

TREND ANALYSIS IN SELECTION OF ACCOUNTING INFORMATION SYSTEMS RESEARCH TOPICS IN INDONESIA IN 2015-2020

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Article	Abstract
<p>Article History</p> <p>Received : 21/05/2020 Reviewed : 25/09/2021 Accepted : 01/03/2023 Published : 20/03/2023</p> <hr/> <p>Volume : 24 No : 1 Month : March Year : 2023 Page : 227-243</p>	<p>This article aims to provide an overview of the trend of topic selection in accounting information systems research in Indonesia in the 2015-2020 period. The study used a systematic literature review method on a number of articles on the topic of accounting information systems in SINTA-indexed Journal. The results of the study show that the trend of the topic of research on accounting information systems in Indonesia in 2015-2020 is dominated by the topic of Performance, followed by the topic of Finance and Management. Then there are other topics such as quality, effectiveness, control and a number of related topics. While, the research method used is dominated by using quantitative research methods with data collection techniques using questionnaires. This finding emphasizes that the adoption of information systems in accounting is expected to have an impact on improving the performance of accounting systems.</p> <p>Keywords: <i>trend, research topic, accounting information systems, sinta.</i></p>

1. INTRODUCTION

The development of information technology today is growing very rapidly, where almost all fields of business applications use and develop information systems in such a way that they are able to develop and grow businesses very well (Dharma, 2010). Elliot (1992) states that "information technology is capable of changing everything".

In the context of accounting, Elliot emphasizes that the survival of the accounting profession lies in its ability to integrate information technology that has a novelty value into accounting practice, which is commonly called an accounting information system.

Accounting Information Systems (AIS) play an important role at all levels of the organization (Borthick and Clark, 1990). Wilkinson (1993) further explains that an established accounting information system allows other organizations to potentially benefit as well as the need to maintain an AIS. The role of AIS in business activities is very important for the smooth operation of the company to meet management needs and decision-making needs. The entire system is designed with its function to be able to provide adequate control and ensure that all transactions that have been stored are valid and accurate and can protect the business effectively and efficiently. Considering that sales transaction activities are carried out in cash or electronically.

Among the many functions of AIS, there are three main functions established by AIS in the company, that is: a) for decision making; b) to collect and store transactional data, namely converting data into accounting information; and c) control company assets. AIS provides 2 accounting information, namely: a) financial accounting information in the form of financial reports; and b) Management accounting information is used to make decisions by companies. This includes some information regarding sales orders both in units, for example related to currency, as well as collectors, and purchases, as well as payments, wages to severance pay for working hours.

A series of studies related to AIS have been carried out in this context to analyze the role of accounting information systems in companies. For example, this research was by Penatari et al, (2020) who studied the dynamics of accounting information systems in Indonesia. However, this research was conducted during the research data period until 2018. Our research wanted to find something newer than what Penatari had researched. On that argument, the purpose of this study was to analyze of trend in accounting information systems research topics in Indonesia in 2015 - 2020 based on data published by SINTA indexed journals.

2. LITERATURE REVIEW

Research Trend Analysis

Research is a search or inquiry activities to gain new knowledge. The search itself

comes from the word *re* which means "back" and *search* means to search. Thus, the real meaning of research is "looking back" (Nazir, 2005), or it can also be said that research means an investigative effort (Echols and Sadily, 1993).

Meanwhile, according to Koentjaraningrat (1977), research is an attempt to organize knowledge by deliberately capturing phenomena (society or nature with strict discipline according to certain systems and methods) based on scientific methodological disciplines to find new principles behind these phenomena. While scientific research is an in-depth study starting from collecting, processing, analyzing, and presenting data that is carried out systematically and objectively to solve a problem or test research presumptions (Amrozi, 2022).

Meanwhile, a trend is a movement either increasing or decreasing within a certain period of time which direction can be identified (Maryati, 2010). Trend analysis can be used to predict a state in the future or they can be used to predict data over a certain period of time over a certain period of time. Thus the analysis of research trends is an analysis that describes or shows the average change of certain variables over a series of studies conducted from time to time.

Accounting Information System

Accounting Information System is a combination of three words, namely; Systems, Information, and Accounting. Thus the Accounting Information System according to Wilkinson (1993) is a system that processes data into accounting information. In addition, the output information from the accounting information system is the basis for making a decision for the operational actions of the organization, as well as for supporting institutional accountability before the law.

The framework that has been integrated from the system into an entity both in business companies and other organizations that use physical resources such as materials, supplies, personnel repairs, and funds used to transform economic data into financial information for organizational purposes (Bhatt, 2001). Further Thomas and Kleiner, (1995) the task of the accounting information system, that is: a) carrying out operations and recording activities within the scope of the company's work; and b) provide relevant information to all organizational stakeholders. Thus collaboration and interaction between humans and technology through one system allows organizations to manage information and knowledge effectively.

Google Scholar

Google scholar is a services from Google, which functions to make it easy for users to search literature and scientific publications. Google scholar users can search all fields of knowledge, both references from academic publishers and other official communities, both in the form of papers, journal articles and books and other literacy sources.

Google Scholar also has facilities that function as Citation Index counters such as; calculation of the number of citations, then the h-index, and the i10 index derived from citations in the author's work. This causes Google Scholar to succeed in creating a very easy way for everyone who wants to do research and wants to track citations about articles that have been made. In addition, researchers or authors can also check who has cited their publications, and graph citations over time, as well as calculate citation metrics.

SINTA

Referring to the site SINTA.kemdikbud.go.id SINTA (*Science and Technology Index*) is a scientific portal in the form of a web that presents a list of national journals that have received accreditation from the Ministry of Education, Culture, Research and Technology. In order to make it easier for anyone to access quality national journals. SINTA has been equipped with features to connect directly with Scopus and Google Scholar. Thus, SINTA can be used as a medium for uploading scientific publications from educational institutions (especially universities) into a proper journal for citations, references, research, and the like.

Features that can be utilized from SINTA include Citation, Networking, Research Output, and Score Index. Through these four excellent features, more journals published through SINTA will be cited by the scientific community. Apart from that, the online system and the process which is not too difficult is also a hope for the academic community in higher education to make SINTA a media for publishing scientific papers so that its reputation and reputation will increase.

3. RESEARCH METHODS

This study uses a systematic literature review method. Systematic literature review or SLR is a method that is carried out analytically by following valid research

steps or procedures based on literature studies (Amrozi, 2022). SLR is part of qualitative research. Sugiyono (2008) suggests that qualitative research is a study to understand social phenomena in depth. Thus, in the context of SLR, this social reality is explored through text or literature which is studied in a coherent and systematic manner to obtain research conclusions.

While the data analyzed in this study used a number of articles from nine SINTA 4 accredited journals and three SINTA 3 accredited journals. The literature is used as a tool to analyze and map the development of accounting information systems in Indonesia. In terms of time period, the publication period was chosen within 6 years, from 2015 to 2020, where the development of publishing and publication through scientific journals has experienced a significant increase. The increase includes topics related to accounting information systems.

According to Amrozi (2022), in terms of the flow of conducting a systematic literature review, the following stages are used: a) formulation of research problems, in this case the researcher decides whether the research formulation is appropriate using the SLR method; b) looking for literature. In this case the researcher explored a number of relevant literature; c) data review. In this case is to look at the relevance of the selected articles from a number of literature from the journal or scientific publication, and finally; d) Literature analysis, namely the core activity by reviewing to find research results. The principle of this review is at least 5 things that can be done, that is; comparing, contrast (look for dissimilarities), criticize (give opinions), synthesizing, and summarizing.

4. RESULTS AND DISCUSSION

The pace of innovation and knowledge invention is developing along with the support of the development of information technology and the internet, because this is very helpful in terms of the research process and all its supporting capabilities, including in carrying out digital-based reference literacy. Various scientific journals continue to be published and continue to experience dynamics. Figure 1 provides information about the dynamics of the scientific publication.

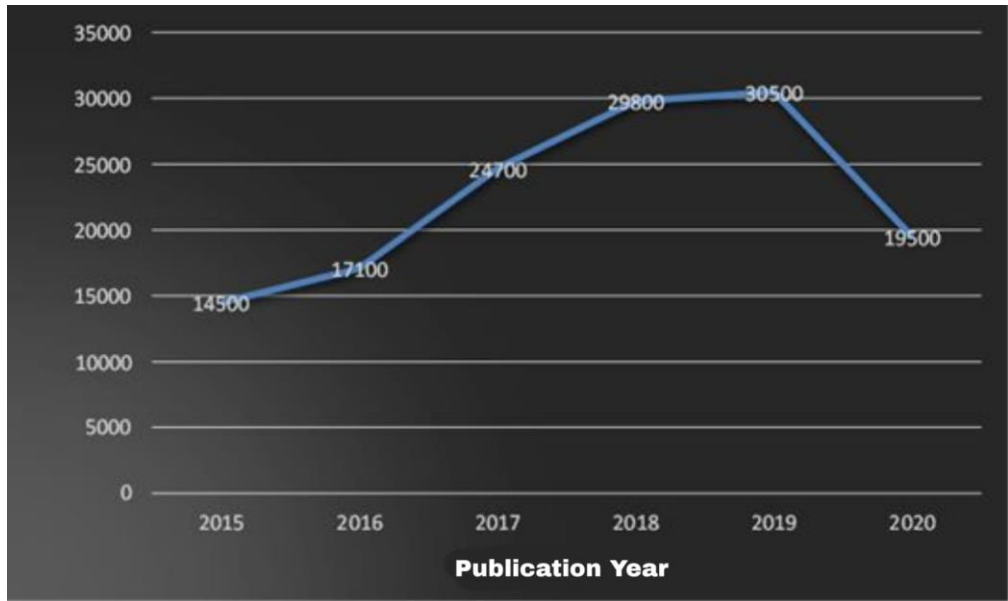


Figure 1. Development of Scientific Publications in 2015-2020.

In accordance with the research objectives, this article will analyze research trends in the 6-year period from 2015 to 2020 in terms of Accounting Information Systems. For this reason, data has been collected from SINTA 3 and 4 accredited journals that are related to writing about AIS. The list of these journals can be seen in the table below:

Table 1

Journal Reviewed

Journal Name
E-Jurnal Akuntansi Universitas Udayana
Jurnal Riset Akuntansi dan Keuangan
Jurnal Akuntansi Keuangan dan Bisnis
JABI: Jurnal Akuntansi Berkelanjutan Indonesia
KRISNA: Kumpulan Riset Akuntansi
Jurnal Akuntansi dan Keuangan Islam
e-Journal Ekonomi Bisnis dan Akuntansi
Jiaup: Jurnal Ilmiah Akuntansi Universitas Pamulang
Substansi: Sumber Artikel Akuntansi dan Auditing Keuangan Vokasi
MONETER: Jurnal Akuntansi dan Keuangan
JIMEA: Jurnal Ilmiah MEA
JUARA: Jurnal Riset Akuntansi
Jurnal Riset Akuntansi Terpadu
EL MUHASABA: Jurnal Riset Akuntansi
Kajian Akuntansi

Of the 15 selected journals, no more than 3 (three) articles in each journal were selected. This is done because it prioritizes objectivity, so that the results obtained are more accurate. To find out the distribution of articles from each journal can be seen in the table below:

Table 2
Distribution of articles in selected journals

Journal Name	Year						Number
	2015	2016	2017	2018	2019	2020	
E-Jurnal Akuntansi Universitas Udayana	4	1	0	0	0	0	5
Jurnal Riset Akuntansi dan Keuangan	0	0	1	2	1	1	5
Jurnal Akuntansi Keuangan dan Bisnis	0	0	0	1	0	0	1
JABI: Jurnal Akuntansi Berkelanjutan Indonesia	0	0	0	0	1	0	1
KRISNA: Kumpulan Riset Akuntansi	0	0	0	0	1	1	2
Jurnal Akuntansi dan Keuangan Islam	0	0	0	0	0	1	1
e-Journal Ekonomi Bisnis dan Akuntansi	0	0	0	0	1	0	1
Jiaup: Jurnal Ilmiah Akuntansi Universitas Pamulang	0	1	1	0	0	0	2
Substansi: Sumber Artikel Akuntansi dan Auditing Keuangan Vokasi	0	0	1	0	0	0	1
MONETER: Jurnal Akuntansi dan Keuangan	0	0	0	2	1	0	3
JIMEA: Jurnal Ilmiah MEA	0	0	0	0	0	1	1
JUARA: Jurnal Riset Akuntansi	0	2	1	0	0	0	3
Jurnal Riset Akuntansi Terpadu	0	1	0	0	0	0	1
EL MUHASABA: Jurnal Akuntansi Kajian Akuntansi	1	0	0	0	0	0	
	0	0	1	1	0	1	
TOTAL	5	5	5	5	5	5	30

Source: Processed Data, 2020.

In addition, filtering activity was also carried out in the absence of the same author from each journal used. This is to avoid results that are too dominated by the same author, as well as to get a different point of view from journals with similar topics. The following is a list of authors from the journal used:

Table 3
Name of Article Author

1st author	2nd author	3rd author
Argo Putra Prima (2018)	Andriana (2019)	Dini Andriyani (2018)
Dony Waluya Firdaus (2018)	Anis Sahara (2018)	Elly Halimatusadiah (2018)
Dwi Septiani (2016)	Annisa Martriani (2019)	Kartika (2019)
Gusman Saputra (2015)	Edy Sujana (2019)	Magnaz Lestari O.
I Dewa Made Endiana (2016)	Gaffar Hafiz Sagala	(2017) Nyoman Trisna
Indria Widyastuti (2018)	(2020) Hari Setiyawati	H. (2019)
Jufri Darma (2020)	(2020) Hery Dwi	
Junaedi Abdillah (2017) Kadek	Yulianto (2018) I Gede	
Chendi Antasari (2015)	Eka Arya K. (2016) I	
Komang F. A. (2020)	Ketut Jati (2015)	
Lesi Hertati (2020)	I Ketut Yadnyana (2015)	
Luky Trihandaru H. (2020)	I Made Suadiartana	
Made Ambara Dita (2016)	(2016) I Wayan Putra	
Mari Rahmawati (2019)	(2016) Made Sadha	
Muhammad Faishal M. (2018)	S.(2015) Nunung	
Ni Kadek Sinarwati (2019)	Nurhayati (2018)	
Ni Luh Dewi T. M. (2015)	Otniel Safkaur (2020)	
Ni Luh Putu Trisnawati (2016)	Pt D'yan Yaniartha S.	
Ni Made Dharmayanti (2015) Ni	(2015) Raditya Hendra P.	
Wayan Yuniasih (2017) Noor	(2017)	
Muhammad A. (2018) Pujiyanti	Renny Nur'ainy	
(2019)	(2018) Setyo Hari	
Putu Ayu Yohana Putri (2020)	Wijanto (2019)	
Siswanto (2017)		
Surya Sukmawan S. (2019)		
Tia Tri Hartati (2017)		
Ujang Muhammad H. (2015) Verni		
Juita (2016)		
Weli (2019)		
Zaldy Suhatman (2017)		

Source: Processed Data, 2020.

From the data that has been obtained, it is then analyzed based on the keywords and data collection techniques used. The results are presented in the table below:

Table 4
Keywords and Data Collection Techniques

Publication Year	Authors	Keywords	Data Collection Technique
2015	Ujang Muhammad Hidayatulloh	Perancangan, Sistem Informasi Akuntansi, Islam	Literature Study
	Ni Luh Dewi Tresna Mercika, I Ketut Jati	Kemudahan Penggunaan Sistem, Efektivitas SIA, Kinerja Karyawan	Multimethod (Interview and Questionnaire)
	Kadek Chendi Antasari, Pt D'yan Yaniartha S	Efektivitas Sistem Informasi Akuntansi, Penggunaan Teknologi Informasi, Kepuasan Kinerja, Kinerja Individu	Questionnaire
	Gusman Saputra, I Ketut Yadnyana	Alfamart, Efektivitas Sistem, SIA	Questionnaire
	Ni Made Dharmayanti, Made Sadha Suardhika	Kinerja, Kemampuan Teknik Personal, Ukuran Perusahaan, Manajemen Puncak	Questionnaire
2016	Dwi Septiani	Sistem Kontrol Internal, Sistem Informasi Akuntansi, Penggajian	Secondary data
	Verni Juita	Sistem Informasi Akuntansi, Akses ke Keuangan, Manajemen Keuangan, Usaha Mikro, Kecil, dan Menengah	Multimethod (Interview and Questionnaire)
	I Dewa Made Endiana, I Made Sudiartana	Sistem Informasi Akuntansi, Kinerja Individu	Questionnaire
	Ni Luh Putu Trisnawati, I Gede Eka Arya Kusuma	Efektivitas Sistem Informasi Akuntansi, Pemanfaatan Sistem Informasi Akuntansi dan Pemenuhan Tugas Sistem Informasi Akuntansi, Kinerja Karyawan	Observation
	Made Ambara Dita, I Wayan Putra	Penerapan Sistem Informasi Akuntansi, Kinerja Karyawan, Integritas Karyawan	Multimethod (Interview and Questionnaire)

Publication Year	Authors	Keywords	Data Collection Techniques
2017	Zaldy Suhatman	Sistem Informasi Akuntansi, Kerjasama, Basis Data, Sistem	Multimethod (Interview, Observation, and literature study)
	Siswanto, Raditya Hendra Pratama	Informasi, Akuntansi, Pengendalian, Keamanan, Publik	Literature study
	Ni Wayan Yuniasih	Kecanggihan Teknologi Informasi, Partisipasi Manajemen, Manajemen Pengetahuan, Keahlian Eksternal, Efektivitas	Questionnaire
	Tia Tri Hartati, Elly Halimatusadiah, Magnaz Lestari Oktaroza	Sistem Informasi Akuntansi Pembelian, Pengelolaan Persediaan dan Penjualan	Observation
	Junaedi Abdillah	Aplikasi Transaksi Simpanan Mudharabah, Pinjaman Qardhul Hasan, Laporan dan Buku Simpanan Mudharabah, Buku Pinjaman Qardhul Hasan	Multimethod (Interview, Literature study, and Observation)
2018	Indria Widyastuti, Anis Sahara	Sistem Informasi Akuntansi, Pembelian, Import	Multimethod (Interview, Literature study, and Observation)
	Muhammad Faishal Murtadho, Nunung Nurhayati, Elly Halimatusadiah	Kompetensi Pengguna, Kualitas Sistem Informasi Akuntansi, Dukungan Manajemen Puncak	Secondary data
	Argo Putra Prima	Sistem Informasi Akuntansi, Sistem Pengendalian Internal, Sumber Daya Perencanaan Perusahaan	Questionnaire
	Dony Waluya Firdaus, Hery Dwi Yulianto	Akuntabilitas, Sumber Daya Perencanaan Perusahaan, Entitas Nirlaba, Laporan Keuangan, Akuntansi Odoo, Perancangan	Observation
	Noor Muhammad Adipati, Renny Nur'ainy, Dini Andriyani	Sistem Informasi Akuntansi Aplikasi, Financial Technology, Koperasi Syariah, Simpanan, System Development Life Cycle	Observation

Publication Year	Authors	Keywords	Data Collection Techniques
2019	Weli	Usaha Kecil Menengah, Sistem Informasi Akuntansi, Sistem Pengendalian Internal	Observation
	Ni Kadek Sinarwati, Edy Sujana, Nyoman Trisna Herawati	Sistem Informasi Akuntansi, Mobile, UMKM	Multimethod (Interview, and Observation)
	Surya Sukmawan Sinatriyo, Andriana, Kartika	Laporan Keuangan, Microsoft Access 2010, Prototyping, Rapid Application Development (RAD), Sistem Informasi Akuntansi	Multimethod (Interview, and Literature study)
	Mari Rahmawati, Annisa Martriani	Sistem Informasi Akuntansi, Laporan Keuangan, Accurate Version 5	Observation
	Pujiyanti, Setyo Hari Wijanto	Sistem Informasi Akuntansi, Akuntansi Persediaan, Akuntansi Pemerintahan, Akuntabilitas	Multimethod (Interview, Literature study, and Observation)
2020	Putu Ayu Yohana Putri, I Dewa Made Endiana	Sistem Informasi Akuntansi, Sistem Pengendalian Internal	Questionnaire
	Luky Trihandaru Hernanda, Hari Setiyawati	Komitmen Organisasi, Pelaksanaan Anggaran, Implementasi Sistem Informasi Akuntansi, Kualitas Laporan Keuangan.	Observation
	Jufri Darma, Gaffar Hafiz Sagala	Kualitas, Sistem Informasi Akuntansi, Informasi Akuntansi	Questionnaire
	Komang Fridagustina Adnantara	Desentralisasi, Ketidakpastian Lingkungan, Karakteristik Sistem Informasi Akuntansi Manajemen, Kinerja Manajerial	Questionnaire
	Lesti Hertati, Otniel Safkaur	Sistem Informasi Akuntansi, Struktur Permodalan Perusahaan	Questionnaire

From the table above, the percentages can be explained both in terms of data collection techniques and the keywords used through the following chart:

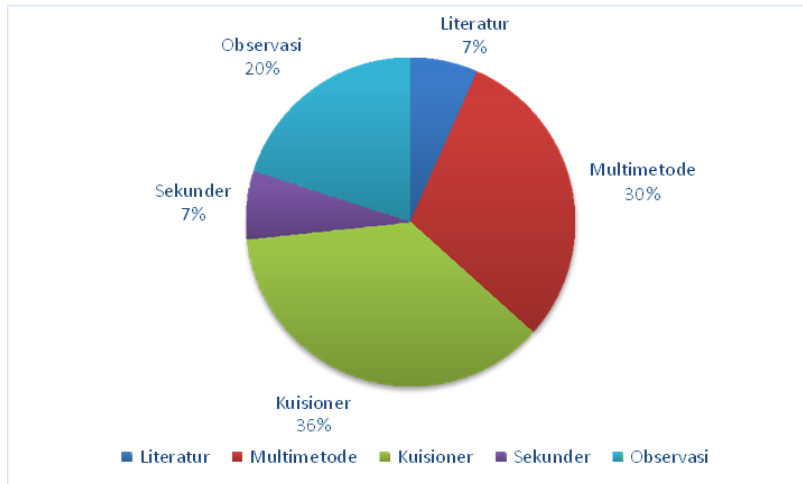


Figure 2. Data Collection Techniques, 2020.

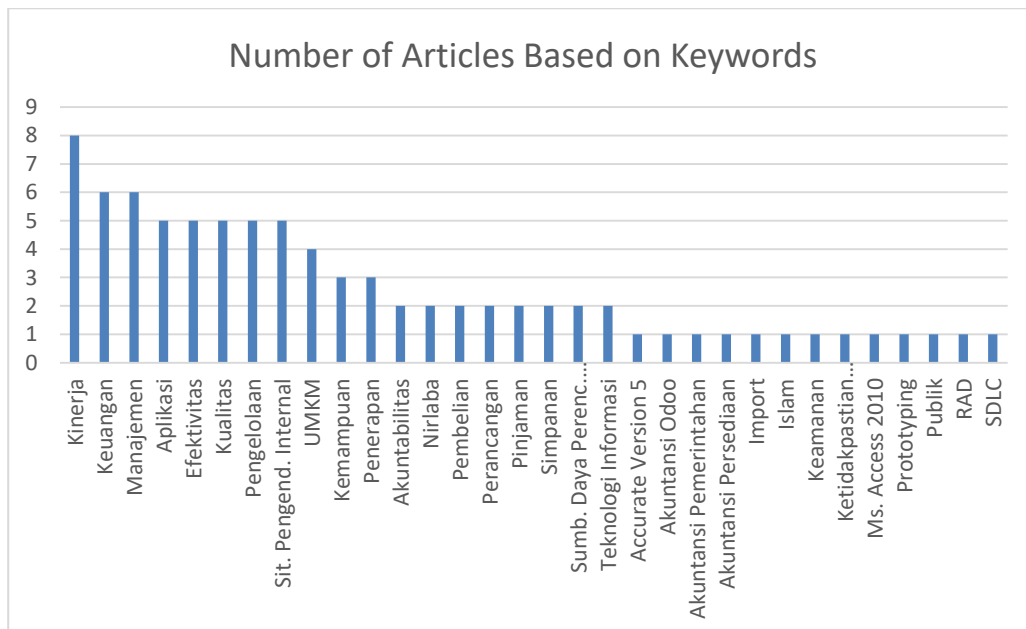


Figure 3. Identification Of The Number Of Articles Based On Keywords, 2020.

From Figure 3 it can be seen that the most keywords (tags) are performance (*kinerja*) 8 articles, then followed by finance (*keuangan*) and management (*manajemen*) 6 articles each, then followed by application, effectiveness, quality, management, and internal control systems (each -5 articles). In terms of data collection techniques used, the questionnaires won the most ratings with 36%, then multi-method 30%, and 20% observation techniques.

From the above results it can be seen that the research trend of Accounting Information Systems (AIS) in the last 6 years has discussed the performance of AIS.

AIS's performance in financial and management is a topic that is widely discussed. Apart from that, the application of AIS in companies, the effectiveness and quality of AIS and the management with AIS are also important things to underscore. The same goes for internal control systems, and fewer other topics.

AIS performance is ready to become the most studied topic because it is related to how the adoption of information technology contributes to supporting organizational performance. Does the information technology system investment issued by the organization have an impact on organizational performance, in this case the performance of accounting information systems. This is in line with research (Putra and Rochimah, 2022) which has succeeded in proving that interventions from AIS have a significant effect on internal control, organizational culture, and business digitalization on employee performance.

The implication of this is that management feels it is important to then improve the quality of using AIS in their respective organizational environments, in order to support maximum performance and achievement from the organization. The use of AIS in finance and management is also quite an interesting thing to pay attention to. More and more companies are starting to apply of AIS to replace systems that are not yet supported by established information systems and technology. Several studies discussing the quality and effectiveness of AIS are also important issues in overcoming existing problems. Although the trend of research topics regarding AIS is relatively only revolves around these topics in recent years.

From the findings of this study, the managerial implications that need to be suggested are that it is necessary to update the accounting information system which allows for increased accounting processing performance in organizations. An information system that is user friendly, which is easy to use but capable of reaching comprehensive data and information processing tasks. Thus this can assist management in terms of organizational decision making which ultimately supports in terms of realizing an organization that has sustainable competitiveness.

5. CONCLUSION

Based on the results analysis, it was found that the tendency to choose research topics for accounting information systems in Indonesia for the 2015-2020 period was

dominated by topics related to performance, followed by finance and management topics. Then followed by other topics such as effectiveness, quality, control and others. This means that the topic of academic information system performance is still the most important issue in the field of study of accounting information systems. Meanwhile, in terms of data collection techniques, the majority of the authors of the articles above used a collection technique through questionnaires. This indicates that the research method used is a quantitative research method.

Through this systematic literature review research, trends in accounting information systems research in Indonesia have been described. However, there are things that need to be explored further why these factors are relatively the most frequently studied by researchers in the field of accounting. Thus it can be a suggestion for further research what is the background to the topics chosen by accounting researchers. Research using qualitative descriptive methods and other approaches can be considered in further research.

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