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Connecting legal compliance and financial integrity: A bibliometric survey of accounting practices in the corporate supply chain

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The examination of accounting practices within the corporate supply chain is recognized as a crucial workplace concern, employing a bibliometric survey approach. This study seeks to elucidate the correlation between legal compliance and financial integrity within accounting practices in the corporate supply chain. The findings are derived from a bibliometric analysis. Furthermore, the analysis reveals an increasing trend in publications related to the study's keywords over the past decade. Theoretical and practical implications are explored and discussed.

1. Introduction

In the dynamic and complex landscape of contemporary corporate operations, the symbiotic relationship between legal compliance and financial integrity stands as a cornerstone of sustainable business practices (Haris, 2023; Kennedy-Glans & Schulz, 2010). The corporate supply chain, a labyrinth of interconnected entities and transactions, serves as the nerve center for the exchange of goods, services, and capital on a global scale (Pal, 2020; Balogun, 2018). Within this intricate framework, the imperative of legal compliance and the preservation of financial integrity have emerged as paramount concerns (Debbarma, 2023; Jackson, 2004). This academic paper undertakes a comprehensive exploration of this intersection through a meticulous bibliometric survey, aiming to unearth the intricate patterns and evolving paradigms that define accounting practices in the corporate supply chain.

The modern business environment is marked by an unprecedented confluence of factors shaping corporate conduct (Burciu et al., 2020; D'Cruz et al., 2022). Increasingly stringent regulatory frameworks, a heightened awareness of environmental and social responsibilities, and a discerning scrutiny by stakeholders have all propelled organizations to reassess and fortify their commitment to legal compliance and financial transparency (Lee, 2019; Lin, 2023). Consequently, understanding how accounting practices navigate this complex terrain becomes imperative for both scholars and practitioners alike (Repenning & DeMott, 2023).

The importance of legal compliance and financial integrity for companies cannot be overstated in the contemporary business landscape (Boynton & Johnson, 2005). Legal compliance serves as the ethical and legal compass guiding organizations

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through a myriad of regulatory frameworks, ensuring that their operations align with societal expectations and legal requirements (Weber & Gerard, 2014). A commitment to legal compliance not only safeguards companies from legal ramifications but also fosters trust among stakeholders, including customers, investors, and the broader community (Gadinis & Miazad, 2020). Concurrently, maintaining financial integrity is indispensable for the long-term viability of any enterprise (Waddock, 2017). Sound financial practices not only mitigate the risk of financial irregularities and fraud but also contribute to sustained profitability and shareholder confidence (Da Costa, 2017). Moreover, financial integrity is integral to fostering transparent and accountable corporate governance, instilling confidence among investors and facilitating access to capital (Fung, 2014). In tandem, legal compliance and financial integrity form the bedrock upon which ethical, resilient, and sustainable businesses are built, underscoring their pivotal role in shaping the reputation and longevity of companies in the global marketplace (Allioui & Mourdi, 2023).

The corporate supply chain, often spanning across international borders and involving numerous stakeholders, presents a unique set of challenges in maintaining legal compliance while upholding financial integrity (Chukwu et al., 2023; Aljawarneh et al., 2021). Instances of corporate malfeasance and financial misconduct have underscored the urgent need for a nuanced understanding of the intricate dynamics at play within this ecosystem (Fryzel, 2020; Mohamed Adnan et al., 2023). By examining the landscape of accounting practices in the corporate supply chain, this paper seeks to illuminate the ways in which organizations balance the imperatives of adherence to legal norms with the imperative of sustaining financial integrity.

The overarching objective of this study is, through a bibliometric lens, to conduct a systematic survey of the existing literature on accounting practices within the corporate supply chain. Bibliometrics, a quantitative and qualitative analysis of scholarly publications, provides a robust framework for mapping the intellectual landscape, identifying seminal works, and uncovering emerging trends within a specific field of study (White & Borgholthaus, 2022; Abu Huson et al., 2023). Through this methodological approach, we aim to extract key insights into the intricate relationships between legal compliance and financial integrity in the context of accounting practices.

As we delve into this bibliometric survey, we anticipate unearthing critical themes, discerning patterns of collaboration among scholars, and identifying gaps in the current body of knowledge. By doing so, we hope to contribute valuable insights not only to the academic discourse surrounding accounting practices in the corporate supply chain but also to inform corporate practitioners, policymakers, and other stakeholders. Ultimately, this exploration aims to deepen our comprehension of the complex interplay between legal compliance and financial integrity within the complex ecosystem of the corporate supply chain.

2. Data and Methodology

This study employs a two-phase bibliometric analysis to explore research on legal compliance and financial integrity within accounting practices in the business supply chain (Khan et al., 2021; Davidescu & Manta, 2023). Bibliometric analysis serves as a valuable tool for evaluating research impact (Abu Huson et al., 2023; Donthu et al., 2021). The initial phase assesses the bibliometric achievements of the discipline, while the subsequent phase involves creating visual representations using reference data.

2.1 First Phase: Selection of Research Database

The study utilizes the Web of Science Core Collection, focusing specifically on the Science Citation Index Expanded and the Social Sciences Citation Index due to their extensive coverage. This database provides comprehensive bibliographic data (Chawla & Goyal, 2022; Gusenbauer & Haddaway, 2020).

The Web of Science (WoS) database offers a vast and comprehensive source with over 15,000 highly relevant publications and a collection of more than 50,000,000 categorized documents (Abu Huson et al., 2023). The dataset includes significant metadata such as titles, keywords, abstracts, references, affiliations, authors, journals, and citations, making it well-suited for studies of this nature (Martínez-López et al., 2019). The selection of the WoS database as a search engine is based on its attributes and widespread use by scholars, particularly for scientific paper examinations. Each entry in the WoS database contains extensive data, including publication year, title, abstract, authors, author affiliations, source journal, subject categories, and references (Pranckutė, 2021).

Our bibliometric research specifically targeted English papers published between 2010 and 2023, employing search terms such as "Legal Compliance," "Financial Integrity," "Accounting Practices," and "Corporate Supply Chain" within the Web of Science Core Collection database.

2.2 Second Phase: Filtering and Analysis of Selected Data

In the second phase, an extensive search was conducted in the Web of Science database, concentrating on the designated study period and narrowing down fields to economics, law, accounting, and management. Subsequently, 1144 papers were analyzed using VOSviewer software to generate visual representations of keywords, authors, countries, and affiliations that co-occurred (Van Eck and Waltman, 2017).

VOSviewer, a versatile tool, establishes networks connecting various elements such as scientific articles, journals, researchers, institutions, nations, and keywords (Kirby, 2023; Oyewola & Dada, 2022). The application provides three distinct visualization capabilities—network visualization, density visualization, and overlay visualization—that enhance the exploration of maps (Dodge et al., 2011; Kraak & Ormeling, 2020). Features like scroll and zoom facilitate efficient navigation of large-scale maps (Ringel & Skiera, 2016; Wang et al., 2022). We utilized VOSviewer to identify prevalent patterns, gaps in existing literature, promising research directions, notable countries, sources, and authors related to the study's keywords (Guleria & Kaur, 2021; Cavalcante et al., 2022).

Scientometric approaches, such as the analysis of bibliographic data, were employed (Kastrin & Hristovski, 2021). Co-occurrence analysis examined frequently appearing words in titles, keywords, and abstracts, while bibliographic coupling identified authors and countries making significant contributions (Rojas-Lamorena et al., 2022). Scientometrics is a quantitative study that scrutinizes scientific communication, influence, and policy, providing valuable information about significant research studies in the fields of legal compliance and financial integrity within the context of accounting practices in the business supply chain. Researchers can use replicable statistical techniques to measure various aspects of research, including output, citation rates, influential journals, scientists, and countries contributing significantly to breakthroughs in the subject (Van & Quoc, 2021). It also indicates regions that may require more or less research work by tracking changing trends (Li et al., 2021).

3. Findings

3.1 Web of Science Review

Bibliometric investigations that are both thorough and informative can be carried out with the help of a robust framework that is provided using analytics in the Web of Science database. A complex analysis of scholarly papers is made easier by the database, which provides both quantitative and qualitative insights into a variety of research areas (Chen et al., 2014).

3.1.1 Publication output and growth trend

Fig.1 depicts a bibliometric analysis of research focused on legal compliance and financial integrity within accounting practices in the business supply chain from 2010 to 2023, revealing a substantial surge in publications. The number of citations has also shown a notable increase, surpassing the growth rate of publications. In 2010, citations were approximately 12, contrasting with around 2200 citations in 2023. The graph further underscores intermittent peaks in both publications and citations throughout the past decade. The initial peak occurred in 2015, featuring around 90 publications and 450 citations. Subsequently, another peak emerged in 2019, marked by approximately 104 publications and 1480 citations. The most recent and highest peak unfolded in 2021, with over 110 publications and 2320 citations. Various factors may account for these peaks, including the publication of seminal works in the field, heightened interest due to events related to financial crimes, and the emergence of new fraud methods. Alternatively, the peaks might reflect the overall expansion and maturation of the field. The decrease in publications and citations for 2023 may be attributed to the incomplete year when uploading data, as it was initiated at the beginning of November.

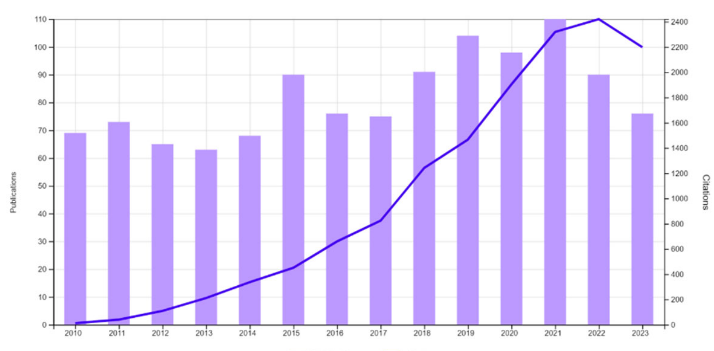

Fig. 1. Publication Years from 2010 to 2023

3.1.2 Top publications, organizations, and publishers

Fig. 2 displays the top ten affiliations associated with the department in the study's keywords within the WoS database. The leading affiliation is the "University Of Kent Kent Business School," contributing 17 articles, followed by "Mara University of Technology Faculty of Accountancy" in the second position with 15 articles. These affiliations specialize in business and accounting. Occupying the eighth position is "RMIT University College of Business and Law," leading with 8 articles and specializing in Business and Law. Also, in the eighth position is "RMIT University School of Accounting Information Systems and Supply Chain," specializing in the integration of accounting information systems and supply chain.

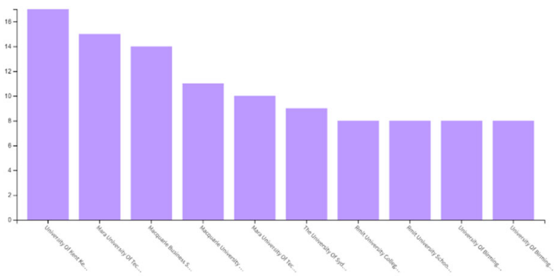

Fig. 2. The top ten affiliations associated with the department

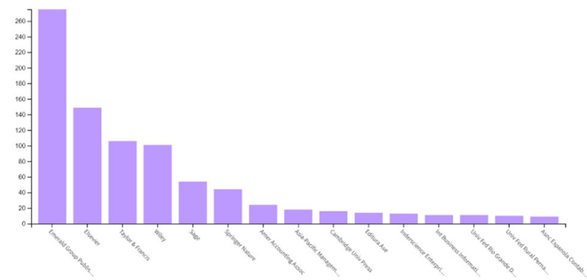

Fig. 3. Publishers with the Highest Contributions

Fig. 3 provides a list of publishers who have demonstrated the highest number of record counts within the field. Leading the list is "Emerald Group Publishing" with an impressive 275 record counts, constituting 23.955% of the overall tally. Following closely is "Elsevier" with 149 record counts, making up 12.979% of the overall tally, while "Taylor & Francis" secures the third position with 106 record counts. Additionally, "Wiley" also holds the third position with 101 record counts. These distinguished publishers are noteworthy as the only ones to have published more than 100 articles in this field, according to the WoS database.

3.2 Bibliometric Review

A bibliometric review is a systematic investigation that enables academics to chart the intellectual terrain, identify key publications, and detect emerging patterns within the selected field (Mukherjee et al., 2022). Bibliometric reviews offer useful insights into the influence and prominence of research, aiding in the assessment of the importance of specific contributions and the overall direction of a field (Hallinger & Kovačević, 2019). Bibliometric reviews enhance our understanding of the academic landscape by examining patterns of collaboration among researchers, citation networks, and publishing trends (Waheed et al., 2018). They provide valuable insights that can guide future research efforts and improve decision-making in academia and other fields.

Fig. 4 illustrates the co-occurrence of keywords and visualizes networks within the semantic structure of research pertaining to legal compliance and financial integrity in accounting practices within the corporate supply chain. This visualization tool aids in assessing keyword frequency and the strength of associations between them. Circular shapes represent keyword clusters, while lines depict connections between these keywords. Generally, shorter distances indicate stronger partnerships. Through cluster analysis based on term co-occurrence, five prominent clusters were identified, reflecting significant research trends. These clusters were classified according to the number and strength of their connections, resulting in four distinct clusters, 774 interconnections, and an overall link strength of 1440—deemed relatively high. This high link strength underscores the prevalence of co-occurrence relationships and the interconnected nature of the research topics.

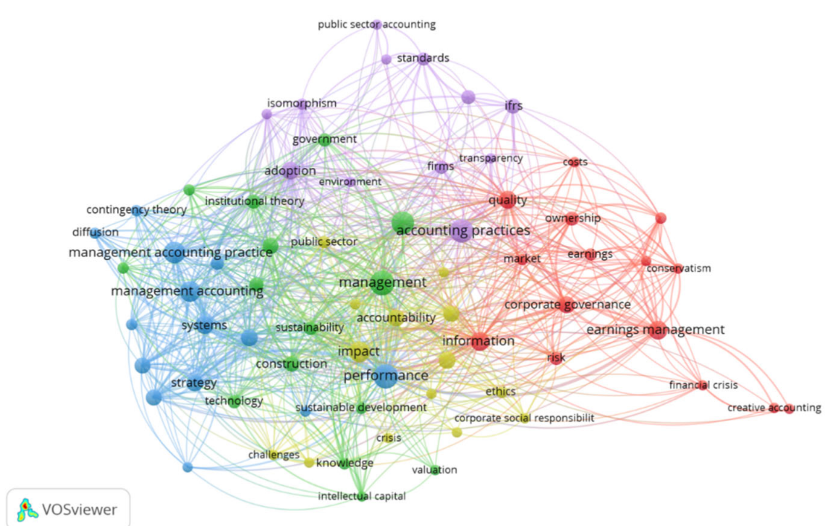

Fig. 4. Analysis of Keyword Co-occurrence

Cluster 1 (Red) concentrates on a thorough examination of how Corporate Governance impacts the control of creative accounting practices. The cluster explores the intricate connection between organizational structures and the prevalence of creative accounting, seeking to comprehend how robust governance systems can function as a safeguard against deceptive financial reporting.

Corporate governance plays a crucial role in reducing deceptive accounting practices within organizations. Corporate governance measures act as a deterrent to the manipulation of financial information for misleading purposes, establishing a framework of ethical norms, transparency, and accountability (Mudel, 2016). Robust governance frameworks, including autonomous boards, audit committees, and stringent internal controls, create an environment characterized by integrity and equity (Calderon et al., 2018). These measures ensure that financial reporting accurately represents the true economic state of a company's operations, preventing executives from resorting to deceptive accounting practices to present a more favorable image (Soltani, 2014). Additionally, corporate governance fosters an atmosphere of confidence and trust among stakeholders, thereby enhancing the long-term viability of the organization and reinforcing investor faith. A robust corporate governance framework acts as a defense against the inclination to engage in deceptive accounting methods, ensuring adherence to values of openness, responsibility, and ethical behavior in financial reporting (Xue et al., 2022).

The current emphasis is on corporate governance, which clearly influences the prevalence of creative accounting through its link with governance deficiencies (Sáenz González & García-Meca, 2014). The practice is examined from both positive and negative perspectives, with a positive outlook regarding creative accounting as the evolution of accounting principles and processes to adapt to changes in accounting practices (Susmuş & Demirhan, 2013). Corporate governance aims to improve corporate performance, achieve economic efficiency, and establish rules that confine management within an ethical framework. This framework is constructed based on the principles of accountability and transparency, driven by the need to provide stakeholders with clear information and elevate the standard of reporting (Odriozola & Baraibar-Diez, 2017).

Increased transparency enables stakeholders to fully understand the inherent excellence of a company, obtain an accurate understanding of its financial state and potential risks, and make well-informed and rational decisions (Liu et al., 2023). Creative accounting involves the use of questionable techniques with immoral components, capable of distorting a company's actual financial performance. This distortion poses challenges for investors and financial analysts when assessing a company's performance and making comparisons with other firms (Vladu & Matis, 2010).

Corporate governance acts as a preventive measure against fraudulent accounting practices, providing the structure and oversight for companies (Jia et al., 2009). Creative accounting involves the intentional manipulation of financial accounting data to align with the preferences of those preparing the accounts. This can be achieved by exploiting or disregarding established regulations to distort figures from their accurate depiction (Bryant et al., 2011).

Cluster 2 (Green) focuses on integrated management accounting strategies to improve organizational sustainability in the technology era. In the current age marked by rapid technological progress, organizations confront a pivotal challenge: ensuring sustained viability amid ongoing transformations (Song, 2022). Integrated Management Accounting (IMA) emerges as a crucial instrument to navigate this intricate terrain (Qasim & Kharbat, 2020).

IMA amalgamates financial and non-financial information, presenting a comprehensive view of organizational performance. This facilitates a well-rounded approach to decision-making, aligning financial objectives with broader strategic goals (Hülle et al., 2011; Al Daabseh et al., 2023). Through the utilization of advanced analytics and artificial intelligence, organizations can analyze extensive real-time data, gaining valuable insights into various business facets. Predictive analytics empowers them to anticipate market trends, customer preferences, and operational challenges, facilitating proactive and well-informed decisions (Ranjan & Foropon, 2021). Moreover, technology enables the automation of repetitive financial tasks through software and algorithms. This not only mitigates the risk of errors but also liberates valuable human resources for more strategic endeavors (Shestakofsky, 2017). Automated management accounting processes enhance operational efficiency, streamline reporting, and ensure compliance, ultimately contributing to the long-term viability of organizations (Bella et al., 2023).

IMA advocates for the incorporation of cloud computing to bolster sustainability. Cloud-based accounting systems offer convenient access to financial data from anywhere, fostering collaboration and expediting decision-making. This adaptability is crucial for navigating the dynamic business landscape and ensuring organizational survival (Al-Okaily et al., 2023).

The escalating focus on environmental, social, and governance (ESG) factors underscores the importance of integrating sustainability metrics into financial reporting (Purwanti & Muafiqie, 2023). IMA promotes the adoption of integrated reporting frameworks, enabling organizations to present their financial performance alongside their social and environmental initiatives, thereby enhancing transparency and accountability (Brown & Dillard, 2014). The technological era mandates ongoing learning and skill development for finance professionals (ALJAWARNEH et al., 2022). To remain abreast of evolving technologies and effectively utilize new decision-making tools, continual training and professional development are integral components of the IMA strategy (Duan et al., 2019; Goldman & Nagel, 1993).

Cluster 3 (Blue) is dedicated to optimizing organizational performance: incorporating financial integrity and control systems. In the current volatile business environment, marked by uncertainties, organizations must give priority to robust financial integrity and control mechanisms to enhance performance. These systems, crucial for effective governance, ensure dependable and compliant financial transactions, cultivating trust among stakeholders and bolstering operational efficiency (Samson, 2017).

The foundation of improved organizational performance lies in rigorous internal controls. Safeguarding assets, preventing unauthorized transactions, and guaranteeing accurate financial reporting constitute their pivotal functions (Hani Al-Dmour, 2018). The implementation of these controls serves to mitigate financial risks, enhance the credibility of financial information, and protect organizational resources (Anderson et al., 2014).

Technology assumes a pivotal role in fortifying financial integrity and control systems. The automation of financial processes not only streamlines routine tasks but also reduces errors associated with manual data entry (Kothandapani, 2023). Advanced software solutions, such as ERP systems, centralize data and facilitate seamless integration of financial processes, enabling comprehensive monitoring and performance management (Telukdarie et al., 2018). An efficient internal audit department is vital for the integration of financial integrity and control systems. By assessing existing controls, pinpointing areas for enhancement, and providing valuable insights, internal auditors significantly contribute to organizational performance (Aikins, 2011). Their role extends beyond mere compliance, encompassing risk management, operational optimization, and strategic alignment (Mizrak, 2023).

Beyond technological progress, fostering a culture of ethical conduct and financial accountability is pivotal for maximizing organizational effectiveness. This involves raising awareness about financial integrity, delivering ethical training, and nurturing a culture of accountability across the organization (Maon et al., 2010). When employees comprehend their role in upholding financial integrity, the entire control environment is fortified (Abd Aziz et al., 2015). Adhering to global financial reporting standards like IFRS and GAAP further enhances the reliability and transparency of financial data (Alali & Cao, 2010). By incorporating these standards, organizations not only ensure compliance but also facilitate information comparison and comprehension, thereby building trust with investors, creditors, and other stakeholders (Stubbs & Higgins, 2018).

Cluster 4 (Yellow) focuses on ethical and legal responsibility and its impact on commercial arbitration and corporate governance. The intertwined relationship between ethical and legal responsibilities is a fundamental factor in shaping the framework of commercial arbitration and corporate governance, exerting a substantial influence on the conduct and decision-making processes of corporations (Lévesque et al., 2018). The significance of accountability resonates within both spheres, underscored by their integral interplay (Gallhofer et al., 2011; Funnell & Cooper, 1998). For example, as defined by Webster (2014), commercial arbitration involves the resolution of disputes or grievances outside traditional courts, appointing an impartial third party or panel to render a potentially binding decision.

Within this context, the arbitrator assumes a central role, and any external influence on their actions directly affects the overarching arbitration process, given the myriad legal and moral responsibilities they shoulder (Nieuwveld & Sahani, 2016). Issuing a fair arbitration decision emerges as a paramount duty, highlighting the pronounced ethical considerations inherent in the arbitration process (Cummins, 2014). Effectively navigating the intricacies of commercial arbitration necessitates strict adherence to ethical norms, essential for upholding foundational principles of fairness, impartiality, and the integrity of dispute resolution systems (Park, 1988). Arbitrators frequently encounter intricate ethical challenges, encompassing conflicts of interest and matters of confidentiality, which are crucial in preserving the trust of parties involved in the arbitration process (Gómez, 2018).

Furthermore, the legal obligations governing arbitration procedures play a pivotal role in ensuring the award's validity and fortifying the credibility of the entire process (Brand, 2014). Shifting focus to corporate governance, ethical considerations prove instrumental in fostering transparency, accountability, and the embodiment of responsible leadership within organizations. Corporate boards, under heightened scrutiny, must ensure that their business actions align not only with legal norms but also ethical principles (Solomon, 2020).

The primary objective is not just legal justification, but, more critically, moral soundness of actions. Adhering to legal frameworks regulating business conduct is indispensable, serving as a protective barrier against legal risks and safeguarding the diverse interests of stakeholders (Norman, 2011). The intricate interplay between ethical and legal obligations is a foundational element shaping the dynamics of commercial arbitration and corporate governance. This dynamic interplay, influenced by numerous factors, significantly impacts the global marketplace, shaping the long-term viability and reputation of enterprises operating in today's complex business environment (Yusuf etal., 2004; Teece, 2007; Albalawee & Al Fahoum, 2023).

Cluster 5 (Purple) explores the adoption of accounting harmonization: enhancing legal compliance in firms through accounting practices. In the contemporary globalized landscape, characterized by heightened regulatory scrutiny, the adoption of accounting harmonization stands out as a crucial tactic for enterprises aiming to improve regulatory compliance and facilitate efficient cross-border operations. This process entails aligning accounting principles, regulations, and procedures across various jurisdictions or subsidiaries within a multinational entity (Guggiola, 2010).

The primary goal of harmonizing accounting practices is to establish uniformity in financial reporting, enabling stakeholders to compare and analyze financial data across diverse geographical areas (Ali, 2005). This standardization is particularly essential for companies operating in multiple legal contexts, ensuring compliance with both local and international regulatory frameworks (Tschopp & Nastanski, 2014). A key advantage of harmonized accounting lies in the substantial enhancement of regulatory compliance (Brusca & Martínez, 2016). Through aligning accounting practices with pertinent legislation and standards, companies can mitigate the risk of non-compliance and the associated legal consequences. This commitment to accurate and transparent disclosure strengthens stakeholder trust, encompassing investors, regulatory bodies, and the general public (Sadiq & Governatori, 2014).

Moreover, standardized accounting practices foster improved financial transparency. Harmonized financial statements empower stakeholders to readily compare the financial health and performance of companies operating in different countries (Biancone et al., 2016). This transparency not only instills investor confidence but also facilitates effective regulatory oversight by presenting a clear and consistent view of the company's financial position (Fung, 2014). Additionally, accounting harmonization facilitates the alignment of financial reporting with international standards, such as the International Financial Reporting Standards (IFRS) (Radebaugh et al., 2006). By adopting or aligning domestic accounting rules with IFRS, nations contribute to global uniformity and comparability in financial reporting (Ali, 2005; Bigoni & Funnell, 2015). Companies strategically position themselves in the global business environment by embracing standardized accounting practices, facilitating cross-border transactions and enhancing access to international capital markets (Filatotchev et al., 2016).

Beyond ensuring legal compliance, harmonized accounting practices also enhance business efficiency. By simplifying the handling of various financial reporting obligations across different jurisdictions, companies can achieve significant time and resource savings (Challapalli, 2023). This simplification enables finance teams to concentrate on strategically important areas, such as financial planning and analysis, ultimately contributing to enhanced operational effectiveness (De Waal, 2017).

In conclusion, the adoption of accounting harmonization is a strategic decision for companies aiming to achieve regulatory compliance, enhance transparency, and gain a competitive edge in the global business environment. Embracing standardized financial reporting practices enables organizations to mitigate compliance risks, build trust, and optimize operational efficiency, ultimately strengthening their resilience and competitiveness in the global marketplace.

3.3 Distribution of Articles by Country

More than thirty nations collectively contributed 1144 articles addressing the intersection of legal compliance and financial integrity within accounting practices in the corporate supply chain. Table 1 highlights the top ten countries that played a significant role in producing these articles. Specifically, these nations collectively authored 417 articles, constituting 36% of the total articles, and accumulated a cumulative total of 5497 citations.

Table 1
Leading Ten Nations with the Greatest Documents Volume

	Country	Documents	Citations
1	England	71	945
2	Australia	62	1257
3	USA	58	1375
4	Italy	45	419
5	Brazil	39	89
6	Malaysia	32	197
7	Spain	26	225
8	France	22	504
9	China	21	313
10	Romania	21	63

We notice that England holds the top position based on the number of documents, boasting 71 documents and 945 citations, followed closely by Australia with 62 documents and 1257 citations, and the USA with 58 documents and 1375 citations. Italy, Brazil, Malaysia, Spain, France, China, and Romania also feature on the list, each making contributions to the worldwide research domain. The table notably demonstrates a diverse global engagement in scholarly endeavors, representing countries from various continents. England's impressive publication output, coupled with its considerable citations, underscores its substantial influence in the field.

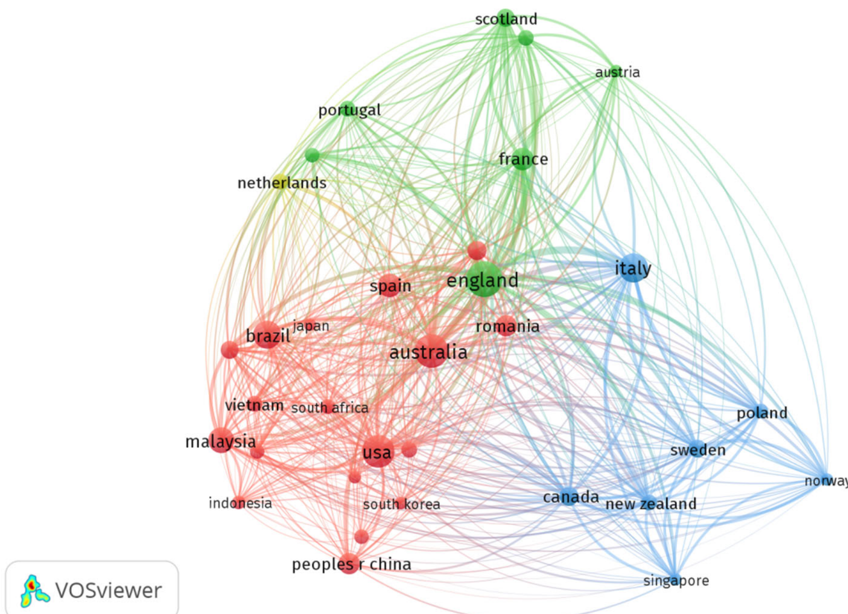

Fig. 5. Visualization: Comprehensive Insight into Country Relationships

Fig. 5 offers an insightful representation of nations that significantly contribute to scientific and technical literature, showcasing their active engagement in collaborative networks and frequent involvement in research and development endeavors. The VOSviewer visualization reveals intriguing patterns in the connections between countries. Notably, the United States is linked through strong diplomatic and economic ties with nations such as China, Japan, and England, positioning itself as a central hub for global cooperation in research and development. Another noteworthy observation is the formation of clusters among countries with robust interconnections. Specifically, a cluster of European nations, including Germany, France, Italy, and Spain, indicates substantial collaboration in various research and development projects. In summary, the VOSviewer visualization provides a valuable and comprehensive overview of country relationships, emphasizing the growing global interconnectivity and collaboration among nations in research and development initiatives.

3.4 Bibliographic coupling of authors

The concept of author bibliographic coupling (ABC) extends from bibliographic coupling, wherein two authors cite the same study in their respective publications (Abu Huson et al., 2023). ABC suggests a direct link between the number of shared references among authors and the similarity percentage of their studies. Essentially, the more references two authors have in common, the greater the similarity between their research areas. Studies exploring research front mining and science mapping have assessed the efficacy of document bibliographic coupling.

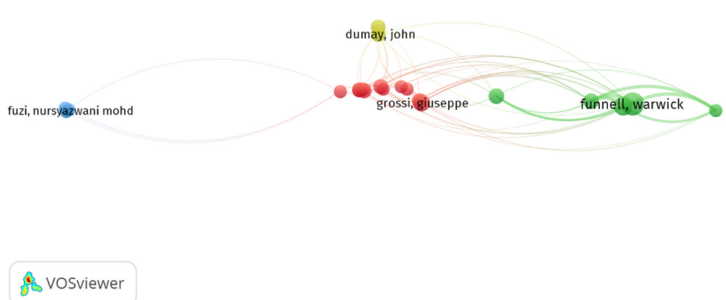

Fig. 6. Visualization of Author-Based Bibliographic Coupling Network

FIG. 6 presents the top 21 contributing authors ranked by the volume of their published documents. Leading the list is Warwick Funnell, with 16 published papers from 2010 to 2023, primarily focusing on legal compliance and financial integrity within accounting practices in the corporate supply chain. Following Funnell are Michele Bigoni, credited with 10 published papers, and Giuseppe Grossi with 8 papers.

4. Conclusion

This comprehensive bibliometric investigation has uncovered crucial insights into the intricate connection between legal compliance and financial integrity within accounting processes across the business supply chain. These findings hold significant theoretical and practical implications for both academia and industry. The determinants examined in this study have shed light on the interplay between legal standards and financial transparency, emphasizing their pivotal role in shaping sustainable corporate practices.

Theoretical Implications: This study contributes theoretically by clarifying the interdependence of legal compliance and financial integrity, foundational in contemporary business activities. Through bibliometric analysis, detailed patterns and emerging paradigms in the intellectual landscape have been revealed, enriching our understanding of the dynamic terrain where ethical, resilient, and sustainable businesses flourish. Additionally, the exploration of common themes, collaboration patterns among researchers, and identification of knowledge gaps pave the way for future scholarly investigations in this field.

Practical Implications: This research provides significant insights for corporate practitioners, policymakers, and stakeholders in the corporate supply chain. Understanding the delicate balance between adhering to legal regulations and upholding financial transparency is crucial in navigating the complexities of international business environments. The findings underscore the importance of regulatory compliance alongside financial transparency, facilitating informed decision-making, risk reduction, and fostering stakeholder trust. These insights serve as a guiding compass for organizations, empowering them to reinforce ethical business practices and ensure long-term sustainability.

Future research should delve into the critical themes revealed across the five clusters. Examining the effectiveness of governance structures in preventing fraudulent accounting practices remains essential in corporate governance. Research efforts should explore advanced techniques that integrate management accounting and technology for organizational sustainability. Analyzing the structure and effectiveness of robust control mechanisms is imperative for enhancing organizational performance. Understanding the impact of ethical breaches on commercial arbitration outcomes and corporate management is crucial within ethical and legal obligations. In the realm of accounting harmonization, prioritizing the examination of practical consequences and challenges in implementing standardized methods to bolster compliance with regulatory requirements is vital.

The determinants analyzed, including increasingly stringent regulatory frameworks, environmental and social responsibilities, and stakeholder scrutiny, highlight the multifaceted landscape shaping corporate conduct. The relationship between compliance and financial integrity is fundamental for ethical governance, trust-building, and enduring value creation. Furthermore, the distinct complexities in managing the corporate supply chain underscore the need for sophisticated strategies in upholding compliance and integrity. Additionally, the study acknowledges a limitation in exclusively examining journals within accounting and business domains, potentially overlooking relevant research in law journals. Future researchers are recommended to publish in journals that encompass economics, accounting, and law to ensure a more comprehensive understanding of the field.

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