

Research Status, Hotspots, and Development Trends of Accounting Information Disclosure in China

Hui Li *, Zixi Chen

Sichuan University of Science & Engineering, Zigong Sichuan, 643002, China

* Corresponding author: Hui Li (Email: 2246263123@qq.com)

Abstract: Accounting information disclosure, as a core component of financial reporting, plays an essential role in the market economy. This paper reviews the main trends and key issues in current research on accounting information disclosure. Based on the high-frequency statistics, hotspot clustering, and other functions of COOC/VOSviewer/CiteSpace software, this study conducts a bibliometric visualization analysis of CSSCI core journals over the past decade through the China Journals Network, revealing the research status, hotspots, and trends in accounting information disclosure from multiple perspectives. Finally, combined with clustering maps, this paper analyzes the research topics in the field of accounting information disclosure.

Keywords: Accounting Information Disclosure; Knowledge Graph; Visual Bibliometric Analysis; Research Hotspots; Development Trends.

1. Introduction

With the development of the global economy and the complexity of financial markets, accounting information disclosure, as the cornerstone of corporate financial transparency and market trust, is becoming increasingly important. According to the latest "14th Five-Year Plan" outline, China will further strengthen the legal framework and implementation mechanisms of accounting information disclosure to promote the standardization and transparency of corporate accounting information disclosure, thereby promoting economic structure optimization and industrial upgrading.

Enterprises play a crucial role in the process of accounting information disclosure. Good accounting information disclosure can, on the one hand, improve market participants' understanding and trust in the financial status of enterprises, and on the other hand, provide important decision-making basis for investors and stakeholders.

Enterprises also face many challenges and risks in accounting information disclosure. Intransparent and incomplete information may weaken market trust and thus affect corporate financing costs and market reputation. In the era of rapid development of information technology, ensuring that enterprises can follow standards and improve the efficiency of accounting information disclosure has become a very important task in corporate management.

The standardization and transparency of corporate accounting information disclosure are crucial for promoting economic growth and improving the market environment. This paper aims to promote the quality improvement of corporate accounting information disclosure in China and enhance its competitiveness in the global market through comprehensive analysis of existing literature. Therefore, this paper uses software such as COOC, VOSviewer, and CiteSpace for visual analysis of research related to accounting information disclosure, studying from aspects such as annual publication volume, scientific research cooperation, research hotspots, problems faced, and future development. The purpose of this paper is to fully present the knowledge structure of the accounting information disclosure field over

the past decade, providing a useful reference for other scholars for further research and contributing to the country's accounting information disclosure research.

2. Research Methods and Data Sources

2.1. Data Sources

The foundation of this study's data comes from the world's largest Chinese full-text database—China National Knowledge Infrastructure (CNKI), which provides rich and reliable data resources for academic research. To ensure the precision, breadth, and neutrality of literature citation, this study utilized CNKI's advanced search tool, with "accounting information disclosure" as the research topic, and limited the search to CSSCI-indexed literature published between 2014 and 2023. The preliminary search yielded 199 documents related to accounting information disclosure. After subsequent screening to exclude irrelevant or duplicate documents, a final selection of 183 relevant documents was determined. Finally, key information from these documents, including publication year, authors, journal names, keywords, author-affiliated institutions, article titles, and abstracts, has been extracted for further detailed analysis.

2.2. Research Methodology

This study relies on the largest Chinese full-text database in the world, CNKI (China National Knowledge Infrastructure), which provides a vast and reliable source of academic data. To ensure the accuracy, comprehensiveness, and objectivity of the literature citations, the research team utilized CNKI's advanced search function to focus on the theme of "Accounting Information Disclosure." They selected relevant articles from CSSCI journals published between 2014 and 2023. The initial search identified 199 articles related to the field of digital transformation. After further screening to exclude irrelevant or duplicate articles, the research scope was narrowed down to 183 articles. Ultimately, the research team extracted key information from these articles, including the publication year, author details, journal names, keyword lists, author affiliations, article titles, and abstracts, laying the foundation for the subsequent

detailed analysis.

3. Current State of Accounting Information Disclosure Research

3.1. Basic Research Status

Accounting information disclosure, as a core component of financial reporting, holds significant importance for market participants, regulatory agencies, and internal decision-makers within companies. In recent years, with the advancement of globalization and the development of information technology, research on accounting information disclosure faces new challenges and opportunities.

Researchers have been particularly concerned with the content and quality of accounting information disclosure, especially the impact of its type differences on market feedback and corporate governance structures. In the tide of globalization, the implementation of international accounting standards has played a key role in strengthening the uniformity and comparability of disclosure standards. The focus of research is on enhancing the transparency, timeliness, and detail of information disclosure, ensuring that investors and other stakeholders can make informed decisions based on accurate and comprehensive information.

The progress of information technology has also shown significant importance in the field of accounting information disclosure. By applying data mining, artificial intelligence, and natural language processing technologies, not only has the speed of data processing been significantly improved, but deep analysis of massive data has also become feasible, providing decision-makers with more precise information support.

Research on accounting information disclosure also focuses on the differences in regulatory frameworks and compliance requirements across different countries or regions, and how these differences affect corporate disclosure behavior and market mechanisms. The strictness and transparency of regulation largely shape the quality of information disclosure, and related research provides valuable theoretical support and practical guidance for policymakers and practitioners.

Overall, the field of accounting information disclosure research is rapidly developing to meet the challenges and opportunities brought by globalization and technological innovation. These studies not only contribute to the academic community but also provide guidance for market participants and decision-makers, promoting the transparency, quality, and efficiency of information disclosure.

3.1.1. Analysis of Publication Volume Over the Past Decade

The rapid development of science and technology has led to an accelerated growth in the volume of scientific knowledge, and scientific literature, as the carrier of scientific knowledge, can be directly reflected as an important standard for the development of science[1]. By describing the stage-by-stage changes in the number of scientific papers published, the literature in this research field can be statistically described in a direct and clear manner, while also making a reasonable analysis of the development dynamics and trends in this field[2][3].

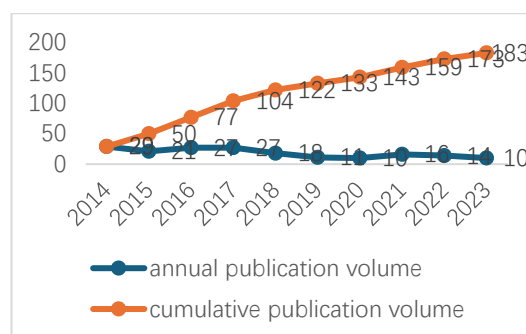


Figure 1. The Number of Articles Published on Accounting Information Disclosure and Cumulative Publications in the Past Decade

In this regard, the author conducted a preliminary analysis of the annual publication trends of literature related to "Accounting Information Disclosure" (see Figure 1). As shown in Figure 1, since 2023, the volume of research literature on accounting information disclosure has exhibited a fluctuating downward trend over the past decade. Specifically, between 2017 and 2020, the number of publications on accounting information disclosure showed a year-on-year decline, although the decline followed a relatively steady pattern. This suggests that during this period, research on accounting information disclosure was in a phase of slow development and that its attention in the domestic academic community was gradually waning. By 2023, only 10 core articles related to accounting information disclosure were published, indicating that basic research on the topic had reached a certain level of saturation. Therefore, it is crucial to explore new perspectives on accounting information disclosure.

The Ministry of Finance's "Interim Regulations on Accounting Treatment of Corporate Data Resources," which will officially take effect on January 1, 2024, stipulates that data can be recognized as an asset and included in corporate financial statements. This regulatory change could impact both the content and form of accounting information disclosure [4]. The research on accounting information disclosure has gradually deepened, shifting from traditional financial information disclosure to include non-financial information, data asset disclosure, and other aspects. The research content has become more diverse, covering multiple facets of accounting information disclosure, such as the motivations, influencing factors, and economic consequences of disclosure.

From the trends and changes in the publication volume of accounting information disclosure literature over the past decade, it is evident that domestic attention to the field has been steadily increasing, and the related regulations and standards are becoming stricter. At the same time, this also highlights the issue of the relatively slow growth rate of cumulative publications, suggesting the need for further efforts to promote research and development in this area. Over the past ten years, accounting information disclosure has undergone numerous changes, with fluctuations in publication volume and new demands and challenges emerging in both policy and practice. With the rise of new asset forms, such as data assets, research and practice in accounting information disclosure will continue to evolve and deepen in the future.

3.1.2. Analysis of Author Collaboration Network

In the author collaboration network, there are a total of 244 nodes ($N = 244$) and 133 edges ($E = 133$), with a density value

of 0.0045. This indicates that 244 authors are included in this network analysis, and there are 133 collaborative relationships between them. The relatively low-density value of 0.0045 suggests that while there are collaborations between these authors, the overall cooperation among them is not very close. This reflects the diversity and decentralization of author collaborations to some extent.

In the analysis of the author collaboration network in the field of accounting information disclosure, the Citespace software was used to generate the author collaboration network visualization. In the figure, each bubble represents an author and their publications, while the lines connecting the bubbles illustrate the collaborative relationships between authors, forming a complex network. The network contains 10 distinct clusters, which indicates that within these 10 clusters, the authors have close connections and relevance regarding the publication of articles on accounting information disclosure.

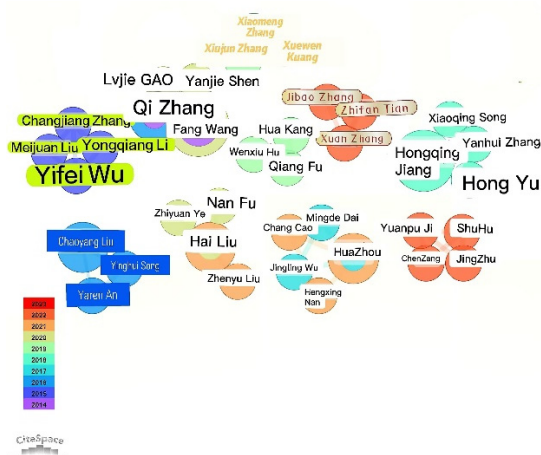


Figure 2. Author Collaboration Network Analysis Diagram

From a local perspective, the circles representing authors such as Zhang Xiaomeng, Zhang Xiujun, Gao Nujie, and Shen Yanjie are larger, indicating that they have significant research output and influence in the field of accounting information disclosure. Additionally, the diagram shows the collaborative relationships between different authors through connecting lines, illustrating the close collaboration between Zhang Xiaomeng, Zhang Xiujun, Gao Nujie, and Shen Yanjie. This reflects their shared research interests and frequent exchanges in the field. Such collaboration helps advance research in accounting information disclosure and promotes the sharing of knowledge and innovation.

3.2. Data Analysis

3.2.1. Keyword Co-occurrence Analysis

Using the "Core Authors and Keywords" module in COOC software with a threshold set at 6, the core keyword co-occurrence knowledge map in the field of accounting information disclosure in China was created with VOSviewer software (Figure 3). The results show 12 nodes, 3 related color blocks, and 27 connecting lines, with a total link strength of 49. The VOSviewer visualization tool helps us intuitively analyze the keywords and concepts related to accounting information disclosure, enhancing our understanding of the complexity and interconnectivity of the field.

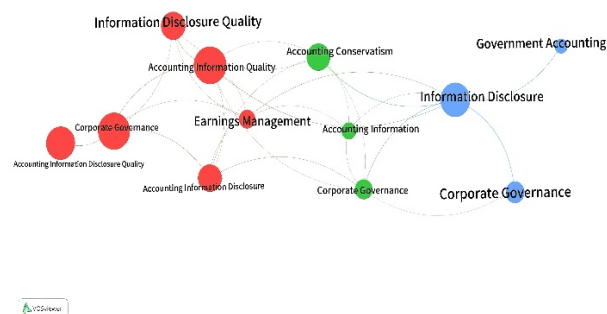


Figure 3. High-Frequency Keyword Co-occurrence Diagram of China's Data Assets

"Quality of Information Disclosure" stands out as the central topic, highlighting its importance in the field of accounting information disclosure. It is closely linked to "Accounting Information Quality," indicating that the quality of information disclosure directly impacts the overall quality of accounting information. At the same time, "Accounting Conservatism" is also closely related to the quality of information disclosure, emphasizing the role of accounting conservatism in ensuring the quality of disclosure.

The diagram also covers key areas such as "Government Accounting," "Corporate Governance," and "Earnings Management." The standardization and accuracy of government accounting are crucial for the reasonable allocation and use of public resources; corporate governance ensures the standardization and transparency of internal management, which helps improve the reliability of accounting information; earnings management is directly related to the authenticity and fairness of the accounting information disclosed to the public by the company.

"Environmental Accounting" and "Listed Companies" are mentioned as specific fields and application scenarios. Environmental accounting focuses on corporate environmental responsibility, emphasizing the reflection of a company's environmental impact in accounting information, which showcases the comprehensiveness of accounting information. Listed companies, as public companies, are subject to stricter regulatory oversight of their accounting information disclosure, which is important for protecting investors' interests and ensuring fair market transactions.

3.2.2. Keyword Cluster Analysis

Based on the keyword co-occurrence map, this paper conducts a cluster analysis using keyword similarity and applies the Log-Likelihood Ratio (LLR) technique to extract noun phrases from the keywords, naming the clusters accordingly. The connections in the map reveal the co-occurrence relationships between keywords, which may signal the emergence of new research hotspots.

The cluster analysis results show a modular quality indicator (Wodilarity) value (Q-value) of 0.8696 and an average silhouette value (S-value) of 0.953. Generally speaking, a Q-value above 0.3 indicates significant clustering structure; an S-value above 0.5 is usually considered reasonable clustering, while an S-value above 0.7 suggests highly efficient and persuasive clustering. The (Q, S) pair, with a reference value of 0.9095, results in a value of 0.9094 in this study, which is close to 1, indicating that the clustering is both efficient and persuasive. Based on the number of related documents, the keyword clustering results are ranked, and after excluding smaller clusters, a keyword clustering map for accounting information disclosure is formed (Figure

4) [5][6].

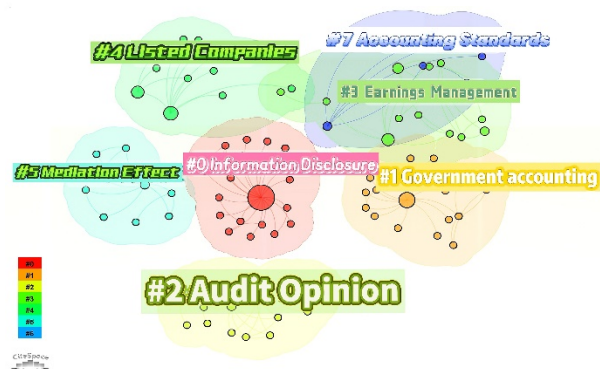


Figure 4. Keyword Clustering Map of Accounting Information Disclosure

This figure covers the research hotspots from 2014 to 2023 and shows the development and research trends in the field of accounting information disclosure during this period. The map illustrates the relationships between the core themes and key concepts in the field of accounting information disclosure. From Figure 4, it is clear that "information disclosure" serves as the central node, connected to various related keywords, highlighting the central position of information disclosure in the accounting domain. For example, the relationship between "information disclosure" and "listed companies" and "earnings management" indicates the critical role of information disclosure in aspects such as corporate transparency, managerial decisions, and market responses. The size of the nodes also provides an intuitive view, where larger nodes represent frequently discussed and cited themes in the literature, such as "government accounting" and "audit opinions," emphasizing their importance in the research.

ClusterID	Size	Silhouette	Mean (Year)	Label (LSI)	Label (LLR)	Label (MI)
0	21	0.986	2015	(6.49) Disclosure; (4) Fiscal Transformation	Information Disclosure (8.72, 0.005); Listed Company (3.93, 0.05); Government Accounting (3.13, 0.1); Accounting Standards (2.33, 0.5); Earnings Management (2.33, 0.5)	Fiscal Transformation (0.99); Comparison (0.99); Information Environment (0.99); Environmental Accounting Information (0.99)
1	18	0.894	2016	(12) Government Accounting; (4) National Governance Functions;	Government Accounting (18.89, 1.0E-4); Governance Effect (9.18, 0.005); National Governance (9.18, 0.005); National Governance Functions (4.53, 0.05); Accounting Reform (4.53, 0.05)	National Governance Functions (0.22); Accounting Reform (0.22); Information Tools (0.22); Local Government (0.2)
2	14	0.994	2017	(8) Audit Opinion;	Audit Opinion (8.45, 0.005); Information Disclosure (4.91, 0.05); Audit Quality (4.18, 0.05); Accounting Firm (4.18, 0.05); Audit Market (4.18, 0.05)	Audit Quality (0.27); Accounting Firm (0.27); Audit Market (0.27); Internal Audit (0.20)
3	14	0.95	2016	(10.34) Goodwill Impairment;	Goodwill Impairment (11.88, 0.001); Mergers and Acquisitions (M&A) Restructuring (7.84, 0.01); Accounting Information (7.84, 0.01); Intangible Assets (7.84, 0.01); Intangible Assets (3.88, 0.05)	Intangible Assets (0.34); Accounting Change (0.34); Accounting Treatment (0.34); Accounting Earnings (0.34)
4	12	0.895	2015	(9) Listed Companies; (4) Current situation	Listed Companies (11.29, 0.001); Environmental Accounting (7.84, 0.01); Accounting Information Disclosure (7.84, 0.01); Current Situation (3.88, 0.05) Panel VAR Model (3.88, 0.05)	Current Situation (0.34); Panel VAR Model (0.34); Constraints or Limiting Factors (0.34); Environmental Cost (0.34)
5	9	0.976	2018	(8) Mediation Effect;	Mediation Effect (11.23, 0.001) Corporate Strategy (5.51, 0.05) Financing Demand (5.51, 0.05) Investment Efficiency (5.51, 0.05) Supervision Effect (5.51, 0.05)	Corporate Strategy (0.11) Financing Demand (0.11) Investment Efficiency (0.11) Supervision Effect (0.11)
7	7	1	2015	Accounting Standards (2) Performance Reporting (1) Value Relevance (1) Information Disclosure (1) Fair Value (1) Corporate Governance (1) Other Comprehensive Income (1) Typical Industry (1) Revenue Recognition Standards (1) Specific Business Activities (1) Comprehensive Income (1) Financial Statement Presentation (1)	Accounting Standards (6.42, 0.05) Fair Value (4.96, 0.05) Revenue Recognition Standards (4.96, 0.05) Specific Business Activities (4.96, 0.05) Corporate Governance (4.96, 0.05)	Fair Value (0.16) Revenue Recognition Standards (0.16) Specific Business Activities (0.16) Corporate Governance (0.16)

Figure 5. Detailed Information on Keyword Clustering

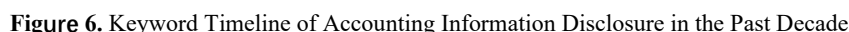
The keyword clustering map was generated using the LLR algorithm (as shown in the figure above). Seven keyword clusters have been identified in the literature related to accounting information disclosure. The modularity value (Q) of this clustering view is 0.8698, and since $Q > 0.3$, the clustering view shows a clear structure. The average silhouette values (S) for each cluster are as follows: 0.986, 0.894, 0.994, 0.95, 0.895, 0.976, and 1[7]. When $S > 0.5$, the clustering effect is considered reasonable, and when $S > 0.7$, the clustering is highly efficient and credible. Based on these results, the clustering map structure is significant, and the clustering outcomes are both efficient and reliable.

4. Future Research Directions and Challenges in Accounting Information Disclosure

4.1. Development Trends

This figure clearly highlights the importance and influence of accounting information disclosure, which is directly related to corporate transparency and public credibility. Over time, the keywords related to information disclosure show a rising trend, reflecting an increasing emphasis in the accounting field on the importance of information disclosure.

accuracy and completeness of financial information but also emphasizes transparency and reliability, providing the public with essential reference materials.



various reports, such as the government budget execution report, the national economic and social development plan execution report, and the government work report. This lack of a unified reporting system results in incomplete disclosure of financial data[8]. Moreover, the absence of a nationwide regulatory framework for non-institutional receipts and expenditures further compounds this issue. Due to a shortage of specialized government accountants and limited audit resources, the credibility of government accounting information may be questioned.

Keywords such as earnings management, listed companies, intermediary effects, and accounting standards reflect the diversified trends in accounting. Earnings management focuses on improving corporate profitability, intermediary effects emphasize the role of intermediary institutions in the accounting field, and accounting standards provide clear guidance for accounting practices.

The resources available for national auditing are limited, making it difficult for national auditing bodies to comprehensively verify the legality and reasonableness of government accounting data. This results in insufficient audit supervision. Although audit firms and other intermediary organizations can be engaged to audit government finances, the effectiveness of their work may be constrained by various factors.

The keyword timeline graph provides a comprehensive overview of the key development trends in accounting information disclosure. It not only reflects the growing emphasis on information disclosure, government regulation, and auditing but also reveals the interdependence and interactions between the various elements within the accounting domain.

Corporate earnings distribution policies may be unclear or overly broad, leading to unfair distribution and inefficiency. Some companies may adopt overly conservative or overly aggressive earnings reinvestment policies, impacting the effectiveness of earnings reinvestment. The flaws in earnings management systems may lead companies to selectively disclose accounting information to meet their earnings management objectives, thus compromising the authenticity and completeness of the disclosed information.

4.2.4. Incomplete Disclosure by Listed Companies

Listed companies may selectively disclose accounting information or exaggerate favorable information while avoiding unfavorable details, resulting in incomplete disclosures. Additionally, they may fail to disclose relevant information about significant events in a timely manner or may even fabricate false financial data. This undermines

57

investors' decision-making and disrupts the normal functioning of the market, damaging investor interests to varying degrees.

4.2.5. Limited Role of Intermediary Effects

Intermediary institutions such as accounting firms play a supervisory role in accounting information disclosure. However, due to differences in professional standards and ethical practices, their effectiveness may be limited. In some cases, these intermediary firms may collude with listed companies to fabricate financial information, leading to misleading disclosures that harm investor interests.

4.2.6. Accounting Standards Struggle to Keep Up with Market Changes

As the market economy continues to evolve and new economic entities and instruments emerge, existing accounting standards may struggle to keep pace with these changes. Some companies may fail to strictly adhere to accounting standards, which undermines the authenticity and reliability of accounting information.

4.3. Improvement Measures

To address these challenges, improvements in relevant laws and regulations, enhanced oversight, increased self-discipline in information disclosure, stronger intermediary supervision, and timely updates to accounting standards are required.

4.3.1. Improve Government Accounting Systems

It is essential to establish a unified and standardized system for government financial reporting to ensure the standardization and completeness of government accounting disclosures. Government receipts and expenditures should be fully included in the budget report, and nationwide regulations should be established to serve as the basis for non-institutional expenditures.

4.3.2. Strengthen Audit Supervision

Increasing national auditing resources and improving the auditing capabilities of national institutions is crucial. Additionally, it is necessary to clarify the roles and responsibilities of intermediary firms such as accounting firms in government financial audits to enhance their independence and professionalism.

4.3.3. Standardize Earnings Management

Corporate earnings distribution policies must be clarified to ensure fairness and efficiency. Reasonable earnings reinvestment policies should be implemented to improve the effectiveness of reinvestment, and the earnings management system should be enhanced to prevent selective disclosure of accounting information.

4.3.4. Improve Information Disclosure Quality of Listed Companies

Stronger regulatory oversight is needed to ensure the completeness and timeliness of information disclosed by listed companies. Companies should be required to disclose information about significant events promptly. Efforts should also be made to crack down on fraudulent accounting practices, with severe penalties for violating companies to serve as deterrence.

4.3.5. Enhance the Supervision Role of Intermediary Institutions

This measure involves improving the professional standards and ethical conduct of intermediary institutions such as accounting firms. Additionally, mechanisms for supervising and penalizing intermediary institutions in

cooperation with listed companies should be established to prevent fraudulent activities.

4.3.6. Continuously Update Accounting Standards

Accounting standards should be updated in response to developments in the market economy and the emergence of new economic entities and instruments. Supervision should be strengthened to ensure that companies adhere to the standards and that accounting information remains accurate and reliable.

5. Conclusion and Outlook

5.1. Research Conclusion

This paper focuses on the literature of accounting information disclosure, using the CSSCI database as the data source. Through COOC, VOSviewer, and CiteSpace software, the paper analyzes the literature from 2014 to 2023. The study identifies the current state of accounting information disclosure research in China, outlines its hotspots, and forecasts future trends.

From the perspective of authorship, the density value of the author collaboration network is 0.0045, indicating that although there are collaborative relationships among authors, the overall cooperation between these authors is not very close. This reflects the diversity and decentralization of collaboration among authors to some extent.

From the perspective of keywords, high-frequency terms such as accounting information disclosure quality, government accounting, accounting information quality, corporate governance, and environmental accounting have emerged as key topics in recent years. As the frequency of these keywords suggests, research in the field of accounting information disclosure is evolving toward greater specialization and diversification. Scholars are actively exploring how to improve corporate governance, environmental responsibility, and information transparency through accounting information disclosure.

Accounting information disclosure plays a crucial role in modern economic systems by promoting enterprise transparency, protecting investors' rights, and enhancing market efficiency. In recent years, research in this field has shown a multi-dimensional and interdisciplinary development trend. Scholars are focusing on the application potential and value realization paths of accounting information in different fields.

5.2. Research Outlook

With the rapid development of information technology, especially the application of big data, artificial intelligence, and cloud computing, the efficiency and accuracy of accounting information disclosure have significantly improved. The widespread use of these technologies has optimized accounting processes and enhanced the accessibility and accuracy of information, providing new tools and methods for accounting information disclosure.

The government plays an indispensable role in promoting the development of accounting informatization and information disclosure. For instance, the Chinese government issued the "Accounting Informatization Development Plan (2021-2025)," which outlines the direction and key tasks for the development of accounting informatization. The plan aims to improve accounting data standards, promote the digital transformation of accounting, and strengthen accounting information security and cross-border regulation.

Data resources, as an important intangible asset for enterprises, have received increasing attention regarding their accounting treatment and information disclosure. The Ministry of Finance has issued the "Interim Provisions on the Accounting Treatment of Enterprise Data Resources," providing guidance on the recognition, measurement, and reporting of data assets. This helps enterprises better reflect the value of data assets and improve the transparency of information disclosure.

Environmental accounting disclosure is an essential means for enterprises to fulfill their social responsibility, enhance market competitiveness, and attract investors. In the context of the "dual carbon" goals, environmental accounting disclosure has gradually become a research hotspot.

To improve the quality of accounting information disclosure, relevant departments continue to promote the construction and implementation of enterprise accounting standards, strengthening the supervision of accounting information quality to ensure the truthfulness, accuracy, and completeness of information. In addition to mandatory disclosures, many enterprises also adopt voluntary disclosures to provide additional value-relevant data. This voluntary disclosure helps companies establish closer communication with investors but also requires ensuring the authenticity and reliability of the information to avoid market manipulation and misleading investors.

With the advancement of technology, policy support, and growing market demand, accounting information disclosure will continue to deepen. The future development of accounting information disclosure shows a positive trend, but attention must also be given to information security, the rational assessment and disclosure of data assets, and emerging areas such as environmental accounting

information disclosure to meet the challenges of the digital age.

References

- [1] Wang Kang, Gao Jiping, Pan Yuntao, et al. Research on multi-state topic identification and its evolutionary path method [J]. Library and Information Work, 2021, 65(11):113-122.
- [2] Liu Xinmin, Wang Yichen, Fan Liu. A comparative analysis of the current status, hotspot areas, and development trends of entrepreneurship education at home and abroad [J]. Higher Education Exploration, 2018, (06):113-122.
- [3] Li Muchun, Peng Yun, Zhang Zixuan, et al. Knowledge mapping analysis of research on youth innovation and entrepreneurship in the Guangdong-Hong Kong-Macau Greater Bay Area [J]. Journal of Guangzhou Socialist College, 2021, (01):104-112.
- [4] Han Yu. Starting next year, data assets "enter the table" as China takes a substantial step into the digital age [N]. Securities Daily, 2023-08-23 (A03).
- [5] Xu Haifeng, Zhang Mengting, Feng Lihong. The application of audit committees in corporate governance: A literature review and knowledge framework [J]. Accounting Monthly, 2022, (23):98-104.
- [6] Shi Zhenhuai, Guo Yameng, Li Xiaoping. A decade of international trade research: A scientific mapping analysis based on CiteSpace [J]. International Economic and Trade Exploration, 2024, 40(08):21-35.
- [7] Rao Kaiyue, Ni Songtao. A bibliometric analysis of industrial design research in China (2016-2021) based on CiteSpace [J]. Packaging Engineering, 2022, 43(22):247-257.
- [8] Jiang Zhihua. Research on the reform model of government budget accounting in China [J]. Modern Economic Information, 2013, (16):292-293.