

A Bibliometric Review of Research on the Role of Mentoring in the Accounting Profession

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Abstract. *Mentoring is frequently discussed as a developmental relationship in the accounting profession—supporting learning and professional development, professional socialisation, retention, and career progression—but the literature has grown across several sub-areas (like public practice, education, academic careers) and is not easy to read as a coherent whole. As mentoring has expanded to address contemporary challenges such as diversity and inclusion, global mobility, and knowledge transfer, a systematic synthesis of the field has become increasingly necessary.*

This paper addresses the existing gap by providing a comprehensive bibliometric review of mentoring-related research in the accounting profession. This study maps the mentoring scholarship in accounting using a bibliometric approach. A Web of Science search (topic: “mentoring” AND “accounting”) was refined to English-language journal articles in Business, Business Finance, Management and Economics, returning 224 articles published between 1985 and 2024. The analysis relies on bibliographic metadata and abstract text and uses VOSviewer to examine publication trends, keyword co-occurrence, co-authorship patterns, and country/institution networks.

Results indicate that mentoring research in accounting remained limited until the early 2000s and expanded substantially after 2010, with the strongest increase in the second half of the 2010s. Four major thematic clusters are identified, reflecting research on accounting education and professional socialisation; gender, diversity, and career development; global mobility and cross-cultural mentoring; and knowledge transfer within organisational settings.

The review consolidates a fragmented body of work and highlights gaps—particularly the relative scarcity of research in non-Western settings and the limited empirical attention to technology-enabled mentoring arrangements. By consolidating fragmented knowledge and mapping the development of mentoring research in accounting, this paper contributes a structured, evidence-based overview of the field and outlines a forward-looking research agenda. The study offers valuable insights for academics, practitioners, and policymakers seeking to design and evaluate mentoring practices aligned with the evolving needs of the accounting profession.

Keywords: mentoring; accounting profession; bibliometric analysis; VOSviewer; career development; organizational commitment; knowledge sharing.

Introduction

The objective of this paper is to analyze the evolution of the research related to mentoring in accounting in order to identify a future research agenda aimed at strengthening mentoring’s role in supporting and developing the accounting profession.

Mentoring has long been examined in the accounting profession, initially in relation to public accounting firms and the early career experiences of junior staff. It has long been recognized as an important developmental tool in the accounting profession, shaping career trajectories, organizational commitment, and psychosocial wellbeing. Public accounting firms, in particular, rely on mentoring to support learning, socialization, retention, and leadership development. Seminal studies such as Scandura and Viator (1994) and Viator (2001) highlight the prevalence

and impact of mentoring in public accounting. More recently, mentoring research has expanded beyond public accounting to address issues of diversity, global mobility, and organizational culture.

Although the empirical base is sizeable, it is dispersed across sub-fields that use different constructs (e.g., mentoring functions, relationship quality, formal vs. informal programmes) and examine different populations (students, early-career professionals, academics). The result is a literature that is rich but difficult to summarise without a structured map. To date, the mentoring-in-accounting domain lacks an up-to-date bibliometric overview that traces its growth, identifies its main thematic streams, and clarifies where research is concentrated geographically and institutionally. To address this, the present study adopts a bibliometric approach to systematically map mentoring research in the accounting profession and to clarify its international relevance and contributions. Such a review is essential to map the field systematically, identify research gaps, and inform the design of mentoring strategies aligned with contemporary challenges such as digital transformation, hybrid work, and the global mobility of accounting talent.

Bibliometric analysis offers a transparent way to summarise a research field using publication metadata and text elements such as titles, keywords and abstracts. In accounting research, it enables scholars to trace the evolution of a topic over time, identify influential contributors, and detect emerging themes or underexplored areas. By using specialized tools such as VOSviewer in combination with curated databases like Web of Science, researchers can systematically process large bodies of literature and generate evidence-based insights into a field's intellectual structure. As highlighted in prior methodological studies (e.g., Donthu et al., 2020; Khan et al., 2021), bibliometric techniques provide a rigorous foundation for mapping research trajectories, revealing conceptual gaps, and informing future research agendas. Within this study, bibliometric analysis offers a structured and transparent lens through which to examine how mentoring in the accounting profession has developed, diversified, and responded to contemporary challenges.

Accordingly, this paper conducts a bibliometric review of mentoring research in the accounting profession based on 224 Web of Science-indexed journal articles (1985–2024) visualized with the help of VOSviewer. The aim is to synthesize key thematic areas, methodological trends, influential contributors, and directions for future research.

Although mentoring is often examined within specific national, institutional, or organizational contexts, the accounting profession itself operates within an increasingly globalized environment characterized by cross-border mobility, multinational firms, international professional standards, and globally integrated education systems. This study makes several important contributions that are highly relevant to an international audience of scholars, practitioners, and professional bodies. First, it provides the first comprehensive bibliometric synthesis of mentoring research in the accounting profession, systematically mapping four decades of scholarly output and consolidating a body of literature that has remained conceptually fragmented. Second, by identifying dominant thematic clusters, influential authors, journals, and collaboration patterns, the study advances theoretical understanding of how mentoring has evolved as a multidimensional developmental mechanism across education, professional practice, diversity, and global mobility contexts. Third, the country and institutional analyses reveal significant geographical concentrations and imbalances in knowledge production, highlighting the dominance of Anglo-Saxon research ecosystems and the relative underrepresentation of non-Western settings—an insight with important implications for the generalizability and transferability of mentoring models worldwide. Finally, by identifying underexplored themes such as cross-cultural, digital, and hybrid mentoring, the study offers a forward-looking research agenda that supports international

accounting firms, professional associations, and policymakers seeking to design mentoring practices aligned with global workforce dynamics and the evolving international accounting profession.

The structure of this research paper is organized as follows: it begins with a comprehensive literature review, proceeds to a detailed explanation of the research methodology, then presents and discusses the research findings, and concludes with a summary of key insights and implications in the final section.

Literature review

Mentoring has been widely recognised as a developmental relationship through which more experienced individuals support the professional, psychosocial, and identity development of colleagues with less experience. Within organisational and professional contexts, mentoring is commonly understood as a relational learning process that facilitates knowledge transfer, socialisation, and career development over time. A widely cited contemporary definition is provided by the European Mentoring and Coaching Council (EMCC), which conceptualises mentoring as a learning relationship involving the sharing of skills, knowledge, and expertise through developmental conversations, experience sharing, and role modelling, framed as an inclusive, two-way partnership that values difference and mutual learning (EMCC, 2021).

It has been argued that mentoring performs multiple interrelated functions, most notably career support, psychosocial assistance, and role modelling, which together influence individual performance, job satisfaction, organisational commitment, and long-term career outcomes (Kram, 1985; Allen et al., 2004). Empirical evidence across professional and organisational settings has shown that effective mentoring relationships are associated with enhanced career advancement, increased job satisfaction, reduced turnover intentions, and stronger professional identity formation (Allen et al., 2004). These findings have positioned mentoring as a strategic developmental mechanism rather than a purely informal or discretionary practice.

Within the accounting literature, mentoring research first developed primarily in the context of public accounting firms. Early studies examined mentoring in relation to role stress, job satisfaction, and turnover intentions, reflecting the demanding and hierarchical nature of these organisations. This line of research positioned mentoring as a support mechanism that facilitates professional socialisation, helps junior accountants manage role ambiguity, and contributes to retention in early career stages. Foundational contributions established mentoring as a critical developmental mechanism in public accounting firms, particularly in relation to role stress, job outcomes, and turnover intentions (Scandura & Viator, 1994; Viator, 2001; Stallworth, 2003; Herbohn, 2004). This early stream of research provided the empirical foundation for understanding mentoring as a response to the intense performance pressures and hierarchical career structures characteristic of public accounting.

As the profession evolved, subsequent research broadened the scope of mentoring in accounting beyond public practice. It has been shown that mentoring plays a significant role in accounting education, early-career academic development, and the formation of professional identity among students and junior faculty (Irvine et al., 2010; Watty et al., 2014). More recent studies increasingly examine mentoring in relation to diversity and inclusion, gender equality, global mobility, and knowledge transfer within multinational accounting organisations. In these contexts, mentoring has been associated with supporting underrepresented groups, facilitating cross-cultural adjustment, enhancing learning outcomes, and enabling knowledge sharing in

environments characterised by high turnover and complex organisational structures (Curtis & Taylor, 2018).

Over the past decade, mentoring research in accounting has increasingly engaged with contemporary professional challenges such as career sustainability, hybrid and flexible work arrangements, and the psychosocial demands of globalised professional service firms. It has been shown that mentoring can support wellbeing, inclusion, and professional resilience, particularly for early-career professionals navigating uncertain career pathways and evolving expectations around work, leadership, and belonging. At the same time, empirical findings indicate that mentoring outcomes may vary depending on mentoring formality, relationship structure, gender, career stage, and cultural context, suggesting that mentoring is not a universally uniform intervention.

Despite extensive empirical investigation, prior research on mentoring in accounting is not fully conclusive. While numerous studies report positive associations between mentoring and outcomes such as career advancement, organisational commitment, and job satisfaction, findings remain context-dependent and occasionally contradictory. Some studies suggest that different mentoring functions may have divergent effects on outcomes such as turnover intentions, while others highlight variations in mentoring effectiveness across gender, career stage, and institutional environments (Hall & Smith, 2009). These inconsistencies raise important questions about the generalisability of existing findings and the conditions under which mentoring delivers its intended benefits.

As mentoring research in accounting has extended into academic, cross-cultural, digital, and inclusion-oriented settings, the literature has expanded across multiple directions. Much of this work examines specific populations, outcomes, or organisational contexts in isolation, which limits the ability to view the field as a coherent whole. As a result, it remains challenging to assess how mentoring research in accounting has evolved over time, which themes have received sustained attention, and where notable gaps persist. This fragmentation underscores the need for a systematic and up-to-date synthesis that integrates existing findings, traces thematic patterns, and supports future research and practice.

Methodology

To address the absence of a consolidated overview of mentoring research in accounting, this study applies bibliometric methods to examine patterns and relationships within the relevant literature (Pritchard, 1969; Donthu et al., 2021). Although mentoring has been recognised as a key developmental practice in the profession, prior research has not been systematically analysed using bibliometric techniques. The retrospective analysis presented here traces the field's evolution, identifies its principal contributors, and maps thematic developments, enabling an objective assessment of how mentoring scholarship in accounting has unfolded and diversified over time.

The review involved the identification, selection, quality review and preparation of relevant articles (Tranfield et al., 2003).

The relevant literature was identified based on a literature search in an electronic database (*Web of Science*) during December 2025. The dataset includes articles from 1985 to 2024. Web of Science is a curated, multidisciplinary scientific database that indexes high-quality, peer-reviewed journals using rigorous selection criteria. Its structured metadata, standardized indexing, and comprehensive coverage of leading accounting, business, and social science journals make it a reliable foundation for bibliometric analysis. Using Web of Science ensures that the dataset reflects validated scholarly output, enables reproducible citation and co-authorship mapping, and provides consistent bibliographic information essential for accurate science-mapping techniques.

Step 1 – Obtain an Excel database with relevant articles (Figure 1)

For this paper, a combination of two key words was used: “mentoring” and “accounting”. The initial search returned 1,285 results. The search was further refined, selecting “articles” only and “English” only and 993 results were obtained. The search results were further filtered by the following Web of Science categories: Business, Business Finance, Management and Economics. A final database with 224 relevant articles was obtained. For the analysis, the metadata of the search results were first downloaded from Web of Science into a Microsoft Excel template.

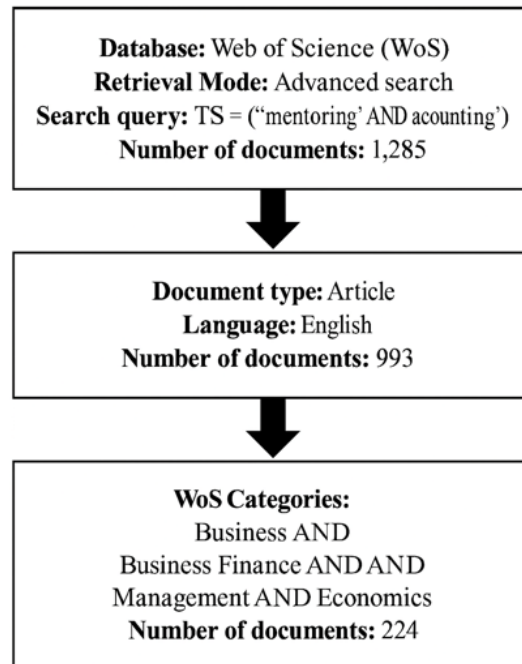


Figure 1. Step 1: Data extraction process design

Source: Authors' own research.

Step 2 – Bibliometric analysis using VosViewer

VOSviewer is a specialized software tool designed for constructing and visualizing bibliometric networks. It is widely used in science-mapping studies to generate high-quality maps of co-authorship, co-citation, and keyword co-occurrence patterns. Its strength lies in its ability to handle large datasets, apply robust clustering algorithms, and produce intuitive visual representations of a research field's intellectual structure. In this study, VOSviewer is relevant and reliable because it enables a transparent and replicable analysis of how mentoring research in accounting has evolved, highlighting thematic clusters, influential authors, and collaboration networks based on standardized Web of Science metadata.

In this research, VOSviewer was used to generate bibliometric maps for: keyword co-occurrence, co-authorship networks, institutional collaboration and country collaboration. These visualizations allow the identification of clusters and thematic areas.

The analysis was conducted on article abstracts rather than full texts, an important methodological choice that is explicitly acknowledged from the outset.

Research questions:

- RQ1: What is the evolution of the mentoring-related research in accounting?
- RQ2: What are the most important keywords and the notable research clusters within the mentoring-related accounting literature
- RQ3: Who are the leading researchers in this field, and which are the top journals publishing mentoring-related accounting research?
- RQ4: Which countries and institutions play the most influential roles in mentoring-related accounting research, and how are collaboration patterns structured across them?
- RQ5: What are the key knowledge gaps revealed by the bibliometric mapping of mentoring research in the accounting profession, and what priorities should guide a future research agenda aimed at strengthening mentoring's role in supporting and developing the accounting profession?

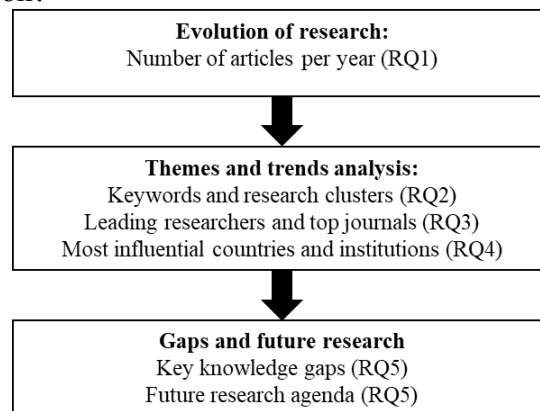


Figure 2. Step 2: Data analysis process design

Source: Authors' own research.

Results and discussions

Evolution of the mentoring-related research in accounting

The publication trend in the Web of Science dataset shows a long period of limited output followed by sustained growth (Figure 3). From 1985 through the mid-1990s only a small number of studies appear each year, consistent with mentoring being treated as a secondary topic within organisational and behavioural research in accounting.

Output increases gradually in the 2000s and accelerates after 2010. One plausible interpretation is that mentoring became a more visible organisational practice in accounting firms (especially formalization of mentoring programs in Big Four firms) and educational settings during this period, which likely broadened the range of research questions asked (e.g., relationship quality, differential effects of mentoring functions, and the role of mentoring in retention and progression).

The post-2015 increase coincides with a wider focus in accounting and management research on inclusion, mobility, and the social dynamics of professional service work, all of which provide natural points of connection to mentoring.

The dataset also suggests that interest remains high after 2020. Rather than attributing this pattern to any single driver, it is more reasonable to view it as the cumulative result of (i) a larger and more international research community addressing professional development topics in accounting and

(ii) renewed attention to remote and distributed work arrangements, where relational development practices such as mentoring are often reconsidered. Importantly, Figure 3 reports article counts, not effect sizes or program outcomes; the trend therefore signals scholarly attention, not necessarily changes in mentoring effectiveness.

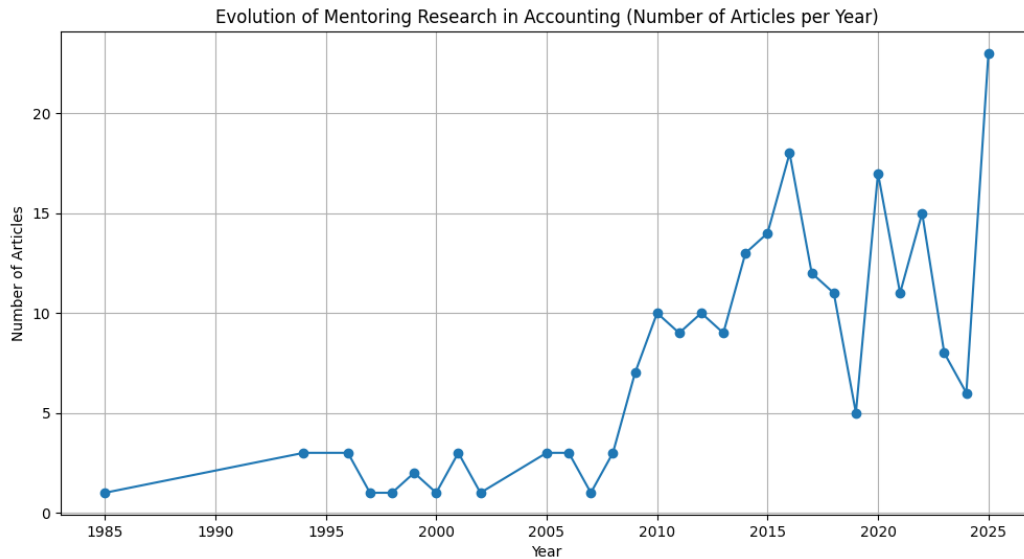


Figure 3. Evolution of mentoring research in accounting (number of articles per year)

Source: Authors' own research.

Mentoring functions and outcomes

Across the accounting literature, mentoring is most commonly discussed through three functions—career support, psychosocial support, and role modelling (Kram, 1985). Studies in public accounting link these functions (and the overall quality of the mentoring relationship) to outcomes such as organisational commitment (Stallworth, 2003), job satisfaction, knowledge sharing (Curtis & Taylor, 2018), and turnover intentions (Hall & Smith, 2009). At the same time, findings are not uniform: effects differ by context and by which mentoring function is emphasised, and some work suggests that career-focused mentoring can relate differently to turnover intentions than psychosocial support. These nuances help explain why the field has diversified into multiple streams rather than converging on a single dominant model.

Mentoring and Career Advancement

Studies indicate that mentoring facilitates upward mobility and enhances perceptions of career opportunities (Single, Donald & Almer, 2018). For female accountants in particular, mentoring has been linked to improvements in objective outcomes such as salary, promotions, and organizational level.

Mentoring in Academic Accounting Contexts

Mentoring is equally vital in academia, where early-career faculty face challenges in research productivity, teaching, and integration into academic culture (Irvine, Moerman & Rudkin, 2010). Mentoring schemes have been shown to enhance academic performance and support sustainable career development.

Cross-Cultural Mentoring and Global Firms

Given the multinational nature of public accounting, mentoring across cultures has received increased attention. Downen & Gupta (2025) provide evidence that cultural dimensions influence mentoring preferences and expectations, with implications for global firms managing distributed teams.

Mentoring as Knowledge Transfer

Knowledge sharing is a key organizational priority in public accounting due to high staff turnover and the need for rapid skill development. Developmental mentoring contributes significantly to tacit knowledge transfer (Curtis & Taylor, 2018), enhancing organizational learning and innovation.

Keyword Co-occurrence Analysis

The keyword co-occurrence map produced with VOSviewer (Figure 4), which used the 224-article Web of Science dataset, indicates four thematic clusters that structure the mentoring-in-accounting literature in this dataset.

● ***Cluster 1 (red) Mentoring in Accounting Education and Professional Socialization***

This cluster centres on the use of mentoring in accounting education and early professional socialization, with strong links to keywords such as *student, university, skills, and accounting profession*. The density of connections reflects sustained scholarly interest in how mentoring shapes learning outcomes, skill development, and students' transition into the profession. Overall, this cluster highlights mentoring as a foundational mechanism for preparing future accountants and strengthening the pipeline into the profession.

● ***Cluster 2 (green) – Gender, Career Development and Organizational Relationships***

The second cluster captures themes related to gender, career advancement, and workplace relationships, illustrated by prominent keywords such as *gender, woman, training, relationship, and employee*. The co-occurrence patterns indicate a substantial body of research exploring how mentoring supports career progression, reduces gender disparities, and enhances relational dynamics within accounting organizations. This cluster underscores mentoring's role as an equity-enhancing and career-enabling practice in the workplace.

● ***Cluster 3 (blue) – Entrepreneurship, Global Mobility & Cross-Cultural Mentoring***

This cluster reflects the emergence of mentoring in entrepreneurial and cross-cultural contexts, anchored by terms such as *entrepreneur, expatriate, organization, and influence*. The network suggests growing interest in how mentoring supports entrepreneurs, expatriates, and individuals navigating culturally diverse environments, including marginalized groups such as refugee entrepreneurs. The cluster therefore highlights mentoring as a strategic developmental tool in global mobility, innovation, and inclusion-focused settings.

● ***Cluster 4 (yellow) – Knowledge Transfer, Evidence & Practice Improvement***

The yellow cluster, although smaller, forms a distinct thematic area focused on evidence-based practice, knowledge sharing, and organizational learning within accounting firms, illustrated by keywords such as *evidence, quality, practice, and public accounting firm*. Its position at the intersection of other clusters indicates the cross-cutting relevance of mentoring as a mechanism for transferring tacit knowledge and enhancing professional standards. This cluster reinforces

mentoring's contribution to practice improvement and continuous professional development in accounting environments.

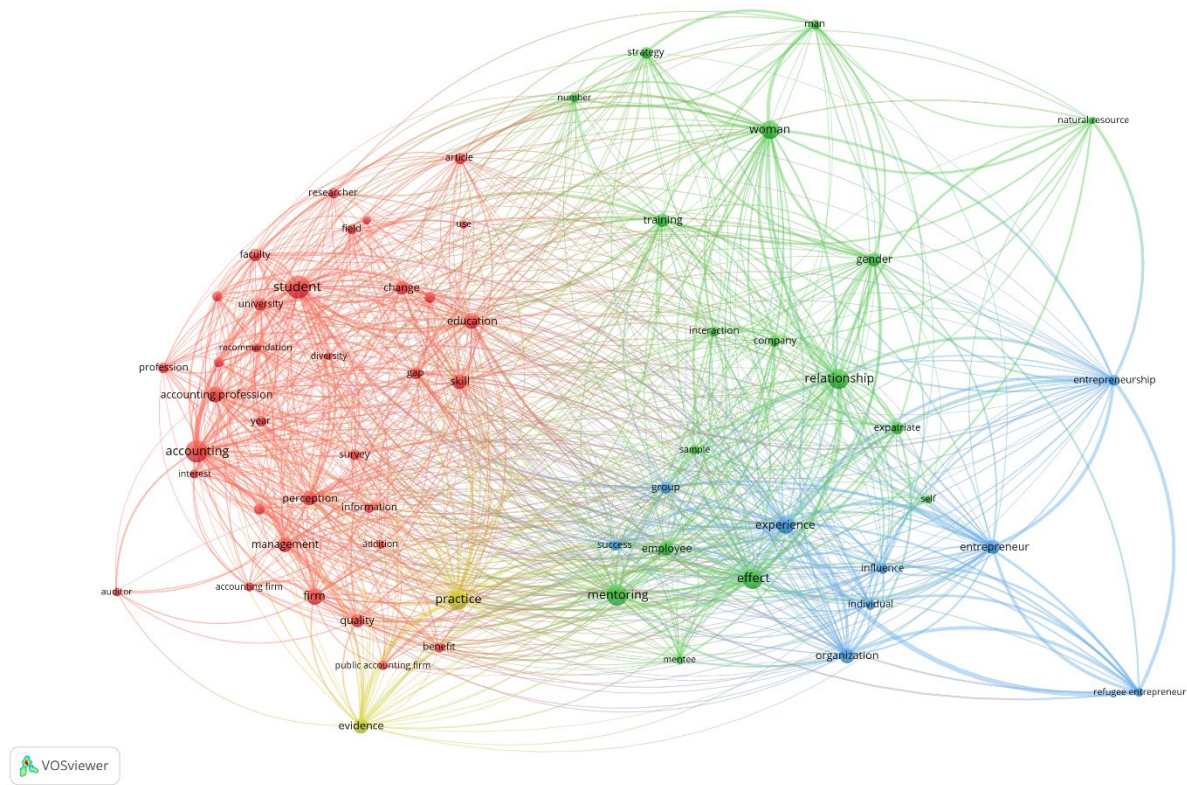


Figure 4. Keyword co-occurrence map

Source: Authors' own research.

Co-author Network Analysis

The co-authorship map (*Figure 5*) describes collaboration patterns rather than topical similarity. For that reason, the groups that appear here do not mirror the keyword clusters. Some collaborations reflect long-standing teams (often around education-focused research), while other links arise from one-off co-authored papers. Seminal authors such as Scandura, Viator, Hall, Smith, Curtis, and Taylor may appear less central in this network if their influential contributions were produced outside sustained co-author teams within the dataset.

The VOSviewer co-authoring map reveals several distinct collaboration clusters, each represented by a different color:

● *Cluster 1 (red) – Accounting Education & Competency-Based Framework Team*

This is the most cohesive and influential co-author group in the dataset, comprising authors such as Blocher, Sundem, Lawson, Wouters, Wolcott, Brewer, Sorensen, and Collins. Their collaboration network is dense and long-standing, reflecting extensive joint work in accounting education, curriculum reform, and competency-based frameworks. Their publications have played a foundational role in shaping educational approaches connected to professional development and mentoring-adjacent themes.

● *Cluster 2 (blue) – Professional Development, Pedagogy & Ethics*

This smaller cluster includes Stout, Wygall, and Cunningham, who collaborate on pedagogical innovation, ethics instruction, and professional formation within accounting. Stout acts as a bridging author, connecting this group to both the red and green clusters, indicating a cross-cutting influence across educational and professional development research streams. Although less dense, this cluster represents a consistent body of scholarship focused on improving learning experiences and developmental support structures.

● *Cluster 3 (green) – Mentoring and Scholarly Development for Early-Career Academics*

The green cluster consists of Watty, Hilliar, Ji, Magdziarz, and Simpson, who appear together as a co-author team on the article “Reflections on the mentoring process with academics entering a new educational experience.” The structure of the network indicates that this collaboration is centred around a single publication rather than a long-standing research partnership. Their work focuses on supporting academics who are new to the higher-education sector, addressing challenges related to the “publish or perish” environment and the lack of structured developmental support. This collaboration highlights mentoring as a mechanism for enhancing scholarly teaching, promoting reflective practice, and fostering more inclusive and supportive academic induction processes.

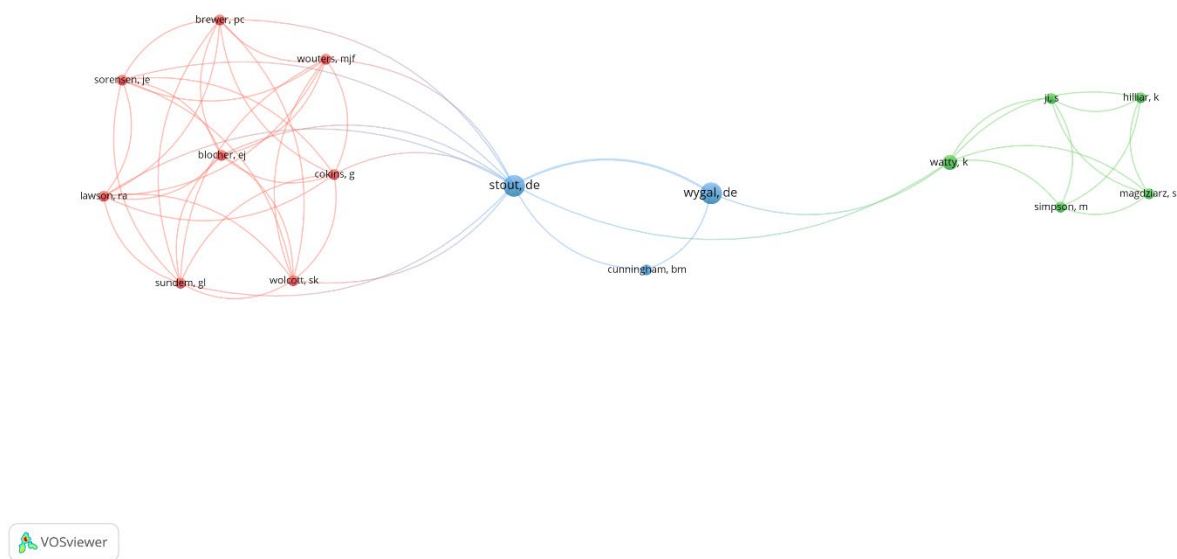


Figure 5. Co-author network map

Source: Authors’ own research.

Country Network and Institutional Collaboration Analysis

The country and institution level analyses (*Figure 6 and Figure 7*) reveal that mentoring-related accounting research is geographically concentrated and structurally shaped by a small number of highly collaborative academic environments. The Vosviewer country map shows that the United States is by far the central hub of global knowledge production in this domain, forming the largest and most interconnected node and maintaining active collaboration pathways with Canada, Germany, New Zealand, Finland, and Scotland. A second major pole is England, which operates

as a bridging region linking research from Australia, Spain, South Africa, and China, indicating a pattern of cross-regional academic flows between Anglo-American, Commonwealth, and European research communities. Australia also emerges as a significant contributor, both as an independent node and as a connector across continents. These patterns suggest a research field dominated by Western higher-education systems, with emerging but still modest participation from Asian and African institutions.

At the institutional level, the Vosviewer network highlights a similar structure of concentrated but cross-cluster collaboration. In the United States, institutions such as Youngstown State University, Rider University, and Kennesaw State University form a coherent collaboration cluster, often linked through co-authorship on studies examining mentoring in public accounting, turnover, and professional development. In parallel, Australian universities—most notably Deakin University, Griffith University, and RMIT University—form a distinct cluster focused heavily on mentoring within accounting education, academic development, and teaching scholarship. These clusters are not isolated; rather, they are connected via thin but meaningful collaboration paths, demonstrating how mentoring research flows between North American and Australian/UK academic spheres.

Journal analysis further confirms the structural characteristics of the field. Out of the 224 articles included in the bibliometric dataset, the three most productive journals were *Issues in Accounting Education*, a quarterly journal of the American Accounting Association (25 articles), which has established itself as the dominant venue for publishing empirical and pedagogical mentoring studies; *Accounting Education, UK* (12 articles), which frequently features research on peer mentoring, doctoral mentorship, and scholarly teaching; and *Accounting Horizons*, a quarterly journal of the American Accounting Association (10 articles), which publishes mentoring studies embedded in broader themes of organizational behavior, ethics, and professional identity. Together, these journals represent the core publication outlets where mentoring knowledge in accounting is produced and disseminated. Their dominance underscores that mentoring research is deeply rooted in the intersection between accounting education, professional socialization, and organizational behavior, and that its most influential contributions emerge from institutions and countries that are strongly embedded in international research networks.

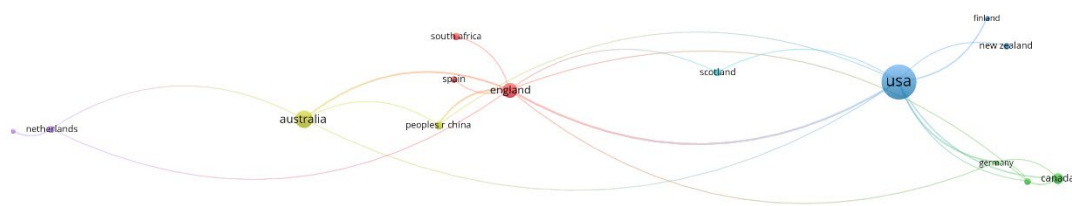


Figure 6. Country network map

Source: Authors' own research



Figure 7. Institutional collaboration map

Source: Authors' own research.

Conclusion

This bibliometric review provides a structured synthesis of mentoring research in the accounting profession and offers an integrated response to the five research questions guiding the study. By applying science-mapping techniques to the extracted dataset, the analysis clarifies how the field has developed, where scholarly attention has been concentrated, and which areas remain comparatively underexplored.

With respect to (RQ1), the analysis of publication trends shows that mentoring research in accounting has expanded progressively over the past four decades. After a limited number of publications in the 1980s and early 1990s, output increased from the early 2000s and accelerated more strongly after 2015. This pattern indicates growing scholarly attention to mentoring as accounting organizations and educational institutions have placed greater emphasis on professional development, inclusion, and forms of work and learning that rely on relational support mechanisms. The results reflect changes in research focus over time rather than direct evidence of mentoring effectiveness.

Addressing (RQ2), the keyword co-occurrence mapping revealed four conceptually coherent thematic clusters representing the intellectual structure of the field: mentoring in accounting education and professional socialization; gender, career development, and organizational relationships; entrepreneurship, global mobility and cross-cultural mentoring; and knowledge transfer, evidence and practice improvement within accounting firms. These clusters show that mentoring is studied not as a single construct but as a multidimensional developmental process linked to skills formation, identity development, retention, career mobility, and organizational learning. This thematic diversity reflects the expansion of mentoring research beyond its original focus on turnover and job satisfaction in public accounting toward inclusion-related, pedagogical, and globalized contexts.

In relation to (RQ3), the study highlighted both foundational and contemporary contributions to the literature and identified the most influential authors and journals shaping the field. Seminal scholars such as Scandura, Viator, Hall, Smith, Curtis, and Taylor have provided the foundational theoretical and empirical contributions. However, contemporary co-authorship networks highlight new collaborative groups advancing research in accounting education,

competency-based development, and early-career academic support. Journal productivity analysis shows a clear concentration of mentoring scholarship within three outlets: *Issues in Accounting Education* (25 articles), *Accounting Education* (12 articles), and *Accounting Horizons* (10 articles). This dominance confirms that mentoring research is anchored at the intersection of accounting education, professional formation, and organizational behavior.

Regarding (RQ4), the country and institutional collaboration networks reveal a research field concentrated in Western higher-education systems. The United States functions as the global hub, forming the largest and most interconnected cluster of contributing authors and institutions. England plays a key bridging role between US-centric research and contributions from Australia, South Africa, China, and Spain, while Australia emerges as a strong secondary pole with robust intra-national and cross-national collaborations. At the institutional level, clusters centred around Youngstown State University, Rider University, and Kennesaw State University on the US side, and Deakin University, Griffith University, and RMIT University in Australia, indicate that mentoring research is led by relatively concentrated—but increasingly cross-regional—academic communities. These patterns reflect both the global nature of the accounting profession and the dominance of Anglo-Saxon research ecosystems in mentoring scholarship.

Finally, in addressing (RQ5), the bibliometric synthesis highlights several knowledge gaps and opportunities for future research. Despite the conceptual richness of the field, mentoring in non-Western accounting environments remains underexplored, limiting the generalizability of current findings. Digital and hybrid mentoring models—now central to talent development in post-pandemic accounting workplaces—also lack systematic empirical attention. Cross-cultural mentoring in multinational audit teams, mentoring for ESG competency development, and longitudinal studies examining long-term outcomes of mentoring relationships are similarly underrepresented. Addressing these gaps offers a fertile agenda for advancing mentoring as a strategic human-capital mechanism capable of shaping professional identity, strengthening organizational culture, supporting inclusive leadership pipelines, and enhancing knowledge transfer in increasingly globalized accounting environments.

Overall, this study contributes a consolidated and evidence-based overview of mentoring research in accounting, documenting its evolution, thematic composition, leading contributors, and collaboration patterns. By integrating a fragmented body of literature and identifying areas for further inquiry, the review supports future academic research and provides contextual insights for practitioners and policymakers interested in mentoring as a developmental practice within the accounting profession.

Limitations and Robustness Considerations

While the study offers a rigorous and systematic mapping of mentoring research in accounting, several limitations should be acknowledged.

First, the dataset is restricted to Web of Science-indexed, English-language publications. Important regional, non-English, or practitioner-oriented studies—particularly those published in professional magazines, association bulletins, or grey literature—may be underrepresented. This creates an inherent bias toward Anglo-Saxon research ecosystems and may understate collaboration networks from non-English-speaking regions. Future research could address this limitation by incorporating multi-database searches, including sources such as Scopus, regional academic databases, and professional publications, as well as by systematically integrating non-English literature to provide a more globally inclusive view of mentoring research in accounting.

Second, the field delimitation—focusing explicitly on mentoring—means that adjacent developmental practices such as coaching, sponsorship, succession planning, or leadership development may not be fully captured, even when conceptually related. Future studies could adopt a broader conceptual lens by examining the intersections between mentoring and related developmental mechanisms, enabling comparative or integrative analyses that clarify how these practices complement or substitute one another within accounting organisations.

Third, VOSviewer relies on exact string matching for authors and institutions, which can cause node fragmentation due to name variations, institutional mergers or rebranding, and author mobility. This may affect the precision of cluster structures. Future research could mitigate this limitation by applying advanced data-cleaning techniques, manual disambiguation procedures, or complementary bibliometric tools that allow greater flexibility in author and institution identification.

Fourth, the identification of clusters is sensitive to threshold parameters (e.g., minimum number of occurrences or citations). Although various parameter settings were tested and the four-cluster thematic structure remained stable, small clusters or emerging themes may shift depending on threshold choices. Future research could explore the stability of thematic structures through longitudinal bibliometric analyses or by combining quantitative mapping with qualitative content analysis to capture emerging research fronts in greater depth.

Finally, a temporal bias affects co-authorship analysis: seminal authors from the 1990s and early 2000s appear less central because they no longer publish frequently within the dataset, even though their conceptual influence remains foundational. For this reason, the study explicitly interprets collaboration structure separately from intellectual leadership. Future studies could complement co-authorship metrics with citation-based or historiographic analyses to better capture intellectual leadership and long-term theoretical impact within the field.

These limitations do not undermine the study's main findings—the post-2010 growth of the field, the robustness of the four thematic clusters, the prominence of Anglo-Saxon countries and multi-author collaboration hubs, or the dominance of education-focused journals. They do, however, call for caution when making universal claims about global collaboration patterns and when interpreting author centrality purely based on co-authorship metrics. Future studies could mitigate these limitations by incorporating multi-database searches, non-English sources, practitioner literature, and complementary qualitative methods such as interviews, content analysis, or expert panel validation.

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