

## **Trends and Themes in Accounting Information Systems and Performance: A Bibliometric Study (2021–2025)**

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### **Original Article**

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### **Abstract**

Accounting Information Systems (AIS) are becoming more important for how organizations improve performance, make decisions, and ensure good governance. Many studies have been done in this area, but the research is scattered across different regions and contexts. A bibliometric study helps to bring these works together, showing the trends, main contributors, and key themes in the field. This study collected articles from the Dimensions AI database between 2021 and 2025. After screening, 212 research papers were analyzed using bibliometric tools. The number of publications has been growing, with a peak in 2024, although newer papers have fewer citations since they are still recent. A few journals, such as JASA and the European Journal of Business and Management Research, dominate the field. Influential works by Monteiro, Khalid, and Sunarta shaped the direction of research. Countries like Indonesia, Jordan, Poland, and Portugal have been leading contributors, while organizations such as Porto Accounting and Business School, Universidade da Madeira, and WSB University have played central roles. Common themes include performance, management, technology, and governance. Thematic analysis further showed five main streams: governance and performance, management systems, information quality, crisis management, and decision-making. Research on AIS and performance is growing fast but remains concentrated in certain journals, countries, and institutions. Earlier studies have gained global attention, while newer ones focus more on digital transformation and practical applications.

**Keywords:** Accounting, Information, Systems, Performance

### **Introduction**

An Accounting Information System (AIS) is a structured framework designed to collect, process, and communicate financial and accounting data within an organization (Hoang et al., 2024; Abdiwahab Abdilahi, 2024). It serves as a critical tool for decision-making, ensuring that

both internal and external stakeholders have access to accurate and timely financial information. AIS integrates various components to function effectively: People (users such as accountants, managers, and auditors), Procedures and Instructions (methods for collecting, storing, and processing data), Data (financial and operational information pertinent to the organization), Software (applications that process and manage the data), IT Infrastructure (hardware and networks that support the system), and Internal Controls (safeguards to ensure data accuracy and security) (Islam, 2023). These components work together to ensure data accuracy, accessibility, and protection, enhancing efficiency, reducing errors, and facilitating timely decision-making.

The primary functions of an AIS include data collection, processing, and communication. These functions support various organizational activities, including financial reporting, compliance, and strategic planning. AIS enhances efficiency, reduces errors, and facilitates timely decision-making (Sow, 2021).

Recent studies have highlighted several key areas of AIS research:

- **Impact on Organizational Performance:** Investigating how AIS influences efficiency, innovation, and decision-making processes (Taylor-Isiwele, 2018).
- **System Construction and Implementation:** Exploring methodologies for developing and deploying AIS, particularly in small and medium-sized enterprises and the public sector (Ibrahim et al., 2020).
- **Factors Affecting AIS Efficiency:** Identifying elements that contribute to the effectiveness and quality of AIS (Nguyen et al., 2024).

Several studies have explored the relationship between Accounting Information Systems (AIS) and organizational performance, establishing a consistent link across different contexts. Mohamad and Bakr (2022) examined how AIS adoption interacts with financial reporting processes to influence organizational efficiency. Al-Bawab (2017) analyzed the role of AIS in financial management, highlighting its contribution to decision-making quality and performance outcomes in healthcare institutions. Obeid (2019) investigated AIS within industrial small and medium-sized enterprises, linking system implementation with knowledge management practices that affect overall performance. Similarly, Akhter (2022) applied agency theory to demonstrate that AIS facilitates better information management, controls, and asset protection, thereby connecting system usage with corporate performance. Collectively, these studies illustrate that AIS serves as a structural mechanism within organizations, linking accurate information processing, managerial decision-making, and operational efficiency to enhanced organizational performance.

Various studies have been conducted under the title Accounting Information Systems and Organizational Performance, exploring the relationship between system implementation and organizational outcomes. Despite the numerous studies, there is no comprehensive synthesis of research trends, thematic patterns, or emerging topics in this field. Therefore, a bibliometric analysis is necessary to systematically map the research landscape.

- To analyze the publication and citation patterns in research on Accounting Information Systems and Organizational Performance.
- To identify the most relevant sources contributing to research in Accounting Information Systems and Organizational Performance.
- To determine the core sources in Accounting Information Systems and Organizational Performance using Bradford's Law.
- To examine the most globally cited documents in the field of Accounting Information Systems and Organizational Performance.
- To investigate major countries contributing to research based on citation and publication metrics in Accounting Information Systems and Organizational Performance.
- To identify major organizations contributing to research in the field based on citation and publication data.
- To explore frequently occurring keywords in Accounting Information Systems and Organizational Performance research.
- To reveal thematic clusters and research trends in Accounting Information Systems studies.

## **Research Methodology**

This study employed a bibliometric analysis to map the intellectual structure and evolution of research concerning the intersection of accounting information systems (AIS) and organizational performance. The data for this analysis was retrieved from the Dimensions AI database, renowned for its comprehensive indexing of high-quality, peer-reviewed literature.

The search strategy was designed to ensure both relevance and scope. The query was limited to the Title and Abstract fields using the key string: "accounting information systems" AND "performance". To capture the most contemporary research, the publication year was restricted to the period 2021 to 2025. The search was further refined to the Subject Area of Accounting, Auditing, and Accountability and the Document Type Article. To align with modern scholarly communication trends and ensure comprehensive access, the Open Access filter was applied. This initial search yielded 568 records.

A rigorous screening process was then implemented to ensure the dataset's validity. This involved the manual removal of documents for the following reasons: unclear or irrelevant titles not directly pertaining to AIS, publications in languages other than English, and literature review articles. This purification process resulted in a final, robust corpus of 212 research articles for analysis.

The descriptive characteristics of the final dataset indicate a dynamic field of inquiry. The publications are sourced from 184 distinct journals, with an annual growth rate of 5.22%, suggesting increasing scholarly interest. The average document age is 1.89 years, and they have received an average of 1.863 citations each. The collection encompasses 1,394 referenced works and features 505 unique authors, with 43 authors contributing single-authored papers.

The average number of co-authors per document is 2.46, and 2.83% of the publications feature international co-authorships.

The analysis was conducted using a suite of specialized bibliometric software. VOSviewer was utilized to construct and visualize networks of co-authorship and keyword co-occurrence, revealing thematic clusters. Biblioshiny (a web-interface for the Bibliometric R-package) was used for performance analysis and science mapping, calculating productivity and impact metrics. Finally, Wordshift analysis was employed to conduct a comparative examination of keyword frequencies, providing deeper semantic insight into the core terminology defining the field.

## Results

This section shows the trend and Trends and Themes in Accounting Information Systems and Performance through bibliometric analysis.

### Publication and citation patterns in research on Accounting Information Systems and Organizational Performance

Table1: Publication and citation patterns

Year	Articles	Mean TC per Article	Mean TC per Year	Citable Years
2021	31	3.52	0.70	5
2022	46	3.91	0.98	4
2023	41	1.56	0.52	3
2024	56	0.68	0.34	2
2025	38	0.11	0.11	1

The bibliometric analysis of publications and citations in Accounting Information System and Performance from 2021 to 2025 shows both growth in research output and variation in citation impact. The number of published articles has generally increased, peaking in 2024 with 56 publications. However, citation performance, measured through mean total citations (TC) per article and mean TC per year, demonstrates a declining trend over time. In 2021 and 2022, articles achieved higher visibility, with mean TC per article of 3.52 and 3.91 respectively, and relatively stronger yearly citation rates. From 2023 onward, citation averages fell sharply, with 2025 showing the lowest values (0.11 mean TC per article and 0.11 per year), reflecting limited academic recognition for more recent publications. This pattern suggests that earlier articles had more time to accumulate citations, whereas newer works, despite higher publication volume, have not yet established citation impact.

## Most relevant sources contributing to research in Accounting Information Systems and Organizational Performance

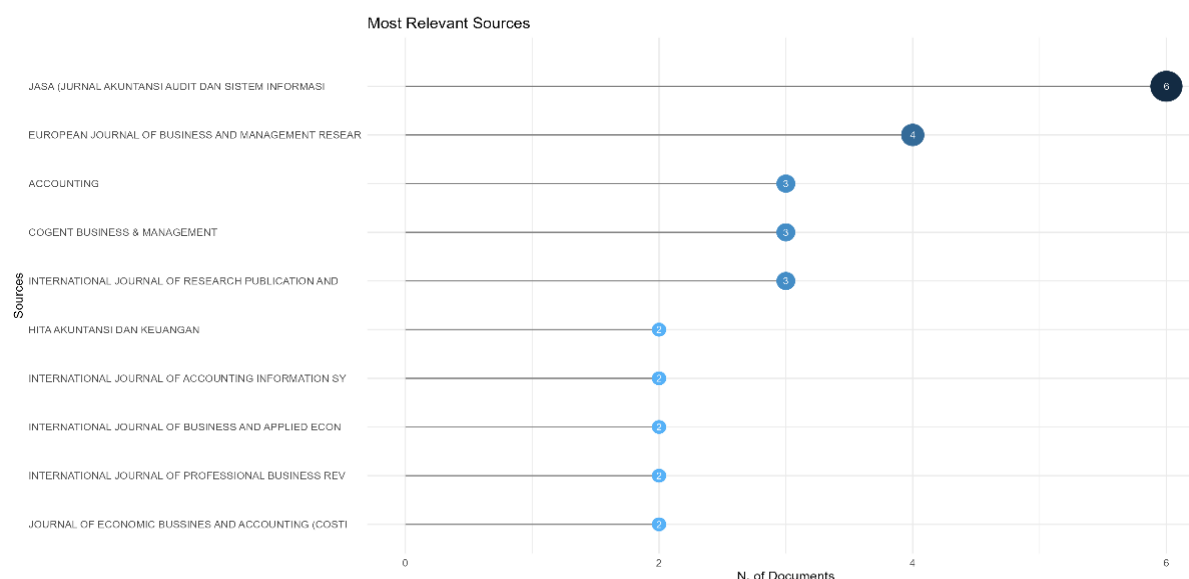


Figure 1: Relevant sources

The analysis of the most relevant sources publishing research on Accounting Information System and Performance reveals a concentration of contributions across a limited set of journals. The JASA (Jurnal Akuntansi Audit dan Sistem Informasi Akuntansi) emerges as the leading source, with 6 articles, highlighting its strong focus and recognition in this field. This is followed by the European Journal of Business and Management Research with 4 articles, which indicates a broader international scope and relevance. A group of journals, including Accounting, Cogent Business & Management, and the International Journal of Research Publication and Reviews, each contributed 3 articles, suggesting that they also serve as important outlets for disseminating accounting information system-related research.

Meanwhile, several other journals, such as Hita Akuntansi dan Keuangan, International Journal of Accounting Information Systems, International Journal of Business and Applied Economics, International Journal of Professional Business Review, and the Journal of Economic Business and Accounting (Costing), each published 2 articles. Although their contribution is smaller, they still demonstrate consistent engagement with the topic.

## Core sources in Accounting Information Systems and Organizational Performance using Bradford's Law

The application of Bradford's Law to the distribution of sources in Accounting Information System and Performance highlights the concentration of scholarly output within a limited set of journals. The analysis shows that all 29 articles are concentrated within a single Zone 1, indicating that a relatively small number of journals account for the majority of publications. Leading the core sources is the JASA (Jurnal Akuntansi Audit dan Sistem Informasi Akuntansi) with 6 articles, followed by the European Journal of Business and Management Research with

4 articles. Several other journals, including Accounting, Cogent Business & Management, and the International Journal of Research Publication and Reviews, contribute 3 articles each, while the remaining journals publish 2 articles each.

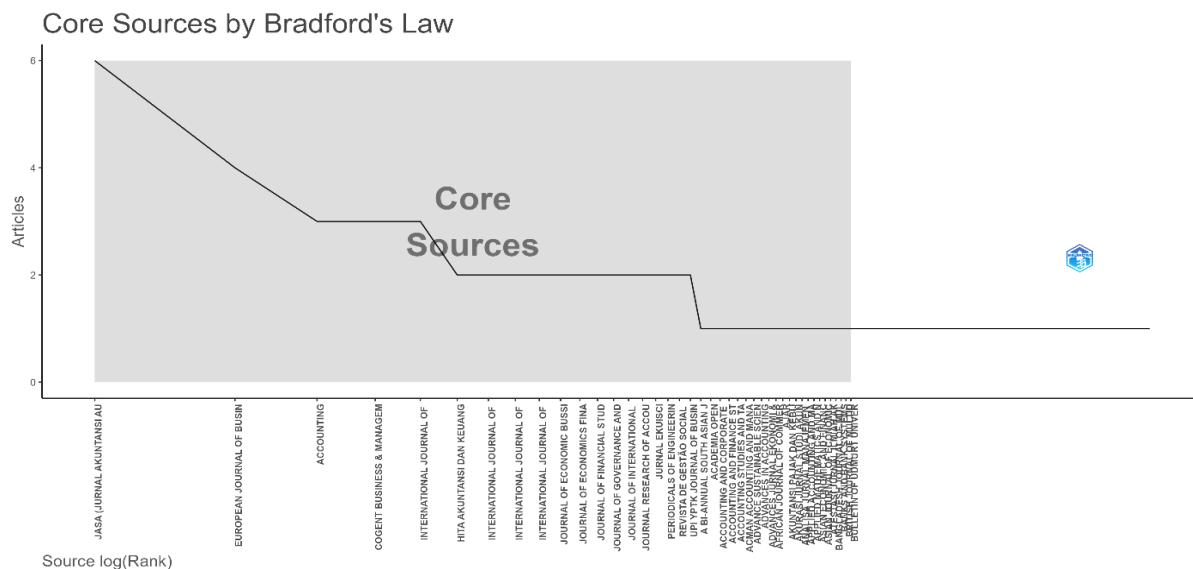


Figure 2: Bradford's Law

This pattern suggests that the field of accounting information systems and performance research is still highly centralized, with most relevant knowledge being disseminated through a compact set of journals rather than being evenly spread across multiple zones. Unlike the classical three-zone distribution expected by Bradford's Law, the data reveals that the research output has not yet expanded into wider journal dispersion. This implies that scholars in this area tend to prefer publishing in a narrow range of outlets, reflecting both the specialization of sources and perhaps the emerging nature of the field within bibliometric mapping.

## Most globally cited documents in the field of Accounting Information Systems and Organizational Performance

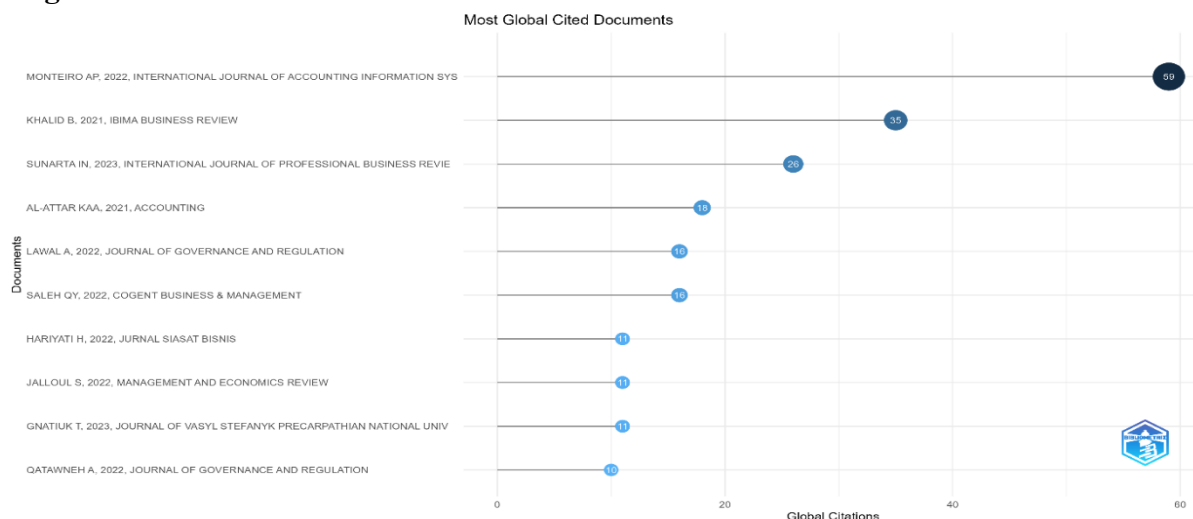


Figure 3: Most cited documents

The analysis of the most globally cited documents demonstrates the visibility and scholarly impact of selected publications in Accounting Information System and Performance. The most influential article is Monteiro (2022), published in the International Journal of Accounting Information Systems, with 59 total citations, averaging 14.75 citations per year, and the highest normalized TC (15.08), signifying its strong recognition and relevance in the field. Following this, Khalid (2021) in the IBIMA Business Review accumulated 35 citations with a normalized TC of 9.95, reflecting steady influence since publication.

A particularly notable paper is Sunarta (2023) in the International Journal of Professional Business Review, which, despite being recent, has already achieved 26 citations and the highest normalized TC (16.66), highlighting its rapid uptake and emerging significance. Other contributions, such as Al-Attar (2021) with 18 citations, and Lawal (2022) and Saleh (2022) with 16 citations each, illustrate consistent but moderate influence within the field.

The remaining works, including those by Hariyati (2022), Jalloul (2022), Gnatiuk (2023), and Qatawneh (2022), have citations ranging from 10 to 11, indicating early but growing recognition.

## Major Countries Based on Citation and Publication in Accounting Information System and Performance

Table 2: Major cited Countries

ID	Country	Documents	Citations	Total Link Strength
1	Bangladesh	1	4	0
3	Canada	1	5	5
5	Egypt	1	1	0
7	Greece	1	2	12
9	Indonesia	16	35	39
10	Iran	1	7	0
12	Jordan	5	36	197
13	Kenya	1	1	0
14	Lebanon	2	12	6
15	Malaysia	3	12	162
16	Nepal	1	3	3
17	Nigeria	1	2	1
19	Poland	2	63	192
20	Portugal	2	63	192
22	Saudi Arabia	2	1	0
26	Ukraine	2	12	0
27	United Arab Emirates	1	16	27
28	United Kingdom	1	9	145
29	Vietnam	2	11	21



The bibliometric analysis of country contributions highlights both the volume of publications and their scholarly impact in terms of citations and link strength. Indonesia leads with the highest number of documents (16 articles) and 35 citations, showing its strong research activity and collaborative presence (39 total link strength). Jordan follows with 5 documents but a disproportionately high 36 citations and 197 link strength, reflecting not only productivity but also high global research connectivity. Similarly, Malaysia (3 documents, 12 citations, 162 link strength) and the United Kingdom (1 document, 9 citations, 145 link strength) demonstrate substantial international collaboration despite fewer publications.

Notably, Poland and Portugal each contributed 2 documents but stand out with the highest citation counts (63 each) and strong link strengths (192 each), indicating high-impact research outputs. The United Arab Emirates also shows a remarkable performance, with only 1 article but receiving 16 citations and a significant 27 link strength, pointing to influential work.

In contrast, countries such as Bangladesh, Egypt, Kenya, Nigeria, and Saudi Arabia contributed single documents with minimal citations and no or very limited link strength, suggesting limited global visibility.

## Major organizations contributing to research in the field based on citation and publication data

Table 3: Major organizations

ID	Organization	Documents	Citations	Total Link Strength
39	Porto Accounting and Business School, Polytechnic of Porto, CEOS.PP, R. Jaime Lopes Amorim S/N, 4465-004 São Mamede de Infesta, Portugal	2	63	526
61	Universidade da Madeira	2	63	526
87	WSB University	2	63	526
7	Amman Arab University	2	10	228
3	Ajloun National University	1	9	207
58	Teesside University	1	9	207
72	Universiti Sains Islam Malaysia	1	9	207
81	University of Sharjah	1	16	38
19	Iprocares International Research Center, Lebanon	1	11	29
43	Sagesse University, Lebanon	1	11	29

The bibliometric analysis of organizational contributions reveals the institutions that have had the greatest impact on research in Accounting Information System and Performance. Leading the list are Porto Accounting and Business School (Polytechnic of Porto, Portugal), Universidade da Madeira, and WSB University, each contributing 2 documents with 63





operational improvements facilitated by accounting systems. The presence of “financial” and “bank” indicates that a substantial portion of studies are situated in the financial or banking sector, examining AIS as a driver of financial performance.

Keywords such as “technology,” “digital,” and “implementation” reflect the growing interest in modernizing AIS through digital transformation and the integration of advanced technologies. Moreover, terms like “Jordanian,” “Indonesia,” “Pengaruh,” and “Kinerja” (Indonesian for performance) suggest that research frequently explores country-specific contexts, highlighting how AIS adoption and impact vary across national or organizational environments. Methodological terms such as “analysis,” “variable,” and “study” emphasize the empirical and analytical focus of the research, underscoring the use of statistical methods to evaluate AIS performance.

Overall, the research landscape centers on the role of accounting information systems in enhancing organizational performance, with key sub-themes including management control, information quality, technology adoption, and context-specific applications. Collectively, these studies link internal organizational mechanisms to measurable performance outcomes, reflecting both theoretical and practical significance in the field.

#### Thematic clusters and research trends in Accounting Information Systems studies

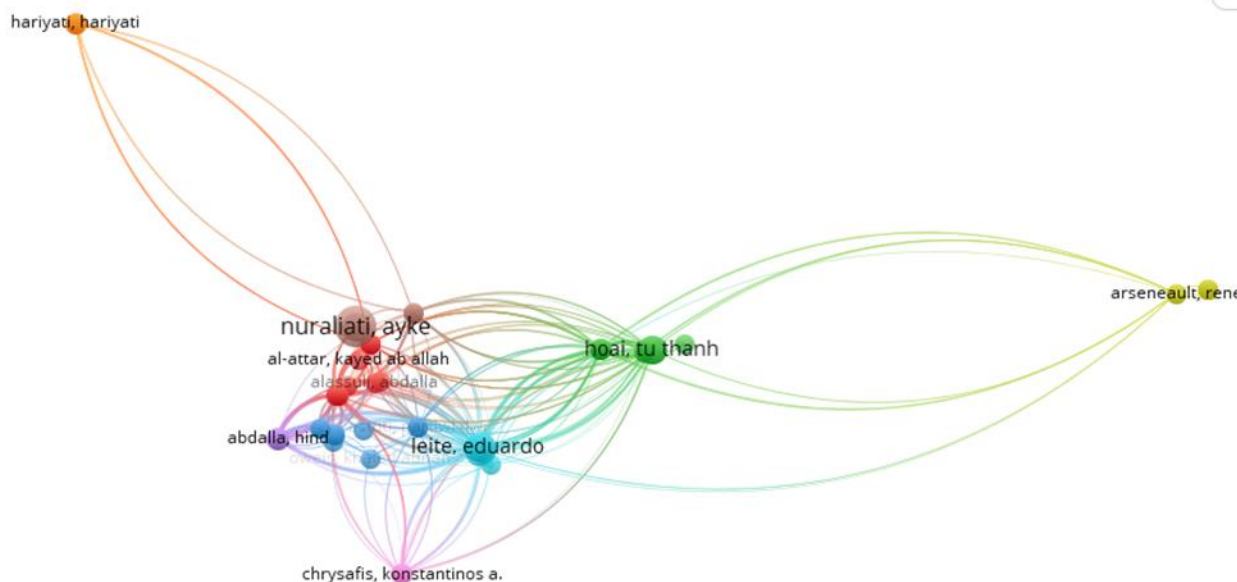


Figure 5: Thematic clusters

An analysis of the provided research literature reveals a clear thematic structure organized into five distinct clusters. Each cluster represents a specialized stream of inquiry into how accounting information systems (AIS) and management accounting systems (MAS) contribute to organizational success.

#### Red Cluster: The Direct Impact of AIS on Performance and Governance

This cluster, the largest identified, provides strong evidence for the direct value of implementing Accounting Information Systems. Research conducted primarily in the

Jordanian context finds that AIS significantly enhances financial performance and strengthens corporate governance outcomes. Key results indicate that AIS improves the quality of accounting information, ensures compliance with standards, and boosts confidence in financial data. A pivotal finding within this group is that internal audit functions act as a crucial moderator, strengthening the positive relationship between AIS and organizational performance. The consensus is that failing to adopt robust AIS can severely damage a company's competitive position and market share.

#### **Green Cluster: Management Accounting Systems as a Strategic Mediator**

The research in the green cluster shifts focus from financial accounting to management accounting, positioning the Management Accounting System (MAS) as a central mediating variable. Studies from Vietnam and on SMEs demonstrate that MAS is not just a tool but a transformative mechanism. Key findings show that MAS fully mediates the effects of cross-functional cooperation on organizational performance. Furthermore, strategic orientations like customer and competitor focus drive firms to adopt more sophisticated MAS (characterized by broad scope, timeliness, and integration), which in turn enhances performance. This cluster also finds that innovation capability, risk propensity, and knowledge management are key antecedents that improve both the MAS itself and the quality of its output.

#### **Blue Cluster: The Centrality of System and Information Quality**

This cluster delves into the specific mechanisms of how AIS leads to better outcomes, identifying information quality as a critical mediating variable. The results consistently show that the quality of the AIS itself has a direct positive effect on organizational performance, but this effect is significantly amplified through the production of high-quality, reliable accounting information. Findings indicate that robust AIS fundamentals are a prerequisite for "knowledge robustness" in financial reporting. For managers, this means that investing in the stability and reliability of the system directly translates to improved customer satisfaction and stronger organizational performance, as high-quality information enables smarter decision-making.

#### **Purple Cluster: AIS as a Crisis Management Tool**

This cluster examines the role of AIS under the unique stress test of the COVID-19 pandemic. The results highlight the system's value in ensuring business continuity and operational resilience during a global crisis. AIS was found to have a significant positive impact on employee performance and the auditing process by reducing costs, minimizing human error, speeding up tasks, and increasing productivity in remote work settings. A crucial nuance is that while AIS improved efficiency and internal processes, the studies found no direct impact on overall firm cash flow or revenues, suggesting its value during the pandemic was more about preservation and efficiency than growth.

#### **Yellow Cluster: AIS for Enhanced Managerial Decision-Making**

The yellow cluster emphasizes the practical application of accounting information as a decisive tool for management. The core finding is that accounting information is an organization's most vital resource for making informed decisions. The research points to challenges in the Nigerian banking sector, including the need for training, adequate resource allocation, and effective oversight to fully leverage AIS. The results suggest that the diagnostic use of accounting

information and HR metrics is valued differently across departments, but when used effectively, these systems have a clear and positive impact on the firm's overall performance and corporate information environment.

### **Synthesis of Findings**

Overall, the bibliometric analysis reveals a compelling narrative:

- Implementing AIS/MAS provides a direct competitive advantage by improving performance, governance, and decision-making.
- The relationship is rarely direct; it is powerfully mediated by factors like internal controls, information quality, and the systems themselves.
- The value of these systems is context-dependent, proving critical in specific sectors (banking), regions (Jordan, Vietnam), and situations (pandemic crisis).
- Future success depends not just on adoption but on continuous investment in system quality, user training, and integrating these systems with strategic organizational goals like agility and innovation.

### **Conclusion**

The bibliometric analysis of Accounting Information Systems (AIS) and Organizational Performance between 2021 and 2025 highlights both the growth of publications and the varying impact of citations. While research output steadily increased, citation rates declined for recent years, reflecting the time lag required for academic recognition. The analysis of sources shows a concentration of publications in a limited number of journals, with JASA and the European Journal of Business and Management Research emerging as dominant outlets, confirming a specialized but centralized research landscape. Bradford's Law application further reinforces this centralization, as most contributions are clustered in a single zone of core journals.

Globally cited documents reveal influential contributions from Monteiro (2022), Khalid (2021), and Sunarta (2023), showing how specific works quickly shaped scholarly discourse. At the country level, Indonesia, Jordan, Poland, and Portugal lead, with strong collaboration networks and impactful outputs, while organizations like Porto Accounting and Business School, Universidade da Madeira, and WSB University stand out as key contributors. Keyword analysis underscores recurring themes such as performance, management, and technology, linking AIS to efficiency, governance, and decision-making. Thematic clustering further reveals distinct research streams, ranging from governance and system quality to crisis management and managerial applications. Collectively, these findings position AIS research as a growing yet highly concentrated field with clear implications for organizational success.

**Transparency:** The author declares that this manuscript is honest, truthful, and transparent. No important aspects of the study have been omitted, and any deviations from the planned study have been clarified. This research was conducted in accordance with all applicable rules of writing ethics.

**Competing Interests:** The author declares that there are no competing interests.

**Author's Contribution:** The author conceived the study, designed the methodology, conducted the research, performed the analysis, and prepared the manuscript. The author has read and agreed to the published version of the manuscript.

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