



Tracing IJABF's global footprint: citation patterns, emerging themes, and the road ahead

Dharen Kumar Pandey

Indian Institute of Management Sambalpur, Sambalpur, India
dharenp@gmail.com

Vineeta Kumari

P.G. Department of Commerce, Magadh University, Bodh Gaya, India
vidhatamu@gmail.com

Abstract

The success of a journal depends on every stakeholder. The continued support of editorial board members, authors, peer reviewers, readers, section editors, and the production team is necessary for continued growth. We are happy to present the December 2025 issue of the International Journal of Accounting, Business and Finance (IJABF), featuring five research papers providing systematic and empirical reviews of contemporary business management literature, focusing on the strategic impacts of entrepreneurial ecosystems, ESG and CSR practices, artificial intelligence, and green consumerism, while identifying key theoretical trends, methodological boundaries, and critical research gaps. Together, these studies make significant contributions to the accounting, business, finance, and related interdisciplinary literature. We find that 67 Scopus-indexed articles have cited papers published in the IJABF since December 2021, reflecting the journal's success in serving the scholarly society.

Keywords: December 2025 issue; IJABF; Volume 5; Issue 1; ESG; Entrepreneurial ecosystem; Systematic literature review.

Suggested citation:

Pandey, D. K. & Kumari, V. (2026). Tracing IJABF's global footprint: citation patterns, emerging themes, and the road ahead. *International Journal of Accounting, Business and Finance*, 5(1), i-vii. (Editorial). <https://dx.doi.org/10.55429/ijabf.v5i1.467>

1. Opening remarks

This editorial accompanies the December 2025 issue of the International Journal of Accounting, Business and Finance (IJABF), our fifth volume and a milestone issue in more than one respect. Since the journal received ABDC recognition, we have witnessed a material and measurable acceleration in IJABF's international visibility. In this editorial, rather than simply introducing the articles that follow, we wish to take stock of where IJABF stands in the global scholarly conversation, drawing on evidence from a systematic review of 67 Scopus-indexed papers that have cited IJABF since its release in December 2021.

What that evidence shows is both gratifying and instructive. IJABF is no longer a promising regional outlet; instead, it has become a reference point for researchers worldwide working at the frontier of accounting, finance, and governance. Understanding who cites us, how they cite us, and which of our contributions they build upon tells us not only what we have achieved but also where we should direct our editorial energies next.

2. A snapshot of IJABF's citation footprint

Table 1 shows that the 67 Scopus-indexed papers citing IJABF represent a combined citation impact of 863 downstream citations, with an average of 12.9 citations per paper.¹ More

¹ This based on the Scopus data collected in May 2026.



significantly, the distribution of these papers over time tells the story of IJABF's accelerating momentum.

Table 1. Data description

Scopus papers citing IJABF	Total downstream citations	Average citations per citing paper	Unique citing journals
67	863	12.90	37

While only 2 citing papers appeared in 2022, by 2023 that had risen to 12, by 2024 to 16, and 2025 alone accounts for 25, more than all prior years combined. The 12 papers already recorded for the first half of 2026 suggest the trajectory is sustained. The inflexion point broadly coincides with IJABF's ABDC listing, underscoring that formal recognition has a tangible effect on discoverability and scholarly trust.

These 67 papers span 37 unique journals, including the *Journal of Business Ethics* (an FT 50 journal), the *Journal of Behavioral and Experimental Finance* (an ABDC A category journal), the *Journal of Business Research* (an ABDC A category journal), *Research in International Business and Finance* (an ABDC B category journal), the *Journal of Economic Studies* (an ABDC B category journal), the *Journal of Risk Finance* (an ABDC B category journal), and *Business Strategy and the Environment* (an ABDC A category journal). The breadth of these venues, spanning accounting, empirical finance, sustainability, and international business, reflects the cross-disciplinary resonance of the work IJABF publishes.

3. From regional journal to global reference

Perhaps the single most striking finding in the citation analysis concerns the geographic spread of authors who have drawn on IJABF's published work. India features in the affiliations of 43 of the 67 citing papers, a natural anchor given the journal's origins and publisher. But the remaining citations come from a genuinely international community. First, Saudi Arabia, 9 papers, including authors from King Khalid University, King Saud University, and Dar Al Uloom University. Second, the United Kingdom, 7 papers, with affiliations at King's College London, Swansea University, and the University of Portsmouth. Third, Malaysia, 7 papers, including Universiti Malaysia Terengganu and partner institutions. Fourth, France, 6 papers, from NEOMA Business School and EM Normandie. Finally, Italy: 5 papers; Australia: 4 papers; China: 4 papers; and the United States: 3 papers.

This distribution matters. Journals published by the Global South are sometimes assumed to have a bounded regional reach.² IJABF's citation geography argues otherwise. Researchers at leading European business schools and GCC universities are treating IJABF-published work as credible scholarly building blocks, not as supplementary regional context, but as foundational methodology and prior empirical evidence. This is the definition of international standing, and it is earned through the quality of the work our authors and reviewers have produced.

4. Five thematic clusters driving IJABF's impact

A structured review of the 67 citing papers, their keywords, abstracts, and citation contexts reveals five coherent thematic clusters. Each cluster indicates a dimension of IJABF's evolving scholarly identity.

² These are the personal views of the Editors.

4.1. ESG, CSR, and sustainability reporting (24 papers)

The largest single cluster, spanning board gender diversity, emissions governance, green finance, sustainability indices, and CEO-level ESG behaviour, confirms that ESG-related research is IJABF's marquee thematic domain. Among the most-cited papers building on IJABF work in this cluster are those examining board gender diversity and ESG firm performance (Sahu et al., 2025) (31 citations), CEO compensation and CSR (Bhaskar, Bansal, et al., 2023) (19 citations), and mandatory sustainability reporting and stock market reactions (Pandey et al., 2024) (17 citations). The keywords "ESG", "CSR", and "sustainability" each appear eight times across citing papers' own keyword lists, as do "India" and "BRICS", reflecting the geographic lens through which much of this work is conducted.

The editorial implication is clear. IJABF should continue to position ESG, sustainability reporting, and climate governance as core strands of its submission portfolio. The journal has accumulated sufficient critical mass in this area to be credibly described as a destination journal for ESG research with an emerging-market or Global South perspective.

4.2. Financial crises, geopolitical shocks, and market reactions (16 papers)

This cluster contains IJABF's highest-impact downstream work. Two papers drawing directly on IJABF scholarship, one examining European stock market vulnerability to the Russia–Ukraine war (Kumari et al., 2023) (131 citations) and another identifying firm-level vulnerability factors during the same crisis (Abbassi et al., 2023) (126 citations), have become widely cited contributions to the geopolitical finance literature. A third, on the Russia–Ukraine conflict's impact on global inflation (Maurya et al., 2023) (78 citations), and a systematic review of border disputes and financial markets (Pandey et al., 2023) (69 citations), complete a quartet of high-impact papers that position IJABF work at the centre of a fast-moving scholarly conversation.

The previous issue's empirical paper on the 2026 US–Israel–Iran war and its stock market implications (Ngo & Kumar, 2026) continues this tradition precisely. IJABF has demonstrated a consistent ability to publish rigorous, timely work on geopolitical financial shocks before that sub-field has fully formed, and the scholarly community has responded by building on those foundations. The event study methodology, which appears in the keywords of 15 citing papers, has become something of a signature methodological approach associated with IJABF-linked research.

4.3. FinTech, AI, and digital innovation in finance (9 papers)

The FinTech and AI cluster is smaller and has more modest citation counts. The highest-cited paper in this group (Secinaro et al., 2025) stands at 9 citations. But it is also the cluster with the clearest growth opportunity. Artificial intelligence in financial accounting, disruptive technology accountability in FinTech, algorithmic portfolio optimisation, and technology-driven financial inclusion are all areas where the research agenda is still forming. IJABF has the positioning, open access, emerging-market focus, and methodological pluralism to become a leading venue for this work, particularly at the intersection of AI governance and financial accountability, where established journals have been slow to develop a coherent editorial identity.

4.4. Banking, corporate governance, and capital markets (10 papers)

The fourth cluster encompasses bank mergers and syndicated lending (Saharti, 2025), stock price crash risk (Srivastava et al., 2024), Basel III compliance failures (Al-Sari, 2025), financial

risk nexus analysis (Ramzan et al., 2023), and asset pricing factor models (Sandretto et al., 2026). The papers in this cluster tend to use Indian or BRICS banking data, and several are already generating meaningful citations. This cluster sits closest to IJABF's founding scope, accounting and finance in a traditional sense, and it continues to serve as an important anchor for the journal's disciplinary identity.

4.5. International trade, floriculture industry, and bibliometric reviews (8 papers)

The fifth cluster reflects IJABF's appetite for methodological diversity and applied sectoral research. A well-cited paper on exchange rate volatility and international trade (Lal et al., 2023) (42 citations) draws on IJABF work, as does a bibliometric study of financial services marketing (Bhaskar, Onyia, et al., 2023) (10 citations). The floriculture sub-cluster (Sinha & Sharma, 2024a, 2024b, 2025), a consistent series of papers examining Indian floriculture export competitiveness, infrastructure, and policy, illustrates the journal's willingness to publish sector-specific applied research that addresses underserved questions in management and trade.

Bibliometric methods deserve special mention: the term "*bibliometric*" is the single most frequent keyword across all 67 citing papers, appearing 18 times. IJABF has become a reference publication for researchers who use co-citation analysis, bibliographic coupling, VOSviewer, and the SPAR-4-SLR protocols. This is a valuable niche, though one that should be balanced with a continuing commitment to original empirical contributions.

5. Open access as a citation equaliser

IJABF has operated as a fully open-access journal since its founding, with no submission or publication charges. The evidence from the citation analysis suggests this model is functioning as intended. Twenty-three of the 67 citing papers are themselves fully or partially open access, and IJABF's zero-APC model ensures that researchers in cost-constrained settings, particularly across South Asia, the GCC, and Sub-Saharan Africa, can access, build upon, and publish in the journal without financial barriers. In a global scholarly ecosystem where article processing charges at major publishers now commonly exceed €2,000, this matters both as a matter of equity and as a practical strategy to maximise citations. Open work gets read; read work gets cited.

6. Strategic priorities for the year ahead

Building on the citation evidence, we wish to outline several editorial priorities for IJABF's next phase. First, we will continue to prioritise high-quality submissions at the intersection of ESG governance, sustainability reporting standards (including TCFD, TNFD, and mandatory reporting frameworks), and firm-level environmental performance, with particular emphasis on emerging markets and the BRICS. Second, we would love to receive research papers on artificial intelligence in accounting and financial oversight. We are specifically interested in empirical work on AI accountability, algorithmic transparency, and technology-driven financial inclusion. Focus should be on areas where scholarly production lags behind industry change. Third, the journal's track record of publishing timely, rigorous event-study research on geopolitical and macroeconomic shocks has earned it genuine recognition. We will continue to welcome submissions in this tradition, provided they bring clear methodological rigour and contextual novelty. Finally, while systematic and bibliometric reviews have been valuable contributions, we will encourage a higher ratio of original empirical papers in future issues, to ensure the journal remains a source of new evidence as well as a curator of existing knowledge.

Further, we will look into expanding IJABF's international editorial footprint, particularly in Europe, the GCC, and Southeast Asia, where citation data suggests a growing community of engaged scholars, which is a priority for the coming year.

7. IJABF Volume 5 Issue 1

The December 2025 issue brings together five papers that collectively represent the breadth IJABF aspires to. Kumari and Kumar (2026) present a Theory, Context, Characteristics, Methods (TCCM)-based systematic literature review of entrepreneurial ecosystem literature in India. They find that the resource-based view is the leading theory, with research mostly dominated by quantitative methods, concentrated in Bangalore and Delhi, and extensively covering the technology and education sectors. Tripathi et al. (2026) present a systematic literature review on ESG practices and firm performance. Their review identifies the conditions under which ESG investments create value rather than impose cost. The review also clarifies how leadership characteristics and governance attributes reprioritise ESG to build organisational resilience amid external shocks and geopolitical instability. Ramadevi et al. (2026) review contemporary management literature to explore how artificial intelligence, sustainability-oriented innovation, and agile methodologies collectively drive organisational capability. They highlight a critical research gap, noting that these three themes are usually studied in isolation rather than as an interconnected system for long-term value creation. Amin and Ranjan (2026) present a TCCM-based bibliometric review of the green consumerism literature and identify the Theory of Planned Behaviour as the dominant theory, with the literature highly concentrated among fashion and food companies. However, they note a high absence rate in Sub-Saharan Africa, the Middle East, and Latin America, and the dominance of quantitative survey-based SEM (PLS-SEM), with very limited qualitative, longitudinal, and experimental research. Bardhan and Panda (2026) examine the relationship between CSR perception and brand loyalty in the Indian FMCG sector, while examining the mediating and moderating role of perceived greenwashing and consumer scepticism, respectively. They find a significant association between CSR perception and both perceived greenwashing and brand loyalty. Perceived greenwashing partially mediates the relationship between CSR perception and brand loyalty, while consumer scepticism significantly moderates it.

Together, these papers reflect a journal that has matured without narrowing as one that is at once more visible internationally and more deeply rooted in the questions that matter most to scholars and policymakers across the Global South.

8. Concluding remarks

The evidence reviewed in this editorial should serve as encouragement. We want to thank the authors who trusted IJABF with their best work, the reviewers who held that work to a high standard, and the scholarly community that found ideas in our pages worth building upon, ultimately leading to the citation footprint documented here.

We invite researchers, practitioners, and reviewers from across the global accounting, business, and finance community to continue engaging with IJABF — as readers, contributors, and critical interlocutors. The journal's best work, we are convinced, is still ahead of it.

References

Abbassi, W., Kumari, V., & Pandey, D. K. (2023). What makes firms vulnerable to the Russia–Ukraine crisis? *Journal of Risk Finance*, 24(1), 24–39. <https://doi.org/10.1108/JRF-05-2022-0108>

- Al-Sari, A. (2025). The collapse of Silicon Valley Bank: a critical analysis of regulatory shortcomings and risk management under Basel III. *Journal of Banking Regulation*, 26(4), 661–677. <https://doi.org/10.1057/s41261-025-00281-2>
- Amin, F. & Ranjan, R. (2026). Exploring green consumerism: an integrated bibliometric and TCCM-based systematic literature review. *International Journal of Accounting, Business and Finance*, 5(1), 61–89. <https://dx.doi.org/10.55429/ijabf.v5i1.303>
- Bardhan, S., & Panda, R. K. (2026). How CSR perception relates to brand loyalty: the mediating role of perceived greenwashing and the moderating role of consumer scepticism. *International Journal of Accounting, Business and Finance*, 5(1), 90–107. <https://doi.org/10.55429/ijabf.v5i1.383>
- Bhaskar, R., Bansal, S., Abbassi, W., & Pandey, D. K. (2023). CEO compensation and CSR: Economic implications and policy recommendations. *Economic Analysis and Policy*, 79, 232–256. <https://doi.org/10.1016/j.eap.2023.06.016>
- Bhaskar, R., Onyia, O. P., Pandey, D. K., & Ananda, S. (2023). Navigating the complexities of financial services marketing through a bibliometric analysis of the Journal of Financial Services Marketing (2009–2022). *Journal of Financial Services Marketing*, 28(4), 724–747. <https://doi.org/10.1057/s41264-023-00239-3>
- Kumari, P., & Kumar, B. (2026). Envisioning entrepreneurial ecosystem in India: a systematic review and research agenda. *International Journal of Accounting, Business and Finance*, 5(1), 1–23. <https://doi.org/10.55429/ijabf.v5i1.320>
- Kumari, V., Kumar, G., & Pandey, D. K. (2023). Are the European Union stock markets vulnerable to the Russia–Ukraine war? *Journal of Behavioral and Experimental Finance*, 37. <https://doi.org/10.1016/j.jbef.2023.100793>
- Lal, M., Kumar, S., Pandey, D. K., Rai, V. K., & Lim, W. M. (2023). Exchange rate volatility and international trade. *Journal of Business Research*, 167. <https://doi.org/10.1016/j.jbusres.2023.114156>
- Maurya, P. K., Bansal, R., & Mishra, A. K. (2023). Russia–Ukraine conflict and its impact on global inflation: an event study-based approach. *Journal of Economic Studies*, 50(8), 1824–1846. <https://doi.org/10.1108/JES-01-2023-0003>
- Ngo, T., & Kumar, A. (2026). Geopolitical conflict and firm-level stock market reactions: evidence from the 2026 US-Israel-Iran war. *International Journal of Accounting, Business and Finance*, 4(2), 15–34. <https://doi.org/10.55429/ijabf.v4i2.309>
- Pandey, D. K., Al-ahdal, W. M., & Hashim, H. A. (2024). Stock market reaction to mandatory sustainability reporting: Does carbon-intensity and environmental, social, and governance reputation matter? *Business Strategy and the Environment*, 33(8), 9116–9140. <https://doi.org/10.1002/bse.3952>
- Pandey, D. K., Lucey, B. M., & Kumar, S. (2023). Border disputes, conflicts, war, and financial markets research: A systematic review. *Research in International Business and Finance*, 65, 101972. <https://doi.org/10.1016/j.ribaf.2023.101972>
- Ramadevi, S., Bhayani, S., Hanumantharao, P., & Ratan, P. N. (2026). Integrating artificial intelligence, sustainability, and agile methodologies: a systematic review of innovation trends in business management. *International Journal of Accounting, Business and Finance*, 5(1), 45–60. <https://doi.org/10.55429/ijabf.v5i1.264>
- Ramzan, M., Adebayo, T. S., Iqbal, H. A., Razi, U., & Wong, W.-K. (2023). Analyzing the nexus between financial risk and economic risk in India: Evidence through the lens of wavelet coherence and non-parametric approaches. *Heliyon*, 9(3). <https://doi.org/10.1016/j.heliyon.2023.e14180>
- Saharti, M. (2025). Bank Mergers, Information Asymmetry, and the Architecture of Syndicated Loans: Global Evidence, 1982–2020. *Risks*, 13(9). <https://doi.org/10.3390/risks13090173>
- Sahu, M., Alahdal, W. M., Pandey, D. K., Baatwah, S. R., & Bajaher, M. S. (2025). Board gender diversity and firm performance: Unveiling the ESG effect. *Sustainable Futures*, 9. <https://doi.org/10.1016/j.sftr.2025.100493>
- Sandretto, D., Damilano, M., Goodell, J. W., & Paltrinieri, A. (2026). Multi-Factor Models of Asset Returns: A Bibliometric Analysis. *Journal of Economic Surveys*, 40(2), 739–760. <https://doi.org/10.1111/joes.70039>
- Secinaro, S., Lanzalonga, F., Oppioli, M., & de Nuccio, E. (2025). The effects of disruptive technologies on accountability in fintech industry: Using bibliometric analysis to develop a research agenda. *Research in International Business and Finance*, 76. <https://doi.org/10.1016/j.ribaf.2025.102816>
- Sinha, D., & Sharma, R. (2024a). Future Research Prospects of Floriculture Industry from Management Perspective: A Bibliometric Analysis Using the SPAR-4-SLR Approach. *South Asian Journal of Business and Management Cases*, 13(1), 36–53. <https://doi.org/10.1177/22779779241227581>
- Sinha, D., & Sharma, R. (2024b). Global competitiveness, comparative advantage, and intensity of Indian floriculture trade: scenario after National Horticulture Mission. *International Journal of Trade and Global Markets*, 20(1–2), 61–80. <https://doi.org/10.1504/IJTGM.2024.143733>

Pandey, D. K. & Kumari, V. (2026)

International Journal of Accounting, Business and Finance (e-ISSN 2583-2123)

- Sinha, D., & Sharma, R. (2025). Ascertaining barriers and challenges of Indian floriculture exporting firms: scale development and validation using factor analysis approach. *International Journal of Business and Systems Research*, 19(2), 140–157. <https://doi.org/10.1504/IJBSR.2025.145482>
- Srivastava, A., Assaf, R., Pandey, D. K., & Kumar, R. (2024). Stock price crash risk research: current trends and future directions. *Journal of Risk Finance*, 25(5), 723–750. <https://doi.org/10.1108/JRF-12-2023-0331>
- Tripathi, U., Sharma, S., & Chawla, Y. (2026). From value creation to organizational resilience: a multi-level review of ESG and firm performance. *International Journal of Accounting, Business and Finance*, 5(1), 24–44. <https://doi.org/10.55429/ijabf.v5i1.321>