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Culture, Management Accounting Practices, and Managerial Decision--Making: A Bibliometric Analysis of the Organizational-National Divide

Abstract

Objective: This study maps the intellectual structure and thematic evolution of the scholarly literature at the intersection of national and organizational culture, management accounting practices, and managerial decision-making, in order to identify the field's dominant themes, establish whether cultural analysis in this literature operates predominantly at the national or organizational level, and surface the specific research gaps that remain.

Methodology: A systematic bibliometric review was conducted following the PRISMA protocol. A Scopus search combining culture-related and management accounting/decision-making terms returned 1,587 records. A two-stage screening process, applying explicit inclusion and exclusion criteria, yielded a final corpus of 483 records. Performance analysis and science mapping were carried out using Biblioshiny (Bibliometrix), complemented by a systematic text-mining scan of abstract content to surface author-stated research gaps across the corpus.

Findings: The field is in a rapid growth phase, with publication volume nearly tripling since 2022. Research output is geographically diverse, led by the United States but increasingly driven by China, Indonesia, and Malaysia. Three independent bibliometric analyses: trend topic evolution, co-occurrence network mapping, and thematic mapping – converge on the same structural conclusion. Research on organizational culture represents the field's dominant "Basic Theme". Conversely, Hofstede-anchored cross-cultural research at the national level occupies a peripheral, low-density position, classifying it among "Emerging or Declining Themes". A complementary text-mining analysis of the corpus's abstracts corroborates this pattern from within the primary studies themselves: calls for genuinely comparative, multi-country research designs are among the most frequently self-reported gaps in the literature – matched in prevalence only by calls for research on the culturally embedded adoption of artificial intelligence in management accounting, a separate but equally prominent emerging concern.

Value Added: To the authors' knowledge, this study provides the first bibliometric mapping of the intersection between management accounting practices and managerial decision-making. It offers empirical, data-driven evidence – moving beyond purely narrative impressions – that cross-national comparative research remains significantly underdeveloped compared to firm-level organizational culture studies within this literature, and it surfaces the specific thematic and methodological gaps that future research should prioritize.

Recommendations: Future empirical work should prioritize explicit cross-national comparative designs grounded in established cultural-dimensions frameworks (e.g., Hofstede, Gray) to strengthen the intercultural dimension of this research area, rather than continuing to rely on organizational culture as a proxy for national-level cultural variation. Particular attention should be paid to under-represented sectors and regions (SMEs, the public sector, emerging markets), to the culturally embedded adoption of artificial intelligence, and to longitudinal, mixed-methods designs – the specific gaps most frequently self-reported by the primary literature.

Keywords: national culture, organizational culture, management accounting, managerial decision-making, bibliometric analysis, PRISMA, Hofstede

JEL codes: M41, M14, D91

Introduction

Management accounting has traditionally been treated as a technical discipline governed by universal principles of cost measurement, budgeting, and performance evaluation, applicable regardless of organizational or national context. Over the past four decades, however, a substantial body of research has challenged this assumption, showing that the design and use of management accounting systems, and the decision-making processes they support, are systematically shaped by the cultural values of the societies and organizations in which they operate.

Despite the theoretical maturity of this research theme – rooted most notably in Hofstede's cultural dimensions (Hofstede, 1980) and Gray's accounting values (Gray, 1988) – the literature itself has not, to the authors' knowledge, been systematically mapped using bibliometric methods. It remains unknown, in any data-driven sense, whether four decades of accumulated research have actually delivered on the field's founding premise – that management accounting and decision-making practices vary systematically with *national* culture – or whether the empirical record has, in practice, drifted toward a narrower, firm-level conception of culture that is easier to study but theoretically less ambitious.

The objective of this study is therefore threefold. First, it aims to map the intellectual structure, growth trajectory, citation impact, and geographic distribution of the scholarly literature at the intersection of culture, management accounting practices, and managerial decision-making, using a systematic, PRISMA-guided bibliometric methodology applied to a Scopus-derived corpus (n = 483). Second, and more specifically, it aims to establish – using three independent, mutually corroborating bibliometric lenses (trend-topic evolution, co-occurrence network mapping, and thematic mapping) – whether the field's engagement with "culture" is genuinely intercultural in nature, operating at the national/cross-country level consistent with its Hofstede- and Gray-based theoretical foundations, or whether it is predominantly organizational in scope. Third, it aims to complement this structural, network-based evidence with a systematic text-mining scan of the limitations and future research avenues stated within the abstracts of the primary studies. By doing so, this investigation surfaces the most pressing, author-identified research gaps in the field and assesses the extent to which they corroborate the quantitative findings.

In addressing this objective, the study offers what is, to the authors' knowledge, the first bibliometric mapping of this specific intersection of literatures – providing empirical, data-driven evidence, rather than a narrative impression, of the extent to which genuinely cross-national comparative research has kept pace with the field's dominant organizational-culture research stream.

The remainder of the article proceeds as follows. Section *Methodology* details the methodology, including the search protocol, screening procedure, and analytical approach. Section *Results* presents the results of the bibliometric analysis. Section *Synthesis and discussion* synthesizes these findings to establish the field's structural orientation toward organizational versus national culture, and presents a systematic taxonomy of the research gaps identified across the primary literature. Section *Limitations and future research* discusses the study's limitations and outlines directions for future research.

Methodology

Research approach

Given the breadth and cross-disciplinary nature of literature linking national culture to management accounting practices and managerial decision-making, this study adopts a systematic literature review approach. Methodologically, a systematic review is uniquely suited for this domain, as it minimizes the subjectivity and selection bias often inherent in narrative reviews. By employing rigorous, pre-defined protocols, this approach ensures transparency, reproducibility, and a comprehensive mapping of the existing academic landscape (Tranfield et al., 2003). To ensure structural integrity and methodological rigor, the execution of this review strictly adheres to the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework (Moher et al., 2009). The PRISMA flow diagram serves as the operational blueprint, systematically guiding the research through four distinct phases: identification, screening, eligibility, and inclusion. By utilizing this structured framework, the gathered literature can be rigorously analyzed through a dual-lens approach:

- Quantitative Analysis: Utilizing bibliometric indicators to map e.g., publication trends, influential journals, and citation impact.
- Qualitative Analysis: Applying a systematic text-mining scan of abstract content to surface author-stated research gaps and calls for future

research, complementing the structural bibliometric evidence with a second, independent line of evidence grounded in the primary studies' own conclusions.

This dual-lens architecture is applied specifically to test whether the field's engagement with culture operates predominantly at the national or organizational level (section *Structural evidence from bibliometric mapping*), and to surface the research gaps that remain (section *Research gaps identified in the literature*).

Data source and search protocol

The bibliographic dataset was retrieved from Scopus on 18 April 2026. Scopus was selected for its broad multidisciplinary coverage and its established use in bibliometric and systematic reviews in accounting, management, and cross-cultural research (Okoli, 2015; Donthu et al., 2021). The search was conducted in the TITLE-ABS-KEY field and combined two conceptual blocks: a culture-related block and a management accounting/managerial decision-making block, joined by the Boolean operator AND.

The first block captured terms denoting national and organizational culture: "national culture", "organisational culture", "cross-cultural", "cross cultural", "cultural dimension*", "cultural value*", hofstede, and "cultural difference*". The second block captured terms denoting management accounting practices and managerial decision-making: "management accounting", "managerial accounting", "cost accounting", "cost control", "management control system*", budgeting, "budgetary participation", "managerial decision*", "decision-making", and "decision making".

TITLE-ABS-KEY (("national culture" OR "organi?ational culture" OR "cross-cultural" OR "cross cultural"

OR "cultural dimension*" OR "cultural value*" OR hofstede OR "cultural difference*")

AND ("management accounting" OR "managerial accounting" OR "cost accounting" OR "cost control"

OR “management control system*” OR budgeting OR “budgetary participation”
OR “managerial decision*”
OR “decision-making” OR “decision making”))
AND SUBJAREA (BUSI OR ECON OR DECI)
AND DOCTYPE (ar OR re)
AND LANGUAGE (english)
AND PUBYEAR > 2006

The search was restricted to peer-reviewed journal articles and reviews (DOCTYPE: ar, re), published in English, within the Business, Management and Accounting; Economics, Econometrics and Finance; and Decision Sciences subject areas (SUBJAREA: BUSI, ECON, DECI), and limited to publications from 2006 onward, in order to capture two decades of research activity following the consolidation of Hofstede- and Gray-based cross-cultural accounting frameworks in the literature.

Corpus construction and screening

The initial search returned 1,587 records. Data quality assessment found no duplicate titles, no duplicate DOIs among records with a non-missing DOI, and no missing abstracts, so no records were removed at the deduplication stage. The corpus comprised 1,507 articles and 80 reviews, spanning publication years 2006–2026, with a marked concentration in the most recent period: 517 records (32.6%) were published between 2024 and 2026, indicating sustained and growing research activity in this field.

Records were then screened against the following inclusion and exclusion criteria.

Inclusion criteria:

- Peer-reviewed journal articles and reviews
- Published in English, 2006 onward
- Indexed under Business, Management and Accounting; Economics, Econometrics and Finance; or Decision Sciences

- Directly addressing the intersection of national/organizational culture and management accounting practices, cost control, budgeting, management control systems, or managerial decision-making

Exclusion criteria:

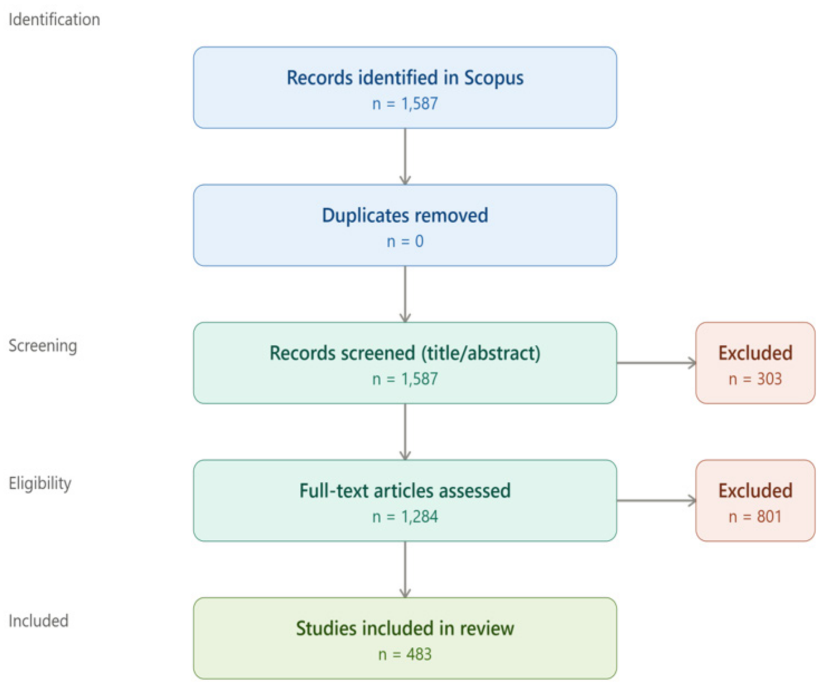
- Records addressing culture or accounting/decision-making separately, without an explicit link between the two constructs
- Records focusing exclusively on financial (rather than management) accounting, unless culture was a central variable
- Records for which the abstract, on closer reading, indicated no substantive engagement with either construct

At the title/abstract screening stage, 303 records were excluded: 172 for lacking any organizational or managerial anchor (matching the search string only through the generic “decision-making” term, with no reference to managers, firms, organizations, or employees) and 131 for falling outside the managerial domain despite the keyword match (e.g., clinical, tourism, or consumer-purchasing contexts). The remaining 1,284 records proceeded to full-text eligibility assessment.

At the full-text stage, a further 801 records were excluded for lacking a substantive link to a management accounting or control practice (cost, budgeting, control systems, performance measurement, resource allocation, financial reporting, or audit), despite an organizational or managerial framing.

The final corpus comprised 483 records, which formed the basis for the bibliometric analysis (section *Results*) and thematic synthesis (section *Synthesis and discussion*). The complete multi-stage selection process, including specific reasons for exclusion at each phase, is visually summarized in Figure 1.

Figure 1. PRISMA flow diagram of the study selection process



Source: Own elaboration based on the search and screening protocol described in section *Corpus construction and screening* (Scopus search, n = 1,587; final corpus, n = 483).

Analytical approach

The final corpus was analyzed using Biblioshiny (an R-based interface to the Bibliometrix package; Aria & Cuccurullo, 2017) to generate performance indicators (annual scientific production, most relevant sources and authors, citation impact) and science mapping outputs (keyword co-occurrence, thematic maps, thematic evolution, and trend topics), addressing the study's first and second objectives. To address the third objective – surfacing the field's author-stated research gaps – a systematic text-mining scan was subsequently applied to the abstract of every record in the final corpus (n = 483), searching for explicit gap-signaling language (e.g., “future research”, “lack of”, “remains unclear”, “underexplored”). Matching sentences were extracted and thematically grouped to identify recurring categories of self-reported limitation across the literature, providing an independent, author-stated line of evidence to complement the structural bibliometric findings.

Results

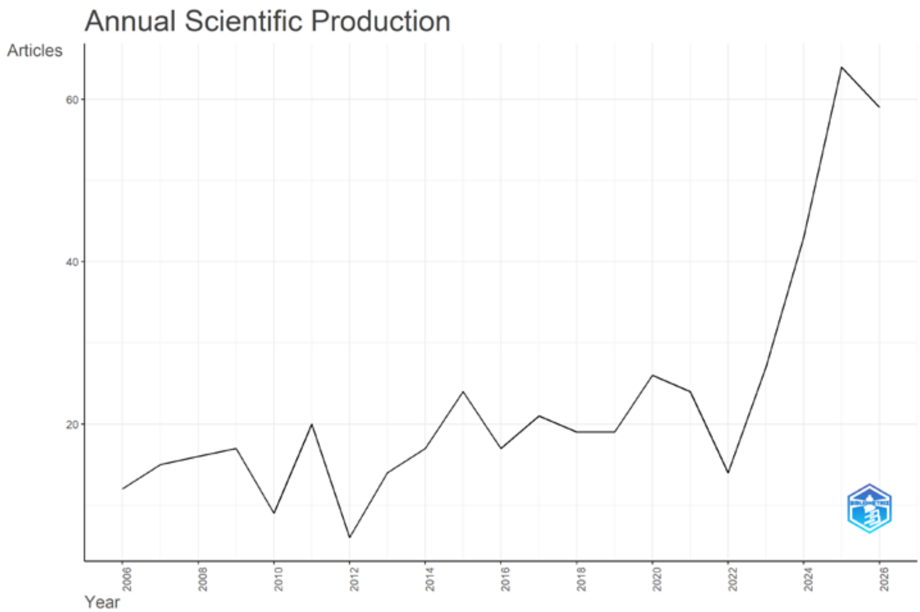
Data completeness

A missing-data assessment of the final corpus confirmed high level of completeness across all core bibliometric fields. Specifically, the abstract, document type, source title, publication year, title, and citation count fields were fully populated (0% missing). Minor gaps were observed for author (0.62%), affiliation (1.86%), DOI (3.52%), and author keywords (4.97%), consistent with normal levels of metadata completeness in Scopus exports.

Annual scientific production

Figure 2 presents the annual distribution of publications in the final corpus (n = 483) across the 2006–2026 period.

Figure 2. Annual scientific production, 2006–2026



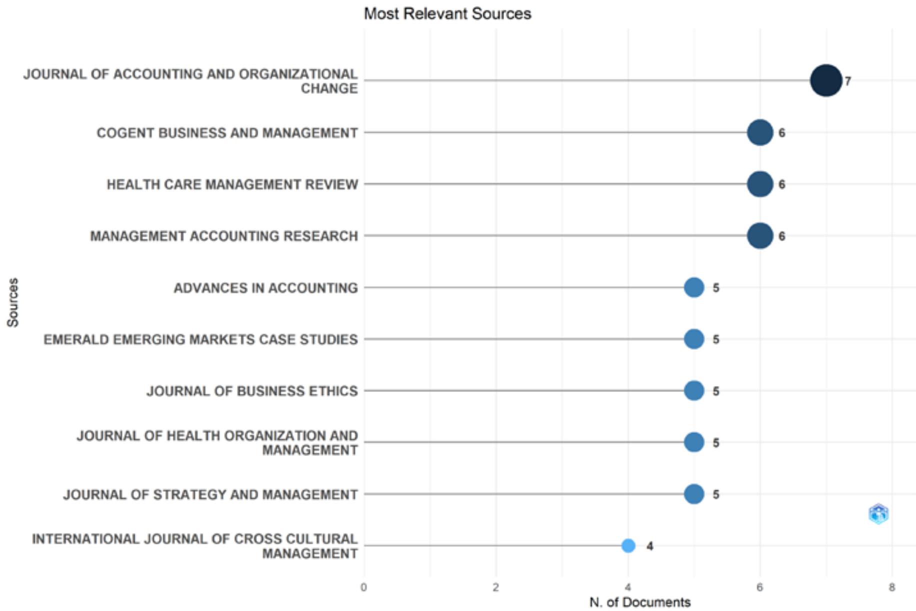
Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny (Bibliometrix R package; Aria & Cuccurullo, 2017).

The data reveals two distinct phases in the academic discourse: a prolonged period of stable but modest research output between 2006 and 2022 (averaging fewer than 20 publications annually), followed by a sharp, exponential expansion beginning in 2023. Academic production reached its highest volume in 2025, with over 60 published documents. The exceptionally high volume of publications in the final years (2024–2026) underscores a rapidly intensifying academic interest and a growing consensus regarding the strategic importance of this research domain. The apparent decline to 59 articles in 2026 should not be read as a genuine downturn: since the Scopus search was executed in July 2026, the 2026 count reflects only a partial year of indexing and will continue to rise as further 2026 publications are indexed. Excluding this truncated final year, the corpus shows a clear and accelerating growth trend from 2022 onward.

Most relevant sources

Figure 3 illustrates the top ten most productive and relevant publication outlets within the final corpus, ranked by the number of indexed documents. The distribution reveals a highly diversified and interdisciplinary publishing landscape, spanning accounting, general management, ethics, and sector-specific fields.

Figure 3. Most relevant sources



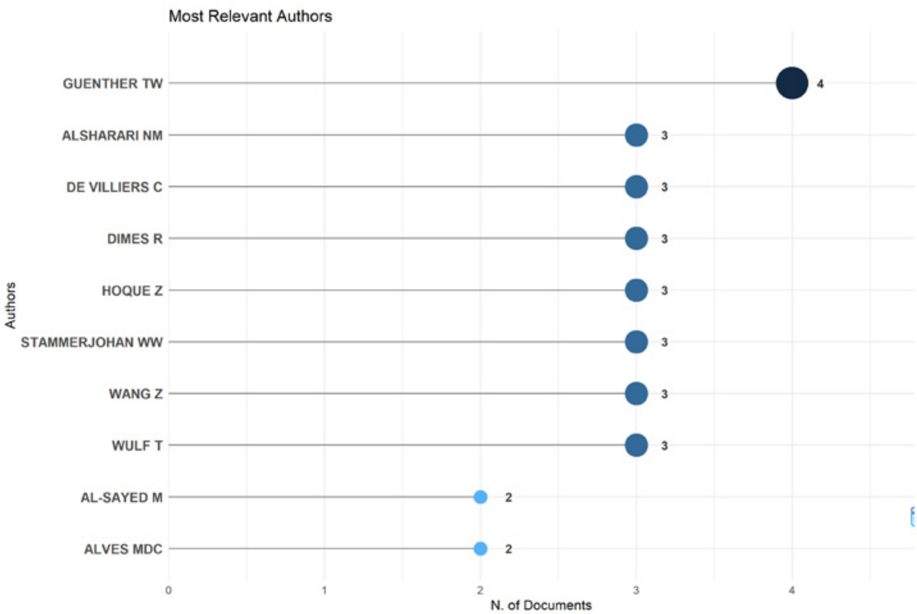
Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

Journal of Accounting and Organizational Change leads with 7 publications, followed by a cluster of three journals tied at 6 documents each: Cogent Business and Management, Health Care Management Review, and Management Accounting Research – one of the field's most prestigious specialist outlets. A further six journals contribute 4–5 documents each, including Advances in Accounting, Journal of Business Ethics, Journal of Strategy and Management, and International Journal of Cross Cultural Management. No single source dominates the field – the top journal accounts for only 1.4% of the corpus. This heterogeneous distribution emphasizes that the intersection of national culture, management control systems, and managerial decision-making is not confined to isolated accounting circles, but is heavily embedded in broader organizational, ethical, and cross-cultural management discourse.

Most relevant authors

Figure 4 illustrates the top ten most productive authors within the final corpus, ranked by their total number of indexed documents. The data reveals a highly fragmented authorship landscape, characterized by a low concentration of publications per individual scholar.

Figure 4. Most relevant authors



Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

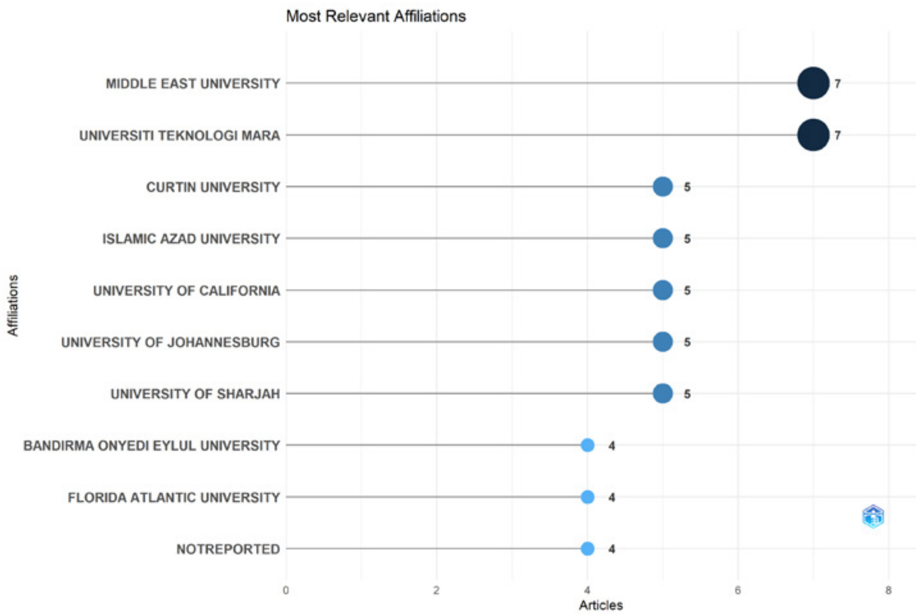
From a bibliometric standpoint, this narrow production differential and the low maximum threshold (four articles) suggest that the research domain linking national culture to management accounting and decision-making is characterized by wide academic participation rather than domination by a select few foundational authors. This pattern is typical for multidisciplinary fields where diverse research teams independently investigate cross-cultural variations across different institutional settings.

Examining the thematic focus of these authors' contributions reveals that their prolificacy is not incidental but reflects sustained research programs within specific corners of the field. Guenther's four papers center on management control systems and their interaction with organizational culture, spanning family businesses (Einhorn et al., 2021), environmental management control (Nishitani et al., 2026; Einhorn et al., 2024), and the conceptual foundations of German-speaking "controlling" traditions relative to Anglo-American frameworks (Guenther, 2013). Alsharari's work applies institutional and contingency perspectives to management accounting change in public-sector and Middle Eastern contexts (Alsharari & Daniels, 2024; Alsharari & Aljohani, 2024; Alsharari, 2017). De Villiers and Dimes form a tightly integrated research pair examining how management control systems enable or constrain integrated thinking and integrated reporting (Dimes & de Villiers, 2020, 2024; Bezuidenhout et al., 2023). Hoque's contributions trace organizational and accounting change processes, including activity-based costing implementation and cost management as organizational change (Zhang et al., 2015; Bell et al., 2009; Bell et al., 2009). Stammerjohan's program concentrates specifically on budgetary participation across national cultures, particularly comparing Mexican and U.S. managers (Stammerjohan et al., 2015; Leach-López et al., 2008; Leach-López et al., 2008). Wang's work bridges cultural time orientation and participative budgeting (Wang & Hunton, 2011) with a recent cross-cultural replication of the levers-of-control framework (Wang et al., 2025). Wulf's papers, together with long-standing co-authors Florian and Meissner, form a coherent stream on how executives from different national cultures interpret strategic issues, incorporating emotional and framing effects (Wulf et al., 2020; Neumann & Wulf, 2022; Florian et al., 2024). Notably, the Wulf–Florian–Meissner and De Villiers–Dimes clusters are the only two author groups in the corpus whose output constitutes genuine sustained cross-national comparative or management-control-systems research programs, reinforcing the structural finding of section *Structural evidence from bibliometric mapping* that such focused programs remain the exception rather than the rule in this literature.

Most relevant affiliations

Figure 5 shows the ten most productive institutional affiliations based on the number of articles contributed to the final corpus. The institutional distribution highlights a highly globalized and geographically diverse research interest, with strong representation from emerging markets, the Middle East, and Western economies.

Figure 5. Most relevant affiliations



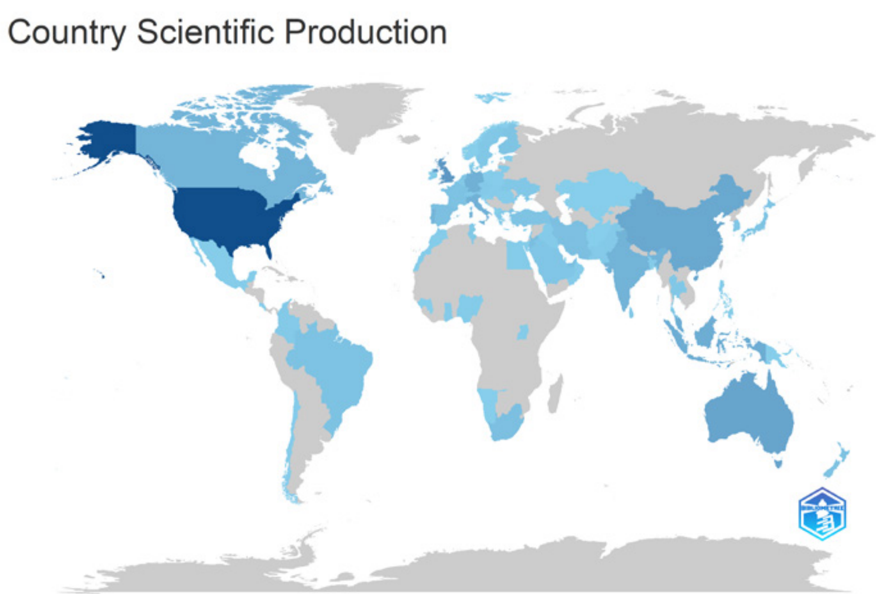
Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

Middle East University and Universiti Teknologi MARA lead jointly with 7 documents each, followed by a group of five institutions tied at 5 documents: Curtin University, Islamic Azad University, University of California, University of Johannesburg, and University of Sharjah. The geographic spread of leading affiliations – spanning the Middle East, Southeast Asia, Africa, Iran, Australia, and the United States – indicates that research is being produced across a wide and genuinely international set of institutions. This institutional profile underscores that the exploration of national culture within management control systems and managerial accounting is truly global, drawing significant empirical and theoretical contributions from diverse cultural frameworks worldwide.

Countries' scientific production

Figure 6 provides a macroeconomic mapping of global research productivity, capturing the geographic distribution of the literature linking national culture to management accounting and decision-making frameworks. The density of publication output is reflected in the color intensity, running from light blue (low production) to dark blue (high production).

Figure 6. Countries' scientific production



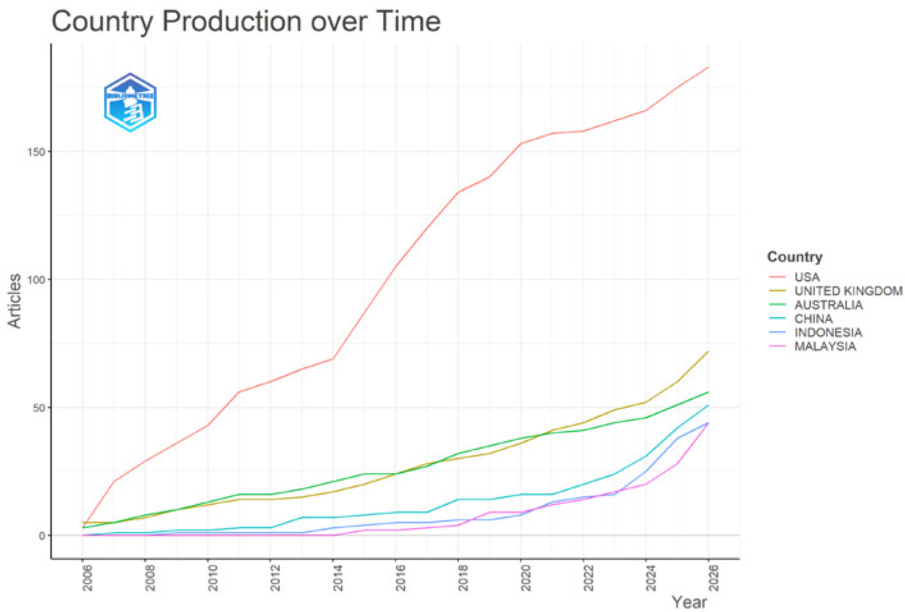
Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

The visual evidence underscores a clear concentration of academic output in North America, with the United States emerging as the primary global hub for research in this domain. Beyond North America, the field displays a strong, widespread dispersion across several macro-regions. In Europe, substantial contributions are visible across both Western and Central-Eastern European countries, reflecting a sustained institutional commitment to cross-cultural accounting research. Significant research activity is also highly visible across the Asia-Pacific region – particularly in China, India, Australia, and Malaysia – as well as the Middle East and parts of South America (such as Brazil) and Africa (South Africa). This global footprint is highly aligned with the core tenets of cross-cultural management studies; the widespread geographic distribution indicates that institutional environments and local cultural dimensions continue to serve as highly relevant empirical contexts for evaluating contemporary management control systems globally.

Country production over time

Figure 7 tracks cumulative production for the six most productive countries between 2006 and 2026.

Figure 7. Country production over time



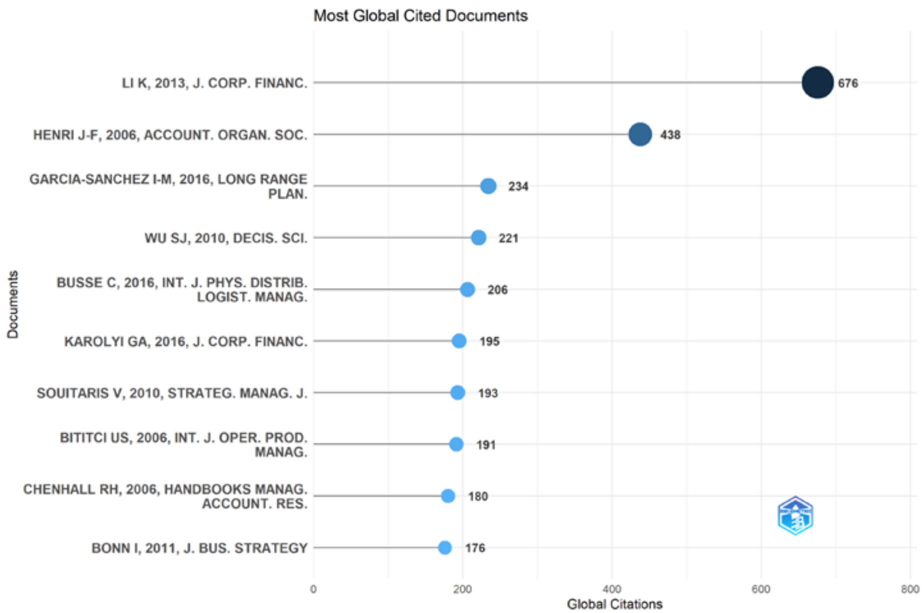
Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

The United States has led throughout, reaching approximately 180 cumulative articles by 2026 – nearly triple the level of the second-ranked country. The United Kingdom and Australia tracked each other closely until around 2020, after which the United Kingdom pulled ahead. China shows negligible output before 2014 followed by steady, accelerating growth. Indonesia and Malaysia are the most recent entrants, with essentially zero output before 2018–2019 but the steepest recent growth rates in the figure, both surpassing 40 cumulative articles by 2026. This shift toward broader, more geographically distributed contribution suggests the literature is diversifying in its country of origin at the same time as it is expanding in volume.

Most globally cited documents

Figure 8 presents the top ten most globally cited documents within the analyzed corpus, capturing the intellectual foundational works that shape the discourse on national culture, management control systems, and decision-making. The citation metrics reveal a clear hierarchical structure, anchored by two landmark studies that substantially outpace the rest of the corpus in terms of total citations.

Figure 8. Most globally cited documents



Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

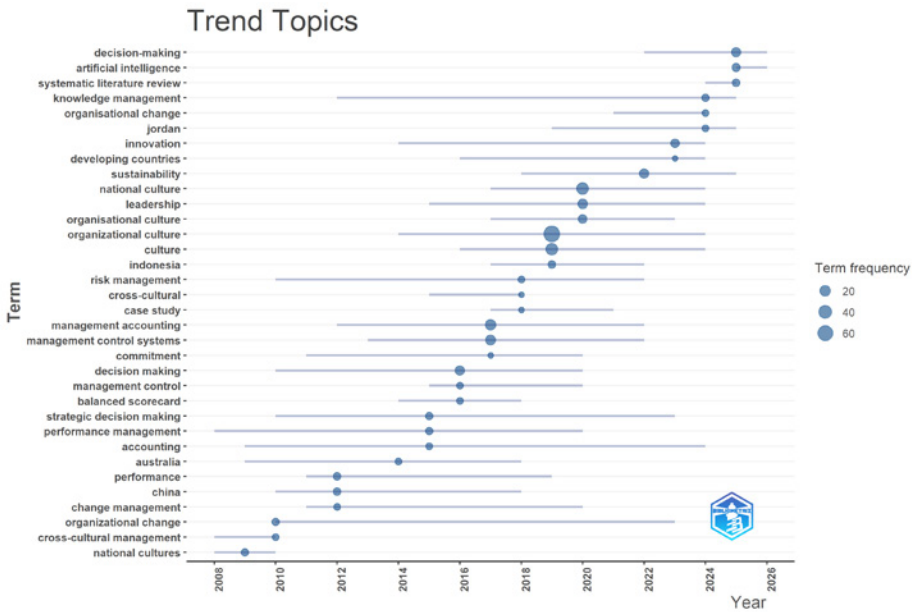
The most influential study in the dataset is Li K. (2013, *Journal of Corporate Finance*), securing a dominant position with 676 global citations. This is followed by Henri J-F. (2006, *Accounting, Organizations and Society*) with 438 citations, representing a seminal theoretical and empirical reference point for management control research. The remaining eight papers cluster in the 176–234 citation range. This group includes key contributions by Garcia-Sanchez I-M. (2016, *Long Range Planning*, 234 citations), Wu SJ (2010, *Decision Sciences*, 221 citations), Busse C. (2016, *International Journal of Physical Distribution & Logistics Management*, 206 citations), and Karolyi GA (2016, *Journal of Corporate Finance*, 195 citations). The ranking is completed by impactful articles focusing on strategic management, operations, and organizational control by Souitaris V. (2010, 193 citations), Bititci US (2006, 191 citations), Chenhall RH (2006, *Handbooks of Management Accounting Research*, 180 citations), and Bonn I. (2011, 176 citations).

Only two entries – Henri (2006) and Chenhall (2006) – are core management accounting/control works in the strict sense; the remainder come from corporate finance, strategy, operations management, and logistics, reflecting the corpus's broad, interdisciplinary composition. Notably, six of the ten most-cited papers were published in 2006, 2010, or 2011, indicating that citation impact in this literature accrues over a long horizon and that the recent surge in publication volume (2023–2026) has not yet had time to produce comparably highly cited work.

Trend topics

Figure 10 provides a temporal mapping of keyword trajectories from 2008 to 2026, capturing the dynamic evolution and conceptual shifts within the research field. The horizontal lines denote the timeframe during which specific terms appeared, while the size and position of the nodes represent term – frequency and median publication year, respectively.

Figure 9. Trend topics



Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

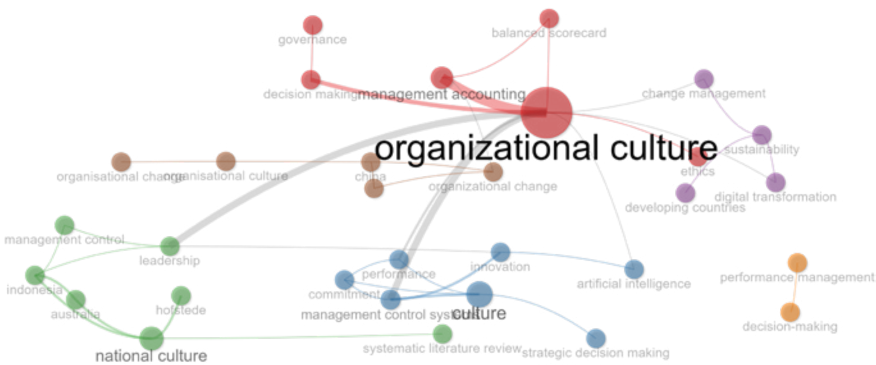
An early wave (2008–2013) centers on macro-level constructs ("national cultures", "cross-cultural management"). In this phase, the early literature focused predominantly on fundamental management concepts, including *change management*, *organizational change*, and broad geographic contexts such as *China* and *Australia*. A middle wave (2014–2018) shifts toward accounting-specific practice terms ("management accounting", "management control systems", "balanced scorecard"). The most recent and largest wave (2019–2020) is dominated by "organizational culture" and "culture", both peaking around 2019 showing that the field's center of gravity moved decisively toward organizational-level culture research around 2019–2020. The most recent period (2022–2026) demonstrates a clear paradigm shift toward contemporary technological, methodological, and institutional drivers. Emerging topics with peak activity between 2024 and 2026 are heavily dominated by "artificial intelligence", "knowledge management", "sustainability", "organisational change", and "systematic literature review" as the newest, still-narrow trend terms.

This longitudinal progression highlights a maturation of the field – transitioning from basic cross-cultural comparisons toward complex integrations of digital technology (AI), sustainable governance, and rigorous synthesis methodologies.

Co-occurrence network

Figure 10 presents the keyword co-occurrence network, illustrating the relational architecture and conceptual sub-domains within the analyzed literature.

Figure 10. Co-occurrence network



Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

The node size corresponds to keyword frequency, edge thickness reflects the strength of co-occurrence, and distinct colors designate thematic clusters identified through network community detection.

The network reveals a highly interconnected structure anchored around two main hubs – "organizational culture" and "management accounting" – and is differentiated into several distinct clusters:

– **Red Cluster (Management Accounting & Governance):** this cluster bridges core functional accounting tools with decision-making frameworks. Key nodes include *management accounting*, *balanced scorecard*, *decision making*, and *governance*, highlighting how accounting control mechanisms support strategic choices within structured governance settings.

- **Green Cluster (National Culture & Cross-Cultural Foundations):** this group represents the macro-cultural foundation of the field. Anchored by *national culture*, *leadership*, *Hofstede*, and *management control*, alongside empirical contexts such as *Indonesia* and *Australia*, this cluster captures cross-cultural comparisons and foundational cultural dimensions applied to organizational control.
- **Blue Cluster (Performance & Systems Control):** this cluster connects general *culture* with operational outcomes. Key terms include *management control systems*, *performance*, *commitment*, *innovation*, *artificial intelligence*, and *strategic decision making*, capturing how control systems drive performance and innovation.
- **Purple Cluster (Contemporary Drivers & Ethics):** this cluster focuses on emerging societal and technological dynamics, comprising *sustainability*, *ethics*, *change management*, *digital transformation*, and *developing countries*.
- **Brown Cluster (Organizational Change & Adaptation):** this cluster emphasizes internal dynamics, grouping *organisational culture*, *organisational change*, and country-level contexts such as *China*.

The central positioning and thick connecting edges between *organizational culture*, *management accounting*, and *national culture* confirm that the literature successfully integrates macro-level cultural models with micro-level organizational accounting practices.

Thematic map

Figure 11 presents the thematic map of the research field, structured across a two-dimensional strategic matrix based on Callon's centrality (relevance degree, x-axis) and density (development degree, y-axis).

Figure 11. Thematic map

Source: Own elaboration based on Scopus data (n = 483), generated using Biblioshiny.

The positioning of clusters across the four quadrants provides a strategic overview of the conceptual maturity and structural importance of topics within the corpus:

– **Motor Themes (Upper-Right Quadrant):** Characterized by high centrality and high density, these represent the driving forces of the field. This quadrant features topics such as *decision-making*, *performance management*, and specific national settings like *Jordan*, indicating well-developed, highly relevant streams of empirical inquiry. Positioned near the boundary are broader organizational control themes (*national cultures*, *management control*, *smes*).

- **Basic Themes (Lower-Right Quadrant):** Exhibiting high centrality but lower density, these constitute the transversal, foundational pillars of the discipline. Prominent clusters here include core concepts such as *organizational culture*, *management accounting*, *leadership*, *culture*, and *management control systems*, alongside major institutional contexts like *sustainability*, *china*, and *organizational change*. These topics are indispensable to the field but remain broad in conceptual scope.
- **Niche Themes (Upper-Left Quadrant):** Characterized by high density but low centrality, these comprise highly specialized, isolated research pockets. Key topics include methodological and geographically narrow studies, such as *cultural differences*, *multiple case study*, *germany*, as well as strategic frameworks including *strategic decision making*, *strategic management*, and *competitive advantage*.
- **Emerging or Declining Themes (Lower-Left Quadrant):** Representing low centrality and low density, this quadrant captures developing research fronts or peripheral areas. Notably, it contains emerging technological and methodological frontiers – including *artificial intelligence*, *cross-cultural*, and *ethics* – as well as methodological synthesis clusters combining *national culture*, *indonesia*, and *systematic literature review*.

The strategic mapping demonstrates that while traditional accounting and cultural frameworks form the foundational bedrock (Basic Themes), the field is actively driven by performance management (Motor Themes) and is expanding into technology-driven and systematic review paradigms (Emerging Themes).

Synthesis and discussion

Structural evidence from bibliometric mapping

The findings presented in this section address the second research objective outlined at the outset of this study: establishing whether the field's engagement with culture is genuinely intercultural or predominantly organizational in scope. Three independent bibliometric lenses – trend topic evolution (section *Trend topics*), co-occurrence network mapping (section *Co-occurrence network*), and thematic mapping (section *Thematic map*) – converge on the same structural conclusion: the literature on culture, management accounting, and managerial decision-making is organized around organizational culture as its basic, central theme, while national culture, the field's founding Hofstede-based construct, has become a comparatively peripheral, low-density, emerging-or-declining theme.

This pattern is consistent with a broader, well-documented methodological tendency in management accounting research: it is often more tractable to study how culture shapes accounting practice within a single organizational setting than to design a true cross-country comparative study. The consequence, however, is that a field whose theoretical foundations rest on cross-national cultural variation (Hofstede, Gray) has, in practice, developed a substantial empirical base that speaks primarily to organizational-level dynamics. For a research area framed around intercultural management, this represents a meaningful and underexplored gap: genuinely comparative, multi-country empirical work – explicitly testing how national cultural dimensions shape management accounting practices and managerial decision-making across organizational boundaries – remains a comparatively small, specialized niche within a much larger organizational-culture literature. Specifically, there is a lack of comprehensive research on how intercultural dimensions influence the design and adoption of core management accounting tools. These include performance measurement systems (such as the Balanced Scorecard), cost accounting tools, budgeting and forecasting processes, capital budgeting methods, target costing, and incentive and compensation schemes. Understanding how cultural traits – such as power distance or uncertainty avoidance – affect the implementation of these instruments is crucial for optimizing financial governance in multinational enterprises.

Research gaps identified in the literature

To complement the structural, network-based evidence presented in section *Structural evidence from bibliometric mapping*, a systematic text-mining scan was conducted across all 483 abstracts in the final corpus, searching for explicit gap-signaling language (e.g., “future research”, “lack of”, “remains unclear”, “gap in the literature”, “underexplored”, “little is known”). This scan identified 164 gap-signaling statements distributed across 139 records – 29% of the corpus – providing an independent, author-stated line of evidence for the field’s own perceived shortcomings, distinct from but consistent with the structural pattern identified through trend topics and network analysis.

Absence of genuinely comparative, multi-country research designs

One of the most recurring calls in the corpus is for research designs that extend beyond a single national or organizational setting. Yousef and Sponem (2026) call explicitly for “comparative studies across different countries or regions” in the adoption of management accounting innovations. Theodorsson and Dosanjh (2026) call for research into non-Western contexts and for integrative theories linking individual-, organizational-, and societal-level perspectives. Song et al. (2025) recommend “cross-cultural and multi-level analytical frameworks”, while Ardiana et al. (2026) call for adapting their findings “to different cultural and organisational environments”. Choudhary et al. (2026) go further, explicitly identifying research gaps intended to “enhance cross-cultural management theories”. Most directly, Wulf et al. (2020) report that “whether and how this framing effect differs among executives from different national cultures remains unclear” – a statement that corroborates, from within a single primary study, the exact structural gap identified independently through the thematic mapping in section *Thematic map*.

Artificial intelligence and digital technology as an emerging, underexplored frontier

Consistent with the trend-topic evolution reported in section *Trend topics*, sixteen gap statements concern the integration of artificial intelligence and digital technologies into culturally embedded accounting and decision-making practices. Al Sulaity et al. (2025) frame AI implementation in the UAE oil and gas sector as bridging both regional and practical research gaps. Machado and Ferreira (2026) identify financial, data-privacy, and technical-expertise barriers to AI adoption among SMEs as an underexplored area requiring structured frameworks. Chishty et al. (2025) note that the moderating role of cultural distance in AI-enabled export performance "remains underexplored", while Aiudi et al. (2026) explicitly position AI-enabled strategic decision-making in SMEs as an "underexplored context".

Underrepresented sectors and regions

A further cluster of gap statements concerns sectors and regions that remain thin in the literature relative to their practical importance. Small and medium-sized enterprises are repeatedly flagged as understudied (Sonar et al., 2025; Rawdhan & Kaliappen, 2024). Public-sector accounting is similarly underrepresented: Zarei et al. (2022) note that "despite cultural dimensions being included in hundreds of business and management research studies, there have been relatively few studies in public-sector accounting that include the use of cultural dimensions", a gap echoed by Harahap (2021) and Aladwan and Alrababah (2025). Emerging-market and developing-country contexts also feature prominently: Elmakkawy et al. (2025) address organizational ambidexterity in the Egyptian luxury hotel sector as an underexplored intersection; Odesola (2025) examines religiosity and SME performance in Nigeria as filling "a significant knowledge gap"; and Sabary and Ključnikov (2023) document the cultural and institutional barriers facing Asian immigrant entrepreneurs in Germany.

Methodological reliance on cross-sectional, single-context designs

A recurring methodological gap concerns the field's continued reliance on cross-sectional, single-country case studies at the expense of longitudinal and mixed-methods designs. Conde (2025), Xu et al. (2024) each call explicitly for longitudinal designs to validate and extend cross-sectional findings; Palale and Ishida (2024) call for mixed-methods approaches gathering diverse perspectives across countries; and Sánchez-Peinado and Escribá-Esteve (2025) recommend triangulating self-reported measures with objective indicators and exploring alternative cultural models. Taken together, these statements suggest that the empirical base of the field, while substantial in volume, remains methodologically shallow in the dimension that would be most necessary to establish genuinely cross-cultural, causal claims.

Narrow, unresolved gaps within the management accounting core

Finally, several gap statements point to specific, unresolved questions within the management-accounting-specific core of the literature. Li et al. (2023) report that "little is known about how the use of [performance] metrics differs in organizations with varying dependencies on incremental and radical innovation". Alkaraan (2020) finds "a lack of evidence in the literature about how companies approach strategic decision-making regarding divestments of some of their strategic investments". Dimes and de Villiers (2020) note that, despite repeated calls for research on the practical implementation of integrated thinking, "this has not been studied extensively". These narrower gaps offer concrete, tractable starting points for future empirical work that would simultaneously advance the management-accounting core of the field and its underdeveloped cross--national comparative dimension identified in section *Structural evidence from bibliometric mapping*.

Limitations and future research

As with any bibliometric study, this analysis is subject to several limitations. First, the corpus is restricted to Scopus-indexed, English-language, peer-reviewed articles and reviews; relevant work published in other languages, in book chapters, or indexed exclusively in other databases (e.g., Web of Science) is not represented. Second, the title/abstract and full-text screening stages (section *Corpus construction and screening*) were conducted using a systematic keyword-based heuristic rather than a manual, line-by-line review of all 1,587 records; while this approach is transparent, reproducible, and grounded in explicit inclusion/exclusion criteria, it may have misclassified a small number of borderline records.

Building on the central finding of this study, future research should prioritize explicit, multi-country comparative designs that test how national cultural dimensions (Hofstede, Gray) shape management accounting practices and managerial decision-making across organizational boundaries, rather than continuing to rely predominantly on organizational-culture proxies for what is fundamentally framed in the literature as a national-culture phenomenon.

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