

The Evolution of Accounting Information Systems Research: A Bibliometric Analysis of Key Concepts and Influential Authors

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The Evolution of Accounting Information Systems Research: A Bibliometric Analysis of Key Concepts and Influential Authors

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ABSTRACT

This research paper provides a comprehensive bibliometric analysis of the evolution of Accounting Information Systems (AIS) research, focusing on key concepts and influential authors. This research uses a systematic data collection process, gathering scientific publications from leading academic databases. Clear inclusion and exclusion criteria were established to select relevant articles for analysis. This methodology uses a variety of bibliometric techniques, including citation analysis, co-citation analysis, keyword analysis, and network analysis, to comprehensively explore the data set. Its findings reveal historical developments and the current state of SIA research, identifying highly cited articles, influential authors, prominent keywords, and collaborative networks. This analysis provides insight into the evolution of key concepts in AIS research and the contributions of influential authors. The results have implications for future research, guide researchers in selecting research areas and promote interdisciplinary collaboration. This research contributes to a better understanding of the trends, patterns, and influential contributors that have shaped the field of AIS.

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1. INTRODUCTION

Due to changes in the corporate environment and technological advancements, Accounting Information Systems (AIS) have undergone substantial modifications over time. The impact of technology on AIS, AIS ethics, and the application of International Public Sector Accounting Standards (IPSAS) are just a few of the subjects that have been the focus of AIS study. Cash payments have decreased as a result of the market economy's digitization, which has also led to the adoption of accounting and information systems for the

electronic recording, accounting, and reporting of payment activities [1]. The development of the Internet has also influenced the development of accounting, and the openness, globality, affordability, and high efficiency of the Internet have altered business practices and corporate management activities, impacting the economic activities of the entire society [2].

Because of the fast advancement of technology and the increasing integration of AIS in business, persons who engage with these systems have more opportunity to act unethically [3]. As keepers of AIS and

stewards of assets, records, and reporting, accountants have a duty to acknowledge and manage the ethical challenges posed by these jobs within their enterprises. A global harmonisation of public sector accounting is being attempted by the International Public Sector Accounting Standards (IPSAS) project. IPSAS are designed to provide financial data that is more similar across national borders and to minimise disparities in widely accepted domestic accounting standards in each country. IPSAS has been criticism regarding implementation costs, a lack of pressure, and alignment with public sector specialism despite the fact that there are many advantages to implementing it. Over the last two decades [4].

Double-Entry Accounting (DEA) is now used in AIS that is both manual and computer-based. Since the DEA's inception, it has been employed in accordance with predetermined rules. Although a logical extension of DEA is possible, there is now no more room for improving its capabilities. Triple-Entry bookkeeping, which passes a third accounting entry in a distributed and accessible shared ledger, is this additional dimension. Similar to this, Blockchain is a sort of distributed shared ledger that is peer-to-peer accessible and contains all transactions. The technology that powers Bitcoin, known as blockchain, originally surfaced in 2008. Blockchain is thought to have been inspired by TEA [5]. In conclusion, research on AIS has evolved over the years, focusing on aspects such as the impact of technology on AIS, ethical issues related to AIS, and IPSAS implementation. The evolution of SIA research is expected to continue as technology advances, and companies adapt to the changing business environment.

Accounting Information Systems (AIS) research has advanced significantly as a result of technological advancements and the demand for new research produced by IT-enabled organisational innovation. The link between management accounting and integrated information systems has been studied [6]. Research has been undertaken to sketch a clear picture of the current state of SIA research in its broadest sense, including

design, acceptability, and dependability [7]. There has been study that promotes the function of management accounting within a larger social, ethical, environmental, cultural, and historical framework, which helps to comprehend management accounting's ongoing effect on socioeconomic change and development [8]. Traditional management accounting practices have been criticized for not keeping up with changing technology and the competitive business environment. Hence, new techniques have emerged, and research has been conducted to analyze the extent of changes in management accounting practices [9]. Overall, AIS research is evolving in tandem with technological developments and the need for new research generated by IT-enabled organizational innovation. Researchers explore various aspects of AIS, including management accounting, design, acceptance, and dependability, sustainable management accounting, and new techniques for management accounting.

Accounting Information Systems (AIS) are critical in the accounting profession since they allow the transmission of financial data and aid managers and employees in the compilation of reports [10]. AIS is a required component of most accounting programmes, although little consideration has been given to the relative importance of AIS subjects in the broader accounting curriculum [11]. According to research, AIS knowledge and abilities are as important to practitioners as generic skills and other functional skills [12]. Companies benefit from SIA as well since it gives information for planning reasons and preserves information collected from current systems, whether related to quality, presentation offering, or information structure, and to verify that the information given is reliable [13]. Furthermore, SIAs are designed to give information for planning reasons and are frequently highly significant for an organisation since it is required to effectively explain the organization's financial condition to everyone associated in the firm [10]. Because SIA attempts to collect, convey, and analyse financial data and other forms of information to measure organisational performance based on criteria such as taking

action, management, and so on, it is a significant component that must be addressed in enhancing corporate performance [14].

Bibliometric analysis and accounting information systems have both been the subject of several studies. The D&M IS Success Model was looked at in a study that looked at long-term decision-making and accounting information systems in Jordanian organisations [15]. Another research used mapping techniques to undertake a bibliometric examination of articles linked to accounting information systems [16]. In addition, a research examines the influence of accounting information systems on organisational performance in Bangladeshi private commercial banks [17]. There is also a research that creates an accounting information system framework for small and medium-size businesses [18]. Another study conducted a bibliometric and systemic analysis of blockchain applications in accounting and auditing [19]. Furthermore, a

research created a structural equation model for the link between accounting information systems and internal audit effectiveness, with experience acting as a moderator [20]. In terms of bibliometric analysis, a study provides an overview of the latest in research on accounting information systems, analyzes the characteristics of scientific production and identifies research trends [21]. Another study examined the bibliometrics of digital accounting studies [22].

These studies, taken together, provide light on the influence of accounting information systems on organisational performance, the design of accounting information systems for small and medium-size businesses, and the usage of blockchain in accounting and auditing. Furthermore, bibliometric analysis can assist in identifying research trends as well as the contributions of authors and organisations in the field of accounting information systems.

Table 1. Previous Research Discussing

Author & Years	Number Of Document Analyzed	Sources	Finding
[23]	681	Elsevier	The findings reveal that these publications do not have a particular specialty but rather publish a wide range of papers. JETA (73.8%), IJDAR (54.6%), IJAIS (40.0%), and JIS (30.5%) all mention new technology in their accounting articles on ISAFM. The majority (62.3%) of new technology papers use research approaches classified as other in the Brigham Young University classification scheme.
[24]	314	Elsevier	Researchers studying or interested in such issues should consider IJAIS as a premier publication for their work. The findings of the entity attribution study suggest significant research areas that demand further attention, such as the use of technology to tax and non-profit accounting, in addition to well-studied research topics. These findings may spark new study ideas for SIA researchers.
[25]	727	Scopus	Although most rich nations have adopted SIA, additional investment in ICT deployment and education will allow poorer

			countries to realise the benefits of this innovation. Accounting information system (AIS), bibliometrics, scientometrics, and citation analysis are some of the terms used in this paper.
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The field of accounting information systems (AIS) research has experienced significant growth and evolution over the years. AIS plays an important role in collecting, processing and disseminating financial and non-financial information within the organization, thereby facilitating decision-making, financial reporting and internal control processes. As technology develops, AIS research becomes increasingly relevant in addressing the challenges and opportunities that arise from digital transformation and automation in accounting practice.

The aim of this research paper is to conduct a comprehensive bibliometric analysis of the evolution of AIS research, focusing on key concepts and influential authors. Using bibliometric techniques, we aim to uncover trends, patterns, and influential contributors that have shaped the development of SIA research. This analysis will provide valuable insights into the historical development and current state of SIA research, which will provide a better understanding of the key concepts and researchers who have significantly influenced the field.

To achieve this goal, we will collect a large amount of scientific publication data from leading academic databases. We will define clear inclusion and exclusion criteria to ensure the selection of relevant articles for analysis. The time period selected for analysis will be determined based on data availability and adequacy.

This methodology will use multiple bibliometric analysis measures and indicators to comprehensively explore the data set. This will include citation analysis, co-citation analysis, keyword analysis, and network analysis, among others. By using these techniques, we can identify the most cited articles, prominent keywords, and influential authors in AIS research. Visualizations, tables

and descriptive statistics will be used to present the findings effectively.

The research study will look at the evolution of major concepts in AIS research and explain how they have changed over time. To comprehend historical changes and their contemporary importance in the sector, topics such as information system design, internal control, auditing, financial reporting, and decision making will be addressed.

2. Accounting Information System

A computer-based Accounting Information System (AIS) collects, stores, processes, and reports financial and accounting data. This system is the application of technology and computers in the accounting process [26]. SIA is designed to support accounting functions such as financial reporting, auditing and taxation. AIS is used to manage financial transactions, such as payments, refunds, and adjustments, and to produce financial statements and accounting reports [27]. AIS have moved from manual accounting operations to more automated activities as technology has changed. Upgrading a SIA necessitates a major financial and human resource commitment. However, due to the multimodal nature of efficacy, assessing the effectiveness of AIS is relatively challenging. In literature reviews, inconsistent assessments of AIS efficacy have been documented as a result of differences in definitions of effectiveness as well as a lack of theoretical grounding [26]. According to SIA scholars, SIA should be understood in a larger context in which the influence of technology on all aspects of accounting, auditing, and taxes should be included within the scope of SIA. AIS researchers are also encouraged to pursue a specialisation in at least one other field of accounting, such as financial reporting, management accounting, or auditing [28].

In short, an ²⁰ Accounting Information System is a computer-based system that is used to collect, store, process and report financial and accounting data. This system is designed to support accounting functions such as financial reporting, auditing and taxation. The effectiveness of AIS is difficult to measure because of its multidimensional nature, and AIS researchers are encouraged to view AIS in a broader perspective and to specialize in at least one other area of accounting [26], [27], [29].

A computer-based ⁷ Accounting Information System (AIS) collects, stores, processes, and reports financial and accounting data. AIS can help streamline the accounting process, reducing the time and effort required to perform tasks such as data entry, record keeping and financial reporting. This can increase productivity and cost savings [30]. AIS can provide timely and accurate financial information, which enables managers to make informed decisions regarding resource allocation, budgeting and investments [31], [32]. Improved data accuracy: AIS can reduce the risk of errors and fraud by automating accounting processes and providing internal controls [33]. SIA can produce financial reports and accounting reports quickly and accurately, making it easier to meet regulatory requirements and provide the information stakeholders need [30], [34]. SIA can make financial information more accessible to stakeholders, such as investors, creditors and auditors, by providing online access to financial data [33]. SIAs can reduce the need for manual labor and paper-based processes, resulting in cost savings for the organization [35]. Overall, SIAs can help organizations improve their financial management, increase efficiency, and make better informed decisions.

3. METHODS

In order to carry out a ¹ comprehensive bibliometric analysis of the AIS research, a systematic and rigorous data collection process will be undertaken. Data collection will involve collating scientific publications from leading academic databases. The selection of the database will be based on its

relevance to the AIS research field and the comprehensive coverage of the scientific literature. Commonly used databases include ²³ Web of Science, Scopus, and Google Scholar. In addition, accounting journals and special information systems will also be included in the search process.

Clear inclusion and exclusion criteria will be established to ensure the selection of relevant articles for analysis. Criteria will be determined based on the objectives and research questions. Inclusion criteria could include factors such as the publication's focus on AIS research, relevance to key concepts identified in the literature review, and availability of publications in selected databases. Exclusion criteria could include exclusion of articles that have not been peer-reviewed, conference proceedings, and publications that are not in English.

Table 2. Matrix Data

Metrics Data	Information
Publication year	1961-2023
Citation years	62
Papers	980
Citations	239240
Cites/year	3858.71
Cites/papers	244.12
Authors/papers	2.08
h-index	235
g-index	450
hi, norm	188
hi, annual	3.03
ha, index	51
ha, index	32

4. RESULTS AND DISCUSSION

To satisfy the first goal of this study, 3993 keywords were detected using the VosViewer programme, by creating a map based on text data using the title and abstract columns, and counting them using the binary counting approach. 108 thresholds were discovered with a minimum number of occurrences of a phrase of 10 times.

However, a relevance score will be produced for each of these 108 words. Based on this score, the most relevant phrases will be chosen by default at 60%, yielding the 65 most

relevant words. However, the verification procedure must still be done manually by deleting non-related terms such as editorial,

sample, abstract, and others. As a result, the total amount of words that may be used in the map design is 65.

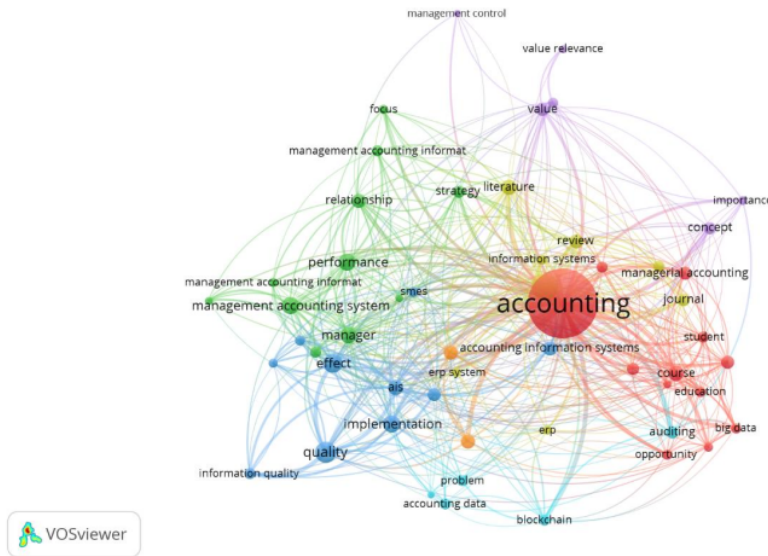


Figure 1. Network Visualization Map of Keywords

Figure 1 depicts multiple clusters in blue, purple, yellow, red, and green. Some terms in this cluster appear the most frequently in total articles. These clusters suggest that there are five types of articles that

have been published to date. Table 4 has further information.

Table 3. Clusters And Keywords Therein

Clusters	Total Items	Most frequent keywords (occurrence)	Keyword
1	(11)	Big data (10), financial accounting (12)	Accounting, accountant, big data, business, challenge, education, finance, financial accounting, managerial accounting, opportunity, student
2	(8)	Management accounting system (15), strategy (10)	Firm performance, focus, influence, management accounting system, management accounting information, manager, managerial performance, strategy
3	(8)	SMEs (15)	Accounting information, ais, effectiveness, implementation, information quality, organizational performance, quality, SMEs
4	(5)	Information systems (20)	Erp, system, information system, information system resourcess, relevance
5	(5)	Management controls (14), Values (10)	Concept, management control, market, value, problem

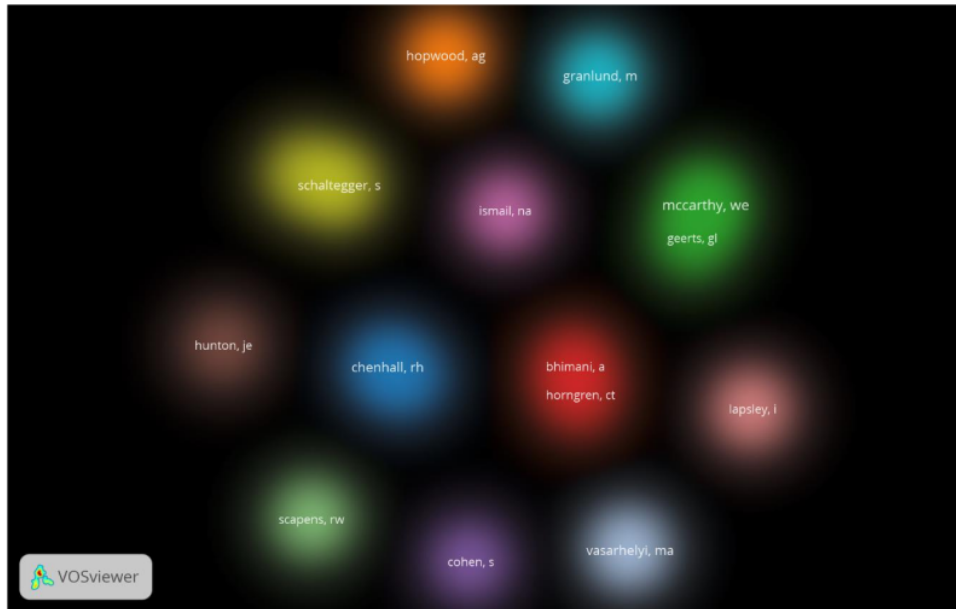


Figure 3. Network visualization map of authors

According to Figure 3, the major names from each cluster are denoted by large dots in each cluster. Only authors with links

in publications are included in the graphic. If the authorship is removed, Table. 4.

Table 4. The top ten cited documents

Citations	Author and Year	Title
3800	CM Drury, 2013	Management and cost accounting [36]
3750	RM Bushman, AJ Smith, 2001	Financial accounting information and corporate governance [37]
3603	JA O'Brien, GM Marakas, 2006	Management information systems (Akinkugbe, 2021)
3555	RSK RS, AA Atkinson, 1989	Advanced management accounting [39]
3266	M Romney, P Steinbart, J Mula, R McNamara, T Tankin, 2012	Accounting Information Systems Australasian Edition [40]
3253	R Lambert, C Leuz, 2007	Accounting information, disclosure, and the cost of capital [41]
3152	LF P, RT Watson, CB Kavan, 1995	Service quality: a measure of information systems effectiveness [42]
2921	SJ Gray, 1988	Towards a theory of cultural influence on the development of accounting systems internationally [43]
2888	DT Otley, 1980	The contingency theory of management accounting: achievement and prognosis [44]
2573	MJ Eppler, J Mengis, 2008	The Concept of Information Overload-A Review of Literature from Organization Science, Accounting,

		Marketing, MIS, and Related Disciplines (2004) The Information [45]
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It can be shown that the accounting information system texts are most explicitly mentioned between 1961 and 2022. Recent information is less frequently mentioned,

particularly by authors who have previously explored the area and are well-known. Table 6 may then be used to determine which study subjects have received the most publications.

Table 5. The 5 most and least common terms

Most occurrences		Fewer occurrences	
Occurrences	Term	Occurrences	Term
762	accounting	18	Opportunity
72	Quality	18	Big Data
62	Management Accounting System	16	Market
51	Implementation	16	Erp Market
48	performance	15	Management Accounting Information
47	manager	15	Organizational Performance
46	Accounting Information System	14	Finance
34	Control System	14	Challenge
31	Effectiveness	13	Firm Performance
29	Value	11	Financial accounting information

Table 6 shows the end goal of this research, namely future accounting information system themes that generate opportunities for more research, as well as which issues appear most frequently in publications. Issues that can be studied further are more specific and result in implications or measures from the business and accounting disciplines.

5. CONCLUSION

This study examined 980 papers on accounting information systems-related topics. We conclude that accounting information system articles are divided into five clusters in the context of this study. The accounting information systems research trend is more focused on accounting. Several issues emerge often in literature, such as the control system of one variable over another. There are at least two limitations to the current study. Using formal tools (PoP, VOSviewer, and Mendeley software), the subjective judgment of the author is

maintained and can still lead to an admission of error. Future studies should use a larger sample size which includes other journals, even if they are not indexed by Scopus. Besides that,

Keyword analysis provides insight into themes and topics prominent in AIS research, reflecting evolving trends and research interest in this field. The concept mapping technique visually represents the interrelationships between key concepts, offering a comprehensive view of the intellectual structure of AIS research.

The implications of this study are very important for future AIS research. These findings can guide researchers in selecting research areas, developing theoretical frameworks, and designing empirical studies. The identification of emerging gaps and trends in SIA research highlights areas that require further investigation, such as the ethical implications of SIA and the integration of new technologies into AIS systems. In addition, interdisciplinary collaborations with

fields such as computer science, psychology and management can enrich AIS research and generate new insights.

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