, manajemen risiko, pengungkapan risiko, dan kualitas audit adalah topik penelitian yang paling sering difokuskan di bidang ini.

This study aims to provide an in-depth analysis of the theme of compliance and risk mitigation from 2001 to 2025. The study evaluated 301 of the 325 articles obtained through the Dimensions.ai database to reach the expected conclusion. Data analysis was conducted using R Biblioshiny software, which allows researchers to examine various aspects of scientific output, such as the development trend of publications, the average citation per article, The Journal in which the publication appears, the most productive authors, as well as the contribution of the country. The results showed a significant increase in publications over the past two decades, especially with a sharp jump after 2021. Although the number of citations fluctuates by year, 2020 marks a vital turning point with the increasing influence of compliance and risk mitigation research on the global accounting literature. The largest contribution to the publication came from China, while Australia recorded the highest number of citations, at 463. SSRN Electronic Journal became the journal with the highest number of publications. Some authors as Yahaya O.A., Al Amosh H., and Salama A., stand out as the most prolific writers despite the fact having a high citation rate. The results of the analysis of trend topics and word cloud also show that issues such as corporate governance, internal control, risk management, risk disclosure, and audit quality are the most frequently focused topics of research in this field.

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INTRODUCTION

Compliance is a form of individual behaviour in following the orders of a figure who has authority (Milgram, 1974). An aspect that is vital and cannot be ignored by business entities or Professional Accountants, one of which is the principle of compliance in accounting (Senastri Khaula, 2023). The preparation of financial statements is affirmed by the principle that entities must be able to comply with accounting standards, regulations and applicable tax regulations. Compliance is a solid foundation for transparency and trust in the financial reporting of an entity (Senastri Khaula, 2023). It can be concluded that the quality of performance and financial reporting of an entity, determined by compliance with certain financial standards in force, so that the trust of stakeholders will continue to increase as the level of compliance of the entity increases, however, the form of compliance in accounting is not just applying financial reporting standards, but also upholding integrity and ethics in the presentation of financial information.

Efforts to identify, analyze and respond to possible risks that will occur that can be an obstacle to achieving the objectives of an entity, one of which is risk mitigation management. One of the risks that can be prevented through risk mitigation management is fraud in the financial sector (Alazzabi et al., 2023). The entity shall be able to set standards for policies and procedures, implement strategies to detect, prevent, examine and deal with possible risks arising from non-compliance with established accounting standards. Ethical actions that are accustomed to employees and foster awareness of the consequences of deviating actions will reduce the percentage of violations (Uli, 2024). The efforts of an entity's management in mitigating risks certainly require support from all internal parties in ensuring that all standards that have been applied have been implemented, as well as the consequences of non-compliance actions are concrete actions in responding to fraud.

Compliance and risk mitigation are two fundamental things in supporting good corporate governance. Reflection in implementing applicable standards, regulations, and policies, as well as the company's focus on risk mitigation management, can increase public confidence. The researcher noted that in the past two decades, the issue of compliance and risk mitigation in accounting has become a topic that is widely studied by researchers around the world, and research on trends in these two topics has never been comprehensively reviewed. In this study, the intellectual landscape, which is a description of the direction and focus of research on these two issues, will be explored through bibliometric analysis. An effective approach to trace the scientific development of a field through the analysis of publication trends, citations and relevance of a topic to other topics in the scientific literature is the definition of bibliometric analysis (Donthu et al., 2021).

The study aims to explore research trends with the theme of compliance and mitigation of accounting risks that have been published in Dimensions.ai from 2001 to 2025. Trends found in this research topic can be one of the considerations to identify research gaps in subsequent studies that address compliance and risk mitigation for researchers. New research ideas can be useful information, especially for the management of a business entity in applying standards and regulations in improving compliance and preventing risks in the form of consequences for violations. Through bibliometric analysis, data articles from around the world that have been published can be analyzed and conclusions drawn about their development in the last two decades. The conclusion of this study provides an overview of the research interest in this topic has continued to increase over the past three years.

LITERATURE REVIEW

The theory of compliance was first proposed by Stanley Milgram in 1963. Compliance is a description of a condition regarding the level of compliance of individuals or organizations with regulations or standards that have been established. Factors that also affect the level of compliance with regulations one of them is the factor of internal norms that also support the awareness and level of understanding of the individual (Milgram, 1963). The influence of other factors that also affect the level of compliance is normative commitment through morality and normative commitment through legitimacy, which is a condition where an individual or an organization that has complied with certain legal standards considers that it is an obligation that is forced and has consequences if not implemented or violated (Milgram, 1963). Compliance is also related to the principles of good corporate governance, namely the principles of transparency, accountability, responsibility, independence and fairness and equality (Indonesia Stock Exchange, 2019).

Risk can be defined as the probability of a threat to the system that has been considered as a standard that can cause losses both in terms of moral and material, or other negative events that may be caused by vulnerabilities, either derived from external or internal factors, which can be avoided through mitigation or prevention measures. However, from a financial perspective, risk can be defined as the likelihood that the actual return on an investment will be lower than the expected return (Samuel Shola et al., 2024). Various challenges and risks will continue to be faced by the entity. To ensure business sustainability, the entity is required to be skilled in managing risks that can disrupt the planned business sustainability. Through the implementation of risk management, the entity is expected to better identify, measure, control and monitor the risks faced in conducting its business activities (Otoritas Jasa Keuangan, 2020).

Compliance and mitigation of accounting risks have relations that will form standards based on an entity's governance. Management of these components must be implemented effectively and sustainably to form a comprehensive control system. The implementation of compliance will increase the level of trust of the stakeholders of an entity; the trust gives the impression that an entity can implement the concept of good corporate governance. Compliance and risk management are two things that are related and complement each other to form the image and good name of the entity before the public (Power, 2004). Compliance without accompanied by risk mitigation management will have a suboptimal impact due to the absence of ethical standards and regulations that serve as a reference, and risk mitigation without compliance will only be an administrative matter without substantive effectiveness.

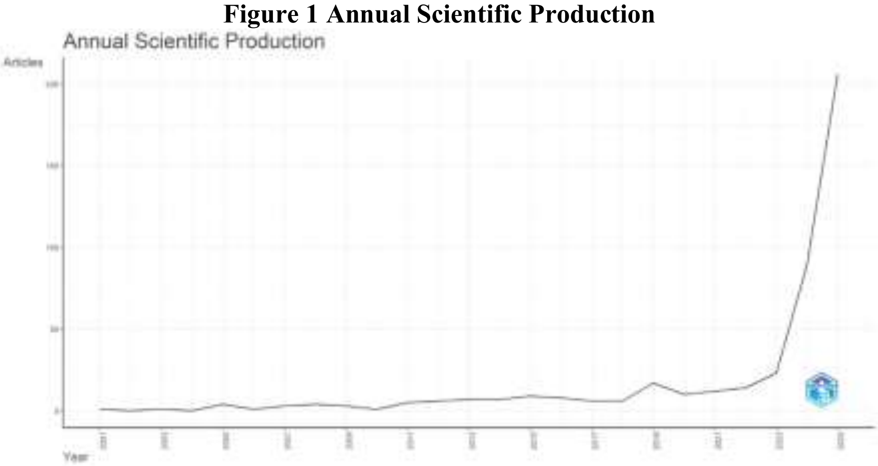
RESEARCH METHODS

This study uses bibliometric analysis as a method of quantitative assessment of books, journals, and various other types of publications. In general, this analysis is a set of techniques that serve to assess and measure texts and information with a quantitative-based approach (Goyal & Kumar, 2021). On the other hand, bibliographic analysis is based on the process of collecting publications in a structured and systematic way (Khatib et al., 2022). The purpose of bibliometric analysis is to examine the scientific production of a field as a basis for formulating the direction and strategy of future research (Sari et al., 2022). Through a more comprehensive understanding of the accounting compliance and risk mitigation research landscape, both academics and practitioners can identify areas that still need further research and strengthen relationships and integration between research results that have been carried out. Bibliometric analysis serves as an Effective Statistical Tool for assessing and tracing an area of knowledge, establishing links between topics, and assessing the impact of a publication in the scientific community (Casprini et al., 2020). It has a difference with other research methodologies because the results of a comprehensive analysis of several data and information in presenting trends, presenting information about a concept with certain keywords in a period of time, grouping and compiling related conceptual framework, then identifying the most productive research contributions and presenting keywords in preparing subsequent research on a particular topic (Najaf et al., 2022).

Data sourced from journals published in Dimensions.ai the key words are ("accounting "or" audit compliance "or" financial compliance "or" regulatory compliance") and ("financial risk "or" risk mitigation "or" risk management "or" risk control") and ("auditing "or" accounting "or" financial reporting "or" internal control "or" corporate governance"). Dimensions.ai is a platform based on data and research analysis that includes the results of publications such as articles and book chapters. A wide range of data is available on the platform that can provide a comprehensive overview of research in all areas of integrated disciplines. The data obtained can be processed and analyzed easily and is suitable for mapping for research using bibliometrics. The high transparency of the data is also the reason why this study prefers to use the source as a credible alternative. Search for keywords using the subject title and abstract with a range of Research years 2001 to 2025. The analysis was done by utilizing bibliometric software using R Biblioshiny. The Data used were analyzed based on bibliographic metadata, which includes annual scientific production, average citations per year, country scientific production, most cited countries, most relevant sources, most relevant authors , author's local impact by h index, trend topics, word cloud.

RESULTS AND DISCUSSION

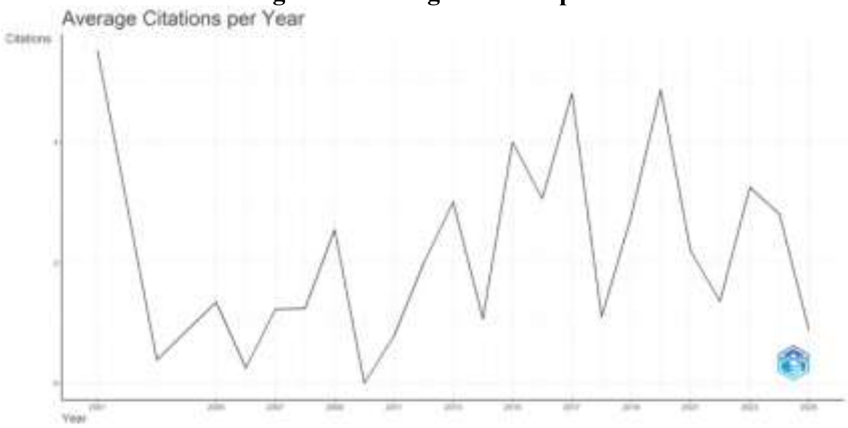
Figure 1 Annual Scientific Production



Source: Processed Data

Bibliometric analysis in Figure 1 Annual Scientific Production shows the development trend of the number of scientific publications related to the topic of compliance and risk mitigation, accounting for twenty-five years, the period 2001-2025. In general, the graph shows a significant increase in the last two decades, with exponential growth after 2021. In the early period of 2001-2015, the number of publications remained finite, ranging from one to ten articles per year. This shows that the issue of compliance and risk mitigation had not been the focus of research in the field of accounting at that time. However, starting in 2018, there was a significant increase in the number of articles, signaling the increasing attention of academics to the importance of internal control systems, corporate governance, and regulatory compliance in modern accounting practices. A sharp spike occurred from 2021 to 2025, with a peak reaching more than two hundred articles by 2025. This rapid increase can be attributed to the post-COVID-19 pandemic context, driving major changes in business and financial reporting practices, including the digitalization of audit processes as well as increased awareness of risk management and compliance with reporting standards. This indicates that compliance and mitigation of accounting risk are topics that are in a phase of rapid growth.

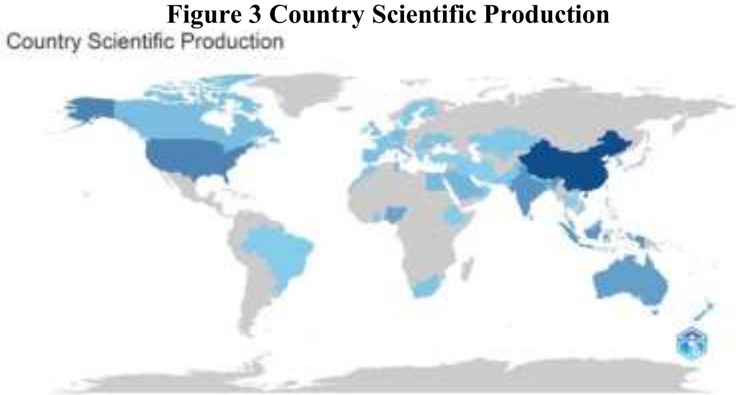
Figure 2. Average Citation per Year



Source: Processed Data

The trend of Average Citations per Year indicates the average number of citations to scientific articles on the same topic in the equivalent period. The results of the analysis showed that the number of citations fluctuated from year to year. In the early 2001s, the number of citations was relatively low, reflecting the still limited attention to this issue in academic circles. The trend began to increase gradually since 2010 and reached several peaks in 2017 and 2020, which indicates the beginning of the strong influence of research related to compliance and risk mitigation on the global accounting literature. However, after 2021, although the number of publications increased swiftly, the average citation decreased. This phenomenon is normal in bibliometric studies because of the citation lag effect, where newly published articles have not had enough time to obtain significant citations. Thus, the decrease in citations post-2021 does not indicate a decrease in the relevance or quality of research but rather illustrates the normal dynamics in the development of a fast-growing field.

Figure 3 Country Scientific Production



Source: Processed Data

Figure 3 shows the distribution map of scientific publications based on the author's country of origin (Country Scientific Production) in the topic of compliance and mitigation of accounting risks. The blue colour indicates the intensity of research contributions, where the darker the blue, the higher the number of publications produced by the country. It found that the most significant research contributions are from China, represented on the map in dark blue. This position indicates that China is also making contribution in publishing papers regarding risk management, compliance and internal control of accounting sector. China's high scientific output is related

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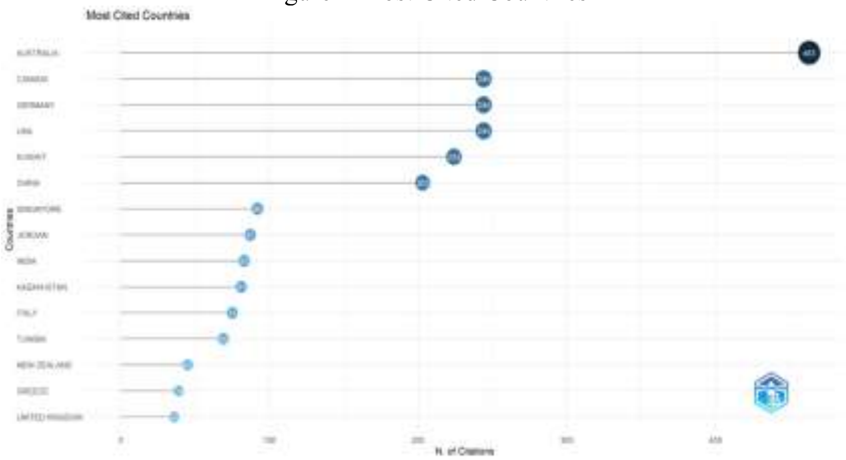
to the country's growing emphasis on corporate governance reform, reporting transparency and implementation of financial regulation policies post-COVID-19. Besides China, the other countries who possessed a high level of productivity on this topic were the United States (US), the United Kingdom (UK), Australia and India. These countries have stringent regulatory mechanisms and sound academic base, enabling research to be conducted in the field of accounting, auditing, and financial risk management.

In Southeast Asia, Malaysia, Indonesia and Thailand make contributions from their published articles but with lower numbers compared to the developed ones. But the interest of these countries is an indication that compliance and risk management matters are also beginning to occupy a higher priority in those developing regions, following moves to implement International Financial Reporting Standards and promote better corporate governance. This geographic spread indicates that study of this issue is global in nature, with research outputs originating from a range of locations around the world. Nevertheless, a discrepancy exists between the developed and developing countries: as far as the quantity and scientific impact of publications are concerned. The implication is that researchers in developing countries have avenues to increase their academic productivity by collaborating internationally and attending to locally applicable problems as they relate to compliance and Accounting Risk Management.

Figure 4 Most Cited Countries



Source: Processed Data

Figure 4 presents the most cited countries in this research on accounting compliance and risk reduction. This chart shows how strong an influence and scientific impact these publications from each country have, based on the total of citations to them. As it is shown in the analysis, Australia ranks first with 463 citations. This demonstrates that, while the number of papers published from Australia is lower than China and the United State, the quality and academic impact of research produced in terms of publication outputs are high. Australia's lead is a consequence of the fact that the nation has a well-developed accounting research tradition particularly in corporate governance, audit and Risk Management in public and private sectors. Canada, Germany and US occupy the following places with 244 number of citations. These are countries with a strong research background and whose position on the development of accounting compliance theory, modern practice base occupies an important place. Publications from the region are frequently international references as they have empirical, regulatory and fully systemic financial reporting elements. Meanwhile, Kuwait and China were also ranked highly with 224 and 203 citations, respectively), in other countries.

Even though China is the leading country in number of publications (Studies by Country Scientific Production), its cited documents ratio is still lower than some Western countries which indicates continuous growing impact of scientific literature from China all over the world. Other countries like Singapore, India, Jordan and Kazakhstan are in between with no of citations between 80-90. This reflects that Asian being involved heavily in generating compliance and risk mitigation studies, however scientific impact is low compared to developed countries. These findings altogether indicate that the research of compliance and risk mitigation accounting is cross-national in character, concentrated about countries with a strong scientific impact, such as Australia, the United States, Canada and Germany. The results also highlight the importance of more international cooperation between developed and developing countries to promote the research influence at the worldwide level in this field.

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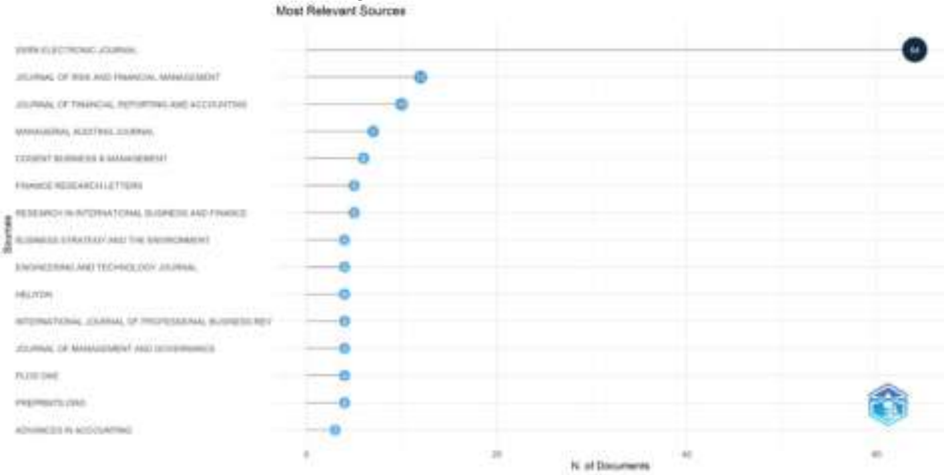
Figure 5 Most Relevant Sources

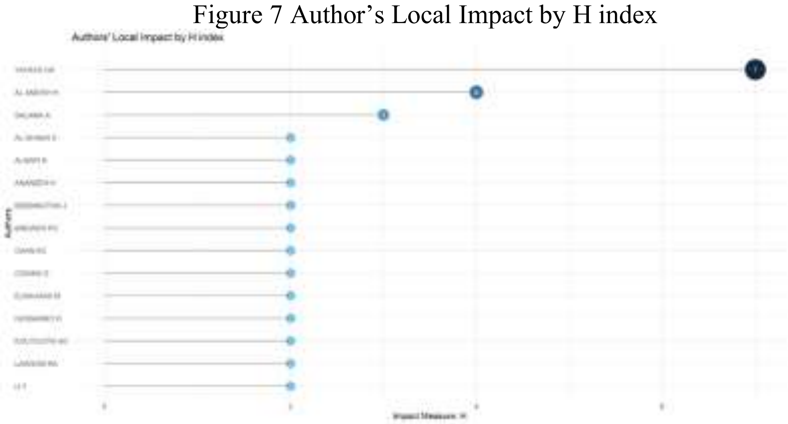


Source: Processed Data

Figure 5 shows the most relevant sources, which is a ranking of journals publishing most articles on the topic of compliance and risk mitigation accounting. This graph offers a snapshot of the scientific publication through which knowledge on this subject is disseminated broadly. Based on the analysis, the SSRN Electronic Journal ranked first among the journals with twelve publications, followed by the Journal of Risk and Financial Management with ten publications and Journal of Financial Reporting and Accounting with seven publications. All these three journals are focus on the topics of Financial Accounting, Risk Management, and regulatory compliance, thus becoming main forum for academics in developing literature on corporate governance and risk mitigation in modern accounting practices. The fact that SSRN is the main source shows us that most of the research about this topic is still on working paper or pre-publication, and so it allows to understand how dynamics and quickly developing issue about global academics. At the same time, the pre-eminence of Journal of Risk and Financial Management demonstrates how risk management dovetails with accounting in ensuring post-pandemic corporate financial robustness.

Other journals like Managerial Auditing Journal, Cogent Business and Management, and Finance Research Letters also makes a significant contribution with five to six publications. This explains that studies on compliance and risk mitigation not only focus on financial accounting perspective, but extend to include audit, strategy, and corporate finance. Interestingly, certain cross-disciplinary journals, including Heliyon, PLOS ONE and Preprints. org also make the list, with four publications each. The existence of such journals demonstrates that the treatment of issues related to compliance and risk management is now cutting across tools, technology example, sustainability and corporate governance. In general, this pattern indicates that research on compliance and management of accounting risks has diffused across publication channels: both accountancy-related and crossover. This underscores this research theme as a cross-sector field that is still evolving and addresses the issues on accountability and risk management in the post-pandemic world.

Figure 7 Author's Local Impact by H index



Source: Processed Data

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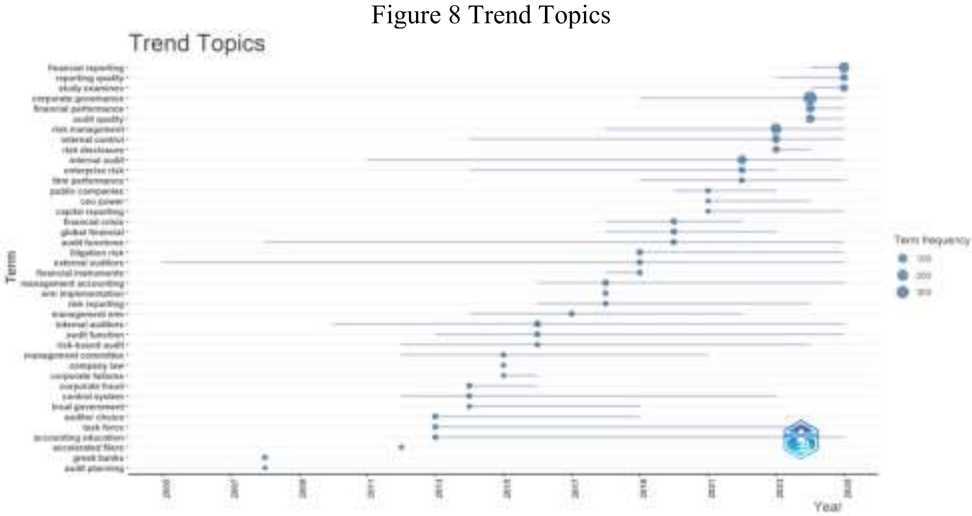
Figure 7 presents the most influential local authors, measured by their H-index values, which indicate a mix of publication productivity and citation level in compliance and risk mitigation accounting. The H-index offers a more equal opportunity representation of contributions because it includes not only the amount a person publishes but also how often their work is cited by other scientists. From the figure, it is observed that Yahaya O.A. has the highest H-index of 7, in this case at least seven publications have been cited seven or more times. It is thus revealed that not only does Yahaya O.A. has a high yield, it also exerts great influence on compliance and risk reduction research in accounting. His publications seem to be valuable references for works about corporate governance, risk management and internal control. In the second place, Al Amosh H. has a strong scientific reputation in academic community with H-index 4. His research has a broad impact on the literature concerning corporate governance and risk disclosure, while illustrating his sustained contribution to the intersection of accounting theory and practice in risk management. Next in line is Salama A. with an H-index of 3, and that also reflects some degree of notable academic impact. The academic novelty provides new perspective for integrating regulation compliance, sustainability reporting and financial risk management research.

Other authors written two papers each in the field of HPB as well including, H. Al-Shaer, K. Alsaifi, H. Ananzeh, J Bebbington, P.C. Brewer and K.C Chan with an H-index of 2 articles. This number shows that although they have published fewer papers as the top authors, their works still exert a relevant influence on the literature. The presence of Bebbington and Brewer points to the influence that more senior researchers who are likely key reference points conceptually in the emergence of compliance and risk Accounting Research can have. In general, the distribution of H-index values in this graph shows that although only a small percentage of authors have a high impact, the research ecosystem in the theme of compliance and mitigation of accounting risk is experiencing growth. The combination of senior authors with high citation rates and productive new authors shows the dynamics of healthy and collaborative research. This reinforces previous findings that the field is an evolving area of study, with great potential to generate new theories and models regarding accounting risk management, compliance with reporting standards, and sustainable corporate governance.

Figure 8 Trend Topics



Source: Processed Data

According to the trend topics analysis, recent accounting research pays particular attention to the issues that relevant to the topic on compliance and risk reduction in accounting practices. Financial reporting, reporting quality, corporate governance, internal control, risk management and risk disclosure were the topics published most frequently in publications in recent years (2020-2025). This suggests a shift towards the focus of Global Academics on how accounting practices can be employed to enhance compliance and reduction of risks in complex business environment. This connection indicates which that enhancement of corporate governance and internal control is a great cornerstone leading to compliance with regulation, the nonoccurrence of accident happened in financial report numbers. Meanwhile, issues of audit quality and risk disclosure suggest oversight from the role of the audit and transparency as a monitoring system in efforts to reduce organizational risk. Higher audit quality and better disclosure of risk information are not only a formal compliance mechanism, but also a proactive tool in repairing stakeholder faith (Surya et al, 2021; El-Deeb et al., 2024). In addition, the appearance of terminology such as enterprise risk management (ERM) and ERM implementation exemplifies that modern literature no longer considers risk management as a responsive activity but as a pro-active constituent of sustainable business strategy. This is consistent with the risk-based auditing and compliance integration theory which advocates consistency between financial reporting system and risk-control mechanism. (Kalia & Gill, 2023). Conceptually, the theme of compliance and mitigation of accounting risk is positioned right in the middle of a global academic trend that focuses on improving transparency, accountability, and the implementation of an integrated governance and risk management system post-pandemic.

Figure 9 Word cloud

Source: Processed Data

This word cloud shows that research in the field of accounting compliance and risk mitigation is multidimensional by combining aspects of Corporate Governance, Risk Management, internal Control, financial performance and digitization. It can be interpreted that the literature focuses not only on compliance as a form of legal responsibility, but also as a managerial strategy to improve the performance and sustainability of the company (Li et al., 2023; Chen et al., 2024; Tseng & Huang, 2025).

CONCLUSION

Conclusions obtained based on the results of bibliometric analysis of articles published in Dimensions.ai regarding the theme of compliance and mitigation of accounting risks in the period 2001 to 2025, namely:

First, research trends have increased significantly over the past two decades, especially in 2021. This change in trend is influenced by the conditions of the business environment and regulations implemented by entities after the COVID-19 pandemic. Digitalization of auditing increased internal control and awareness of compliance and accounting governance that are widely applied by entities are one of the solutions in facing the current conditions of the COVID-19 pandemic in improving corporate governance amid declining and uncertain economic conditions. This action is one form of effort to maintain the sustainability of the company.

Second, fluctuations in the average citation per year tend to decrease after 2021, caused by the lag effect. This phenomenon is not caused by a decrease in the quality of research but shows that the topic of research on compliance and mitigation of accounting risk remains experiencing a growth phase. An increase in citations in the future is still likely, along with the development of business models and technological novelties used by entities.

Third, Country scientific production analysis shows that China is the country with the highest total publications, followed by the United States, Britain, Australia, and India. Countries such as Australia, Canada, and Germany have become countries with the most cited category and have an impact on the scientific world. This indicates that the quality and influence of research at the global level contribute well.

Fourth, bibliometric analysis found that the results of the most relevant sources journals such as SSRN Electric Journal, Journal of Risk and Financial Management, and Journal of Financial Reporting and Accounting, became the main platform in the distribution of research on the theme of compliance and mitigation of accounting risks. Writers such as O.A., AI Amosh H., and Salama A. are the most prolific authors and have a high citation rate. This shows that reputable journals and researchers who are active in developing research are one of the main factors in the novelty of the development of the theory and practice of risk management and compliance in accounting.

Fifth, indications from the results of the analysis of trend topics show that the focus of corporate governance issues, internal control, risk management, risk disclosure and audit quality are the most discussed topics by researchers. This shows that the development of the current condition views accounting practices as a strategic instrument to ensure the level of compliance, risk mitigation, and transparency of the company in the era after the

COVID-19 pandemic.

Sixth, the results of the world cloud analysis showed that the themes of corporate governance, risk management and financial reporting became the general literature of compliance and Accounting Risk Mitigation. In addition, other supporting themes such as auditing, financial performance, internal control and digitization are jointly evolving towards strategic and sustainable accounting research. These findings confirm that compliance and risk management are not just for control tools but as the legitimacy and competitiveness of organizations in the context of modern governance (Petkovski et al., 2025; Fang et al., 2025).

The results of the analysis above, as a whole, indicate that the theme of compliance and mitigation of accounting risk is a research variable that continues to develop and has a high level of relevance to the dynamics of global development. The context of Corporate Governance, Risk Control and the level of transparency of financial reporting are the most interesting topics for researchers to continue to research and develop.

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