

BIBLIOMETRIC ANALYSIS ON THE CURRENT STATE OF RESEARCH IN THE MANAGERIAL ACCOUNTING FIELD AT INTERNATIONAL AND NATIONAL LEVEL

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Abstract:

Managerial accounting provides useful information about previous results and performances, it represents decision support and contributes to the delimitation of managerial strategies. This research analyzes research trends in managerial accounting by a bibliometric approach based on the analysis of the Web of Science database, in the period 1975-2021, using VOSViewer software. The analyzed researches show that the field of managerial accounting is in continuous development due to the efficient support of the management system of the economic entities for establishing the medium and long term strategies. The increased research interest in this field is manifested mainly among US researchers; the journal with significant impact is the Accounting Review. In conclusion, the research field of managerial accounting is focused on management issues and management of production costs, as well as on minimizing costs and maximizing results.

Keywords: managerial accounting, costs, bibliometric analysis.

JEL codes: M41