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ENTREPRENEURSHIP IN ACCOUNTING IN THE CONTEXT OF DIGITALIZATION: TRENDS, CHALLENGES AND FUTURE PROSPECTS

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Abstract
In the global economic context, the development of an entrepreneurial culture has become the most fundamental reality of the current century due to an increasingly competitive business environment characterized by digitalization. Entrepreneurship encompasses all fields of activity, including accounting, which is directly affected by the digital transformation of today's economy. In this regard, the purpose of this paper is to analyze research trends regarding entrepreneurship in the field of accounting in the context of digitalization. To achieve the paper's purpose, two objectives were set, namely: To identify the main research trends regarding entrepreneurship in the field of accounting by highlighting the flow of scientific publications, the main themes, and research clusters; To identify prospects for the development of entrepreneurship in the field of accounting in the context of digitalization by highlighting future research directions. The research was based on publications from the international WoS platform from the period 2005-2025, which were subsequently analyzed using CiteSpace software, ver. 6.2.R1. The results obtained contribute to the development of the specialized literature, providing an up-to-date overview of research on this topic while also highlighting prospects for development both at the scientific level and within the current economic environment.

Keywords: *Entrepreneurship, Digital transformation, Accounting, Bibliometric analysis.*

JEL Classification: *M41; M40*

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INTRODUCTION

Entrepreneurship is the driving force behind innovation and the ability to adapt to rapid technological progress in a dynamic economic environment. Thus, digital transformation is redefining the field of accounting by introducing new technologies, tools, and business models, while also creating opportunities for the development of entrepreneurship and stimulating the emergence of innovative forms of financial and accounting activities and services. Furthermore, entrepreneurship is a timely topic because there is a growing interest among researchers internationally, as well as in practice, due to intensive business funding programs across various sectors.

In this context, the purpose of this paper is to analyze research directions regarding entrepreneurship in the field of accounting in the context of digitalization. To achieve the aim of this paper, two objectives were set, namely: To identify the main research trends regarding entrepreneurship in the field of accounting by highlighting the flow of scientific publications, the main themes, and research clusters; To identify prospects for the development of entrepreneurship in the field of accounting in the context of digitalization by highlighting future research directions. As part of the research process, a bibliometric analysis was conducted using CiteSpace software, version 6.2.R1, based on publications found in the Web of Science (WOS) during the analyzed period.

The research findings highlight the main thematic structures and interconnections in the literature on the development of entrepreneurship in the field of accounting by delineating research clusters and identifying new research directions. The relevance of the study stems both from its contribution to the advancement of academic research by offering a perspective on the evolution and current trends in the field, and from its practical implications by outlining prospects for the development of entrepreneurship in accounting in the context of the digital age.

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I. LITERATURE REVIEW

Today, promoting entrepreneurship is a key element in the sustainable development of a country due to the attributes that accompany entrepreneurship such as skills, knowledge, strategies, organisational development and digitalisation tools (Boscoianu et al., 2014). Entrepreneurship contributes to economic growth, job creation and reduction of unemployment. Developing an entrepreneurial culture has become essential in today's increasingly competitive economic environment, shaped by health pandemics, military conflicts, and energy crises. These challenges affect existing businesses while also creating new opportunities and encouraging entrepreneurship across various fields. In this context, the accounting field and the accounting profession must adapt, also due to the digitisation process that is leading the economy into a new era (Brinzaru et al., 2025). So, Ozdoğan (2020) conducted among 393 accounting professionals, shows that the individual entrepreneurial orientation of accountants is high. In addition, the level of individual entrepreneurial orientation is high among accountants with the intention to be an entrepreneur, while the level of individual entrepreneurial orientation is measured as low when the accountant's intention to be an entrepreneur is low. Thus, the transformation of the accounting profession is inevitable. In addition, Bratfisch et al. (2023) shows that accounting not only plays a crucial role in the management of established businesses but is as important in entrepreneurial investment as financial literacy. This demonstrates that entrepreneurship and accounting work together unequivocally, not only for the development of accounting businesses but also for the development and survival of all businesses in any field. Also, we agree with Kühn et al. (2016) who emphasize the importance of fostering entrepreneurship within accounting firms to create an environment conducive to professional autonomy.

Another important factor in promoting entrepreneurship and accounting is the education and skills offered by higher education programmes. In this view, several authors argue that entrepreneurship education is very important both in individual entrepreneurial orientation and in determining entrepreneurial motivations, and also has a positive effect in association with entrepreneurial intention (Zamfir et al., 2018; Imania & Suwatno, 2019; Hassan et al., 2021; Martiah Nila Puspita et al., 2024). Thus, Manea et al. (2019) aims to study the extent to which entrepreneurship is viewed as a career alternative for students enrolled in master's programs in accounting and how academic education helps them imagine entrepreneurship. The results support that students consider an entrepreneurial career and their decision is positively influenced by their education as well as their family environment and friends. Moreover, the results obtained by Reyad et al. (2019) show that accounting students perceive the following four entrepreneurial skills as essential to start their own business: risk-taking, critical thinking, problem solving and innovation, skills developed in accounting education.

In the literature, few bibliometric analyses are published in the context of our topic, but in recent years the number of studies comprising bibliometric analyses on various topics, carried out using different software (Vosviewer, Bibliometrix, CiteSpace) has increased considerably (Akhavan et al., 2016; Mora et al., 2017; Chiu et al., 2019; Grosu, Brinzaru, et al., 2022). For example, bibliometric analysis of Damayanti et al. (2023) conducted with Vosviewer shows that the number of studies published on start-ups during the COVID-19 pandemic increased during 2020-2022, with most of these studies published in the Business, Management and Accounting research areas. Other authors also published bibliometric analyses focusing on terms such as digital entrepreneurship, business failure, creative economy (Purnomo et al., 2020; Zambrano Farias et al., 2021; Rodríguez-Insuasti et al., 2022; Lungu et al., 2024) which focused on the accounting research area. In contrast, our research conducts a bibliometric analysis of entrepreneurship in accounting practice and graduate education.

II. RESEARCH METHODOLOGY

In order to achieve the proposed objectives, we conducted a bibliometric analysis, which is a quantitative method of retrospective analysis and description of published works on the chosen topic. (Timofte (Coca) et al., 2020; Grosu et al., 2022) using CiteSpace software version 6.2.R1. In this approach, we went through two research stages, namely: the first stage involved data collection using the international database Web of Science (WOS) where the search protocol applied was as follows:

Tabel 1. The search protocol for WoS

Database:	*Web of Science Core Collection*	**Results**
Topic (title, abstract, author keyword and keyword plus)	*"entrepreneurship" and "accounting" OR "entrepreneurship" and "accounting profession"*	***512***
Analysis period	1975 - Noiembrie 2025	
Published works	All types of documents	
Application of exclusion criteria		***385***

Source: Author's elaboration

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This resulted in 512 published scientific papers on entrepreneurship but following the application of the following exclusion criteria: the elimination of papers of the type of corrections and retracted publications, as well as the restriction of the WoS research categories to the first five according to the number of papers published, more precisely the categories Management, Business, Economics, Business Finance and Education Educational Research were included. This resulted in 385 papers published between 2005 and November 2025. The data was exported from the WoS platform with the *Full record and Cited references* option and then processed in the CiteSpace 6.2.R1 program to perform a bibliometric analysis based on *keywords* that will help us determine the current state of the literature on the topic of entrepreneurship in accounting. The second stage of the research involved processing the data exported from the WoS platform using the CiteSpace program to perform a bibliometric analysis based on keywords, as shown in the figure below (Figure no. 1).

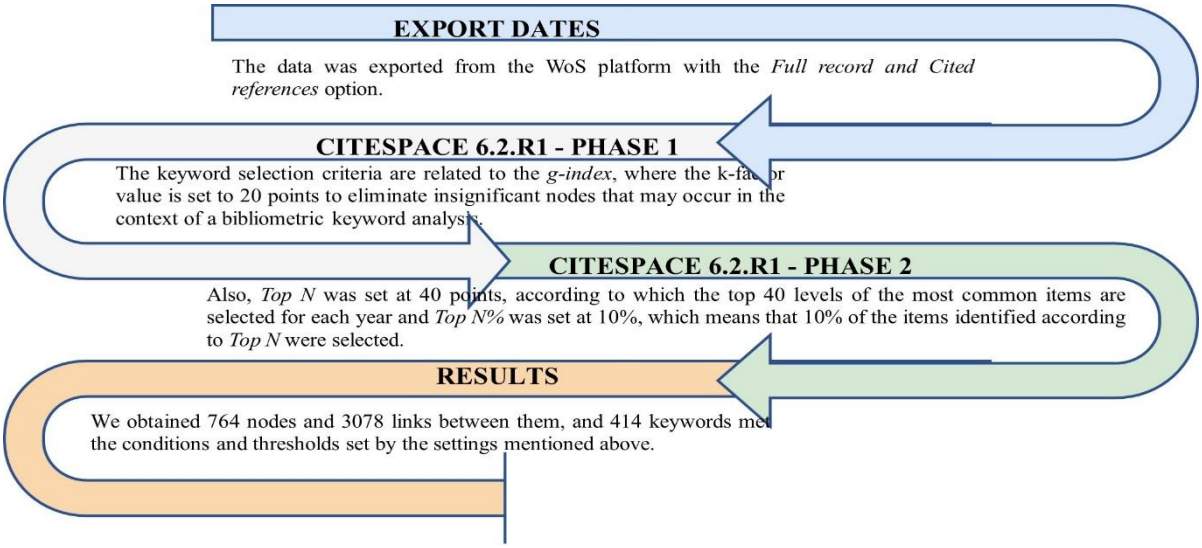


Figure 1. Stages of bibliometric analysis research
Source: Author's elaboration

Therefore, the results generated by the CiteSpace program created a network of 414 keywords according to the clustering method, as well as generating a chronological graph of the frequencies of these keywords from 2015 to 2025.

III. RESULT AND DISCUSSIONS

In order to create a profile of entrepreneurship in the field of accounting, we have presented below the evolution of publications according to the data obtained by applying the search protocol mentioned in the previous section on WOS.

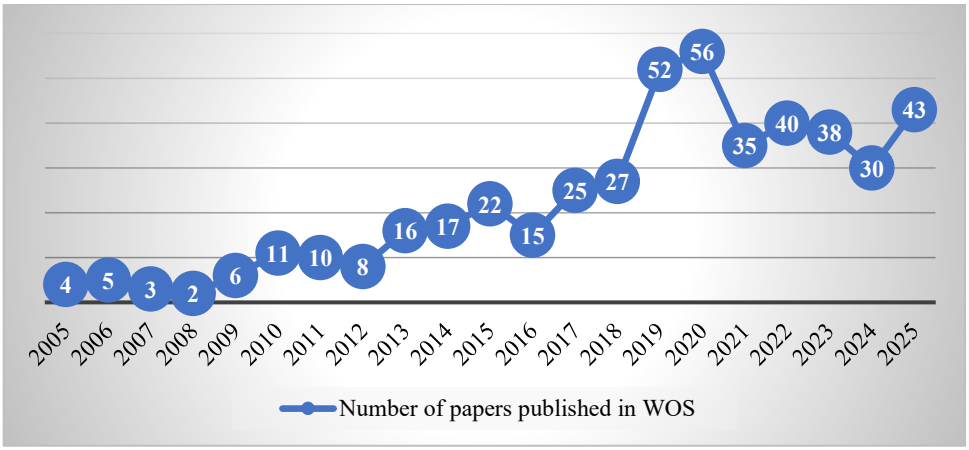


Figure 2. The evolution of the number of published papers
Source: Authors' own elaboration based on data published on WOS

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In Figure 2, we observe an oscillating evolution of the number of papers published between 2005 and November 2025, but with considerable growth points in 2010, 2015 and from 2017 there is an upward trend until 2020 when 56 papers were published, which shows the increased interest of researchers in this topic during this period. Subsequently, there has been a decline in the number of works published on this subject, which indicates that the subject under analysis has reached a stage of maturity.

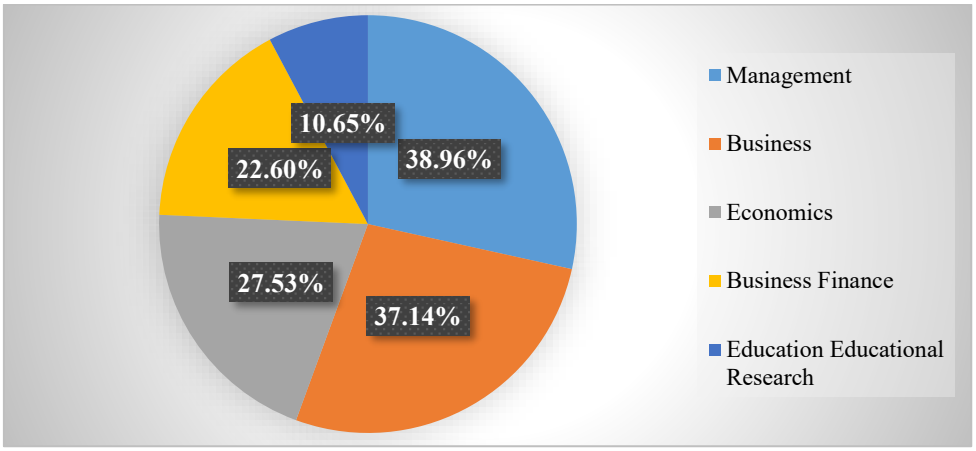


Figure 3. Selected research areas
Source: Authors' own elaboration based on data published on WOS

According to Figure 3, we observe that the research area Management has the most published papers, i.e. 38.96%, followed by Business, Economics, Business Finance and Education Educational Research. We point out that we have selected the five research areas as the most relevant for the purpose of our work and also accumulate the most published works on the analyzed topic.

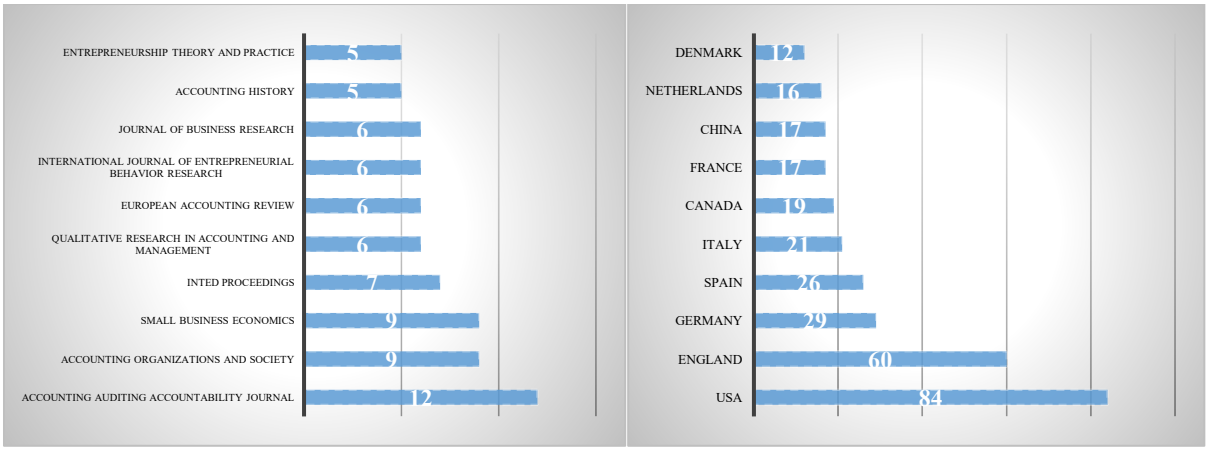


Figure 4. Evolution of the number of papers published by publication source and by country
Source: Authors' own elaboration based on data published on WOS

In Figure no. 4, the top ten publication sources (left side of the figure) of articles focused on the analyzed topic can be seen where Accounting Auditing Accountability Journal published the most papers. We also note that half of this top list includes sources of publication in the field of accounting, and half specifically in the field of entrepreneurship and business, which suggests the close link between entrepreneurship and accounting. Also, from this figure we can see the top 10 countries according to the number of papers published on entrepreneurship in the field of accounting. According to the top ten, the USA leads with 80 publications, followed by England and Germany. Romania is not among the top 10 countries, publishing only 6 papers on this topic. Thus, we can say that we have created a profile of the analyzed topic and we have reached the objective 1 of our work regarding the flow of publications on the selected topic.

In the bibliometric analysis carried out based on keywords using CiteSpace ver. 6.2.R1, the following cluster network was generated, shown in Figure 5, where the 11 clusters of the network were created, differentiated by color and by the name generated according to the predominant theme among the elements that make it up.

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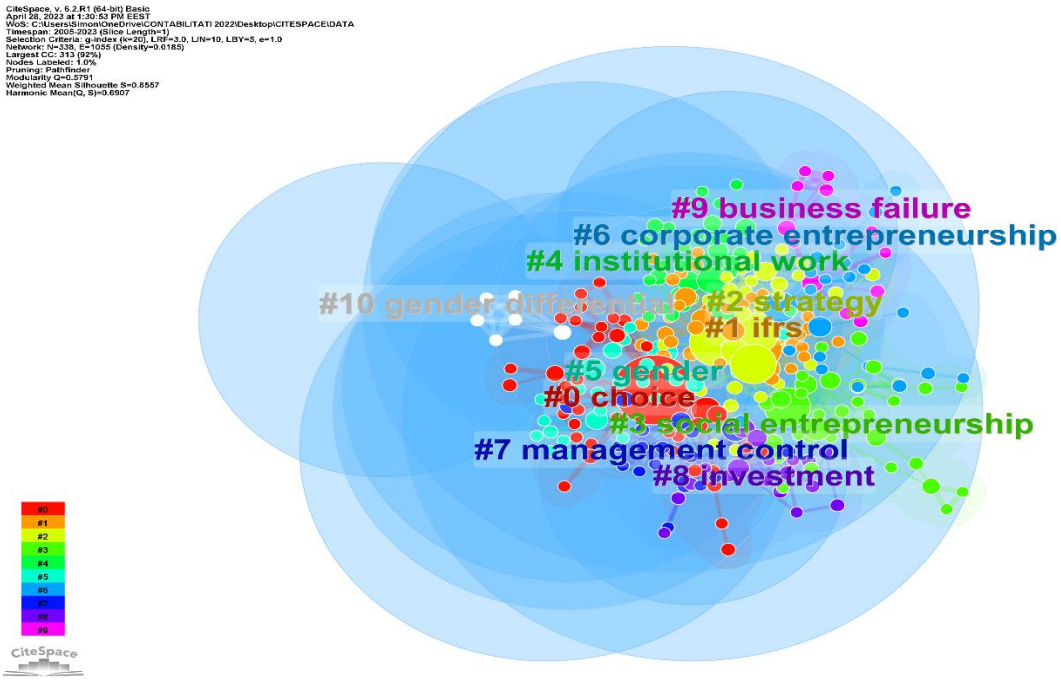


Figure 5. Cluster network based on the thematic focus according to WOS
Source: own processing in CiteSpace v. 6.2.R1

Indicators that are tracked in the structural analysis of clusters include *modularity* and *silhouette*, and for temporal and hybrid measures, these include *frequency* burst and *novelty* of keywords used. Thus, the modularity of the cluster network reflects the extent to which a network can be decomposed into several components or modules, while also providing a benchmark of the overall clarity of a given network decomposition (Chen, 2022). Its value can be seen in the network features in the upper left of Figure no. 5 as Q = 0.5791, which means that the network is reasonably divided into loosely coupled clusters such that few correlations are identified beyond those between nodes outside the clusters. From the perspective of the average cluster network silhouette score it is worth 0.8557 (top left of Figure 5) and highlights that the homogeneity of these clusters is, on average, quite high resulting in a strong reliability of the information. In general terms, the network silhouette measures the quality of a clustering configuration and its value varies in the range of [-1, 1], and the closer it is to 1, the more the presented solution is a perfect one (Chen, 2022).

Cluster #0 is the most developed and contains 37 keywords (highlighted in dark red in Figure 5). Within this cluster the keywords are concentrated around the term entrepreneurship, and we find the following: choice, opportunity, research and development, competition, market orientation, innovation, etc. All these terms are specific to the change produced by entrepreneurship in the business environment. Cluster #1 called IFRS highlights the link between entrepreneurship and accounting and includes 46 keywords used in the context of IFRS adoption at the SME level (Kaufhold, 2016) or accounting harmonization (Carneiro et al., 2017) or auditing (Gritsuk et al., 2020). Cluster #2 *Strategy* includes 40 keywords oriented to entrepreneurship and accounting education and business strategies where we find the following: curriculum, academic entrepreneurship, accounting system, managerial accounting, performance, growth, governance, disclosure, etc. Cluster #3 groups specific terms for *social entrepreneurship* that highlight a new sphere of entrepreneurship that has increasingly developed (Brinzaru & Mihai, 2024) but with a different intensity depending on the level of development of the country (Shkromyda et al., 2021). This type of entrepreneurship is defined by Ran and Weller (2021) as "a three-dimensional framework according to continuities of social and business logic, beneficial and harmful social change logic, and innovation and banal logic". Among the terms found in this cluster we mention innovation, economic growth, SMMs, business, industry, unemployment, etc. Cluster #4 highlighted in green in figure no. 5 contains 34 keywords such as institutional entrepreneurship, accounting firms, goverrnment, power, challenges, ERP systems, implementation, emergent strategy, artificial intelligence, etc. that lead us to think about the public system and how it promotes entrepreneurship. Clusters #5 and #10 highlight a very important aspect within the entrepreneurship theme, namely gender differences, both in relation to entrepreneurs and accounting professionals. There is a lot of research in the literature on how gender influences entrepreneurial intentions or entrepreneurial behaviour. Some authors have demonstrated that gender is not a determining factor in the choice of entrepreneurship as a future career choice of accounting students (Mustapha & Selvaraju, 2012), and other authors argue that gender matters in entrepreneurial success (Tandrayen-Ragoobur & Kasseeah, 2017; Moreira & Andreassi, 2023). Within these clusters, according to their frequency, we find the following terms: education,

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gender, success, students, businesses, accounting education, accounting professional, accounting profession. Cluster #6 called *corporate entrepreneurship* brings to the fore new areas related to accounting such as sustainability accounting and sustainability reporting along with terms such as firm performance, corruption, trade off, accounting information system, etc. Clusters #7, #8 and #9 include 20, 18 and 12 keywords respectively that relate to the management and investment system, implicitly to business failure perceived as a major risk in the context of new businesses.

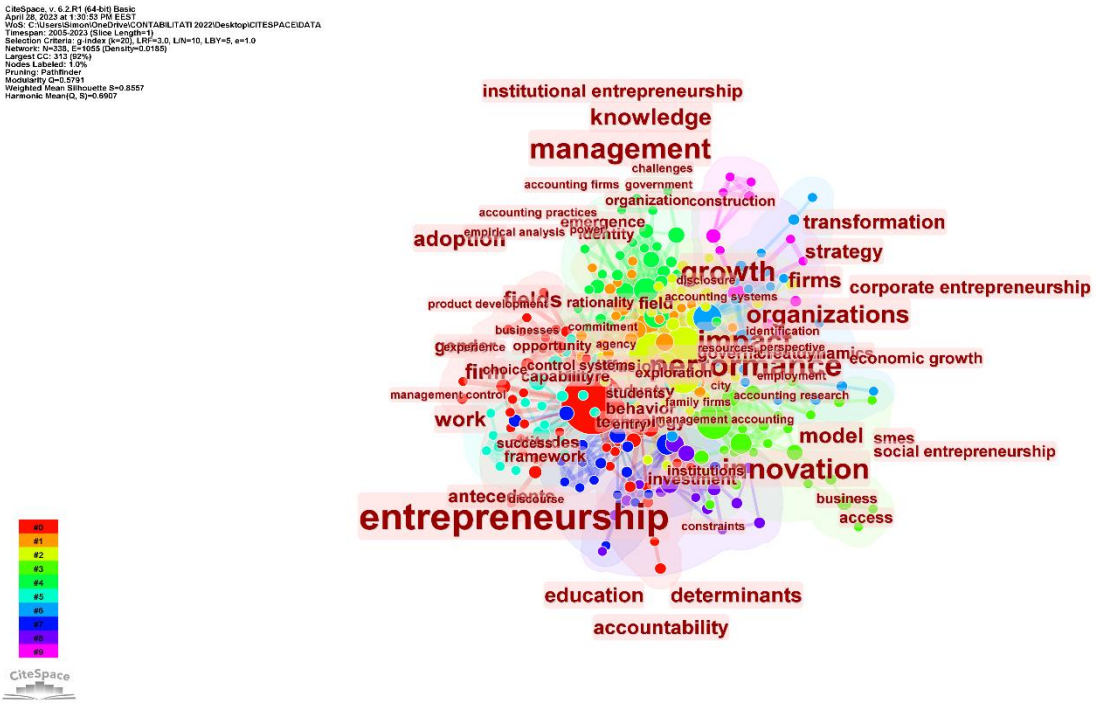


Figure 6. Cluster structure and composition
Source: own processing in CiteSpace v. 6.2.R1

In Figure no. 6, we can see the composition of the clusters according to the number of keywords contained in them, 414, and the frequency of occurrence of keywords in the cluster network was set to 10. The most used keywords are highlighted by a more predominant text background and in descending order, the first five are: entrepreneurship (93 frequencies), performance (43), impact (33), innovation (30), management (30). There are also accounting-related terms such as management accounting, accounting firm, accounting practice, accounting research, disclosure, etc.

Top 12 Keywords with the Strongest Citation Bursts

Keywords	Year	Strength	Begin	End	2005 - 2025
fields	2009	1.95	**2009**	2017	
diffusion	2010	2.06	**2010**	2017	
construction	2010	1.51	**2010**	2016	
entrepreneurship	2005	1.99	**2015**	2017	
future	2017	2.15	**2017**	2018	
control systems	2017	1.72	**2017**	2018	
opportunity	2018	1.54	**2018**	2019	
firm	2006	1.92	**2019**	2021	
gender	2019	1.55	**2019**	2023	
impact	2005	3.15	**2020**	2023	
creation	2012	1.69	**2021**	2023	
corporate entrepreneurship	2011	1.51	**2021**	2023	

Figure 7. Top 12 keywords with the Strongest Citation Burst
Source: own processing in CiteSpace v. 6.2.R1

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The indicator of keyword frequency bursts over specific periods is presented in Figure 7, so that those that meet the conditions to be considered as frequency bursts due to a sudden rise in their occurrence behavior in various scientific researches are represented by a red line. (Chen, 2022). Therefore, we observe that the highest representativeness is given by the concept of *impact*, which in 2005 started to be used in literature and experienced a frequency explosion with an intensity (strength) of 3.15 points in the period from 2020 to March 2023. The next most significant frequency bursts in terms of representativeness and the value of the strength indicator are the concepts *future*, *diffusion* and *entrepreneurship*, with a value of 2.15, 2.06 and 1.99 respectively, suggesting the importance of entrepreneurship for the future of the economy. Other terms that have seen bursts of frequency are: *field* between 2009-2017, *construction* between 2010-2016 and *control systems* between 2017-2018. Figure no. 7 also shows the novelty of the keywords used in our theme. Thus, *gender, impact, creation* and *corporate entrepreneurship* are the most recent terms used from 2019 to date. These terms highlight current research directions in the context of entrepreneurship in accounting.

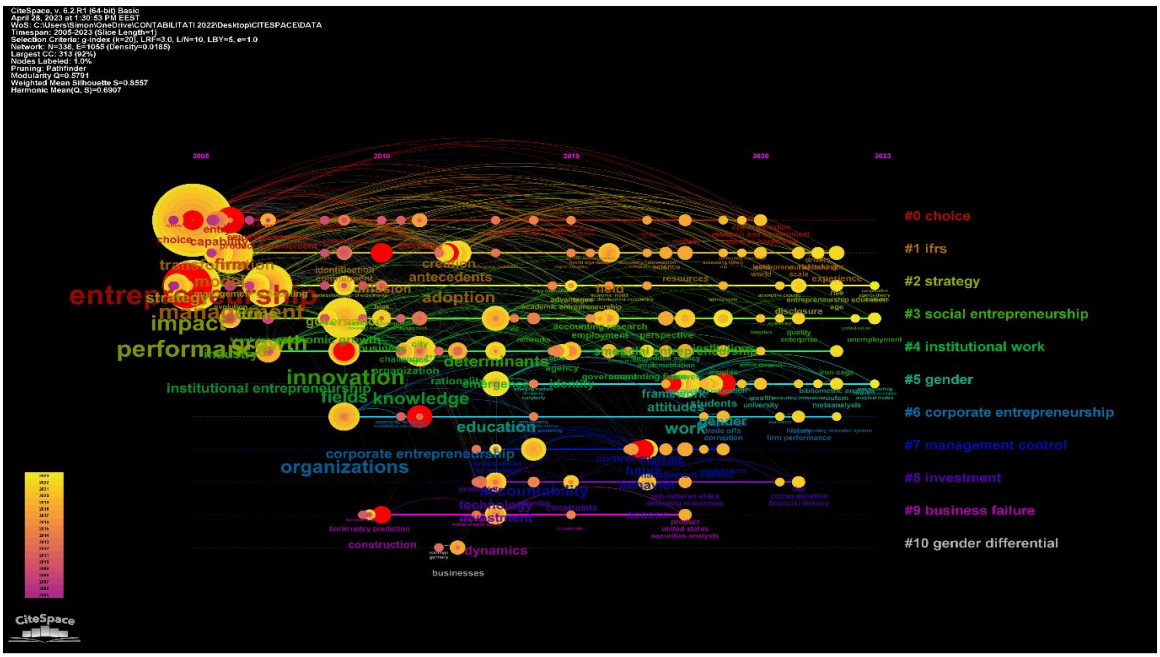


Figure 8. Chronological view of the cluster network
Source: own processing in CiteSpace v. 6.2.R1

Figure no. 8 shows a chronological evolution of the 11 clusters generated in the bibliometric analysis where keywords can be viewed on a timeline (2005-2025) thus providing a broad picture of the development of a given research area reflected in the cluster name positioned on the right of the timeline. Note that the presentation of node labels has been set to a minimum threshold of 10 frequencies. From this figure, we note that some clusters were formed as early as 2005 such as *#0 choise* or *#2 strategy*, others were formed later such as *#4 institutional work, #5 gender* or *#6 corporate entrepreneurship* and others were de-funded by 2025, this is the case of clusters *#7 management control*, *#7 investment* or *#0 choise*. Finally, we can see that the predominance of newly formed clusters is at the bottom of the figure, starting with cluster #5. This highlights the novelty of research directions related to entrepreneurship and accounting, which are not yet strongly developed but can be developed in the future, especially in the context of corporate entrepreneurship where we can say that entrepreneurship connects with sustainability, digitalization, social accounting but also with the future of the accounting profession. Finally, we state that through the bibliometric analysis carried out with the help of CiteSpace v. 6.2.R1 we have reached the second object of our research.

IV. CONCLUSION

Over time, entrepreneurship has spread to all areas of activity and has become essential to the healthy development of a country's economy. For this reason we also wanted to highlight the importance of entrepreneurship in the field of accounting, both in terms of business development, the relationship between accounting professionals and entrepreneurs, and in accounting education, as well as from the perspective of the field of accounting research.

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The profile of the analyzed topics showed us that there is an oscillating trend of papers published from 2005 to 2025 and most papers are in the field of management. From the point of view of origin, the USA is the clear leader in terms of the number of papers published on entrepreneurship in the field of accounting and the main sources of publication are also in this field.

The bibliometric analysis conducted using CiteSpace version 6.2.R1 revealed the formation of 11 different clusters that grouped 414 keywords specific to entrepreneurship, the accounting profession, firm performance, entrepreneurship education and accounting. Based on the evolution over time of the 11 clusters formed, the relationships between nodes within the clusters as well as outside the clusters can also be identified, suggesting a certain level of keyword interconnectivity in the bibliometric analysis, even if the modularity indicator value of 0.8557 implies the existence of more loosely coupled clusters. Therefore, based on the results of the bibliometric analysis we find that the topic of entrepreneurship in accounting is poorly represented in the literature, with more loosely coupled clusters but which can be developed and strengthened in the future based on the concepts of corporate entrepreneurship and social entrepreneurship where we will certainly have to include terms specific to the accounting of the future (blockchain accounting, smart contract, distributed ledger technology), but also digitalization (industrial revolution 4.0, digital entrepreneurship, disruptive technologies, Internet of Things, artificial intelligence, bitcoin). We also found that concepts such as performance, management, entrepreneurship, transformation, strategy, capability were among the first concepts used as early as 2005 in the analysed themes, confirming that they were at the basis of cluster formation.

Finally, we mention some future research directions identified based on the 11 clusters such as the study of the impact of digitization on the relationship between entrepreneur and accounting professional; the role of the future accounting professional in ensuring business success; the influence of blockchain accounting on entrepreneurship; how will digitization influence the entrepreneurial intentions of accounting students.

Funding: This research received no external funding.

Conflicts of interest: The author declares no conflicts of interest.

Ethics statement: This study is based exclusively on publicly available legal, institutional, policy and secondary academic sources. It does not involve human participants, interviews, surveys, experiments, personal data collection or clinical/biomedical material. Therefore, formal ethical approval was not required.

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