







“Responsibility accounting and decentralized financial control: A bibliometric mapping of intellectual structure and research trajectories”

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RESPONSIBILITY ACCOUNTING AND DECENTRALIZED FINANCIAL CONTROL: A BIBLIOMETRIC MAPPING OF INTELLECTUAL STRUCTURE AND RESEARCH TRAJECTORIES

Abstract

This paper examines the intellectual framework and research trends in responsibility accounting and decentralized financial control. A bibliometric method is employed to analyze a final sample of 260 documents, selected from a pool of 561 documents retrieved from the Scopus database through defined inclusion and exclusion criteria, covering the study period from 1964 to 2025. The review employs various bibliometric tools and techniques, including citation analysis, most relevant authors, most relevant sources (journals), etc. The thematic pattern analysis is also undertaken to find out the intellectual structure, theoretical development, and research trajectories. The results indicate a steady annual growth rate of 4.75%, with an average citations per document of 22.1, reflecting sustained growth in research output and academic discourse. A marked post-2010 surge is driven by international collaboration (19.23%), with China leading the implementation of these concepts. Overall, the study identifies emerging research directions and offers valuable insights for academia, industry, and policymakers.

Keywords

responsibility accounting, financial control, performance outcome, bibliometric analysis, intellectual structure

JEL Classification

M41, M40, Q56

INTRODUCTION

Firms generally start small, but when they grow, they fragment into divisions, units, and centers. These fragments have their own budget and make choices that affect the entire firm. Every fragment has to be given freedom while maintaining discipline. So, autonomy that fuels innovation and speed has to go hand-in-hand with coherence (Anthony, 1965; Choudhury, 1986). Responsibility accounting enables decentralization by pushing decisions downward through clearly defined responsibility centers. Strategy-linked controls and performance measures ensure continued alignment with the overall strategic direction. It assigns financial outcomes to managers and their units (Malmi & Brown, 2008; Abernethy & Lillis, 1995). The seminal work of James Bulloch published in 1964 is regarded as a landmark contribution to responsibility accounting by making managerial accountability as its core concept.

Responsibility accounting is not just bookkeeping. Every cost center, profit center, and investment center is a node of evaluation and a point where strategic intent and organizational objectives meet operational execution and optimization (Jensen, 2004; Anthony et al., 2014).

Responsibility accounting not only tracks but also influences managers in how they allocate resources, evaluate trade-offs, and pursue targets. The framework of responsibility accounting has evolved from cost assignment to sophisticated performance governance. Nowadays, responsibility accounting systems integrate digital dashboards, real-time reporting, and predictive analytics (Dunk, 1993; Drury, 2013). The close connection between responsibility accounting and decentralized financial control is the key reason for the sustained relevance of studies on both (Otley, 1999; Horngren et al., 2010). The purpose of the study is to map the intellectual structure of research on responsibility accounting and decentralized financial control.

1. LITERATURE REVIEW

Early literature visualizes responsibility accounting as a fundamental management control system for assigning revenues, costs, and performance outcomes to specific responsibility centers. These responsibility centers help achieve organizational goals by ensuring effective managerial accountability within complex organizations (Ferreira & Otley, 2009; Tawse & Tabesh, 2022). The ability to translate strategic objectives across hierarchy levels into measurable operational targets made this approach more valuable (Antle & Demski, 1988; Jones & Thompson, 2000; Quesado et al., 2024). Baiman and Noel (1985) and Melumad et al. (1992) explain that the design of the responsibility center improves the role of accountability and knowledge among managers regarding better decision-making.

The scope of responsibility accounting has expanded beyond cost containment to performance, behavioral, and strategic evaluation. Responsibility accounting systems, as stated by Franco-Santos et al. (2012) and Maas and Van Rinsum (2013), exert pressure on managers' behavior by conditioning their incentives and performance. Theoretically based studies by Jun Lin and Yu (2002), Lau and Moser (2008), and Cohen et al. (2023) indicate that responsibility accounting increases managerial involvement and efficiency if performance measures can be controlled. However, responsibility accounting would generate illogical behavior if the performance measures are uncontrollable. Findings from recent studies show that responsibility accounting is effectively practiced when the definition of an organization regarding authority, responsibility, and performance is well-outlined (Hofmann & Indjejikian, 2021; Chenhall, 2003).

According to Otley (2016), responsibility accounting is a dynamic control tool in today's uncertain environment and complex operations that support

decentralized decision making and preserve strategic consistency. Recent studies find responsibility accounting within broader strategic and governance frameworks, attaching it to corporate behavioral management, internal control quality, and organizational resilience (Tuan, 2017; Phan et al., 2023; Hiebl, 2024). However, Aljanabi and Nouri (2020) and suggest the need for an integrative methodological approach to capture the evolving intellectual foundations in responsibility accounting.

Bai et al. (2025) and Shekarabi et al. (2025) define decentralized financial control as a flexible governance tool to promote strategic alignment, risk management, and value creation. Decentralization is viewed as a response to organizational growth, complexity, and uncertainty, which enables better adoption and quick decisions (Tavares et al., 2024; Khajehpour et al., 2017; Aghion et al., 2021). Sokolov and Bikmukhametova (2015) and Richardson et al. (2002) highlight that decentralized financial control is a strong control philosophy formulated by organizational strategy, technological intensity, and environmental volatility. Indjejikian and Matejka (2006) and Widener (2007) suggest that decentralized control systems depend on financial reports, budgets, and performance metrics to coordinate actions of various units for achieving organizational objectives. Liu et al. (2020) and Dessen et al. (2022) found that in an innovative and dynamic environment, decentralization is more effective in a critical decision-making process.

According to Reineke et al. (2025), decentralization has an efficient impact when it is supported by strong control of autonomy and accountability in multidivisional and geographically dispersed organizations. Recently, there was an increased integration of decentralized control logic with digitalization and performance-based systems that show how real-time data and analytics strengthen the financial aspect

without hampering managerial autonomy (McNally, 1980; Tavares et al., 2024; Li & Zhang, 2025).

Studies conducted by Chinyere et al. (2025) and Biswas (2017) found that responsibility accounting is critical to an organization’s success, and effective methods of cost control through coordinating with different segments of operation are its critical elements. It is found that in today’s modern management systems, both responsibility accounting and decentralized financial control are connected to each other. From the perspective of methodological traditions and contexts, the current studies remain scattered across these themes, even if the conceptual and empirical studies throw deep insights. The inte-

gration of accountability and control logic is not covered by the previous bibliometric studies, and they only highlighted partial overviews. Motivated by the shortcomings and restricted scope of earlier studies, it is imperative to conduct a bibliometric analysis to identify intellectual structure development and thematic evolution, and identify future research trajectories in these fields.

2. RESEARCH METHODOLOGY

This study adopts bibliometric analysis to systematically analyze the intellectual structure, publication trends, and research trajectories in the field of responsibility accounting and decentralized fi-

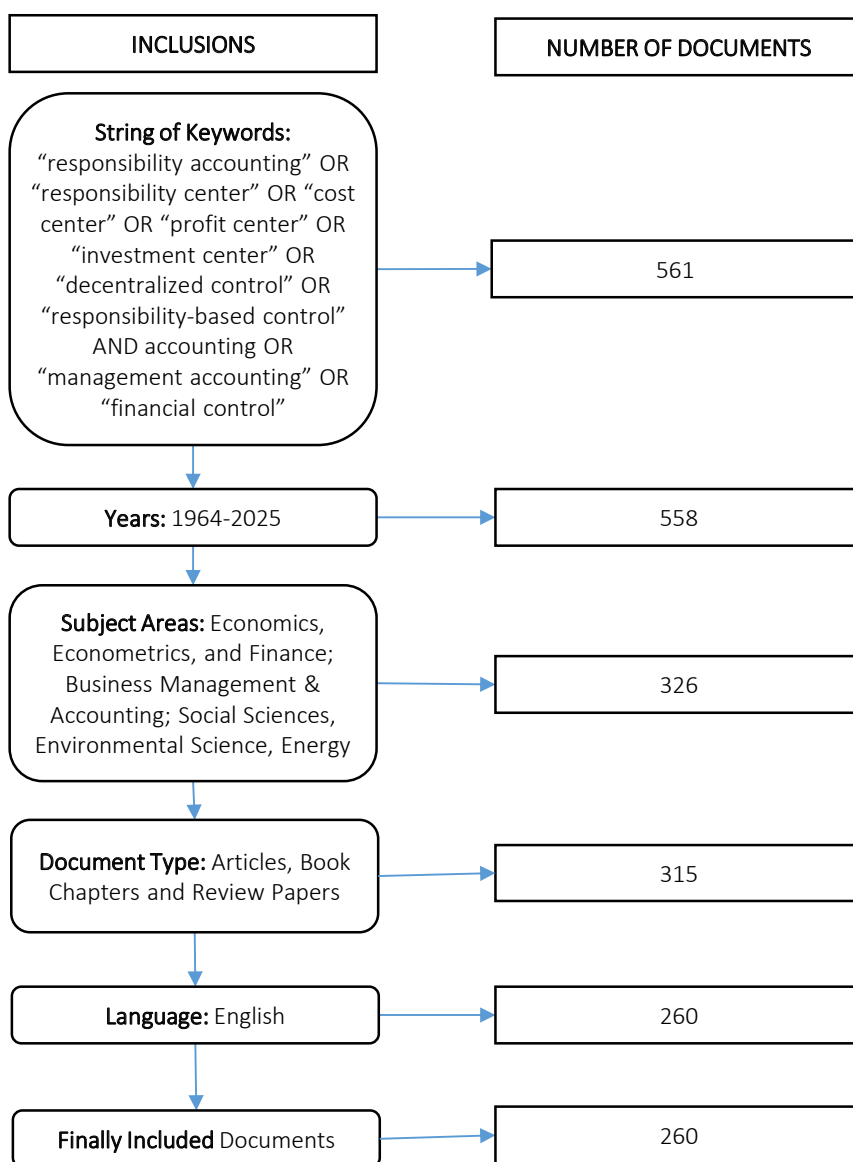


Figure 1. Selection and screening of documents

nancial control. The objective of this technique is to find out the linking among journal citations, top cited authors, top collaborations, most relevant keywords, etc., to summarize the main topics in current research on responsibility accounting. The data were extracted from the Scopus database covering the period from 1964 to 2025. The study year is selected to capture the entire evolution of the field from foundational theories to the contemporary digital and sustainable transition. Scopus database is selected for the study because of its comprehensive coverage of social science and management journals and its rigorous indexing standards, which ensure the quality of metadata used for bibliometric analysis. The data are searched using keywords viz “*responsibility accounting*” OR “*responsibility center*” OR “*cost center*” OR “*profit center*” OR “*investment center*” OR “*decentralized control*” OR “*responsibility-based control*” AND *accounting* OR “*management accounting*” OR “*financial control*”. A total of 561 documents were found in the Scopus database using the keyword sequence. Based on the exclusion principle, non-English papers, retracted papers, notes, and publications of 2026 were not included in this study. In addition, papers in engineering, medicine, physics, mathematics, etc., are also excluded from the total count; and finally, 260 documents are considered for this study (Figure 1).

To make the study methodologically robust, it follows a replicable and transparent bibliometric procedure. The search query is well formulated with the help of Boolean operators to achieve full coverage with minimal records that are not relevant. The search string was designed to be inclusive of both theoretical and operational mechanisms to capture the full intellectual structure of the field. The final data, comprised of 260 documents, is analyzed using R-studio software with the help of the Bibliometrix package. The study used ‘global citation score’ (GCS) to establish the global influence of particular documents and authors in the whole Scopus database, and the ‘local citation score’ (LCS) to establish the works that are particularly influential in the limited corpus of responsibility accounting and decentralized control. To evaluate the maturity and significance of research themes ‘thematic mapping,’ based on Collon’s strategic diagram, is used as well.

3. RESULTS

This bibliometric analysis is conducted using the Scopus database to identify prominent literature and profound authors, etc., in the field of responsibility accounting and decentralized financial control. The growth rate of publications is 4.75 percent per year and displays long-term academic interest in the field of responsibility accounting and decentralized financial control. Furthermore, the average citation per document counts to 22.1, reflecting a moderate to high academic impact in the field of study, which shows that the documents are well cited (Table 1). In terms of content, the presence of 1,012 keywords and 738 author keywords indicates a high level of thematic diversity and conceptual richness. There is a contribution of 573 authors in this field since 1964, and only 83 authors contributed single-authored documents. International co-authorship of 19.23% reflects critical importance of collaboration and diversity. Journal articles dominate the list with 207 documents, followed by 53 book chapters and review papers.

Table 1. Main Information

Description	Results
Main Information About Data	
Timespan	1964:2025
Sources (Journals, Books, etc.)	170
Documents	260
Annual Growth Rate %	4.75
Document Average Age	14.5
Average Citations Per Document	22.1
Document Contents	
Keywords Plus (ID)	1012
Author’s Keywords (DE)	738
Authors and Collaboration	
Authors	573
Authors of Single-authored Docs	83
Single-authored Docs	86
Co-Authors per Doc	2.37
International Co-authorships (%)	19.23
Document Types	
Articles	207
Book Chapters & Review Papers	53

The trajectory of research suggests that the field has transitioned from a niche area of inquiry into a mainstream pillar of contemporary scientific discourse between 1964 and 2025. In the initial period, the publication was limited to 1974, with

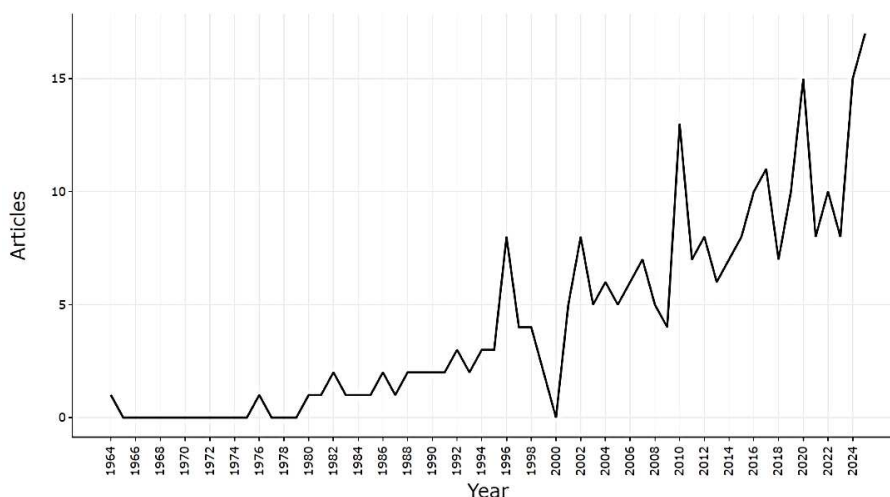


Figure 2. Annual productions/publications

most years recording zero or one article. From 1980 to 1990, it shows slow, steady growth, reflecting growing recognition and early consolidation of the field. The post-2010 period demonstrates a marked acceleration in scholarly output, culminating in the highest number of publications in recent years (Figure 2).

The review establishes the most productive authors in the field of responsibility accounting. The top 10 authors in the research domain of responsibility accounting are identified (Table 2). Authors such as Khajehpour H., Saboohi Y., Shahwan Y., Singh B., Sokolov A.Y., Tsatsaronis G., Tuan T.T., Wittkower B., and Yu Z. each contributed three publications, indicating a shared level of highest productivity rather than dominance by a single scholar.

Table 2. Most relevant authors

Author	Articles	Articles Fractionalized
Khajehpour H	3	1.00
Saboohi Y	3	1.00
Shahwan Y	3	1.45
Singh B	3	0.70
Sokolov A Y	3	1.50
Tsatsaronis G	3	1.00
Tuan T T	3	1.67
Wittkower B	3	0.70
Yu Z	3	1.33
Aljanabi A K	2	1.00

Figure 3 shows the publication of each author over time. Several authors, such as Khajehpour H., Saboohi Y., and Tsatsaronis G., have publication clusters in 2015–2019, highlighting an intense focus of research work during the time period. Shahwan Y. shows a sustained publication over a

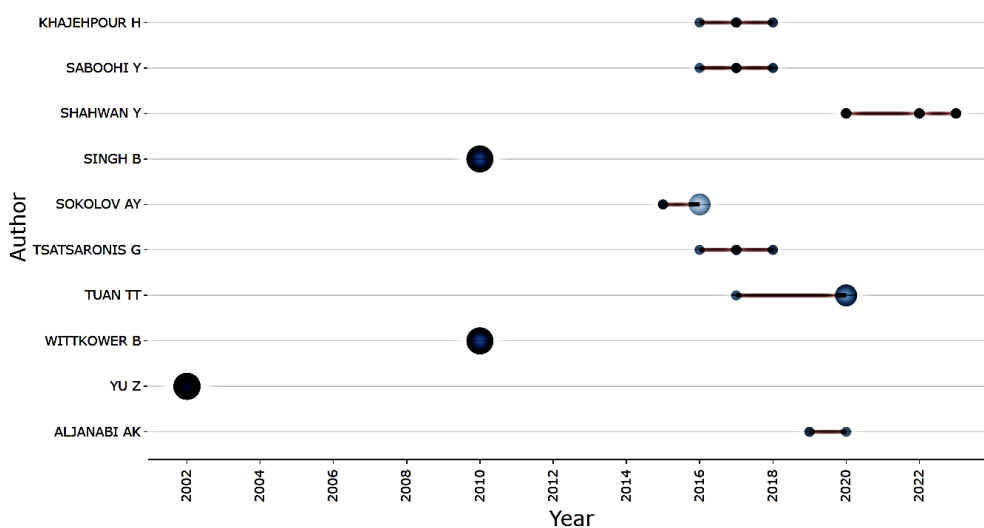


Figure 3. Authors' publications over time

longer period of time. Aljanabi A. K. has limited but recent contributions indicating emerging participation in the research area.

From the results of the most relevant sources, it was found that 'Accounting, Organizations and Society' emerges as the most dominant journal with the highest number of publications, whereas 'Management Accounting Research' is the second most relevant source with 7 publications. The concentration of publications in a small number of high-quality accounting journals suggests that responsibility accounting research is mostly found in core accounting and management sources (Table 3).

Table 3. Most relevant sources

Sources	No. of Articles
Accounting, Organizations and Society	9
Management Accounting Research	7
Cogent Business and Management	4
Financial Accountability and Management	4
Journal of Cleaner Production	4
Managerial Auditing Journal	4
Quality - Access to Success	4
Academy of Accounting and Financial Studies Journal	3
Accounting	3

The most dominant words in the word cloud are "cost accounting", "responsibility accounting", "costs", and "decentralized control", suggesting that the literature is primarily centered on cost measurement, control mechanisms, and account-

ability frameworks within the organization. There are a number of key terms that refer to accounting techniques and instruments, such as "activity-based costing", "cost center", and "cost-benefit analysis". The huge network of co-links between terms such as "efficiency," "carbon," and "social responsibilities" finally indicates that this subject has matured from a purely mechanical approach in accounting to a multi-disciplinary approach to sustainable business management.

The thematic evolution chart or trend topic analysis visualizes the trend topics over time. "Industrial management," "industrial economics," and "mathematical models" seem to be the earliest keywords that reached their peak in the late 1990s and early 2000s. This indicates a foundational stage related to methodologies and organization in industries (Figure 4).

The core journals of responsibility accounting research are identified using Bradford's law. The shaded area is identified as the core zone (source) responsible for generating the highest number of articles on the topic. The journal at the top of the y-axis is the most productive source within this area of research. While the specific journal names in the core source are partially obscured, the distribution clearly identifies approximately the first eleven sources as the primary source that researchers must consult to capture the core knowledge of the field (Figure 5).

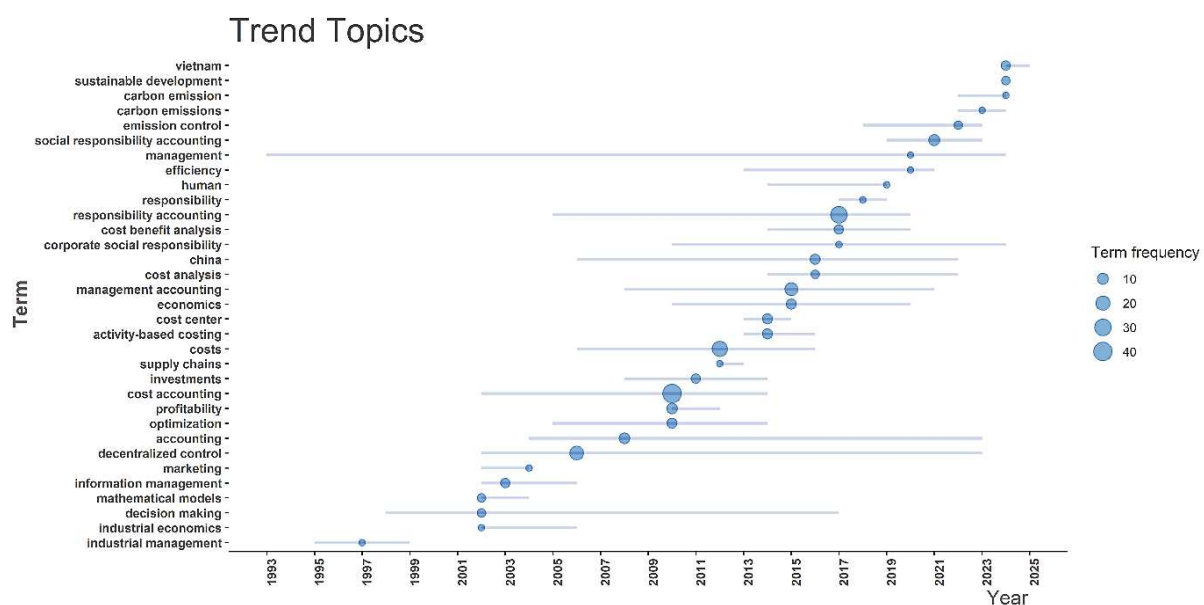


Figure 4. Trending topics

The conceptual structure of the literature is represented in a thematic map based on the occurrence of keywords in the literature, as shown in Figure 7. The map is categorized into four quadrants. The motor themes appear in the upper right quadrant. Economics, cost analysis, cost-benefit analysis, cost accounting, information management, and profitability are the topics that seem to be highly developed and central research areas. The top left quadrant contains the following niche topics: China, accountability, carbon emission, environmental management, responsibility, and return on assets. These themes are customized yet well-developed. The

lower right quadrant reflects basic themes such as management accounting, social responsibility accounting, emission control, energy management, and decentralized control. These are the regions that are significant yet not very developed. The lower left quadrant shows emerging themes such as responsibility centers, performance management, and accounting firms. It identifies topics on which future research could be conducted.

A growth curve, logistic or Gaussian-fit to the data in the figure entitled “Life Cycle – Annual Publications” plots the annual number of publi-

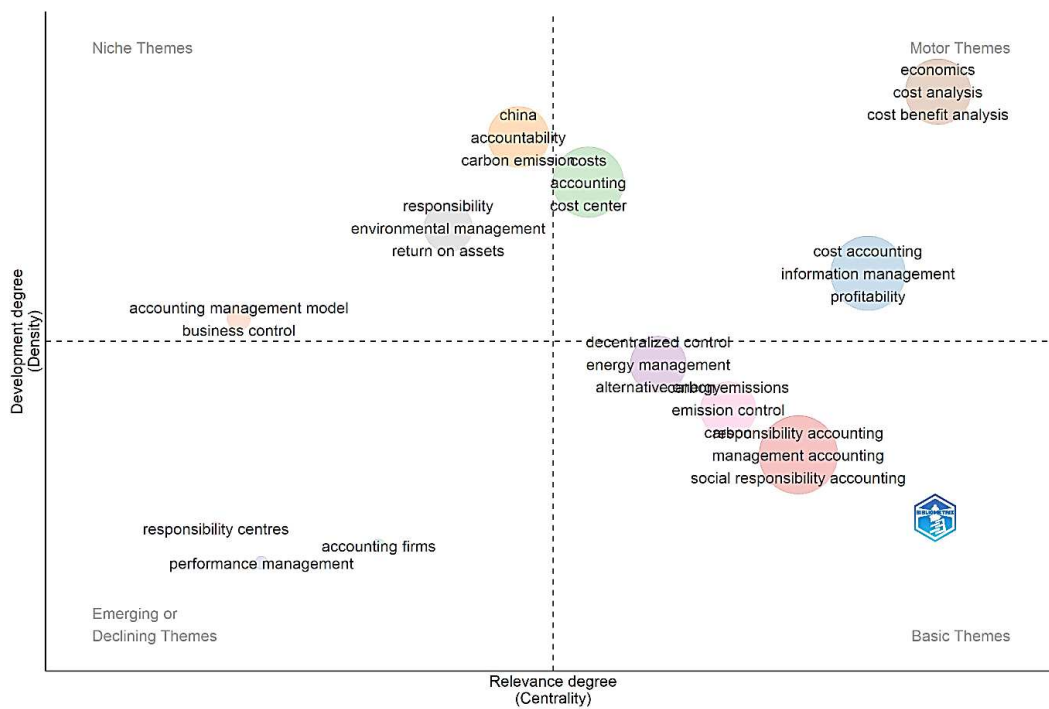


Figure 7. Thematic map

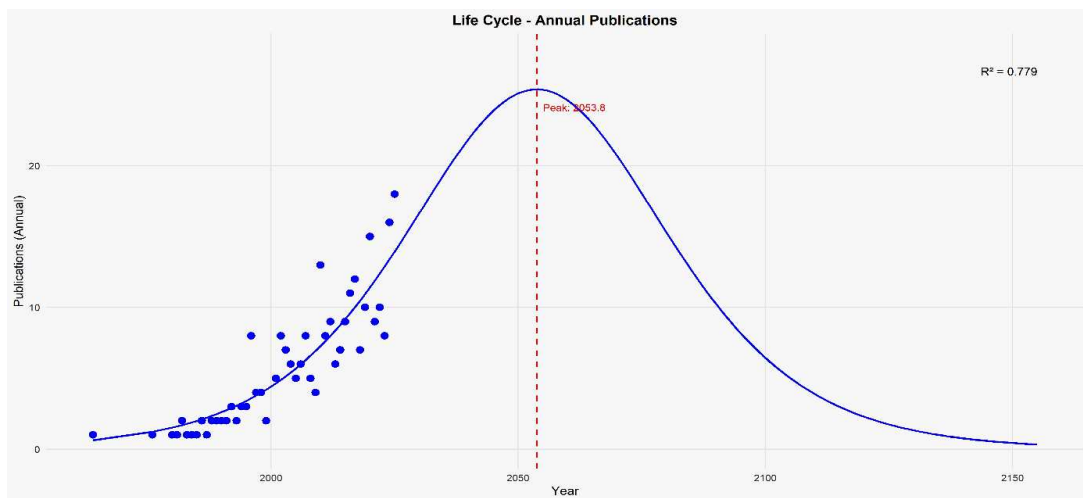


Figure 8. Life cycle – annual publications

cations versus time and allows a best estimate of the theoretical life cycle of the research field. The R^2 value of 0.779 suggests that the fitted curve is a reasonably good representation of the publication data. The fitted curve projects a peak in publication activity (the point of maximum scholarly interest and output) in the year 2053, indicating that the field is still evolving (Figure 8).

4. DISCUSSION

According to the bibliometric analysis, responsibility accounting and decentralized financial control represent a continuously growing area of study. The ensuing 4.75 percentage publication growth per year is an indicator of continued academic activity and intellectual streamlining in the field. This trend indicates the ongoing applicability of responsibility accounting as the core element of management control systems. It also ascertains the importance of coordinating accountability with organizational strategy (Otley, 1999; Malmi & Brown, 2008). The conceptual structure of the field is further explained in terms of keyword analysis. The prevalence of cost accounting and responsibility accounting points to the fact that 'accountability and cost control' remain the key areas of analytical basis of the literature. This conclusion is in line with the theoretical abiding views that place responsibility accounting as a performance control and disciplining tool (Anthony, 1965; Antle & Demski, 1988). Simultaneously, new themes demonstrate a progressive conceptualiza-

tion of the field. Relevant keywords such as sustainability, carbon emissions, and governance indicate that the concept of responsibility accounting is being discussed more in the context of larger accountability models of the organization.

This change promotes new studies that maintain that responsibility accounting is becoming a part of sustainability-focused management and resilience frameworks (Tuan, 2017; Phan et al., 2023; Hiebl, 2024). According to the results, there are also stronger correlations between responsibility accounting, digitalization, and decentralized decision-making structures. These trends can be traced to previous theoretical arguments on management control system development (Otley, 2016; Li & Zhang, 2025).

The other significant discovery involves the intellectual convergence between responsibility accounting and decentralized financial control. In the past, these concepts were usually discussed individually. The present mapping, however, recommends a more integration of the two streams of research. This observation addresses the gap in research found by Aljanabi and Nouri (2020), who have suggested more integrative approaches to analysis. The results indicate that research on responsibility accounting is shifting towards wider control systems related to governance and sustainability. Future studies can also explore the effect of decentralized financial control on stakeholder systems of governance and should focus more on behavioural aspects and on responsibility accounting practices applications.

CONCLUSION

This study is conducted to analyze the systematic mapping of the intellectual order, thematic development, and research path of responsibility accounting and decentralized financial control. The results of a bibliometric analysis of 260 documents indicate a gradual increase in the annual growth rate of 4.75 percent, indicating the stable growth of scholarship and growing interest in the research area. The average citations per document is 22.1, indicating a moderate impact; this means the field is not only intellectually impactful but also actively cited. The thematic analysis shows the development of the initial roots in industrial management and mathematical modeling to a recent focus on sustainability, governance, and digital integration. The prevalence of 'cost accounting and responsibility accounting' as the common keywords validates that cost measurement and accountability are the two main pillars of the literature. The fitted growth curve suggests that the field is still in an early and expanding growth phase. The findings indicate that responsibility accounting is a globally relevant and conceptually strong field that offers opportunities for sustainability integration, digitalization, and stakeholder-focused governance advancements.

AUTHOR CONTRIBUTIONS

Conceptualization: Amiya Kumar Mohapatra, Amit Shrivastava, Sudipta Kumar Nanda, Aditya Prasad Sahoo.

Data curation: Debasis Mohanty, Amit Shrivastava.

Formal analysis: Amiya Kumar Mohapatra, Debasis Mohanty, Aditya Prasad Sahoo.

Investigation: Amiya Kumar Mohapatra, Debasis Mohanty, Amit Shrivastava, Sudipta Kumar Nanda.

Methodology: Amiya Kumar Mohapatra, Debasis Mohanty.

Project administration: Amiya Kumar Mohapatra, Amit Shrivastava.

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Supervision: Sudipta Kumar Nanda, Aditya Prasad Sahoo.

Validation: Amiya Kumar Mohapatra, Sudipta Kumar Nanda, Aditya Prasad Sahoo.

Visualization: Debasis Mohanty, Amit Shrivastava, Aditya Prasad Sahoo.

Writing – original draft: Amiya Kumar Mohapatra, Debasis Mohanty, Amit Shrivastava, Aditya Prasad Sahoo.

Writing – review & editing: Amiya Kumar Mohapatra, Debasis Mohanty, Amit Shrivastava, Sudipta Kumar Nanda.

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