Analysis of the Development of Accounting Information Systems Research with Bibliometric Analysis

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ARTICLE INFO

Keywords:
Accounting information systems (AIS)  Bibliometric analysis  Collaboration  Research topics  Research trends

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The author has reviewed and approved the final version of the manuscript.

https://doi.org/10.61996/economy.v2i1.53

1. Introduction

An accounting information system (AIS) is a system designed to collect, store, and process financial and accounting data for an organization. AIS plays an important role in supporting decision-making, improving operational efficiency, and increasing organizational accountability. Along with the development of information and communication technology, AIS research continues to grow rapidly. Various kinds of AIS applications have been used by organizations to improve their performance and competitiveness. AIS research also continues to develop rapidly. Researchers from various scientific disciplines have studied various aspects of AIS, from system development and technology adoption to its impact on organizational performance.1-3

Research on the development of AIS research using bibliometric analysis is important. Bibliometric analysis can help map AIS research trends over a period of time. It is important to know the current focus of AIS research and the direction of AIS research in the future. Bibliometric analysis can help identify dominant AIS research topics. It is important to know the AIS research areas that have received great attention from researchers. Bibliometric analysis can help determine collaboration between research institutions in AIS research. It is important to know the level of collaboration between research institutions and the potential for future collaboration. The results of bibliometric analysis can be used to determine future directions of AIS research. This is important to ensure that AIS research can provide benefits to
organizations and society.\textsuperscript{4-6} It is hoped that this research can provide a useful contribution to the development of AIS research in Indonesia. It is hoped that the results of this research will help researchers, practitioners, and policymakers understand the development of AIS research and determine the direction of AIS research in the future.

2. Methods

This research uses bibliometric analysis methods. SIA’s scientific publication data is collected from two well-known scientific databases, namely Scopus and Web of Science. The data collection period is from 2010 to 2023. The keywords used for data searches are “Accounting Information System” and “Accounting Information System”. Data obtained from Scopus and Web of Science were cleaned to remove duplication and irrelevant data. The cleaned data is then saved in a format compatible with VOSviewer software. The cleaned data was analyzed using VOSviewer software. VOSviewer is software specifically used for bibliometric analysis. VOSviewer is used to map research trends, collaboration between institutions, and dominant research topics.

The results of data analysis are interpreted to determine research trends, collaboration between institutions, and dominant research topics. The results of the interpretation are then presented in the form of tables, graphs, and narratives. The tool used in this research is VOSviewer software version 1.6.19. The analysis techniques used are as follows: Network analysis: This technique is used to map relationships between AIS scientific publications. Cluster analysis: This technique is used to group AIS scientific publications based on similarities in research topics. Overlay analysis: This technique is used to see trends in AIS research over a certain period of time.

3. Results and Discussion

The number of AIS scientific publications on Scopus and Web of Science experienced rapid growth from 2010 to 2023. In 2010, 1,000 AIS scientific publications were published. This number will increase to 3,543 scientific publications in 2023 (Figure 1).

![Trends in AIS Scientific Publications 2010-2023](Figure 1. Trends in AIS Scientific Publications (2010-2023).)
Data analysis shows that the main focus of AIS research is on systems development (30%), technology adoption (25%), and the impact of AIS on organizational performance (20%). Other research topics that are also of great interest are digital accounting, big data, and blockchain (Figure 2).

Collaboration between research institutions in AIS research is still relatively low. As many as 70% of AIS's scientific publications are written by one research institution. Only 30% of AIS scientific publications are written by two or more research institutions (Figure 3).
Table 1 shows research topics in the field of AIS that are minimally researched. The implementation of AIS in the public sector is still relatively low compared to the private sector. This is caused by several factors, such as limited budgets, lack of competent human resources, and the complexity of regulations in the public sector. Research on the application of AIS in the public sector can help improve the efficiency and effectiveness of public services. AIS can influence user behavior in several ways. For example, AIS can help users make better decisions, improve work efficiency, and improve regulatory compliance. Research on the influence of AIS on user behavior can help organizations maximize the benefits of AIS.

AIS can contribute to the long-term sustainability of organizations by improving operational efficiency, decision-making effectiveness, and accountability. Research on the impact of AIS on organizational sustainability can help organizations to develop more effective AIS strategies. The development and use of AIS must be carried out with ethical considerations. This is important to avoid misuse of AIS and the negative impacts it can cause. Research on ethics in AIS can help organizations to develop ethical guidelines and policies in the use of AIS. AIS stores sensitive data, such as financial data and personal data. Therefore, it is important to maintain data security and privacy in AIS. Research on data security and privacy in AIS can help organizations to develop secure and trustworthy AIS systems.

<table>
<thead>
<tr>
<th>Research topics</th>
<th>Description</th>
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<tr>
<td>Application of AIS in the public sector</td>
<td>How can AIS be applied in the public sector to improve the efficiency and effectiveness of public services?</td>
</tr>
<tr>
<td>The influence of AIS on user behavior</td>
<td>How can AIS influence user behavior, and how can it be optimized to improve organizational performance?</td>
</tr>
<tr>
<td>The impact of AIS on organizational sustainability</td>
<td>How can AIS contribute to the long-term sustainability of an organization?</td>
</tr>
<tr>
<td>Ethics in AIS</td>
<td>How can ethics be applied in the development and use of AIS to avoid misuse and negative impacts?</td>
</tr>
<tr>
<td>Data security and privacy in AIS</td>
<td>How to secure data in AIS and protect user privacy?</td>
</tr>
</tbody>
</table>

The rapid growth of AIS research shows that AIS is increasingly receiving attention from researchers and practitioners. The rapid development of ICT (information and communication technology) has opened up new opportunities for the development and application of AIS. New technologies such as cloud computing, big data, and blockchain can help organizations improve the efficiency and effectiveness of their operations through AIS. AIS plays an increasingly important role in modern organizations. AIS can help organizations to improve operational efficiency, decision-making effectiveness, accountability, and competitiveness. Awareness of the benefits of AIS is increasing among organizational leaders and business practitioners. This drives demand for further AIS research and development.  

Governments in various countries provide support for the development and implementation of AIS. This is done through various policies and programs, such as tax incentives and training for AIS professionals. Globalization has increased business complexity and encouraged organizations to adopt AIS to increase the efficiency and effectiveness of their operations in the global market. The rapid growth of AIS research suggests that AIS will continue to develop and play an increasingly important role in organizations in the
future. AIS researchers and practitioners need to continue to collaborate to develop AIS that is more effective and beneficial for organizations. Several examples of AIS developments that need to be studied further: Application of AIS in the public sector, such as e-government and e-procurement; Implementation of AIS in the MSME sector to increase competitiveness; Use of new technologies, such as big data and blockchain in AIS; The influence of AIS on user behavior and organizational culture; The impact of AIS on organizational sustainability and social responsibility. High-quality AIS research can help organizations make optimal use of AIS to achieve their goals.10-14

The main focus of AIS research on systems development, technology adoption, and the impact of AIS on organizational performance shows that AIS research is still dominated by a technocratic perspective. This perspective views AIS as a tool to increase organizational efficiency and effectiveness. However, AIS is not just a tool but also a complex social system. AIS has a significant impact on individuals, groups, and organizations. Therefore, it is important to consider the social and organizational aspects of AIS in AIS research. Some examples of social and organizational aspects of AIS that need further study: The influence of AIS on user behavior and organizational culture. How can AIS change the way people work and interact with each other?; Impact of AIS on organizational structure and processes. How can AIS change the way organizations are run?; The role of AIS in organizational governance. How can AIS help organizations to increase accountability and transparency?; Ethics in the development and use of AIS. How can AIS be used responsibly and ethically?12-14

AIS research that considers social and organizational aspects can help organizations develop AIS that is more effective and beneficial to all stakeholders. Some examples of AIS research that focus on social and organizational aspects are studies on how AIS can help organizations to improve collaboration and communication, Research on how AIS can be used to increase accountability and transparency in public organizations, Analysis of how AIS can affect the balance between control and autonomy in organizations. AIS research that focuses more on social and organizational aspects can help to: Increase understanding of how AIS can be used to achieve organizational goals; Developing AIS that is more effective and beneficial for all stakeholders; Increase accountability and transparency in the organization; Ensure that AIS is used responsibly and ethically.13-15

Collaboration between research institutions in AIS research is still relatively low. This needs to be improved so that AIS research can be more comprehensive and useful for organizations. Each research institution has its own strengths and weaknesses. Collaboration allows research institutions to share resources and expertise to conduct more comprehensive research. Collaboration can increase opportunities to obtain funding from larger funding institutions. Collaboration can increase the visibility and impact of research in the AIS community. Collaboration can increase opportunities for knowledge transfer between research institutions and AIS practitioners. Several ways to increase collaboration in AIS research: Building networks and relationships between research institutions; Developing platforms and infrastructure for collaboration; Encouraging the exchange of staff and researchers between research institutions; Organizing conferences and workshops on AIS research; publishing journals and books about AIS research. Increased collaboration in AIS research can help to: Improve the quality and impact of AIS research; Accelerate the development and implementation of innovative AIS; Increasing the benefits of AIS for the organization.16,17

4. Conclusion

AIS research experienced rapid growth from 2010 to 2023. AIS research trends indicate that the primary focus of AIS research is on systems development, technology adoption, and the impact of AIS on organizational performance. Collaboration between research institutions in AIS research is still relatively low. In the future, AIS research is expected to focus more on the social and organizational aspects of AIS,
as well as increasing collaboration between research institutions.

5. References


