

**USING THE THEORY OF PLANNED BEHAVIOR IN ACCOUNTING RESEARCH:
A BIBLIOMETRIC REVIEW**

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Abstract

This research aims to map the use of the theory of planned behavior in accounting research which is written explicitly in articles in 2011-2023. This research explores the theory of planned behavior which is used as a theoretical basis for explaining phenomena within the scope of accounting. The method in this research uses a qualitative descriptive approach where data collection uses bibliometric review as a basis for analyzing research. The articles reviewed include Scopus-indexed journal sources and Sinta 2-indexed journal sources. The research results show that based on the highest number of citations there are 3 Scopus articles in the field of financial and management accounting, 1 article in the field of environmental management, and 1 article in the field of psychology. As a comparison, the articles accredited by Sinta2 found 10 articles in the field of accounting. There is still more explicit use of the Theory of planned behavior in the Sinta 2 article. An interesting focus on the TPB, especially in light of the finding that there is not always a relationship between intentions and actual behavior. Several researchers highlight the need to strengthen intentions so that they can be translated into actual behavior, and the important role played by perceived behavioral control in this process.

Keywords: Theory of Planned Behavior, Accounting, Bibliometric, Behavior

Abstrak

Penelitian ini bertujuan untuk memetakan penggunaan teori perilaku terencana dalam penelitian akuntansi yang ditulis secara eksplisit pada artikel tahun 2011-2023. Penelitian ini mengeksplorasi teori perilaku terencana yang digunakan sebagai landasan teori untuk menjelaskan fenomena dalam lingkup akuntansi. Metode dalam penelitian ini menggunakan pendekatan deskriptif kualitatif dimana pengumpulan datanya menggunakan tinjauan bibliometrik sebagai dasar analisis penelitian. Artikel yang direview meliputi sumber jurnal terindeks Scopus dan sumber jurnal terindeks Sinta 2. Hasil penelitian menunjukkan berdasarkan jumlah sitasi terbanyak terdapat 3 artikel Scopus bidang akuntansi keuangan dan manajemen, 1 artikel bidang manajemen lingkungan, dan 1 artikel bidang psikologi. Sebagai perbandingan, artikel yang diakreditasi Sinta2 ditemukan 10 artikel di bidang akuntansi. Masih terdapat penggunaan Teori Perilaku Terencana yang lebih eksplisit dalam artikel Sinta 2. Fokus yang menarik pada TPB, terutama mengingat temuan bahwa tidak selalu ada hubungan antara niat dan perilaku aktual. Beberapa peneliti menyoroti perlunya memperkuat niat sehingga dapat diterjemahkan ke dalam perilaku aktual, dan peran penting yang dimainkan oleh kontrol perilaku yang dirasakan dalam proses ini.

Kata Kunci: Teori Perilaku Terencana, Akuntansi, Bibliometrik, Perilaku

Introduction

The Theory of Planned Behavior (TPB), which was first proposed 26 years ago, has now become one of the most widely cited and significant theories for predicting social behavior in humans (Ajzen & Driver, 1991). The Theory of Targeted Behavior (TPB) is often used to observe why someone behaves in a business organization. According to Chaplin (1995), a person's behavior in a narrow sense is everything that consists of responses that can be observed. In the Indonesian Dictionary, human behavior is defined as a person's response that occurs in the form of a person's body movements or speech to stimuli or the environment. Basically, individual behavior varies, and in particular variations in a person's behavior are not arbitrary, but are influenced by certain factors. Psychologists including Morgan and King, Howard and Kendler, Krech, Crutchfield, and Ballachey emphasize that a person's behavior is triggered by environmental and genetic factors. Together these two factors can influence a person's behavior. Explaining someone's behavior will never be easy, because someone has feelings that can change, making it very difficult to assess or monitor.

These changes in a person's behavior and mood attract the attention of practitioners who study human behavior. Various theoretical views explain the factors that determine human behavior (Bandura, 1977; Ajzen & Fishbein, 1980; Ajzen, 1985; Davis, 1986), including the Theory of Planned Behavior (Ajzen, 1985; Thorhauge et al., 2016). The Theory of Planned Behavior has been widely used as a theoretical basis in research in various fields for many years to study, analyze, or assess individual behavior. Especially in the fields of accounting, taxation, finance, auditing, and the public sector, the Theory of Planned Behavior is applied to provide a basis for research on transparency, accountability, and better financial management to determine the perceptions that influence the behavior of individuals or entities in the context of public finance. However, the majority of researchers only use this theory as a conceptual basis, so there are still relatively few who try to measure the contribution of the theory of planned behavior in the field of accounting.

Many bibliometric analyses related to TPB and its influence on various research domains, such as consumer behavior, entrepreneurship, green energy, and technology have been published widely in high-quality journals, both indexed by Scopus and Sinta. Research conducted by Conner & Armitage (1998) presents two extensions of the theory of planned behavior. First, incorporate the theory of planned behavior into a dual-process model of attitude-behavior relationship considerations. Second, expanding the theory of planned behavior to take into account volitional processes to determine how goals can lead to goal achievement. Meanwhile, research by Bosnjak et al., (2020) explains the application of TPB in public health and political science, as well as the adaptation and expansion of the original TPB theory. However, research using bibliometric analysis is rare which looks at how much contribution the use of TPB makes in the fields of accounting, taxation, finance, and auditing, as well as how it is used in these fields. This research collected article data from 1993 to 2023 because the number of articles published from 1993-2010 was not large and did not meet the categories in this research, so the research only focused on 2011, where the number of publications had increased compared to previous years.

Thus, this research aims to examine the findings from bibliometric analysis. The bibliometric analysis will examine the number of contributions from the TPB in recent years, and examine the contribution of journals and authors to the TPB. Bibliometric analysis was carried out to display the objectives of this research. Data from Scopus was used to carry out bibliometric analysis.

Literature Review

Initially, the Theory of Planned Behavior was known as the Theory of Reasoned Action, initiated in 1967, and then Ajzen and Fishbein revised and refined this theory. Icek Ajzen is known as a psychology professor at the University of Massachusetts and Fishbein himself is a professor in the Department of Psychology and The Institute of Communications Research at the University of Illinois at Urban and a consultant to The Internal Atomic Energy Agency, The Federal Trade Commission and Warner Communications, Inc. In the 1960s, Fishbein began to think about the role of attitudes in influencing behavior. Starting from this, in the 1970s, Ajzen, began collaborating in developing the Theory of Reasoned Action and the Theory of Planned Behavior. The book with the title "Belief, Attitude, Intention and Behavior:

Development of TRA to TPB

The Theory of Planned Behavior was developed by Ajzen as an extension of the Theory of Reasoned Action by (Ajzen, I., & Fishbein, 1980; Fishbein, M., & Ajzen, 1975) after it was discovered that the volitional control assumption in the Theory of Reasoned Action had limitations. in providing behavioral predictions. The Theory of Reasoned Action states that the determining factor for an individual's behavior is his or her intention to do something. This means that if a person's intention is strong to carry out an activity, then it is very likely that the person will carry out that activity. In its journey, TRA relies on two factors to predict human behavior. The first is attitude, a collection of behavioral assessments determined by attitude. There is also the assumption that the assumptions and beliefs that assess the potential outcomes of a behavior that a person might undertake determine a person's attitude toward that behavior. Beliefs about behavior can influence outcomes both positively and negatively. Second, subjective norms are assumed to assess the pressure exerted by the public on someone to take action or not. Based on Fishbein & Ajzen (2010), subjective norms are grouped into two, namely injunctive norms and descriptive norms. Injunctive norms refer to the expectation that a group will allow or prohibit a person's actions. The group can consist of parents, partners, friends, and other close people. Meanwhile, descriptive norms refer to whether the group itself carries out the same behavior. Because of this, Ajzen added control elements to TPB to reduce the limitations of TRA.

The theory of planned behavior refers to the idea that humans are rational creatures who use whatever knowledge they have systematically. Individuals will think about implementing their decisions before deciding whether or not to engage in a particular behavior. TPB recognizes that all behavior is not completely controllable and can fall somewhere along the range from completely controllable to completely uncontrollable.

Individuals may have complete control when there are no obstacles at all to performing a behavior. On the opposite end, it may be impossible to control behavior at all due to lack of opportunity, due to lack of resources or skills. These control elements consist of internal and external elements. Internal elements include skills, potential, data, feelings, pressure, etc. External elements include environmental conditions and factors. To overcome these limitations, Ajzen modified TRA by adding a third introduction called perceived behavioral control (PBC). With the addition of this third introduction, he regrouped his theory into the Theory of Planned Behavior (TPB).

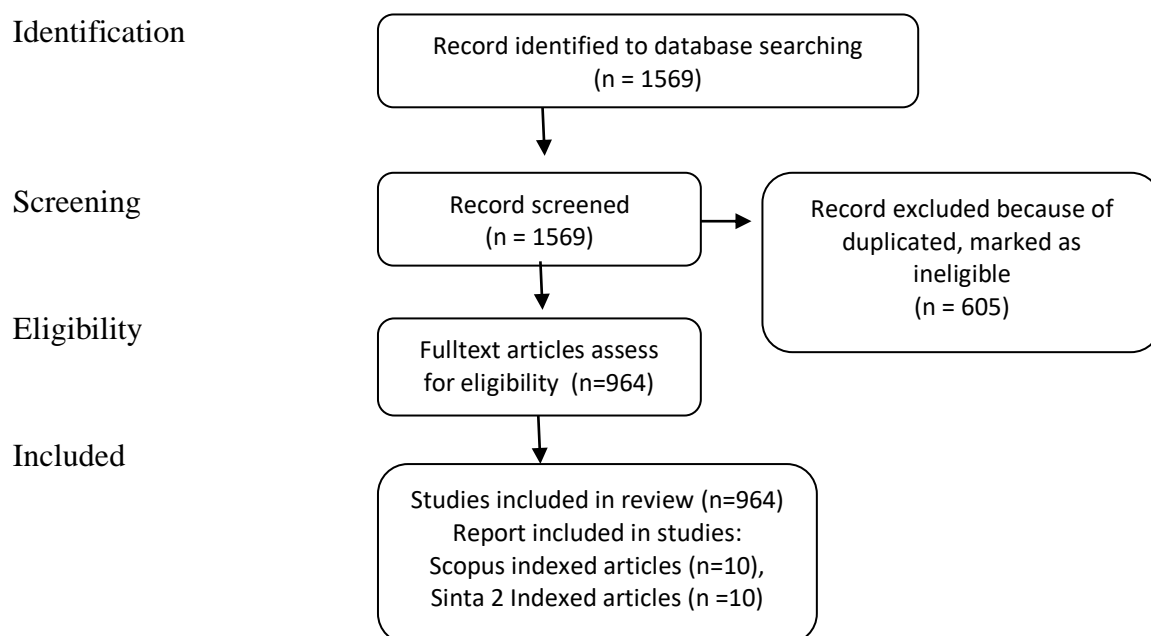
This theory comes from social psychology studies and was developed by a professor in that field. However, the application of this theory has expanded to various research fields. In contrast, studies based on the Theory of Planned Behavior (TPB) have explored areas such as Health, Sports, Education, Marketing, and more. Since it was first published by its creator, much research and discussion has been carried out regarding this theory. Ajzen himself, together with Fishbein in 1969, used this theory to examine how behavioral intentions can be predicted in the context of decision-making (Ajzen & Fishbein, 1969).

In 1985, Ajzen and Madden examined the use of TPB elements in predicting goal-directed behavior (Ajzen & Madden, 1986). Ajzen & Driver, (1991) investigated how beliefs can be used to predict involvement in tourism-related activities. To perfect their theory, Ajzen and Fishbein conducted investigations and studies until the 2000s. Both were still contributing to the journal in 2005, to answer questions from other experts who used their theories as a basis for clinical interventions (Ajzen & Fishbein, 2005).

Research Methods

This research is based on qualitative research that uses a literature review with bibliometric analysis. Within the framework of this bibliometric analysis, things such as author identification, field of study, publications, citations, and so on are carefully measured. The bibliometric analysis applied in this research refers to data indexed by Scopus and Sinta 2. This choice is based on the established reputation and reliability of Scopus as the main database that supports academic writing activities at the global level. Meanwhile, Sinta 2 is used to see comparisons. Articles were selected from publications from 1993 to 2023 because in 1993 Ajzen released the book "Attitudes, Personality, and Behavior" which describes the Theory of Planned Behavior in more detail. Since then, the TPB has become better known and used in research. The search for articles is limited to keywords on the Theory of Planned Behavior, and document types are limited to articles. Subject areas are limited to business, management, and accounting (Runtung et al., 2022; Wulandari et al., 2022; Heni & Payamta, 2023). Several databases are used in bibliometric analysis including Google Scholar and Scopus. Through a literature search based on article titles and abstracts, a literature search was carried out using the keyword "Theory of Planned Behavior" in Scopus and Sinta 2. 1,569 articles were found using these keywords. To narrow the focus on the volume of data to be analyzed, filtering or restrictions are applied to the final research document, excluding books, book series, and conference proceedings. As a result, 964 articles were retained after the

filtering process. This data will then be analyzed and visualized using the Biblioshiny database for further verification. The performance analysis used is represented by data from journal, author, and citation tables. If described in the form of Preferred reporting items for systematic reviews and meta-analyses, it can be stated that:



Result and Discussion

Scopus Indexed Article Publication

The growth in the number of publications in that region sufficiently demonstrates the tendency for the development of articles published in a region. The increasing volume of TPB articles reflects growing concern about its significance in explaining issues that other theories of assessing individual behavior cannot explain. Table 1. Shows a distribution table of publications based on year and growth.

Table. 1 Scopus Distribution of Published Articles by Year and Growth

Year	Articles	Perentase
2011	28	2.7%
2012	35	3.6%
2013	36	3.7%
2014	50	5.1%
2015	65	6.7%
2016	63	6.6%
2017	63	6.8%

2018	113	10.8%
2019	106	11.4%
2020	142	15.0%
2021	129	13.7%
2022	123	13.1%
2023	11	1.0%

source: processed data (2023)

After the data was processed, the growth of articles related to the TPB experienced fluctuations. In this case, researchers took data starting from 2011 because the distribution of published articles related to the TPB in the period 1993 to 2010 was less than 5 documents more articles were published in 2011 than in previous years. In previous years, there was an increase of at least 28 articles published, this shows that researchers are starting to show their request to write research articles in the field of TPB. However, data shows that TPB began to receive greater attention in 2014, which means there were around 50 articles published at that time, and continued to experience growth until 2022. In 2023 it experienced a decline, only publishing 11 articles.

Researchers with the highest number of citations in Scopus-indexed journals

Table 2. Contribution of researchers with the highest number of citations

Rank	Authors	Documents	Citation	AV Citation
1	Heesup Han	21	3595	171
2	Chen M.F	12	2171	180
3	K.M White	28	1146	41
4	Hamilton K	27	883	33
5	Shanyong Wang	7	299	43
6	Wang Yang	6	279	47
7	Edmund Goh	5	228	47
8	Bo Meng	5	212	43
9	Jingru Li	6	200	33

Sources: Processed data (2023)

Based on the search results describing the authors who are most cited or have made the highest contributions by publishing articles related to the Theory of Planned Behavior, we can see the number of documents and author citations. The results that have been obtained, if seen from the number of documents, K.M White has the highest number of documents. This suggests that there are authors who meet the citation criteria with the largest number of documents. Followed by Hamilton K and Heesup H with more than 20 documents. Chen M.F. with 12 documents, followed by Shanyong Wang with 7 documents. Wang Yang and Jingru Li constitute the next group of authors, each with 6 documents. With 5 documents published including Bo Meng and Edmund Guh. Information about the most prominent authors in the field is predicted based on the average number of citations. In other words, an author's average number of citations can be used to determine the facts of their impact. The author

with the most citations, Heesup Han (3595: citations), followed by Chen M.F (2171: citations), K.M White (1146: citations) in third position, and Hamilton K (883: citations) in fourth position. Other researchers have less than 300 citations.

Top 10 Scopus Indexed Journals that Publish Articles Related to TPB

Journals provide a space for researchers to share the results of their research. Below is a diagram of the 10 best high-quality journals that publish articles related to TPB.

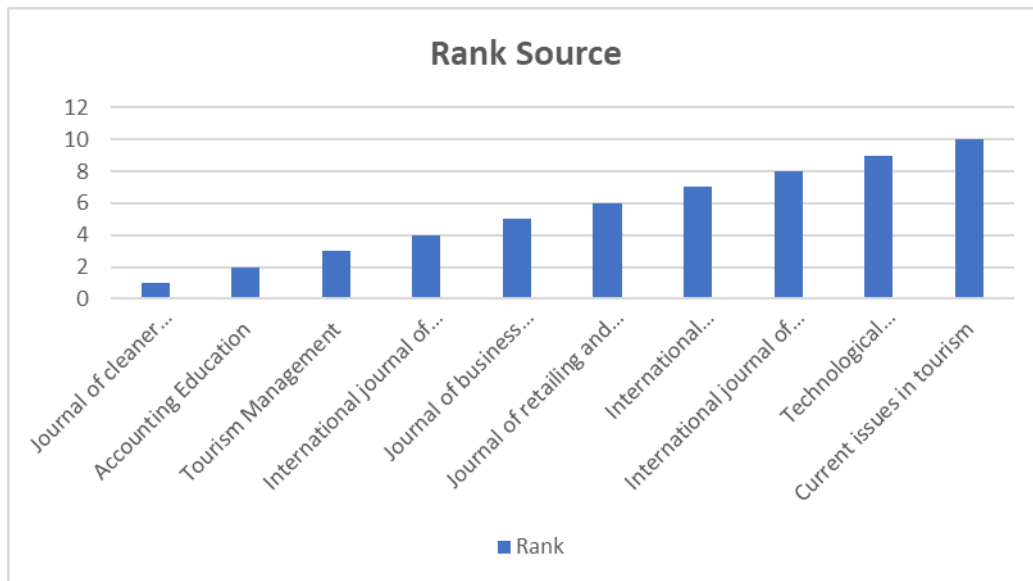


Figure 1. The rank of 10 Scopus Journals Publishing TPB

Top 5 Most Cited Scopus Indexed Articles

Based on the search results, it was found that the author with the most cited articles was Paul et al., (2016) with 2120 citations. The next most cited article was written by Yadav & Pathak (2016) with a total of 1348 citations. In their research, TPB was used to determine young consumers' intentions to buy environmentally friendly products. In third place, the most cited article is Han, (2015) with 997 citations. The next most cited articles are White et al., (2009) 625 citations, and Albayrak et al., (2013) 490 citations.

Table 3. Most Cited Articles

Rank	Authors	Title	Year	Citations
1	Paul Justin et al.	Predicting green product consumption using the theory of planned behavior and reasoned action	2016	2120
2	Yadav Rambalak & Govind Swaroop Pathak	Young consumers' intention towards buying green products in a developing nation: Extending the theory of planned behavior	2016	1348
3	Heesup Han	Travelers' pro-environmental behavior in a green lodging context: Converging value-belief-norm theory and the theory of planned behavior	2015	997
4	White K.M	Social influence in the theory of planned	2009	625

		behavior: The role descriptive, injunctive, and in-group norms		
5	Albayrak, T., Aksoy, Ş., dan Caber, M	The Effect of environmental concern and scepticism on green purchase behavior	2013	490

Use of the Theory of Planned Behavior in Accounting Research

Based on the data in Table 3. in the field of financial and management accounting, Paul et al., (2016) conducted research to look at the intention to purchase green products by Indian consumers. In this research, the TPB was used and expanded by including the element of concern for the environment as a variable mediation, and this research uses the Theory of Reasoned Action (TRA) which is used to predict the intention to purchase green products. The results show that the extended TPB has a higher level of predictability than the TPB and TRA in a green marketing setting. In this research, TPB becomes a mediator in the relationship between environmental awareness and the intention to purchase green products. This result is consistent with Baihaqi et al. (2021) which proves that perceived behavioral control influences purchase intention. Likewise, perceived behavioural control influences consumer purchasing behaviour. Research conducted by Yadav & Pathak, (2016) and Han (2015) also falls into the same field and also expands the TPB by including additional constructs, namely environmental awareness and environmental knowledge.

In the field of psychology, there is research conducted by (White et al., 2009). In this research, the TPB was used as a theoretical framework, the research results provided support for the TPB where attitudes, perceived behavioural control, descriptive norms, and instructive norms emerged as significant independent predictors of intention.

In the field of environmental management carried out by (Albayrak et al., 2013) TPB is used to compare the level of environmental concern and scepticism towards sustainable purchasing behaviour. The research results show that customers who have high levels of environmental concern and low scepticism show positive attitudes, high positive subjective norms, and positive perceived behavioural control which encourage them to have stronger intentions to become e-invoice customers in the future.

Sinta Accredited Article Publication 2

To see the comparison, the researcher searched articles published on Sinta 2. The article search was carried out using the keyword "Theory of Planned Behavior" from the search results and found 84 articles related to the Theory of Planned Behavior. Then the data is processed, resulting in the following results.

Table 4. SINTA 2 Distribution of Publications by Year and Growth

Year	Article	Persentase
2011	6	7%
2012	0	0%
2013	5	6%
2014	4	5%
2015	5	6%

2016	5	6%
2017	6	7%
2018	4	5%
2019	9	11%
2020	13	15%
2021	9	11%
2022	12	14%
2023	6	7%

Based on the data in the table when compared with articles indexed by Scopus, it states that in 2014 the TPB began to receive greater attention than the previous year. In this case, in 2019 the TPB only started to receive greater attention than the previous year. The data also shows that research related to the TPB has experienced fluctuations and growth to date. 2012 was a year that experienced a very drastic decline, where in that year not a single article related to the TPB was published.

Top 10 Sinta 2 Accredited Journals that Publish Articles Related to TPB



Figure 2. Rank of Sinta 2 Journal Publishing TPB

Top 10 Most Quoted Sinta 2 Accredited Articles

Based on the search results, it was found that the most cited article was in first position, namely the article written by Winardi et al., (2017) with 55 citations, followed by Prabandari & Sholihah (2015) with 46 citations and the article written by Urumsah et al. al., (2016) is not much different, namely with 43 quotes. In second position, articles written by Afdalia et al., (2014), Pangestu & Jayanto (2017), Lavuri & Susandy (2020), Palupi & Santoso (2017) with 35 citations, 28 citations, and 26 citations. In third position with a total of 17 citations to 12 citations, namely articles written by Prastiwi et al., (2019), Wandayu et al., (2019), and Asmoro et al., (2022).

Table 5. Most Cited Articles

Rank	Authors	Title	Year	Citations
1	Rijadh Djatu Winardi	Academic Dishonesty Among Accounting Students: Some Indonesian Evidence	2017	55
2	Sri Palupi Prabandari and Puput Ichwatus Sholihah	The Influence of Theory of Planned Behavior and Entrepreneurship Education Towards Entrepreneurial Intention	2014	46
3	Dekar Urumsah, Aditya Pandu Wicaksono, and Adhetra Januar Putra Pratama	Looking Deep Within The Impact of Spiritual Intelligence on Intention to Commit Fraud	2016	43
4	Nadhira Afdalia, Grace T.Pontoh, and Kartini	Theory of Planned Behavior and Readiness For Change in Predicting Intentions to Implement Government Regulation Number 71 of 2010	2014	35
5	Itaq Pangestu and Prabowo Yudo Jayanto	Analysis in Factors Affecting Muzakki Motivation to Pay Zakat in Semarang City	2017	28
6	Rambabu Lavuri and Gugyh Susandy	Green Products: Factors Exploring The Green Purchasing Behavior of South Indian Shoppers	2020	26
7	Dian Palupi dan Bambang Hadi Santoso	An Empirical Study on The Theory of Planned Behavior: The Effect of Gender on Entrepreneurship Intention	2017	21
8	Dewi Prastiwi, I Made Narsa, and Heru Tjaraka	Synthesis of Tax Accounting Systems	2019	17
9	Rika Candra Wandayu, Bambang Purnomosidhi, and Abdul	Behavioral Factors and Academic Cheating Behavior: The Role of Intention as a Mediating Variable	2019	15

Ghofar				
10	Priadhita Sukowidyanti Asmoro, Edlyn Khurotul Aini, and Ferina Nurlailiy	Tax Policy and Financial Access: Implications For Entrepreneurship Intention and Entrepreneurship Behavior Among Generation Z	2022	12

Sources: Processed data (2023)

Use of the Theory of Planned Behavior in the Field of Accounting

There are several studies in the field of financial and management accounting. First, research conducted by Winardi et al., (2017) used TPB to explain dishonest academic behavior, such as academic cheating. Apart from that, TPB is also used in research to see the relationship between individual factors and situational factors to commit academic fraud. Where this theory emphasizes that the intention to act is an important determinant of actual behavior. Second, in Prabandari & Sholihah's (2015) research, the application of the TPB was carried out by analyzing the direct and indirect influence of the TPB on students' entrepreneurial intentions through entrepreneurship education. TPB is applied by considering variables such as attitudes toward entrepreneurship, subjective norms, and perceived behavioral control. Then, TPB is also used to analyze the direct influence of TPB on entrepreneurship education, as well as the direct influence of factors on student entrepreneurship education.

Third, research conducted by Urumsah et al., (2016) TPB is used as a basis for analyzing intentions to commit fraud and what factors influence it. This theory illustrates that before someone takes action, there are factors that influence the emergence of intentions and ultimately taking action. Fourth, Pangestu & Jayanto (2017) in their research, TPB was applied to test and analyze the influence of internal and external factors on muzakki's motivation to pay zakat. TPB is used together with other theories, namely Sharia Enterprise Theory and Al-Wala' Theory as a theoretical framework to understand and explain the motivation behind zakat paying behaviour. In this regard, Khairul et al. (2023) strengthen the use of TPB theory in terms of the significant influence of trust on the cash waqf behaviour of Sharia bank customers. A person's attitude towards behaviour which is based on a combination of individual beliefs and the consequences of a behaviour in the TPB is supported by research by Malau et al., (2021). The next research is research conducted by Lavuri & Susandy (2020) and (Palupi & Santoso, 2017). Research conducted by Lavuri & Susandy (2020) involved an expansion of the traditional TPB model by including three additional variables: environmental concern, knowledge, and media exposure.

Research conducted by Wandayu et al., (2019) also falls into the same field where TPB is applied to understand student academic fraud behavior. Factors such as rationalization, pressure, intention, and opportunity are considered within the TPB framework to understand how students can engage in academic fraudulent behavior. First,

this study examines the influence of rationalization on students' intentions to commit academic fraud. The results show that rationalization has a negative influence on student intentions. Despite high levels of rationalization. That is, even if rationalization is high, it does not significantly increase the intention to commit academic fraud. Furthermore, this study involves factors such as pressure, intent, and opportunity in the context of the TPB to further understand why students engage in academic fraud. Although rationalization does not have a significant effect, the high pressure and great opportunity to commit fraud, along with the presence of intent, make academic fraud likely to occur.

In the field of public sector accounting, research conducted by Afdalia et al., (2014) analyzed the factors that influence the intention to implement government regulations related to accrual-based government accounting standards. The research results show that attitudes towards behavior, subjective norms, and readiness to change have a positive and significant influence on intention to implement these regulations, while PBC does not have a significant influence on intention.

Prastiwi et al., (2019) conducted research using the TPB as a theoretical framework in the field of taxation which aims to present an approach that can be considered in designing a tax accounting system to increase tax compliance. Even though it is not explicitly mentioned, elements such as psychological and social factors that influence tax compliance can be linked to the concepts found in the TPB. The authoritarian, responsive and integrated procedural approaches proposed in tax accounting system design reflect an effort to consider economic, psychological and sociological factors that influence tax compliance. Thus, it can be said that the TPB is implemented by accommodating various aspects that influence tax compliance behaviour. The second research in the field of taxation is research conducted by Asmoro et al., (2022), the main focus of this research is on perceived behavioural control. The use of the TPB in this research was expanded by including tax policy and financial access as predictors of Generation Z's entrepreneurial intentions and behaviour. The research results show support for the TPB with the seven hypotheses proposed in the research, where tax policy and financial access directly influence entrepreneurial intentions and behaviour. entrepreneurship. Apart from that, entrepreneurial intentions can also be a mediator of the influence of tax policy and financial access on entrepreneurial behaviour.

The use of the Theory of Planned Behavior in various studies as a conceptual basis shows how adaptively this theory can be applied in various scientific disciplines. Although it was originally designed to predict social behaviour within a psychological framework its applications are very wide. Although most researchers only use the TPB as a Grand Theory to confirm its validity, this does not ignore the fact that they also identify several weaknesses in the TPB. Research by Kolvereid (1996) and Godin et al., (1993) resulted in the finding that there was no relationship between intentions and actual behavior, where Perceived Behavioral Control (PBC) contributed to the prediction of intentions, but PBC itself could not predict behavior. This finding is in line with research by Okun & Sloane (2002) which highlights the need for a method to increase intentions so that they can be realized as real behaviour. This also supports the research of Kouthouris & Spontis (2005), which shows the importance of PBC in this context and the need to identify theoretical and practical explanations for why

intentions do not always translate into actual behaviour. This opinion is the opposite (or can be considered an answer) to the question asked by Godin et al., (1993). In his research, Chiou (1998) highlighted how important it is to consider cultural factors, especially those related to the differences between individualistic and collectivistic cultures. It is thought that culture, through various social pressures and subjective norms, has the potential to influence differences in perceived behavioural control.

Conclusion

The Theory of Planned Behavior offers a framework for examining how individuals view specific actions. TPB is rooted in the belief that humans are rational entities who process and utilize information in planned steps. This research carries out a bibliometric analysis of the Theory of Planned Behavior (TPB) and looks at the contribution of research in the field of accounting that uses this theory. TPB, which was originally developed by Ajzen and Fishbein in 1967 as the Theory of Reasoned Action (TRA), was later revised into TPB in 1988 with the addition of the Perceived Behavioral Control (PBC) dimension to overcome TRA's limitations. TPB is widely used in various research fields, including accounting. The results of the bibliometric analysis show that publications regarding the TPB have begun to grow since 2011. This growth in the number of publications indicates the interest of researchers in applying the TPB as a theoretical basis. However, in reality, there is a decrease in the number of publications in 2023, which may require further attention.

Several researchers have made significant contributions to TPB research, with Heesup Han being the most cited researcher, followed by Chen M.F, K.M White, and followed by other researchers. Certain journals also dominate in publishing articles related to the TPB, reflecting the influence and reputation of these journals in supporting TPB research. Meanwhile, the research also involves analysis of articles indexed by Sinta 2. Although the growth of articles in Sinta 2 is not as strong as that seen in Scopus, it still shows the interest of researchers at the national level in TPB in the accounting context. Criticism of the TPB is also highlighted in this research, especially concerning the finding that there is not always a relationship between intentions and actual behavior. Several researchers highlight the need to strengthen intentions so that they can be translated into actual behavior, and the important role played by PBC in this process. Based on the search results, articles were found that were used in the field of accounting, for Scopus in the field of financial and management accounting there were 3 articles related to this field, 1 article in the field of environmental management, and 1 article in the field of psychology. As a comparison, the articles accredited by Sinta2 found 7 articles in the field of financial and management accounting, 2 articles in the field of taxation, and 1 article in the field of public sector accounting. The articles analyzed are those that have the highest number of citations. Overall, this research provides a comprehensive overview of the development of TPB in accounting research through a bibliometric analysis approach. These developments demonstrate the relevance and adaptability of the TPB in the accounting context while identifying several aspects that need further consideration for future research.

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