Review Article

A Bibliometric Study of Accounting Information Systems Research from 1975-2017

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Abstract

Accounting Information Systems automates accounting information. In prior literature, there is no consensus as to research areas to be included or excluded from AIS researches, coupled with the relatively scarce literature on AIS. The objective of this paper was to quantitatively analyze the volume and impact of AIS literature. Research documents retrieved from the Scopus database were based on defined search terms relating to Accounting Information System (AIS). A bibliometric approach was employed to quantitatively analyze the volume and impact of 727 publications in the AIS research domain, this study focussed on determining the yearly distribution, national contributions, authorship patterns, leading prolific authors, productive institutions, publication outlets, documents types, key issues, citation trends of AIS research publication from 1975-2017. Key findings in this work indicated that there was no steady growth in volume of AIS research publication, Malaysia was the only developing country that featured as one of the top 10 national contributors to AIS research with China and Indonesia being the only emerging economies, also only 159 authors contribute to the 727 publications on AIS research, double authored publications had the highest number of publication as against others, only 5 of the top 10 outlets of AIS research were core accounting outlets, asides the obvious keywords of ‘accounting information system’, ‘information system’ keywords such as Internal Controls, Auditing, Regulatory Compliance, Management Control were the most dominant. While AIS adoption is becoming the mainstream in most developed countries, more investments in ICTs deployment and education will enable developing countries to reap the benefits of these innovations.