A Comprehensive Bibliography Of Professional Journal Articles On Accounting Information Systems

Andrew D. Schiff, (Email: aschiff@mindspring.com), Towson University
Michael K. Lavine, (Email: mlavine@towson.edu), Towson University

Abstract

This paper lists and organizes 280 articles on a wide range of contemporary accounting system trends, issues and technologies. The articles have been selected from issues of eight leading professional accounting journals that have been published during the past five years. They are listed alphabetically within publication, and are then grouped by topic. In addition, the articles are referenced to the top ten accounting system technologies, applications and issues identified by the American Institute of Certified Public Accountants (AICPA, 2000). This bibliography should be of interest to accounting system professors who wish to update their instructional material, and to accounting system researchers and practitioners who are seeking current explanations and analyses of the many recent developments in accounting systems design, implementation and operation.

Introduction

Accounting information systems is one of the most dynamic areas of the accounting profession (Booacht, 1999). The rapid pace of developments within AIS, the variety of outlets in which these developments are discussed, and the focus of many such discussions on specific products rather than on general concepts and technologies, often makes it difficult for academics and practitioners to gather complete and unbiased information. Moreover, due to the lead-time required for publication, many textbooks cannot report the newest developments in AIS, or the most recent improvements in existing technologies and practices.

The objective of this paper is to present a comprehensive bibliography on a wide range of AIS topics which will be useful to many readers. It lists and organizes 280 articles on a number of contemporary accounting system trends, issues and technologies. The articles have been selected from issues of eight leading professional accounting journals that have been published during the past five years. This paper should be of benefit to AIS academics and/or practitioners who (a) want to broaden their knowledge of current developments in AIS; (b) are conducting background research on a topic; (c) are writing review articles or textbooks; (d) are developing new courses in AIS or updating existing courses; or (e) are advising students on research assignments.

Selection Process

The universe of professional accounting journals published in the United States was reviewed for publications which satisfied several criteria. The first was the quality and accuracy of

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Readers with comments or questions are encouraged to contact the authors via email.
the articles, which was based on the qualifications and experience of the authors, the use of peer and/or editorial reviews, and a relatively low acceptance rate (Cabell, 1998). The second was the allocation of a significant portion of the content of the journal to technology issues. The third was the number of readers within one or more segments of the profession (e.g. public accounting, management accounting, etc.) as a measure of the interest in, and influence of, the journal among accounting practitioners.

The eight professional journals that were selected based on these criteria are listed below, along with the target audience and circulation. While additional publications satisfying the above criteria could no doubt be identified, it is believed that these eight journals provide a comprehensive coverage of AIS issues and developments that are read by a large and diverse audience of accounting professionals.

1. Accounting Technology. (Public accountants, consultants and management accountants; 31,000.)
2. Business Finance [formerly Controller]. (Management accountants; 55,000.)
3. CFO. (Middle and senior level management accountants; 450,000.)
4. The CPA Journal. (Public and management accountants; 37,000.)
5. Internal Auditor. (Auditors in private and public organizations; 72,000.)
6. IS Audit and Control Journal. (Public accountants and internal auditors; 27,000.)
7. Journal of Accountancy. (Public and management accountants; 368,000.)
8. Strategic Finance [formerly Management Accounting]. (Management accountants; 70,000.)

Each article that was selected for this bibliography had to represent a thorough and objective discussion of an AIS issue, technology, application or development experience. Many articles were rejected, including brief columns and sidebars, or those which were written primarily to motivate the reader to purchase a specific product. Time-sensitive articles, such as those on the Y2K problem, were excluded unless they could be related to other situations. Tutorials on popular software packages, such as spreadsheets and databases, were also rejected as they usually duplicated textbook material and rapidly became outdated as new versions of the packages were released. However, unbiased comparisons of accounting software packages in a specific category (e.g., not-for-profit) were included if they were part of a comprehensive description of the category and its special characteristics. Older comparison articles were excluded if newer ones succeeded them.

Only articles published during the past five years were considered. This covered the time period of January 1996 through December 2000, which was when the bibliography was completed. Space constraints were a significant factor in the decision to limit the bibliography to five years. However, many articles more than five years old were also outdated due to the rapid rate of change in the AIS field, and the rapid obsolescence of AIS technologies. A total of 280 articles met the above selection criteria.

**Organization**

This bibliography is organized as follows. Each of the 280 articles is listed alphabetically within the journal in which it was published. The journals are also listed alphabetically. This approach was used to conserve space, as the name of each journal needs only to be shown once at the beginning of its section. Each article is preceded by a four-character code, which is used to identify the article in Tables 1 and 2. The first two letters of the code are an abbreviation for the title of the journal. The next character is the first letter of the first author’s last name, or the first letter of the title if the author is not named. The final number represents the first, second, etc. time a last name beginning with that letter is listed under this journal. (For example, ATD1 refers to an article appearing in Accounting Technology by a first author whose last name begins with D [Tom C. Davis], and is the first time a last name beginning with that letter is listed under this journal.)

The bibliography is followed by two tables. Table 1 groups the articles by subject area, by listing the assigned codes of the articles that
belong in each area. The subject areas were initially identified based on the titles and contents of the articles. The validity of the subject headings was then verified by a review of the articles by both authors, and by comparison with the subject areas of leading AIS textbooks (Romney and Steinbart, 2000; Boockholdt, 1999) and journal indexes. Depending on their scope, some articles may be listed under more than one heading.

Each year, the American Institute of CPAs Top Technologies Task Force identifies the top ten accounting technologies ("the end products of developing hardware, software, or standards"), technology applications ("business opportunities, purposes or objectives that use one or more technologies"), and technology issues ("situations that result once the technology has been implemented or applied") (AICPA, 2000). These categories are developed through a group decision support system and voting by the members of the Top Technologies Task Force. Table 2 lists the assigned codes of the articles which fall within each technology, application or issue. Depending on their scope, some articles may be listed under more than one category.

Table 2 should be of value to AIS academics and/or practitioners who wish to organize their efforts around the AICPA top ten lists. Certain topics which are represented by a single category in Table 2 (e.g., technology management and budgeting) may be split among two or more categories in Table 1 (e.g., cost-benefit analysis, implementation issues, technology management and software selection), or vice-versa. Also, several articles on general AIS trends did not address any specific top ten technology, application or issue in detail, and therefore appear only in Table 1. This is to be expected, since the processes used to create the tables were different. Tables 1 and 2, therefore, are best viewed as alternative and complementary approaches to organizing and classifying the universe of professional journal AIS articles.

The Internet

While this bibliography is devoted to articles appearing in professional accounting journals, there are also a number of Internet sites that cover AIS topics. However, there are limitations associated with many of these Internet sites when compared with established professional journals. They exist for only a short period of time, and are dedicated primarily to promoting specific companies, products and services. Moreover, many of them are not regularly updated, and the articles written for them are less likely to be editorially and/or peer reviewed.

Nevertheless, various well-maintained Internet sites on AIS topics can be found which provide information in addition to the articles in professional journals. The AICPA’s top ten technologies site (www.toptentechs.com) contains background reports on most of the top ten AIS technologies, applications and issues. The Internet sites associated with many of the journals included in this bibliography and/or their sponsoring organizations (e.g., www.cfo.com, www.aicpa.com, etc.) frequently contain coverage of AIS topics. A preliminary investigation by the authors revealed some other sites with thorough discussions of AIS technologies and issues as well. These include www.itaudit.org/forum, www.xbrl.org, www.wilsonweb.com and www.intel.com/eBusiness.

Suggestions For Future Research

While this bibliography is primarily intended to be used as a reference for other research projects, there are also studies that could be performed using the citations themselves as data. For example, bibliographies such as this could be prepared at regular intervals to track changes in the coverage devoted to various AIS topics, as evidence of the evolution of the field. The proportion of articles in each of the journals devoted to AIS in general, and/or to the AICPA top 10 list categories, over a period of time could be calculated as a measure of the increasing (or decreasing) importance of AIS and these categories to the target readership of the journal. The speed with which answers to AIS inquiries can be obtained from the Internet, and the additional features of the responses (streaming audio and video, hot links, downloads, etc.), can be compared to articles in journals to assess the Internet as an alter-
native store of knowledge. Also, the time lag between the appearance of a topic in professional journals and its appearance in AIS textbooks could be computed to find out how rapidly new technologies and issues are incorporated into instructional material. This would help determine the extent to which textbooks should be supplemented with the latest readings from professional journals and other sources.

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Articles by Journal

Accounting Technology (AT)


Business Finance (titled Controller for all issues dated August 1998 and prior) (BF)

Review of Business Information Systems  Volume 5, Number 3


CFO Magazine (CF)

Review of Business Information Systems


The CPA Journal (CP)

Review of Business Information Systems


Journal of Accountancy (JA)

Review of Business Information Systems
Volume 5, Number 3


Strategic Finance (titled Management Accounting for all issues dated February 1999 and prior) (SF)

Review of Business Information Systems  
Volume 5, Number 3


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Table 1
Articles Categorized by Topic

1. **Accounting System Applications**: ATS6, ATT1, BFG11, BFL1, IAB2
2. **Auditing, Assurance Services and Internal Controls**: ATL1, CPC1, CPF1, CPH1, CPJ1, CPP2, CPS2, IAB3, IAJ1, ISA2, ISL3, ISS2, SFS3
3. **Case Studies**: CBF2, CFT2, IAF1, IAP1, SFK1, SFW4
4. **Client-Server Systems**: BFG1, BFM26, CPH2, JAC2, SFM4
5. **Communication Technology and Systems**: ATS3, CFH1, JAV1
6. **Cost-Benefit Analysis**: BFG13, CFT4, CFU2, CPD1, JAP2, JAZ3, SFC8, SFE1
7. **Data Mining and Online Analytical Processing (OLAP)**: BFG9, BFG14, BFL2, BFM4, BFM6, BFM12, BFM33, BFM38, CFT6, IAR1, ISC1, ISR2, SFA1, SFC4, SFC6
8. **Data Warehousing**: BFM12, BFM35, BFM40, CFB2, CFL3, CF31, CFT2, IAA2, JAB3, JAH1, JAH4, SFC4
9. **Databases**: ATM7, ATS6, ISC1, ISH2
10. **Decision Support Systems (DSS) and Executive Information Systems (EIS)**: BFM3, BFM12, BFM37, BFM40, CFT7, SFA1, SFC4, SFS1
11. **Disaster Recovery**: BFG10, CPJ1, CPN1, ISM4, ISS4
12. **Electronic Business and Commerce**: ATA1, ATA4, ATA5, ATM1, ATM3, ATM6, ATM8, ATN1, ATS4, ATT1, ATW1, ATZ1, BFG2, BFG3, BFG4, BFG7, BFG12, BFG15, BFG16, BFL3, BFM5, BFN1, BFS1, CBF1, CFC1, CFL1, CFC1, CFL1, CFL2, CFL4, CFM1, CFS3, CFT1, CFA1, CPF2, CPF4, IAA1, IAA4, IAJ1, ISA2, ISM2, ISP1, JAB1, JAC1, JAG2, JAP2, JAZ3, SFB3, SFC7, SFC9, SFE2, SFH4, SFJ2, SFR2, SFL1, SFL2, SFL3, SFP1, SFP2, SFP4
13. **Electronic Data Interchange (EDI) and Electronic Funds Transfer (EFT)**: ATM3, BFG1, BFG2, BFK2, BMF1, BMF5, BMF15, BMF22, BMF28, CFU1, CPJ1, CPP4, CPS2, JAB1, SFG1, SFI2, SFL4, SFP3
14. **Enterprise Resource Planning Systems (ERP)**: BFG1, BMF5, BMF11, BMF32, BMF43, CFC1, CFC2, CFO1, CFT3, CFX1, CFZ3, IAA3, IAG1, IAR1, ISD1, JAB2, JAH4, JAP1, SFG2, SFK3, SFM1, SFM4, SFT1, SFW3
15. **Extensible Markup Language (XML), Extensible Business Reporting Language (XBRL) and Online Financial Reporting**: ATM3, BFM1, BMF10, CPC2, CPP3, JAH5, JAZ4, SFC3, SFW2
16. **Imaging**: BMF22, JAH5, JAL1
17. **Implementation**: ATT2, BFG3, BFK1, BMF11, BMF13, BMF16, BMF27, CFO1, CFT4, CFX3, JAC2, JAG1, JAP1, JAS3, SFD2, SFG2, SFJ3, SFM1, SFM3, SFT1, SFT3
18. **Internet Issues and Developments**: ATS3, BFG13, BFM3, BMF5, BMF7, BMF8, BMF9, BMF10, BMF14, BMF18, BMF19, BMF20, BMF23, BMF29, BMF35, BMF36, BMF39, BMF41, BFN1, CFT8, CFU1, CFX1, CFZ2, CFL3, CFT1, CPP1, CPP3, CPP5, CPS1, ISS1, JAC1, JAH2, JAH3, JAH6, JAK1, JAO1, JAZ3, SFB4, SFC3, SFC5, SFH5, SFK1, SFK2, SFS2, SFT2, SFW6
19. **Intranets and Extranets**: CFZ2, ISL3, JAH6
20. **Knowledge Management and Training**: ATA3, ATA6, ATM4, CFF2, SFZ1
21. **Miscellaneous Hardware, Software and Applications**: ATS1, BFG10, CFF4, CFR1
22. **Mobile Computing, Telecommuting and the Virtual Office**: ATM2, CFT1, CFZ2, JAL1

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Table 2
Articles Which Address AICPA Top Ten Accounting Technologies, Applications and Issues

Technologies*

1. Security Technologies: BFM21, BFS1, CPF1, CPJ3, CPL2, IAB1, IAC1, IAP1, ISB1, ISM2, ISR1, ISS3, JAH7, SFH1, SFD4, SFD2, SFD3, SFW6
2. Extensible Markup Language (XML): BFM1, BFM10, JAH5, SFL3
3. Communications Technologies - Bandwidth: ATS3, CFH1, JAV1
4. Wireless Communications: ATM2
5. Remote Connectivity Tools: CFX2
6. Database Technologies: ATS6, BFM31, BFM40, CFT2, ISH2, ISL2, JAB3, JAH1, JAH4, SFA1, SFC4, SFS1

Applications*

1. E-Business Applications: ATA4, ATA5, ATM1, ATM2, ATM6, ATM8, ATS1, ATS4, ATT1, BFG5, BFK2, BFM15, BFM23, BMF39, BFN1, CFT2, CFT1, CFZ3, CPL1, IAA4, ISM3, JAP2, SFA2, SFB1, SFE2, SFL1, SFL2
2. Web Applications (Web-based and Web-enabled): ATD1, ATM1, ATW1, BFG4, BFM1, BMF8, BFM10, BFM35, BMF36, BMF39, BMF41, CFU1, CFX1, JAG2, JAH5, JAZ2, SFH1, SFD1
3. Knowledge Systems, Knowledge Management: ATA3, ATA6, ATM4, BFG14, BFM6, CFF2, JAH3, SFX1
4. Application Service Providers (ASPs): ATA2, ATM5, ATS2, ATS5, BFM2, BFM7, BFM9, CFX1, CFZ1, SFC1, SFC8, SFK1
5. Extranets: CFZ2
6. Telecommuting Applications: ATM2, CFX2, JAL1
7. Enterprise Resource Planning (ERP): BFG1, BFM5, BFM11, BFM32, BMF43, CFC1, CFC2, CFO1, CFT3, CFZ3, IAA3, IAG1, IAR1, ISD1, JAB2, JAP1, SFG2, SFK3, SFM1, SFM4, SFT1, SFW3
8. Intranets: ISL3, JAH6
9. Data Mining and Online Analytical Processing (OLAP): ATM7, BFG9, BFG14, BFL2, BMF4, BFM6, BFM12, BFM33, BFM35, BMF37, BMF38, CFT6, CFT7, IAR1, ISC1, ISR2, JAH1, SFA1, SFC4, SFC6, SFS1

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Issues

1. **E-Business**: ATM1, ATM3, ATN1, ATZ1, BFG2, BFG3, BFG4, BFG7, BFG12, BFG13, BFG15, BFG16, BFL3, BMF1, BMF5, BMF19, BMF20, BMF22, BMF28, BMF34, BFN1, BFS1, CFB1, CFC1, CFF1, CFL1, CFL2, CFL4, CFM1, CFM3, CFT1, CFT8, CFU1, CPA1, CPJ2, CPL1, CPP2, CPP5, CPS1, IAA1, IAA4, ISA2, ISM1, ISM2, ISP1, JAB1, JAG2, JAK1, JAP2, JAZ3, SFB3, SFB4, SFC7, SFC9, SFE2, SFG1, SFH4, SFJ2, SFL1, SFL2, SFL3, SFP2, SFP3, SFP4, SFT2

2. **Information Security and Controls**: BFG6, BFH1, BMF20, BFH1, BFH3, BMF, CM2, CPC1, CPF1, CPF3, CPL2, CPP4, IAB1, IAC1, IAF1, IAJ1, IAP1, ISA1, ISB1, ISL1, ISL2, ISM1, ISM2, ISP2, ISR1, ISS1, ISS2, JAH7, SFB4, SFH1, SFJ1, SFK1, SFT2, SFS3, SFW6

3. **Training and Technology Competency**: ATL1, ATM9, CFF2

4. **Disaster Recovery**: BFG10, CPJ1, CPN1, ISM, SFL1, SFL4, SFL3

5. **High Availability and Resiliency of System**: ATT2, BFG10, BMF27, CFR1, CPN1, ISM4, SFL4, SFL3

6. **Technology Management and Budgeting**: ATT2, BFG8, BFG11, BFG13, BFK1, BMF31, BMF32, BMF34, BMF42, BMF43, BFB2, CFR1, CFT3, CFT4, CFT5, CFU2, CFX3, CPD1, CPH2, CPJ1, CPS2, IAB2, IAB3, IAF1, JAB2, JAC1, JAC2, JAC3, JC1, JAC4, JAG1, JAP1, JAS1, JAS2, JAS3, JAW1, JAZ1, JAZ3, SFB1, SFB2, SFC1, SFC2, SFD1, SFD2, SFE1, SFG2, SFH2, SFH3, SFH5, SFJ1, SFK2, SFS2, SFL1, SFT3, SFW3, SFW4, SFW5

7. **Electronically Based Financial Reporting**: BFL1, BFL4, BMF29, BMF49, BMF54, CPC2, CPP3, IAR1, JAH2, JAZ4, SFW2

8. **Net Issues**: ATA1, ATS3, BMF3, CFN1, CFZ3, CPP1, ISS1, JAO1, SFS2

9. **Virtual Office**: CFT1, JAL1

10. **Privacy**: CFF3, CFM1, CPL2, ISP2, JAK2, SFS2

* Several of the top accounting technologies and applications in the AICPA lists were not specifically addressed by the articles in this bibliography, and are not shown in the above rankings. These were agents, electronic authorization, electronic authentication technologies, intrusion detection and information appliance/network business appliance. Background information on most of them can be obtained instead from the AICPA top ten technologies Web site (www.toptentechs.com).

Other References


