Accounting in Non-Profit Organizations (NPOs): Insights from Bibliometric Analysis

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Abstract **– This study explores the literature on accounting in non-profit organizations (NPOs) using a bibliometric method to describe and analyse the evolution of publication structures. A total of 87 relevant documents published from 1980 to 2024 were examined. Data were processed and visualized using Biblioshiny (R Studio), VOSviewer, and Microsoft Excel. The findings indicate that research on NPO accounting has progressed through distinct phases: An initial period of slow development, a phase of rapid growth, a peak period, and subsequent fluctuations, while consistently maintaining academic relevance. Notably, the most influential journals in this field are Accounting, Auditing and Accountability and Voluntas. The most cited article, authored by Lecy and Van Slyke (2013), has received 172 citations. Future study directions highlight the transformative potential of emerging technologies such as blockchain and artificial intelligence (AI), the increasing demand for transparency in financial reporting, and strategies to strengthen stakeholder engagement. Moreover, sustainability and integrated reporting are identified as critical areas for further exploration.**

This study provides a comprehensive bibliometric analysis of NPO accounting trend, offering valuable insights into the contributions of leading journals, articles, and authors in this field.

Keywords **– Accounting, accountability, bibliometric, non-profit organizations, transparency.**

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1. Introduction

Traditional accounting studies have largely concentrated on the for-profit sector, emphasizing profit maximization, shareholder value, and financial performance metrics [1], [2]. This orientation reflects the priorities of the profit-driven entities, where indicators such as profitability, return on investment, and regulatory compliance dominate the discourse. In contrast, non-profit organizations (NPOs) pursue fundamentally different objectives, prioritizing social impact and mission fulfillment over financial returns [3], [4]. Consequently, NPOs require tailored accounting approaches that emphasize accountability, transparency, and the efficient use of resource.

NPOs play a vital role in advancing economic development, social justice, and environmental sustainability, thereby contributing to the overall well-being of communities and society [3], [5]. However, their ability to fulfill these mission largely depends on securing financial support from diverse sources, including donations, grants, government funding, and corporate sponsorships [6]. In an increasingly competitive environment, where donors have instant access to information through digital platforms, NPOs must strategically differentiate themselves and build trust to attract and retain funding [7]. Effective accounting practices that emphasize transparency and accountability are essential to establishing and maintaining this trust.

While prior research has explored various dimensions of accounting in NPOs, including accountability, transparency, financial reporting, and resource management [6], [8], [9], [10], significant gaps remain.

For instance, accountability is often discussed in relation to reporting mechanisms but is rarely examined as a broader organizational strategy to foster trust and uphold ethical responsibilities [11], [12], [13]. Likewise, transparency, a vital element of financial reporting, plays a critical role in ensuring that stakeholders receive clear and reliable information [14], [15]. Nevertheless, traditional accounting models may not adequately capture the complexities of NPO operations, highlighting the need for refinement and innovation in accounting practices [10].

Despite the growing body of literature on NPO accounting, systematic analysis of trends and patterns in this field remains limited. Therefore, this study aims to provide a comprehensive bibliometric review to map existing research, enhance the understanding of NPO accounting, and offer valuable insights to guide future studies.

2. Methodology

This study adopts a bibliometric methodology to analyse the literature on NPO accounting. Bibliometric analysis is a quantitative method of study used to evaluate, map, and visualize patterns and trends within scientific publications [16]. This approach provides insights into the intellectual development of a specific field of study by examining publication metadata, such as citation counts, authorship, keywords, and institutional affiliations.

2.1. Study Design

This study consists of five steps (Figure 1), adapted from previous studies [17], [18], [19]. The first step involves formulating the study design, from defining the objectives to selecting the analysis techniques. The second step is collecting relevant literature from Scopus by applying data filters. The third step involves analysing the data using VOSviewer and Biblioshiny. The fourth step focuses on visualizing the findings. The fifth step involves interpreting and reporting the results.

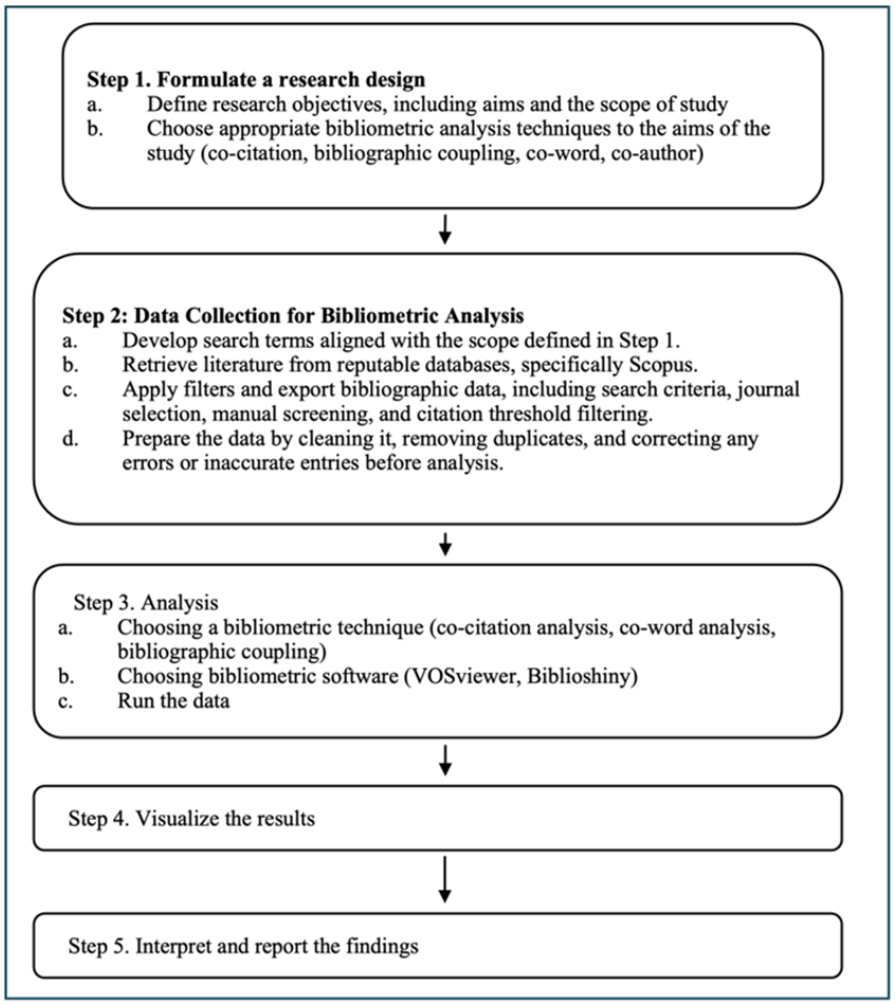

Figure 1. Flowchart of methodology

The primary objective of this study is to provide academics and practitioners with a comprehensive understanding of the literature on NPO accounting, as reflected in Scopus-indexed journals. To achieve this objective, this study addresses the following questions:

1. What are the publication trends and key contributors in the field of accounting for non-profit organizations (NPOs)?
2. Which articles, journals, authors, and collaborative networks are most influential in this study domain?
3. What future study opportunities can be identified through bibliometric analysis?

2.2. Collection of Data Strategy

Data collection in this study utilizes the Scopus database as the primary source, recognized as a leading platform for high-quality academic data. Scopus is one of the largest abstract and citation databases, encompassing many journals, conference proceedings, and books [20].

Scopus is widely recognized for its rigorous indexing standards, which ensure the inclusion of credible and impactful studies. Its user-friendly interface offers various tools to refine searches and export data [21], [22]. Scopus also provides robust metadata, including citations, keywords, and affiliations. These data are essential for conducting in-depth bibliometric analyses, such as co-authorship, keyword co-occurrence, and citation network analysis.

Scopus is particularly suitable for bibliometric studies because it provides extensive citation data and covers a broader range of journals than other databases, such as Web of Science [23], [24]. By using Scopus, this study ensures that the dataset is comprehensive and reliable, accurately reflecting the academic discourse in the field.

2.3. Keyword Selection

The selection of keywords must be relevant to the focus of the study, namely accounting in non-profit organizations. First, to obtain the required data, a search was conducted using the "topic" field (TITLE-ABS-KEY). The most relevant keywords were identified with the help of subject-specific thesauri and database keyword suggestion tools (e.g., Scopus or Web of Science) to determine additional pertinent terms. In addition, synonyms, alternative spellings, and related terms were included to capture variations in how concepts are described in the literature.

Specifically, to produce targeted articles, some of the keywords included "accounting" AND "non-profit organization"; OR "nonprofit organizations"; OR "nonprofit entity"; OR "small medium-sized entities"; OR "social enterprise"; OR "local organization" OR "faithbased organizations"; OR "church"; OR "mosque"; OR "pesantren"; OR "religious community".

Second, data filtering was performed. The initial search identified 882 documents related to the entered keywords. The selection was limited to English-language, journals, and articles, resulting in 591 papers. The subsequent screening considered subject areas limited to business, management, accounting, economics, and finance, which yielded 279 documents.

Third, manual data cleaning was conducted. Data cleaning is essential in bibliometric analysis to ensure that the dataset is accurate, consistent, and reliable [25]. Data from Scopus often require adjustment; for example, inconsistencies and duplications can lead to redundancy and inaccuracies in the analysis. Missing keywords were completed using OpenRefine. Furthermore, irrelevant documents or those from unrelated fields were removed, resulting in 87 relevant documents spanning the 1980–2024 period.

2.4. Study Approach, Tools and Test

In this bibliometric analysis, the study employed various tools and techniques to identify patterns and trends in the scientific literature. Biblioshiny from R Studio served as the primary platform for bibliometric data analysis, including metadata processing, visualization of publication trends, and evaluation of author, institution, and journal performance [22], [26]. VOSviewer was used to visualize relationships between keywords, co-authorship, and collaboration networks through intuitive and interactive network maps, allowing an in-depth analysis of clusters and connections among bibliometric elements [27]. Microsoft Excel was employed as a complementary tool for raw data management and metadata cleaning, such as keyword normalization and verification of data consistency prior to further analysis.

3. Results

The results section presents the findings obtained from the study. Appropriate figures and tables are provided to effectively illustrate the results. Figures are used to display data trends or other visual information, while tables are particularly useful for presenting precise values.

3.1. The Development of Accounting Literature in Non-Profit Organizations

This study is based on 87 relevant documents from Scopus related to NPO accounting, published from 1980-2024. During the early period (1980-2000), the number of publications per year was very low, averaging only 1–2 documents anually. Study activities in NPO accounting were still underdeveloped, suggesting that this topic received limited attention from researchers during that period.

The growth period (2005-2010) saw an increase in the number of publications, although the trend fluctuated, indicating an initial surge of interest in NPO accounting. The peak period (2010-2015), particularly beginning in 2010, marked a significant rise in publications, representing the onset of the peal phase in this research domain. Figure 2 provides an overview of the collected data and serves as a reference for understanding the subsequent analyses presented in this article.

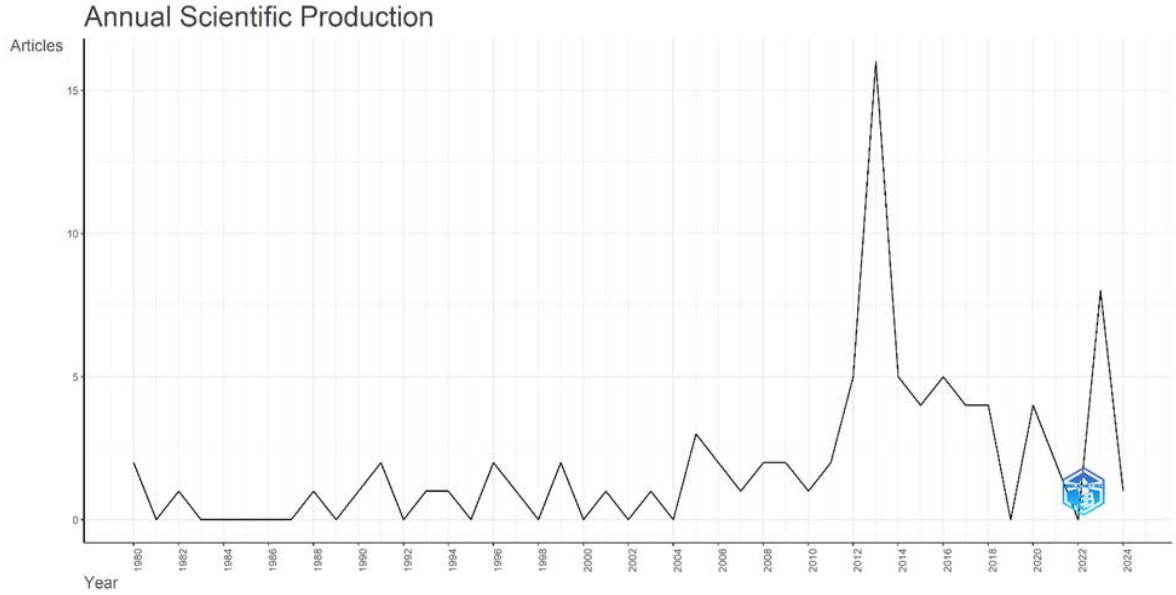

Figure 2. Distribution of accounting in non-profit organization literature over time

The highest peak occurred in 2014, with 19 publications, making a period of the heightened attention to NPO accounting. During the subsequent periode (2016-2024), the number of publications decreased but remained relatively high compared to the years before 2010. The data indicate that studies on NPO accounting began to attract serious attention around 2005 and reached their peak in 2014. Afterward, the publication trend fluctuated, but the field continued to demonstrate sustained research activity. Although productivity has stabilized, NPO accounting has become an increasingly important topic within the accounting discipline.

Several factors explain the fluctuation in publications in NPO accounting. The increase in published articles is often associated with a growing emphasis on accountability and transparency in NPO administration [28]. Because NPOs frequently rely on financial support from donors, government entities, or the general publicmust be accountable for the use of these funds. Moreover, the introduction of regulations and accounting standards tailored to NPOs, including IFRS (International Financial Reporting Standards) for non-profit entities, has driven research in this area, as scholars seek to examine their impact on organizational governance.

Conversely, the decline in publications can be attributed to accounting researchers' limited interest in NPO, with greater focus placed on profitable companies that have substantial economic impact [29]. Accessing financial data presents additional challenges, as accounting studies often require detailed financial information. Many NPOs lack standardized reporting system, making their data difficult to obtain. Furthermore, concerns over privacy and confidentiality further restrict researchers' access to necessary information.

Many NPOs lack standardized reporting systems, making their data difficult to obtain. Furthermore, concerns over privacy and confidentiality futher restrict researchers' access to necessary information. Despite these challenges, research on NPO accounting has resulted in several influential journals, based on the number of articles published in this field. The *Accounting, Auditing, and Accountability* leads with 17 publications and 540 citations. *Voluntas* follows with 13 publications and 248 citations. *Nonprofit Management and Leadership* published 9 publications, while *Harvard Business Review* published 4 publications.

Other notable journals, including *Accounting, Organizations and Society*, *Accounting Horizons*, and *Qualitative Research in Accounting and Management*, each published 3 publications. High-quality journals, including *Financial Accountability and Management*, *Managerial Auditing Journal*, and *British Accounting Review*, are predominant in this analysis.

Their prominence suggests that the studies included in this review primarily rely on sources with strong reputations and wide influence within the academic community. Table 1 presents the most influential journals based on the number of articles published on NPO accounting.

Table 1. Most relevant sources

No	Journal Name	No. of published article	Total Citations	Publisher
1	Accounting, Auditing and Accountability Journal	17	540	Emerald
2	Voluntas	13	248	Springer New York
3	Nonprofit Management and Leadership	9	190	John Wiley & Sons
4	Harvard Business Review	4	133	Harvard Business School
5	Accounting, Organizations and Society	3	161	Elsevier
6	Accounting Horizons	3	123	American Accounting Association
7	Qualitative Research in Accounting and Management	3	27	Emerald
8	Financial Accountability and Management	2	221	John Wiley & Sons
9	Managerial Auditing Journal	2	22	Emerald
10	British Accounting Review	2	10	Elsevier

Figure 3 illustrates influential journals according to Bradford's Law, which classifies journals based on their publication frequency. Journals are divided into three core zones according to their publication rates: Core Zone 1, Core Zone 2, and Core Zone 3. Core Zone 1 contains journals with the highest publication rates, specifically the *Accounting, Auditing and Accountability Journal* and *Voluntas*.

Core Zone 2 includes journals with medium publication frequencies, namely *Nonprofit Management and Leadership*. Core Zone 3 comprises journals with the lowest publishing frequencies in this analysis.

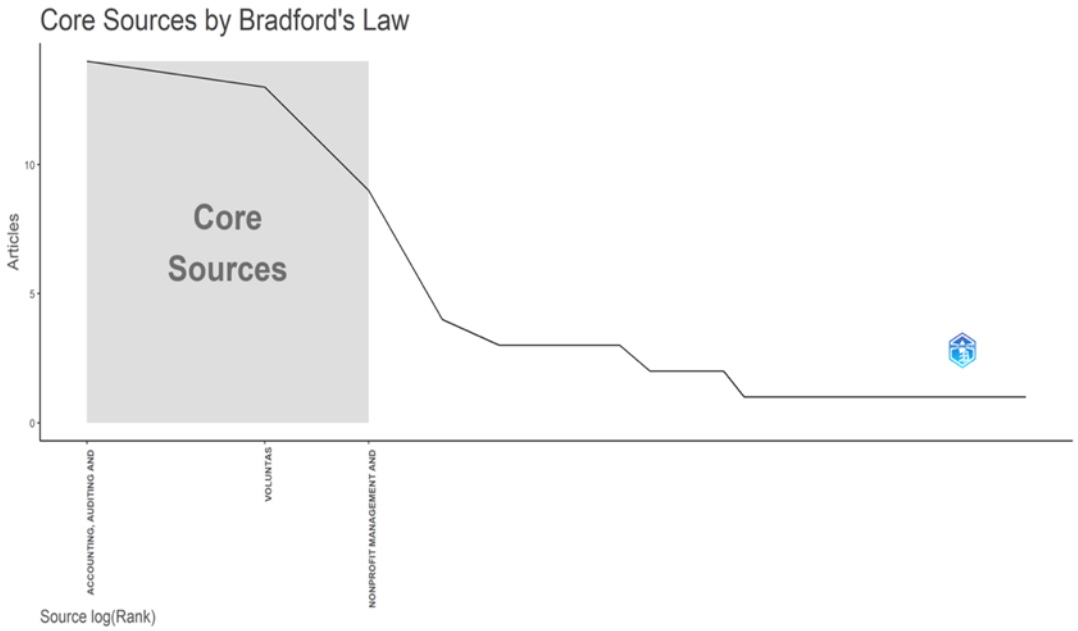

Figure 3. Influential journals based on Bradford's law

3.2. Citation Analysis

Citation analysis involves identifying and tracing the citations of scholarly publications to other works, thereby illustrating the relationship among these documents [17]. This process provides insight into a work's influence and its impact on the broader field of study. By analysing citations, key publications within a study domain can be identified, offering a deeper understanding of its intellectual dynamics.

Table 2. Most cited documents

	Authors	Title	Year	Ref	Cited
1	[30]	Nonprofit sector growth and density: Testing theories of government support	2013	[30]	172
2	[31]	A Model of Financial Accountability and The Church of England	1990	[31]	140
3	[32]	Accounting in its Social Context: An Analysis of the Accounting Systems of the Church of England	1988	[32]	130
4	[29]	Discharging not-for-profit accountability: UK charities and public discourse	2012	[29]	119
5	[33]	Can public trust in nonprofits and governments be restored?	1996	[33]	106

Table 2 presents the most cited documents on NPO accounting. Citation counts are based on papers published in journals indexed in the Scopus database. These documents are recognized for their significant contributions to advancing study in the field and for reflecting the current dynamics of the literature.

The article by [30] is the most cited document, with 172 citations. It examines the growth and destiny of NPOs by testing two primary theories: Government failure theory and interdependence theory.

Similarly, [31] and [32] have made significant contributions to the literature on NPO accounting, particularly regarding social institutions such as churches. According to [31] a financial accountability model was developed which focused on the Church of England, which has received 140 citations. This model integrates financial and non-financial elements to provide a better understanding of how religious institutions account for the resources managed. Furthermore, [32], with 130 citations emphasized that accounting systems function as technical tools for financial management while also reflecting social phenomena influenced by institutional values, culture, and goals. In his analysis of the accounting system within the Church of England, [31] demonstrated that accounting is not a neutral practice but is shaped by the social context in which it operates. Collectively, these contributions have established these authors as leading figure in the study of NPO accounting.

Table 3 categorizes the most productive and cited authors on NPO accounting. This analysis ranks the top ten authors based on their contributions in terms of the number of articles published and the citations received. The results indicate that [31] from the School of Management and Economic Studies, University of Sheffield, rank first. This is followed by [30], affiliated with the Andrew Young School of Policy Studies, Georgia State University, and Syracuse University.

Table 3. Most local cited authors

Authors	Citations
Laughlin, R. C. [31]	270
Lecy, Jesse D. [30]	172
Van Slyke, David M. [30]	172
Connolly, Ciaran [34]	146
Parsons, Linda M. [35]	128
Dhanani, Alpa [29]	119
Herzlinger, R.E. [33]	114
Jegers, Marc [36]	109
Booth, Peter [37]	100
Keating, Elizabeth K. [38]	96

Other authors, such as [34] and [35], have significant contributions to the financial reporting and accountability of NPOs. Their work is essential for promoting transparency and building trust among stakeholders. Additionally, [29], [33], and other prominent authors have expanded understanding of various aspects of NPO accounting. The dominance of citations by these authors indicates that accounting studies in NPOs focus not only on technical aspects but also on strategic and social issues that influence the role of these organizations in society.

Figure 4 presents the most cited institutions in the context of NPO accounting. The institutions with the highest number of citations are the Andrew Young School of Policy Studies and Syracuse University, each with 172 citations. In addition to these leading institutions, notable contributions come from the University of Sheffield, namely Financial Management, School of Management and Economic Studies (140 citations) and another department within the same university (130 citations).

Furthermore, Cardiff University and Queen's University Belfast, each with 119 citations. This data highlights the most influential institutions based on citation count, providing insights into their reputation and contributions to NPO accounting.

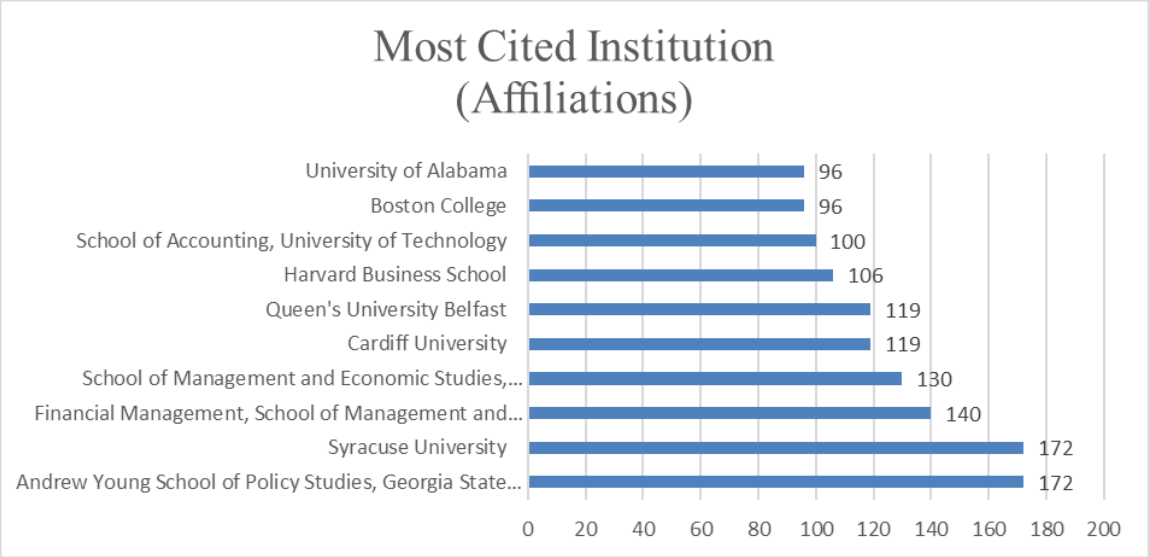

Figure 4. Most cited institutions (affiliations)

3.3. Collaboration Patterns

In bibliometric analysis, collaboration patterns and study focus are key elements for understanding the dynamics of a discipline.

The Country Collaboration Map provides a geographical overview of collaborations between countries within the field (Figure 5).

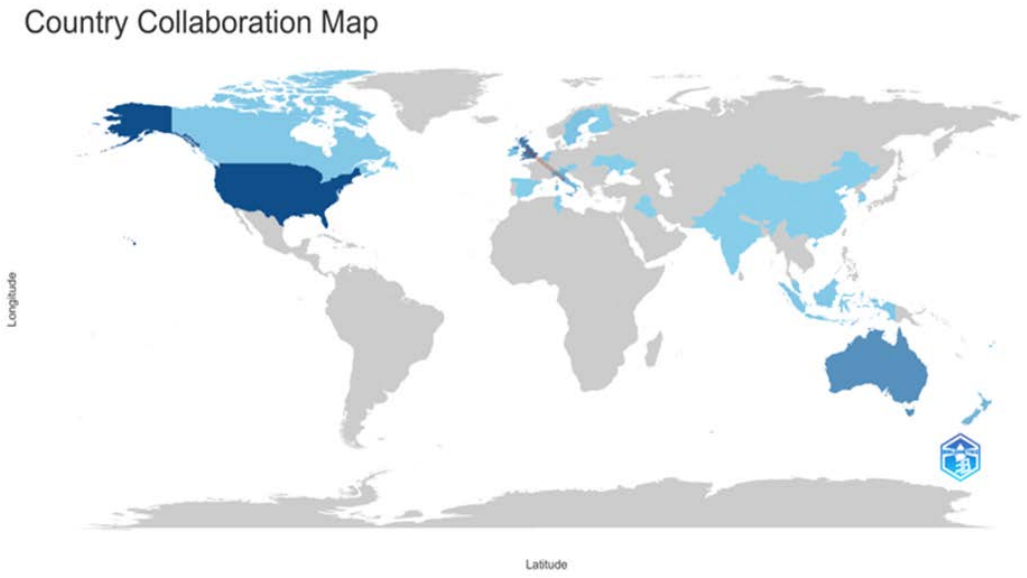

Figure 5. Country collaboration map

This visualization reveals global relationship among researchers and institutions across different regions and illustrates how certain countries contribute to specific study topics. Consequently, these patterns offer strategic insights into study trends, individual or group contributions, and the direction of future scientific developments.

Countries shown in darker blue, such as the United States, United Kingdom, and Australia, exhibit higher collaboration intensity compared to others. This likely reflects the active role of these countries in producing significant cross-country studies or collaborations within the field. The United States, as a major center of global research, appears to function as central hub within this collaboration network.

In addition, the involvement of several Asian countries, such as China and India, has begun to emerge, although their collaboration intensity remains lower compared to Western countries. Asia's growing role can be attributed to the development of the non-profit sector in the region and increased attention to transparency and financial accountability practices. Collaborations involving developing countries provide unique insights, particularly regarding the challenge faced by non-profit organizations in different local contexts.

The importance of international collaboration in this study also highlights the complexity of accounting issues in NPOs, which require cross-cultural and cross-jurisdictional understanding. This collaboration allows researchers to share relevant knowledge, best practices, and innovations. Thus, the findings of this study can make a more substantial contribution to the development of accounting theory and practice, especially in ensuring the accountability and sustainability of NPOs at the global level.

3.4. Thematic Map and Literature Dynamics

Bibliometric analysis aims to map and identify the main developments in NPO accounting. Figure 6 illustrates co-citations that depict the relationships among the topics discussed in scientific literature.

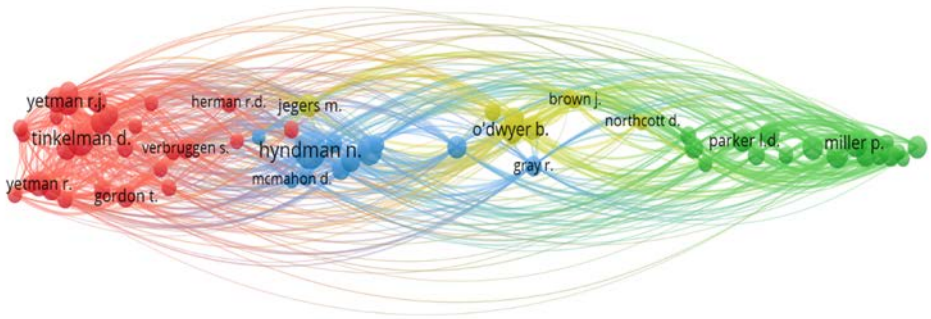

Figure 6. Co-citation of authors

Co-citation analysis reveals a network of authors that form the foundation of NPO accounting research, with co-citation relationships reflecting thematic linkages between researchers. Authors such as [39], [40], and [41] located in the red cluster, focus on financial efficiency and performance evaluation aspects of NPOs. In contrast, the blue cluster, led by [42], emphasizes financial reporting and transparency, serving as a critical bridge between efficiency-focused studies (red cluster) and strategic governance studies (green cluster). The green cluster, dominated by [43], encompasses in-depth studies on governance, theoretical approaches, and the influence of institutional context on NPO management. Key authors, including [39], [42], and [44], play a central role in shaping the direction of research in this field.

Extending beyond author networks, bibliographic coupling analysis examines relationships among countries through reference in related studies.

Larger nodes, such as the United States and the United Kingdom, indicate that these countries have made significant contributions to the literature and serve as centers of study collaboration in a particular field, such as NPO accounting. Clusters represented by different colours indicate countries with similar reference patterns, reflecting thematic focus or geographic connections. The United States appears strongly connected to countries such as Canada and China, suggesting substantial collaboration or reference similarities across North America and Asia. Meanwhile, the United Kingdom exhibits strong connections to European countries, such as Ireland and the Netherlands, as well as countries in Oceania, such as New Zealand and Fiji, indicating a cross-continental study network. The lines connecting the nodes represent the intensity of the coupling; thicker lines signifier a greater number of shared references between countries. In conclusion, this analysis highlights how international collaboration shapes the literature, with key countries (Figure 7).

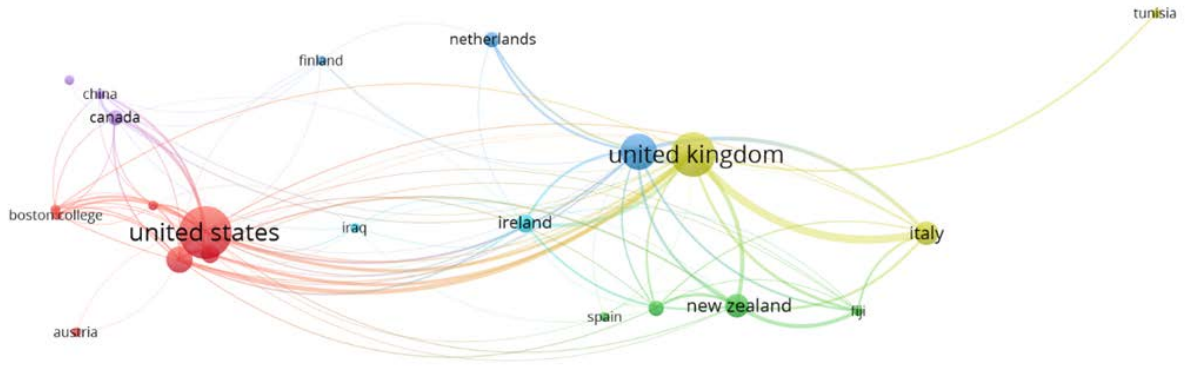

Figure 7. Bibliographical coupling of countries

Building on the insights from international collaboration and bibliographic coupling, co-authorship analysis provides a closer look at collaborative relationships among individual authors within the field.

Larger nodes, such as [45] and [46] indicate higher productivity or influence within the network, reflecting greater engagement in collaborative activities (Figure 8).

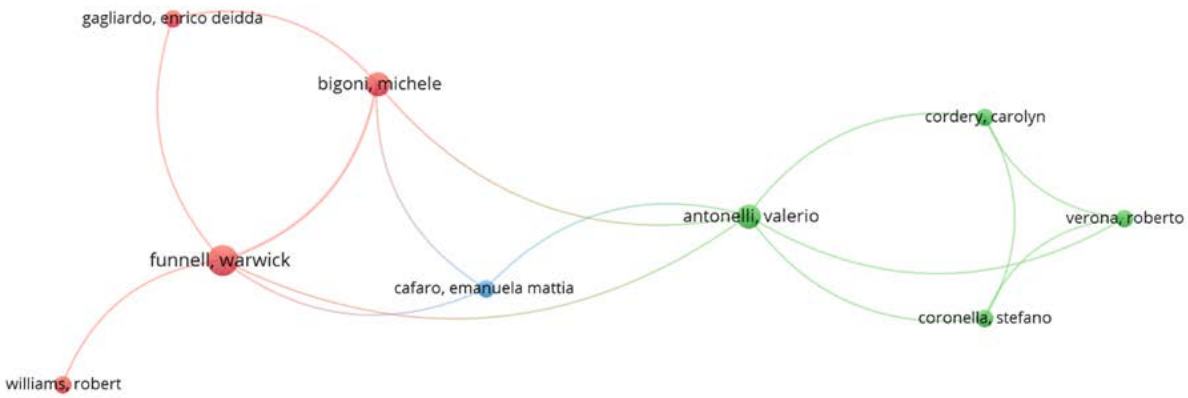

Figure 8. Co-authorship

Red clusters, including authors such as [47] and [45], indicate close collaborations among these researchers. In contrast, green clusters, represented by author such as [46], indicate cross-author collaborations across different countries. The relationships between clusters, represented by the connecting lines between the red and green nodes, illustrate collaborations that span across different themes or study topics. To summarize, this analysis reveals the structure of the collaboration network within the studied field, identifying key authors and their collaborative patterns which contribute to the advancement of scientific knowledge.

Next, a visualization illustrates the collaboration network between countries based on co-authorship. In this visualization, each node represents a country involved in scientific collaboration, with the node size indicating the intensity or number of publication contributions from that country.

The connecting lines represent collaborative relationships, while their thickness reflects the strength of collaboration between countries. For instance, the United Kingdom appears as a central collaboration hub with significant connections to several countries, including the United States, Belgium, and Italy, demonstrating its key role in the global scientific network. In contrast, countries such as Australia and Tunisia show fewer connections, indicating lower or more specialized levels of collaboration. This bibliometric analysis reveals patterns of cross-country collaboration that can inform the development of more effective international research strategies (Figure 9).

Figure 9. Co-authorship by countries

3.5. Keyword Identification

Keyword analysis in NPO accounting aims to identify key trends, frequently discussed concepts, and research developments in this field.

Figure 10 provides a comprehensive overview of the topics that are often the focus of NPO accounting by visualizing the keyword network.

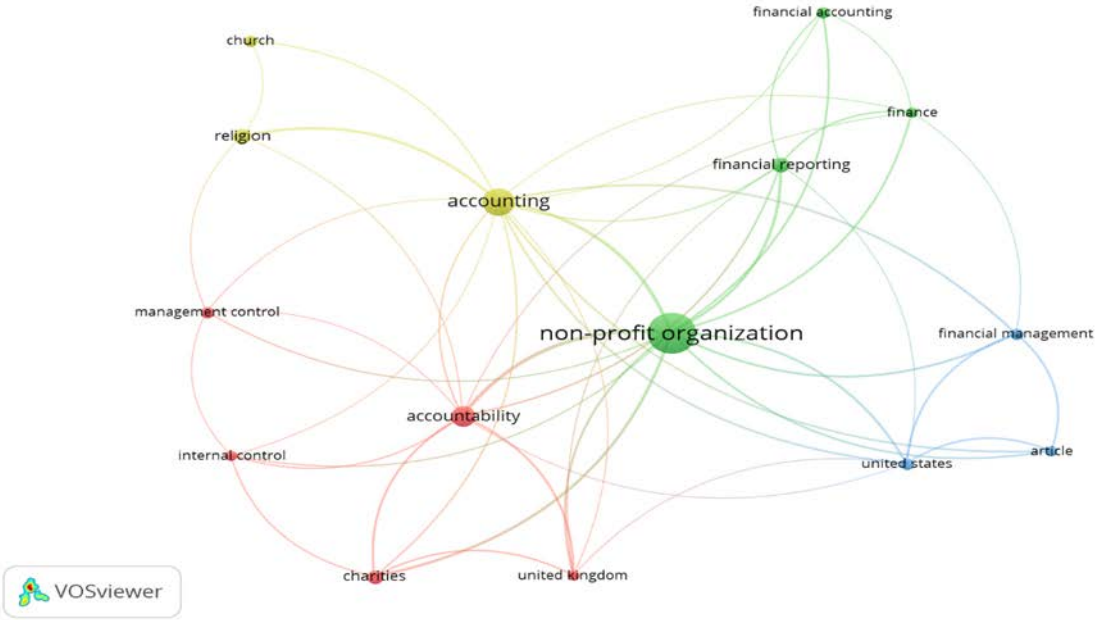

Figure 10. Keyword occurrence and connectivity

Each node represents a keyword, with its size indicating the frequency of occurrence. The relationships between nodes, represented by connecting lines, illustrate the interconnectedness of topics, while the thickness of the lines reflects the strength of these relationships. The dominance of the NPOs and accounting nodes indicates that both serve as the central themes within this body of literature. These keywords have larger nodes and numerous connections with other terms, reflecting their crucial role as a link between various themes such as accountability, financial reporting, and management control. These connections indicate that NPO accounting is often examined from the perspective of governance, accountability, financial reporting, which are primary concerns in ensuring transparency and maintaining public trust.

Furthermore, the cluster analysis reveals three dominant themes. The green cluster emphasizes financial aspects, such as financial accounting, and financial management, highlighting the crucial role of transparency and accountability in managing donations and public resources. The red cluster focuses on organizational governance, encompassing keywords such as accountability, management control, and internal control. These keywords indicate that oversight and risk management are essential elements in ensuring the sustainability of NPOs. Meanwhile, the yellow cluster is associated with religion and church, underscoring the significance of faith-based organizations in accounting and resource management.

In addition, this analysis reveals several cross-theme connections that highlight the complexity of managing NPOs. For instance, the linkage between NPOs and accountability demonstrates that transparency and accountability are central issues in governing these organizations, particularly in managing public funds and donations. This relationship is further reinforced by the presence of keywords such as internal control and management control, which emphasize the importance of monitoring mechanisms and risk management in maintaining stakeholder trust. Moreover, the keyword charities represent philanthropic organizations that are frequently examined in studies focusing on social impact, accountability, and operational efficiency.

From a geographical perspective, the presence of keywords such as United Kingdom and United States indicates that much of the research in this area originates from these two countries, which are often regarded as key academic hubs in the study of accounting and management for NPOs. This dominance may be attributed to the well-established structures and regulatory frameworks governing the non-profit sector in these regions, which attract substantial scholarly interest. However, the absence of keywords representing developing countries underscores a notable gap in the literature, despite the significant role NPOs play in these regions. This gap presents valuable opportunities for future studies to adopt a more inclusive and globally representative approach.

In summary, this network visualization reveals that research on NPO accounting has primarily focused on issues of transparency, accountability, and financial management. Nevertheless, emerging topics such as faith-based organizations and philanthropy indicate a diversification of research themes, though remaining closely linked to the core areas of study. Further study could further examine how NPOs in developing regions address challenges related to governance and financial reporting. Additionally, fostering cross-country collaborations and exploring local contexts may enrich the literature and enhance its relevance to global challenges. These findings provide a solid foundation for advancing more in-depth and contextually relevant study that responds to the evolving needs of the non-profit sector.

4. Discussion

Based on the bibliometric analysis of NPO accounting, the results provide valuable insights into trends and contributions within this field. Scholarly work on NPO accounting was initiated by [46] and [48] in 1980, focusing on the role of accounting in helping NPOs presenting their financial status in a manner that is more easily understood by stakeholders.

Subsequently, [31] and [32] concentrated on accounting practices within religious-based NPOs, such as churches. Their studies became seminal references in understanding accounting practices and accountability mechanisms in faith-based organizations.

Furthermore, several areas of NPO accounting warrant further exploration. First, emerging technologies in such as blockchain and artificial intelligence (AI) have the potential to transform financial practices in NPOs [49], [50]. Second, stakeholder-centric financial reporting should be strengthened, as transparency in reporting is essential for building trust among donors and other stakeholders [15], [47]. Third, stakeholder engagement in financial accountability needs to be enhanced. Innovative approaches to incorporating stakeholder feedback into accountability frameworks should be examined, emphasizing their impact on trust, transparency, and organizational performance [51], [52]. Fourth, sustainability and integrated reporting represents critical areas for development. Non-profit organizations often face challenges implementing integrated reporting due to resource constraints and limited technical expertise [53], [54].

5. Conclusion

This study offers an overview of the most influential articles, authors, institutions, and countries in the field of NPO accounting, based on data from the Scopus database. It analyses 87 relevant documents published between 1980 and 2024, highlighting the evolution of scientific production and knowledge development in this domain. The findings are visually presented through network analyses generated using bibliometric methods.

Studies on NPO accounting have experienced significant growth, reaching their peak in 2014. Although the number of publications decline after 2015, scholarly interest in this topic has remained strong, reflecting its continued relevance within the accounting discipline. Key articles in this field are predominantly published in influential journals such as *Accounting, Auditing & Accountability* and *Voluntas*, both recognized for their strong academic reputation and wide impact. This finding underscores the importance of publishing high-quality studies in reputable journals with broad scholarly credibility.

The study examining the growth and density of NPOs through government failure theory and interdependence theory represents the most cited work in this field. Meanwhile, research on financial accountability and accounting practices within non-profit institutions, such as the Church of England, has made significant contributions to understanding how social values and cultural contexts shape accounting systems.

Furthermore, the institutions with the highest number of citations in the field of non-profit accounting are the Andrew Young School of Policy Studies and Syracuse University, each receiving 172 citations. These findings highlights substantial influence and contribution of these institutions to NPO accounting scholarship. Collaboration in NPO accounting research varies across countries, with the United States, the United Kingdom, and Australia demonstrating higher levels of engagement. This trend reflects the proactive involvement of these countries in promoting cross-border research and collaborations in this field, with the United States serving as the central hub within the global collaborative network.

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