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Article

Mapping research landscape of emerging technology in the accounting field: a bibliometric analysis

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Mapping research landscape of emerging technology in the accounting field: a bibliometric analysis

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ABSTRACT

This study aims to trace the evolution of research on emerging technologies in the accounting field, map the clustering of this research and identify gaps that require further investigation. Data were collected from Scopus and filtered based on specific criteria, resulting in a final dataset of 324 articles analyzed bibliometrically over the past twenty-eight years. The research method was conducted in two stages: bibliometric analysis and analysis discussion of relevant articles. This study successfully maps emerging technologies in the accounting field into four main clusters, focusing on five key technologies: automation and robotic process automation, artificial intelligence, big data, blockchain and cloud computing. The basic theory or reasoning used by the author to divide the accounting field into four clusters is based on the technology acceptance model. Cluster 1 is technology acceptance and use in the accounting field. Cluster 2 is leveraging technology in the transformation of accounting education. Cluster 3 is implementing technology and innovation in the accounting Profession. Cluster 4 is research and methodology in technology-related accounting studies. This research provides valuable insights for future research agendas. Additionally, the results highlight gaps in the study of emerging technologies within the accounting field, identifying areas that require further exploration.

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Emerging technologies; bibliometric; accounting field; digital accounting; research

SUBJECTS

Business, Management and Accounting; Technology; Information & Communication Technology (ICT)

1. Introduction

Technology integration in accounting has driven significant advancements in the field, leading to increased efficiency and automation of accounting systems. Since the late 20th century, The introduction of numerous new technologies has severely altered the accounting environment and caused significant changes in the accounting sector (Kristandl, 2022). Artificial intelligence (AI), big data, blockchain and other digital advancements are examples of technologies that have revolutionized how accounting data is processed and analyzed and profoundly impacted accounting education and professional practices (Centobelli et al., 2022). These advancements highlight the importance of understanding how accounting practitioners receive and utilize these technologies and their implications on educational curricula and industry practice (Jackson & Allen, 2024b).

The acceptability and use of new technology by accounting professionals are influenced by various factors, including perceived ease of use and benefits (Baiod & Hussain, 2024). The study of technology acceptance offers significant insights into the dynamics of technology adoption in accounting information systems and the appropriate integration of these technologies to improve operational efficiency and achieve higher accuracy. Moreover, the evolution brought about by technology also extends to accounting education, where academic programs now need to include training in data analytics, AI utilization and blockchain comprehension to prepare graduates for a technology-driven workforce (Kotb et al., 2019). Technology integration into education is crucial for producing competent professionals capable of

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excelling and competing in the digital era. In addition to influencing acceptability and education, technology is fundamentally transforming accounting methods by enhancing operational efficiency and decision-making precision through the use of modern technologies such as AI and big data (Jackson & Allen, 2024a). These technologies present opportunities for digital transformation that can revolutionize traditional methods of processing accounting data, from recording to reporting. This would enable businesses to operate more effectively and adapt dynamically to market changes. For example, using blockchain technology in accounting can revolutionize the profession by influencing the database engine of accounting information systems (Centobelli et al., 2022).

The study of the implementation of technology in accounting necessitates a thorough examination of the effects and advantages of these digital advancements (Ibrahim & Tahir, 2024; Novichenko et al., 2024). Case studies and other research methodologies are essential in identifying best practices and challenges encountered when integrating new technologies into existing accounting systems. By employing appropriate methodologies, researchers can delve deeper into how technology influences various aspects of accounting and develop strategic recommendations for future technology adoption. The increasing emphasis on the practical incorporation of technology in education and accounting procedures highlights the need to comprehend the correct implementation of technology in learning processes and business operations (Al Ghatrifi et al., 2023; Babu & Padma, 2022).

The changing environment of accounting education and professional practices highlights the requirement of getting ready for a future in which technology plays a far more important role in advancing the industry (Kristandl, 2022). To be competitive and relevant in the market, accounting professionals must continuously adjust to new tools and processes as technology progresses. Integrating emerging technologies like blockchain, AI and big data into accounting curricula is crucial to equip graduates with the requisite abilities to operate in a technology-driven corporate landscape (Qasim & Kharbat, 2020). This shift toward incorporating technology into accounting education reflects a broader trend of aligning educational programs with the demands of the evolving digital economy.

The objective of this study is to offer a thorough examination of the most significant contemporary technologies in accounting research by conducting a bibliometric analysis of papers published during the last 28 years. This work aims to discover emerging technologies in the accounting profession, systematically map the clustering of this research and pinpoint areas that need further inquiry and prospective avenues for further exploration in the field. The objective of this work is to utilize bibliometric analysis to investigate novel subjects and distinctive features of emerging technologies in accounting, which distinguish it from prior research. Bibliometric analysis allows us to have a comprehensive insight into a vast corpus of scientific literature (Van Nunen et al., 2018). Determining the scientific influence of sources is difficult due to the significant subjectivity engaged (Pizzi et al., 2021). An essential stage in bibliometric analysis is the identification of prevailing research trends and areas of deficiency for future investigations (Abdian et al., 2021). This methodology is effective in preventing repetition of study subjects that have previously been addressed by other scholars. Bibliometric analysis results can help identify upcoming research areas in accounting technology. Bibliometric analysis offers valuable insights into the progress and trajectory of research activities focused on specific crucial subjects within this discipline (Wang et al., 2014). The originality of the research can then have many dimensions, including the originality of ideas or subjects, the originality of research paradigms and procedures, or the novelty of approaches and analytical techniques, as well as the novelty of theories and the fundamental assessment of the studied issues (Sherliani, 2021).

2. Emerging technology in accounting

Advancing technology has emerged as an essential driver for change in the accounting industry, fundamentally altering the way accountants operate and contribute to corporate decision-making. Over the past few decades, the use of information and communication technology (ICT) has empowered accountants to efficiently and precisely document and report transactions, beyond the capabilities of conventional approaches. Increasing operational efficiency and enhancing the quality of information contribute to greater transparency and reliability in the business decision-making process (Fernandes & Ramos, 2012). ICT has expedited the development of the accounting profession. Accountants who once focused

on manual record-keeping must master more complex and automated information systems. For example, with the advent of computer networks and digital accounting systems, Accountants are now able to efficiently generate and deliver financial information to management and stakeholders within a reduced time scale and with a much-reduced rate of mistakes (Ghasemi et al., 2011). Furthermore, technology has enabled more efficient information retrieval, supporting better and faster strategic decision-making within organizations (Ionescu et al., 2014).

The evolution of technology has also compelled accountants to assume more significant positions inside firms. They are no longer just bookkeepers but also information managers who play a crucial role in data analysis to support critical business decisions. In this context, investment in technology has become essential for accountants to maintain their business competitiveness. They must view information technology as an operational tool and a business strategy determining the organization's sustainability (Van Nunen et al., 2018). Therefore, technology has revolutionized the function of accountants to become more strategic and focused on information, connecting with the increasingly shifting and data-driven requirements of contemporary business. Moreover, integrating technology into accounting systems has created new opportunities to improve productivity and information security. Automation in accounting reduces human errors and speeds up accounting processes, enhancing the quality of client services. With these advancements, accountants can now provide more excellent added value to organizations by improving operational efficiency and delivering higher-quality information to support strategic decision-making.

Rapid development and use of technologies such as AI, blockchain, big data, cloud computing, enterprise resource planning (ERP) and ICT have brought about a substantial revolution in the field of accounting (Schmitz & Leoni, 2019). Technologies have transformed accounting practices and theories, improving the industry's efficiency, precision and decision-making processes (Spraakman et al., 2015). Exploration of AI in accounting has demonstrated the enhancement of precision and effectiveness of accounting procedures, notably during the early 1990s (Bakarich & O'Brien, 2021). Similarly, studies on digital transformation have highlighted the positive implications of digital technology on management audits, emphasizing the reliability and accuracy enhancements brought about by these technologies (Murthy, 2016). blockchain technology has emerged as a significant research focus, with studies exploring its impact on auditing and financial reporting, emphasizing its potential to enhance transparency and reliability (Mancini et al., 2021). Moreover, big data has been recognized as a crucial element in modern accounting, improving functional and organizational performance (Jackson & Allen, 2024b). Recommendations have been proposed to include big data subjects in forensic accounting curricula to enhance the effectiveness of forensic accounting techniques (Chong et al., 2022). Cloud computing has been found to enable small and medium enterprises to manage operations more efficiently, reduce costs and enhance flexibility in financial data management (Baiod & Hussain, 2024).

AI has been crucial in the automation and analysis of accounting procedures since AI systems have advanced to leverage pre-existing data (Anh et al., 2024). The complexity and cybernetic perspectives have been identified as critical factors influencing using AI to control accounting practices (Sarkar et al., 2021). Business management and accounting have increasingly used blockchain technology because of its exceptional dependability and transparency in financial reporting (Dyball & Seethamraju, 2022). The accounting industry is being reshaped by the digital transformation propelled by cutting-edge technologies such as cloud accounting, big data, AI and blockchain (Prux et al., 2021). Researchers have highlighted that these technologies provide novel prospects for improving accountants' competencies in navigating the complexity of the digital age (Göktürk et al., 2024). The influence of big data, cloud computing, AI and blockchain on the financial services sector is substantial and steadily expanding (Kitsantas & Chytis, 2022).

3. Method

The Scopus database was used as the primary source for selecting articles and reviews published between 1982 and 2024 (1 June 2024) during the information source selection phase. The selection of Scopus was based on its extensive dataset and wider coverage in the field of social sciences since 1982, as supported by multiple prior evaluations (Chiu et al., 2019; Göktürk et al., 2024; Nerantzidis et al., 2022). This is crucial for ensuring comprehensive access to emerging technology in the accounting field

-related publications that have emerged since 1982. Regarding the theme of this study (Emerging Technology in the Accounting Field), we compiled a list of the most relevant keywords to create search terms. We selected the keywords 'Accounting' AND 'Technology' based on article title searches. The search results generated 324 documents ready for further analysis.

The analysis review conducted using VOSviewer and Biblioshiny via RStudio aimed to leverage the strengths of each software program, as demonstrated in previous research. VOSviewer was used to visualize the correlation between student involvement and academic achievement, showcasing the field's evolution over time (Fatima & Quamer, 2023). On the other hand, Biblioshiny via RStudio was employed in enterprise architecture research to analyze and visualize the growth of research publications, identify research trends and determine the knowledge network based on keywords related to enterprise architecture frameworks (Soegoto et al., 2023). By combining these software tools, researchers enhanced the analysis process. They gained more profound insights into the respective fields of study, showcasing the importance of utilizing multiple software programs for comprehensive research analysis (Fatima & Quamer, 2023; Nurhidayah et al., 2024; Soegoto et al., 2023). This paper uses a separate Exploration of literature analysis methodologies: evaluation of performance, scientific mapping and analysis of networks (Donthu et al., 2021). The research method is summarized in Figure 1.

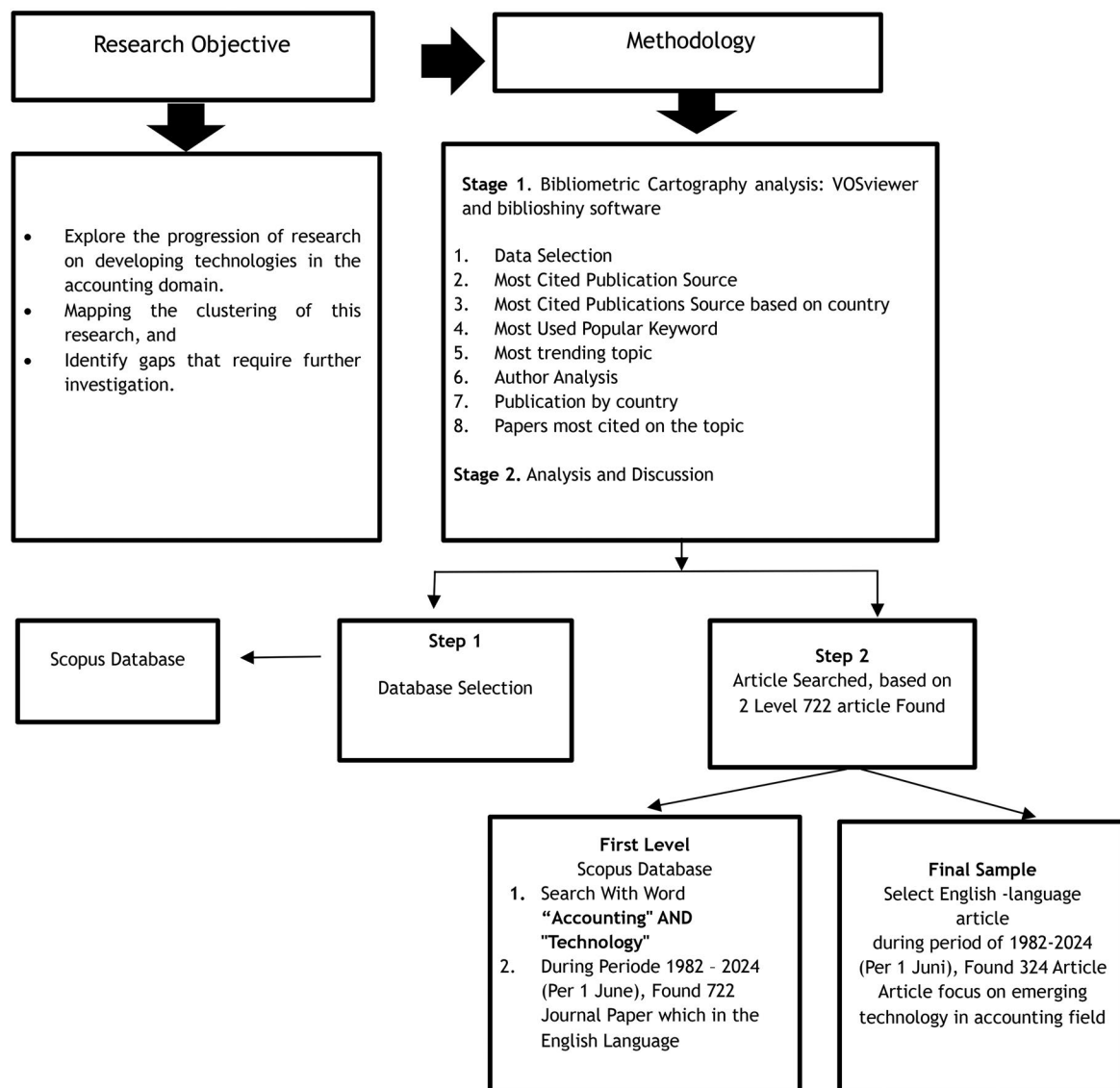


Figure 1. Methodological approach (author's presentation).

4. Result

4.1. Data selection

The search with the keywords 'Accounting' AND 'Technology' generated 324 documents. The results indicate a substantial academic interest in emerging Technology in the accounting Field and its Adoption. The data presented in Table 1 indicates that articles and book chapters make up the majority of detected items, accounting for 71% and 10% respectively. Conference papers accounted for 8% of the recognized documents, followed by reviews at 3.7%, editorials at 3.4%, notes at 2.4%, erratums at 1% and books at an insignificant 0.3%. The limited number of reviews, book chapters and books observed indicates the relatively new nature of the topic.

The documents extracted from Scopus for all years were further filtered to those published in 1982 and onwards. A total of one document was published in 1982 by the Journal of Management Studies, titled Myth and Technology in the American Accounting Profession (Boland, 1982). The Paper explores and describes how The American accounting profession strives to offer efficient and effective financial reports but faces challenges from diverse, often conflicting institutional demands, where the interplay of ingrained beliefs and evolving technologies creates structural flaws and hinders meaningful reforms. Following 1986, 1987 and 1988, Each published one article related to the topic. This study explores how Using electronic spreadsheets in classrooms offers practical learning opportunities, aids in grasping complex accounting issues and showcases template power, but also involves extra time, reduces repetitive practice and may not always provide pedagogical benefits, thus requiring a balanced teaching approach (Izard & Reeve, 1986). 1987 This chapter briefly examines a major accounting firm's activities, highlighting information technology's significant and growing role in their work and the unique aspects of IT consultancy within the firm (Braithwaite, 1987). 1989, this Paper explores how the installation of new technology in industrial production is reshaping management accounting, focusing on challenges such as adapting production to customer demands, individualized mass production, decentralized operations control, centralized production system design and rethinking traditional management accounting systems in light of new demands for flexibility, quality and efficiency (Jönsson & Grönlund, 1988). The accounting industry has witnessed an explosive development of innovative technology, with an average annual growth rate of 150% since 1982. The explicit investigation of emerging technology in the accounting area and the intention to use and accept it started in 2018 and has persisted until the year of publication of this report. The annual count of scientific studies on emerging technology in accounting is also being examined (Figure 2).

4.2. Most cited publication source

Presented in Table 2 are the 12 most frequently referenced publishing sources for articles on the use of emerging technology in the Accounting Field. The five most cited sources are the *Journal of Information Systems Research*, *Critical Perspectives on Accounting*, *British Accounting Review*, *Australian Accounting Review* and *Journal of Management Analytics*. They are also in the first quartile (Q1) journal group ranking, indicating that they are of adequate analysis.

Table 1. Principal data information.

Description	Result
Article	231
Book chapter	33
Conference paper	25
Review	12
Editorial	11
Note	8
Erratum	3
Book	1
Total document	324
Annual growth rate	9.05
Average citations per doc	17.39
Single authored docs	75
Co-author per doc	2.57

Source: Scopus, Bibiloshiny.

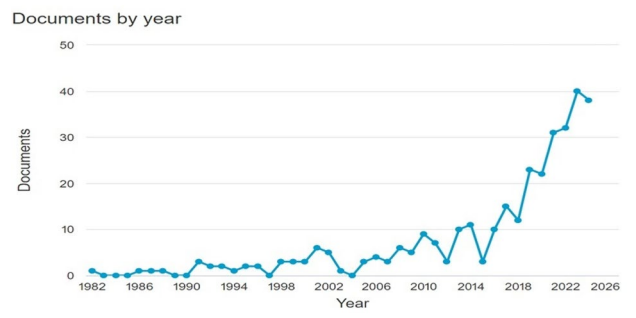


Figure 2. The yearly number of scientific Studies on emerging technology in accounting.
Source: Scopus.

Table 2. Most cited publication.

Publication	Number of citations
<i>Information Systems Research</i>	540
<i>Critical Perspectives on Accounting</i>	357
<i>British Accounting Review</i>	327
<i>Australian Accounting Review</i>	194
<i>Journal of Management Analytics</i>	156
<i>Journal of International Business Academy</i>	125
<i>Academy of Accounting and Financial Studies Journal</i>	122
<i>Journal of Accounting Education</i>	122
<i>Journal of Accounting Education</i>	118
<i>International Journal of Accounting Information Systems</i>	97
<i>Accounting, Organizations, and Society</i>	95
<i>Journal of Emerging Technologies in Accounting</i>	88

Source: Scopus.

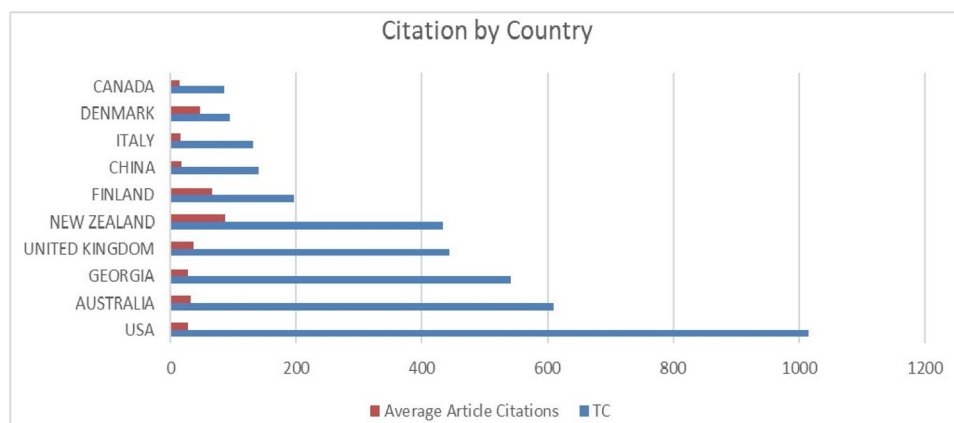


Figure 3. Most cited documents according to publication country.
Source: Scopus.

4.3. Most cited publication source based on country

Figure 3 displays the citation count of articles on emerging technologies in the accounting sector, categorized by publishing geographical location. In terms of citation count, the USA and Australia were the leading countries. Documents derived from the United States had the greatest number of citations (1.016), with an average of 28,20 article citations. Australia (609) had an average of 32,10 citations per article and Georgia (541) had an average citation of 27.50 per article.

Figure 4 displays the 10 most often referenced sources. The five most trusted citation sources include of prestigious journals, such as the *Journal of Information Systems Research*, *Critical Perspectives on Accounting*, *British Accounting Review*, *Australian Accounting Review* and *Journal of Management Analytics*. These five journals are included in Q1.

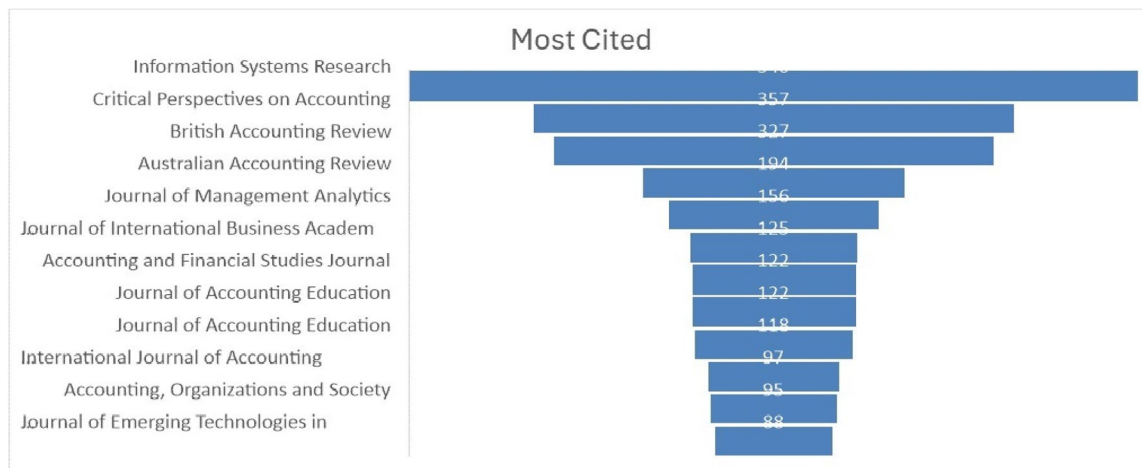


Figure 4. Most cited documents according to Sources.
Source: Scopus.

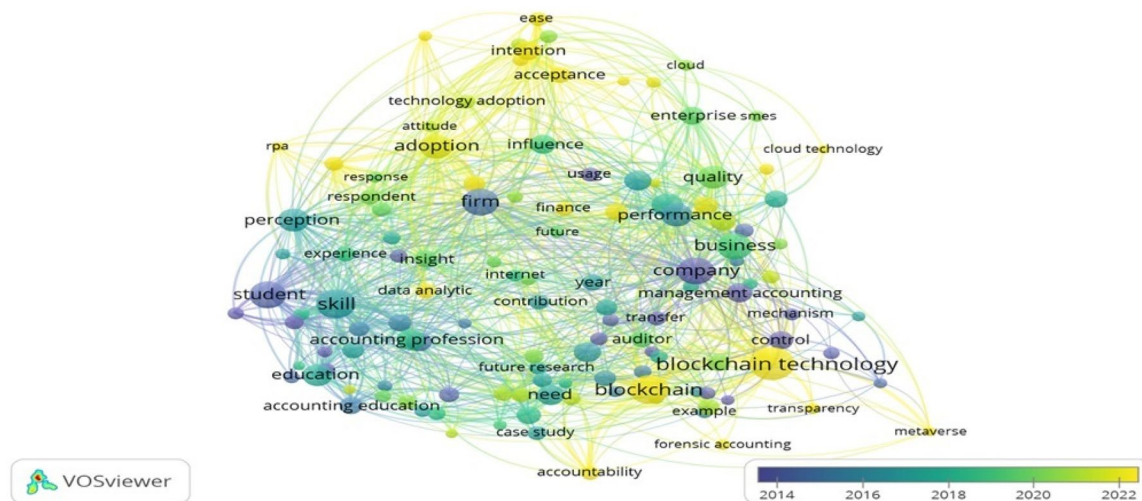


Figure 5. Weight occurrences of a word.
Source: Created in Vosviewer.

4.4. Most used popular keyword

Figure 5 presents the VOSviewer map showing the weighted frequency of authors' keywords grouped into four groupings. The authors in cluster 1 most commonly use the following keywords: 'Acceptance', 'Adoption', 'Accounting Information system', 'Ease', 'Intention', 'Technique' and 'Technology Acceptance'. Cluster 2, 'Academic', 'Accounting Curriculum', 'Accounting education', 'Education', 'Student' and 'Teaching'. Cluster 3 includes 'Artificial intelligence', 'Big data', 'Blockchain' and 'Digital technology'. Cluster 4 includes 'Case study', 'Design Methodology approach' and 'Future research'. Thus, we can see that words such as 'regulation' and 'challenge' were popular before the year 2014, but since then, 'student', 'Company', 'theory', 'Control' and 'usage' have gained popularity.

Based on the mapping of weight occurrences of a word, the source created in VOSviewer, several emerging technologies in the field of accounting are summarized in Table 3.

4.5. Most trending topics regarding emerging technology in accounting

Through Biblioshiny, we can additionally ascertain the correlated hot topics. emerging technology in the accounting field and its adoption (Figure 6). From 2006 to 2018, the trending topics 'association and institution', 'Information Technology' and 'information management' were frequently used to explain emerging

Table 3. Emerging technology in accounting.

No	Item	Explanation	Author
1	Automation and robotic process automation (RPA)	Automation in accounting, specifically RPA, improves efficiency by substituting manual activities with robotic software. RPA facilitates operations such as account payments and data processing, therefore enabling accountants to concentrate on strategic responsibilities. The positives encompass less errors and expenses, while the problems entail possible employment reductions and the necessity for financial investment. However, the integration of RPA in everyday operations is still in its nascent phase, despite the increasing acceptance of this technology.	(Almeida & Fernando, 2017; Alrobai, 2024; Baiod & Hussain, 2024; Bakarich & O'Brien, 2021; Fernandez & Aman, 2022; Gnatiuk et al., 2023; Kwilinski, 2019)
2.	Artificial intelligence (AI)	AI in accounting includes optical character recognition (OCR) and intelligent character recognition (ICR) methods to optimize data processing. automating routine tasks like data entry and document classification. AI helps improve accuracy and efficiency by reducing human errors and speeding up information processing. Additionally, AI can learn from data and enhance its performance over time, enabling accounting systems to adapt to new patterns and needs. Although this technology is not yet fully developed, AI is increasingly being implemented in accounting systems to enhance productivity and decision-making.	(Abad-Segura & González-Zamar, 2020, 2020; Bakarich & O'Brien, 2021; Damerji & Salimi, 2021; Kuruppu et al., 2022; Mancini et al., 2021; Polenova et al., 2019; Talha et al., 2022)
3	Big data	Big data in accounting enables analysts to retrieve and examine very large amounts of data from many origins, improving prediction accuracy and decision-making. This technology addresses the challenges of data complexity and high velocity by using advanced analytical tools. However, big data requires specialized skills and training to leverage the data effectively. Accountants must adapt to this technology, including staying updated with new regulations and ensuring data security.	(Abad-Segura & González-Zamar, 2020; Kaifala et al., 2021; Mancini et al., 2021; Marrone & Hazelton, 2019; Sledgianowski et al., 2017)
4	Blockchain	Blockchain is a database technology that maintains a transaction history with high transparency, decentralization and basic foundations of data security. An inherent benefit of blockchain technology in accounting is the augmentation of security, reducing fraud risk with immutable transactions and enduring transaction history. This technology uses cryptography to protect data and employs 'mining' processes for transaction validation. However, challenges include the need for specialized skills to manage the system and the risk of losing private keys. Although not fully implemented yet, blockchain holds significant potential to impact accounting in the future.	(Abad-Segura & González-Zamar, 2020; Abdennadher et al., 2022; Chowdhury, 2023; Chowdhury et al., 2023; Dyball & Seethamraju, 2022; Fang et al., 2023; Matskiv et al., 2023; A. Sharma et al., 2022)

(Continued)

Table 3. Continued.

No	Item	Explanation	Author
5	Cloud computing	Cloud computing in accounting enables real-time data access from anywhere, enhancing efficiency and productivity. It reduces the need for significant infrastructure investment and facilitates collaboration. However, challenges include security issues, internet connectivity dependence and limited system control.	(Ayinla et al., 2024; Baiod & Hussain, 2024; Kitsantas & Chytis, 2022; Le & Cao, 2020; Moore & Felo, 2022; Pan & Seow, 2016; Sokolenko et al., 2020)

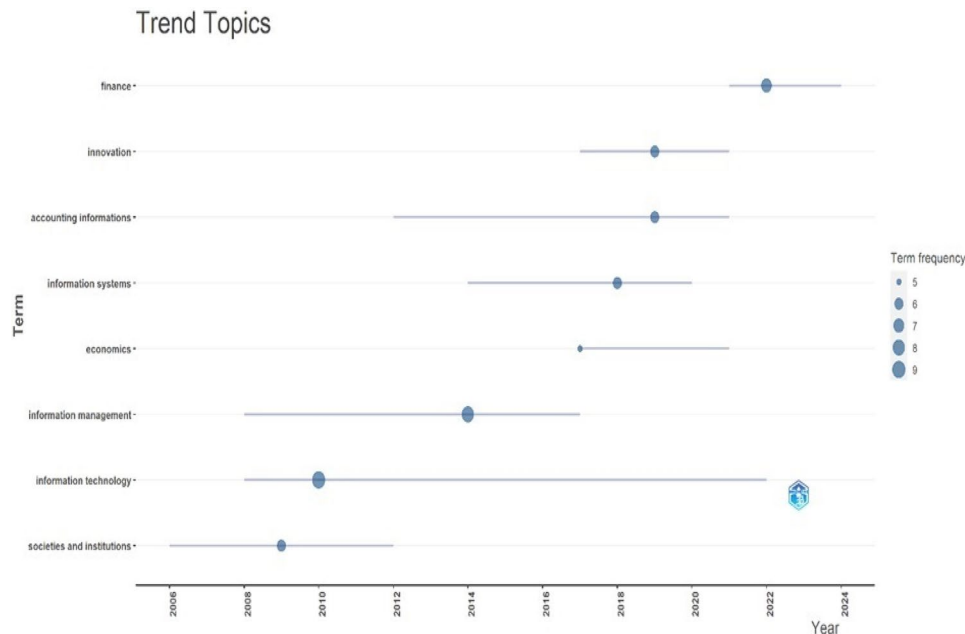


Figure 6. Tren topics created in Biblioshiny.
Source: Scopus.

technology in the accounting field. Between 2018 and 2020, the trending topics shifted to ‘economics’ and ‘Information system’. In 2020 and mid-2024, ‘accounting information’, ‘Innovation’ and ‘finance’.

Figure 7 shows how often the ten most-used keywords related to emerging technology in accounting and its adoption are used each year. The word ‘information technology’ has become the top word since 1984. Next, ‘information system’ and ‘innovation’ occupy a growing position as words used in recent research.

Presented in Figure 8 is a theme map illustrating the conceptual structure of the keywords. The Bibilioshiny analysis has identified multiple themes using a network keyword clustering algorithm. First, the map’s centrality indicates the motif’s importance. Second, density defines the theme’s level of development. Based on the analysis, the clusters ‘Information system, accounting information system’ and ‘Information use’. Its significance necessitates further development. The phrase ‘accounting education’ is followed by a motor theme, which is also essential to investigate.

4.6. Author analysis

Figure 9 illustrates the findings of a bibliometric study conducted on writers who have published manuscripts on emerging technology in the accounting field. Chiu V, Liu Q and Vasarhelyi Ma are the most productive authors, with five Publications Each (Figure 9).

4.7. Publications by countries

According to Figure 10, the USA has published 36 documents on this subject, followed by Australia (19 documents), Indonesia (15 documents) and the United Kingdom (12 documents).

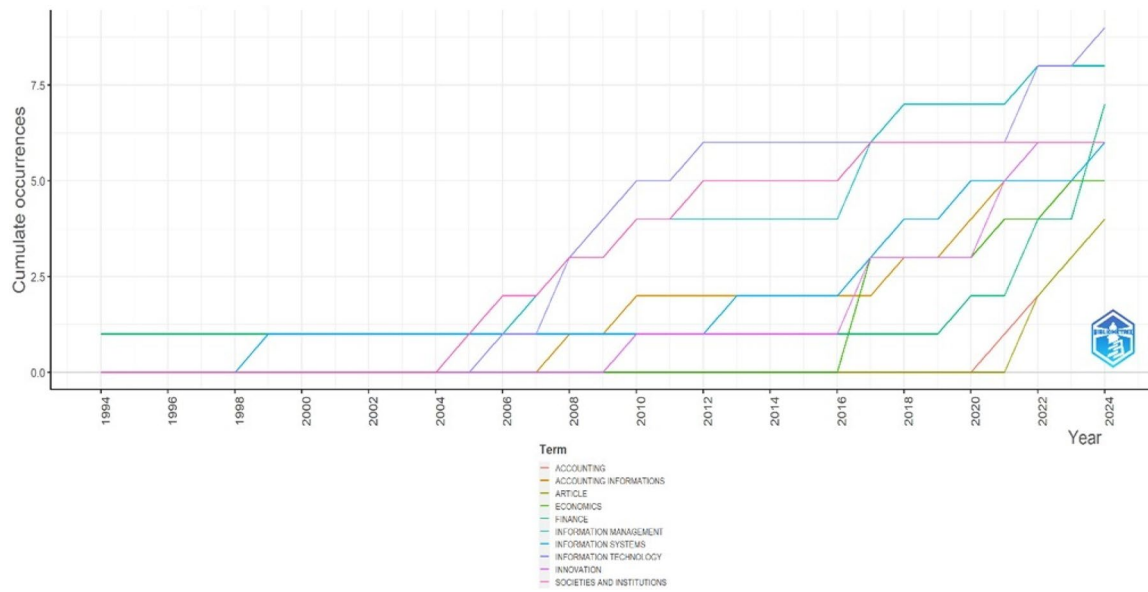


Figure 7. Word growth.
Source: Scopus created in Biblioshiny.

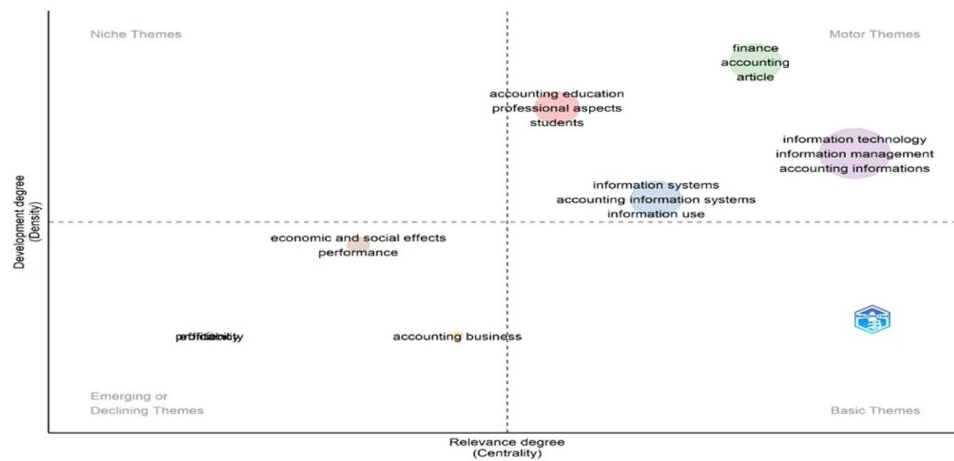


Figure 8. Thematic map.
Source: Scopus created in Biblioshiny.

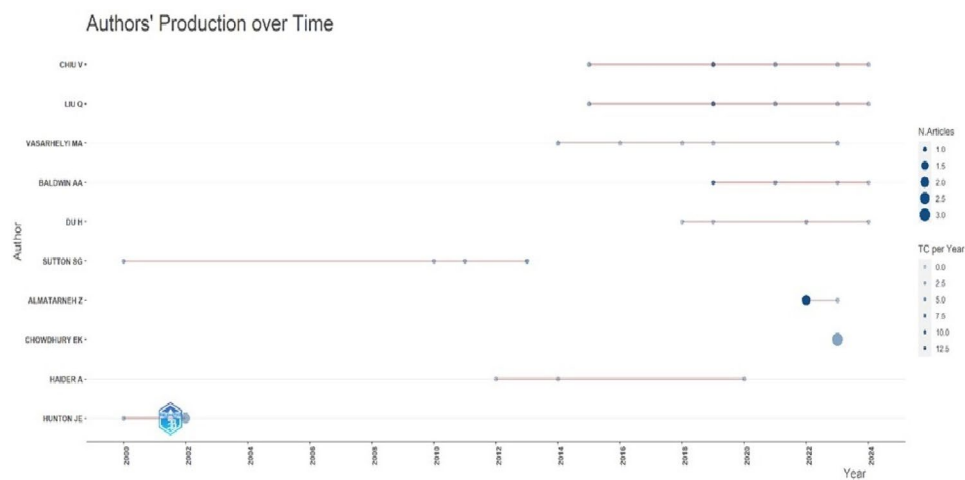


Figure 9. Production over time by the author.
Source: Scopus, created in Biblioshiny.

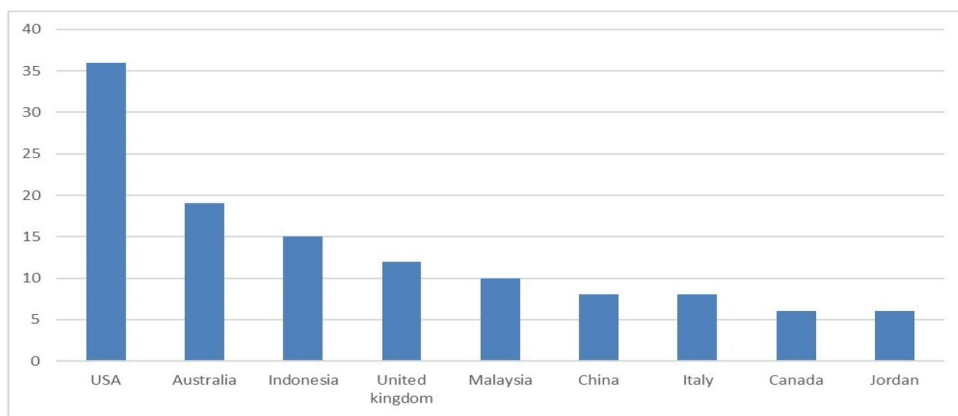


Figure 10. Countries of publication.

Source: Scopus, created in Excell.

Table 4. Top 5 summarized results by author.

Author	Result
(Brown, 2009)	This paper highlights the need for new forms of accounting that support democracy and social participation, focusing on the theoretical development of dialogic accounting in sustainability. It proposes an agonistic approach to respecting differences and acknowledging ideological conflicts. It offers key principles and illustrates their application through the Sustainability Assessment Model (SAM) while also discussing the limitations of the concept and implementation barriers.
(Moll & Yigitbasioglu, 2019)	This paper investigates the potential of cloud computing, big data, blockchain and AI to revolutionize accounting methodologies.. These technologies could potentially enhance financial transparency and operational efficiency while raising questions about the profession's evolving role and necessary skill sets in the digital economy..
(Schmitz & Leoni, 2019)	This study explores blockchain technology's implications for accounting and auditing, focusing on governance, transparency, blockchain-enabled audits, smart contracts and role shifts for accountants and auditors while suggesting future research directions.
(Demirkan et al., 2020)	The study examines the current and potential uses of Blockchain technology in business, focusing on its applications in accounting, cybersecurity and auditing, highlighting its transformative impact on these fields.
(Watty et al., 2016)	This paper examines faculty resistance to technology adoption in accounting education, using the technology acceptance model (TAM) to highlight the need for educators to embrace innovative technologies for effective teaching in Higher Education Institutions (HEIs).

4.8. Papers most cited that focus on the topic

This section will summarize the selection Including papers that specifically address developing technologies in accounting, specifically in their research. Of the 324 documents, the Top papers were found in the accounting fields. These papers used different theories and methods in their studies, as shown in Table 4.

Through the research team's examination of articles and keywords, this study effectively categorized 324 articles on emerging technologies in the accounting sector. The study specifically concentrated on five predominant technologies: automation and robotic process automation (RPA), AI, big data, blockchain and cloud computing. These technologies were classified into four primary clusters.(Awang et al., 2024). This study yields four main conclusions that help enhance the understanding of emerging accounting technologies and provide direction for future research (Tandon, 2024). The research results identify four main clusters. The first cluster is related to the adoption of technology in accounting. This leads to three additional clusters: Cluster 2 focuses on transforming accounting education through digital tools and updated curricula. Cluster 3 explores the application of technology in accounting practices, including

advanced software and blockchain. Cluster 4 assesses research methodologies in technology-related accounting studies, concentrating on innovations and the effectiveness of research techniques (Figure 11).

5. Discussion

The author's primary rationale for categorizing the accounting industry into four clusters is rooted in the technology acceptance model (TAM). The TAM is a conceptual framework that was created to comprehend the elements that impact the acceptance and utilization of technology by individuals. The initial introduction of TAM was made by Davis et al. (1989) Attributable to a partnership established in the

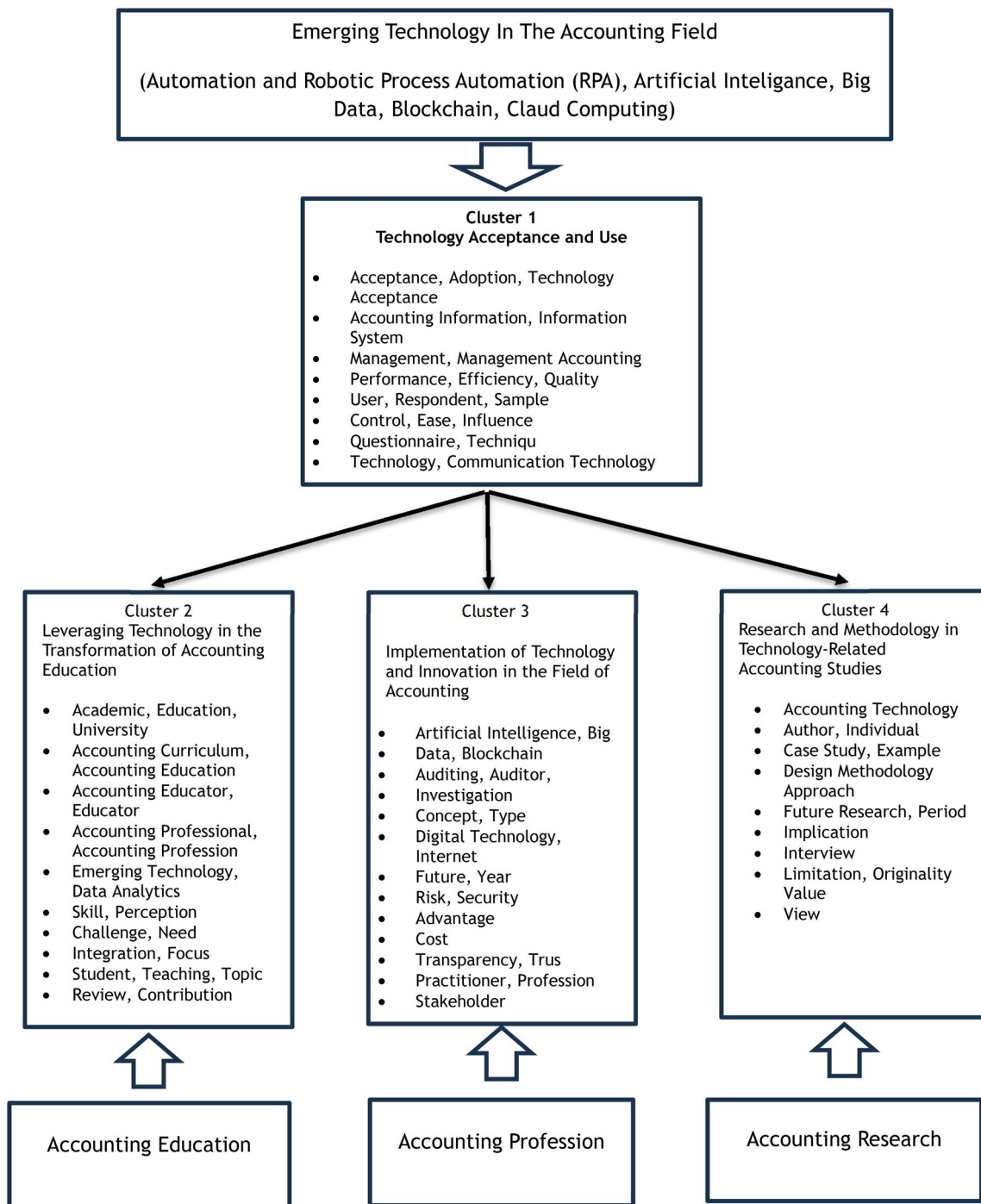


Figure 11. Mapping cluster emerging technology in the accounting field.

1980s between IBM Canada and the Massachusetts Institute of Technology (MIT). This model was developed to evaluate the market potential of novel items and ascertain the parameters that determine the adoption of such technology. The TAM examines two primary factors that impact users' behavioral intentions to adopt or reject technology: 'perceived ease of use' and 'perceived usefulness'. Perceived ease of use is the extent to which an individual perceives that using a certain system will require minimal effort. Perceived usefulness, in contrast, pertains to the conviction that utilizing the system will improve individual performance (Davis et al., 1989). Figure 12 presents a comprehensive view of the TAM.

Moreover, TAM also takes into account the impact of external factors, such as system design, user capabilities and ambient circumstances, on these two primary variables. Consequently, these external factors influence the behavioral intention to utilize the technology, which in turn governs the actual utilization of the technology (V. Venkatesh & Davis, 2000). Therefore, the TAM functions as a tool to comprehend how people's views about the simplicity and utility of technology can impact the acceptance of technology in different situations. In its development, TAM has been adapted and further developed by various researchers to include other factors that also influence technology acceptance, such as user habits found by Gefen (2003), as well as other factors like trust, perceived risk and social influence added by Fernandes and Ramos (2012). This demonstrates the flexibility and relevance of TAM in various research situations related to technology adoption.

5.1. Cluster 1: technology acceptance and use

The TAM originally formulated by Davis et al. (1989), is an invaluable instrument for comprehending the reasons and mechanisms behind societal acceptance and utilization of technology. TAM focuses on two main variables: perceived ease of use and perceived usefulness. This model is relevant in three significant clusters within the accounting field: Accounting Education, Accounting Profession and Accounting Research. Cluster 1 discusses the acceptance and use of technology in accounting. This topic encompasses the concepts of 'acceptance', 'adoption', and 'technology acceptance' in integrating 'accounting information' and 'information systems'. Attention is also given to 'management' and 'management accounting' in enhancing the 'performance', 'efficiency' and 'quality' of financial management. The aspects of 'user', 'respondent' and 'sample' address the impact of technology on control, ease and influence in the 'use' of technology. The use of 'questionnaires' and other research 'techniques' are standard methods to explore 'technology' and 'communication technology' in this context (Abdelraheem et al., 2021; Abdul-Rahaman et al., 2021; Alrobai, 2024; Gyamera et al., 2023; Handayani et al., 2023; Jackson & Allen, 2024b; Kuang et al., 2023; Le & Cao, 2020; Moghrabi & Benameur, 2022; Rodríguez Lara et al., 2019; Silaban, 2018; Smith, 2008; Vysotskaya & Prokofieva, 2024; Watty et al., 2016). Applying new technologies such as Automation and RPA in Cluster 1: Technology Acceptance and Use emphasizes how accountants and financial professionals accept and use these technologies to enhance efficiency and reduce repetitive manual tasks. RPA, for instance, enables automating processes Tasks such as data input and invoice processing, which were before laborious and susceptible to human fallibility. Nevertheless, in order for this technology to be widely embraced and utilized, users must perceive RPA as user-friendly and exceptionally beneficial in enhancing their efficiency. Hence, the crucial determinants in implementing RPA in accounting settings are the judgments of its usability and utility.

Automation of accounting processes using RPA greatly improves productivity and minimizes repetitious manual work. RPA streamlines tasks such as data entry and invoice processing, which were traditionally

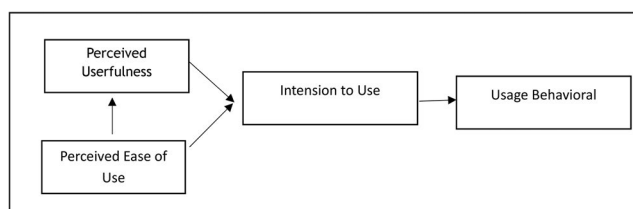


Figure 12. Technology accepted model (TAM).

Source: Elaborate from Davis et al. (1989).

laborious and susceptible to human mistakes. User views of the simplicity of use and perceived benefits in terms of productivity enhancement are crucial for the effective implementation of RPA in accounting contexts (Almatarneh et al., 2023; Polenova et al., 2019). Research indicates that when users find RPA intuitive and genuinely helpful, they are more likely to embrace it, leading to enhanced operational efficiency within accounting practices (Jena, 2024). Furthermore, the implementation of AI technologies, such as optical character recognition (OCR) and intelligent character recognition (ICR), enables the mechanization of repetitive activities and offers expedited and more precise data analysis. This enables accountants to concentrate on strategic decision-making rather than monotonous duties (Ahmad, 2024; Jackson & Allen, 2024a). The acceptance of AI is closely linked to its integration into daily workflows and the perceived advantages it offers, such as improved accuracy and efficiency (Kaifala et al., 2021). As accountants become more familiar with AI tools, Their capacity to utilize these technical tools for improved analysis and reporting will likely increase, further driving efficiency in the profession (Tingey-Holyoak et al., 2021). The management and analysis of vast amounts of information are significantly facilitated by big data, therefore enabling accountants to make well-informed judgments grounded on complete data insights. However, to adopt big data technologies, users must believe that these tools enhance decision quality and are accessible within their work context (Abdennadher et al., 2022; Arkhipova et al., 2024). The ability to interpret and utilize data effectively is essential for accountants to leverage big data's full potential (Arkhipova et al., 2024). Blockchain technology offers high transparency and security in transaction recording, potentially transforming how accountants process and track financial transactions. Acceptance of blockchain relies on users perceiving it as secure, reliable and easily integrated with existing systems (Dyball & Seethamraju, 2022; McGuigan & Ghio, 2019). Nonetheless, challenges such as complexity and the need for new skills may hinder adoption, necessitating adequate training and technical support to facilitate a smooth transition. Cloud Computing enhances flexibility and collaboration by enabling real-time access to accounting data from anywhere. The acceptance of cloud technology is closely tied to users' perceptions of data security and ease of access (Kristandl, 2017; Setyowati et al., 2023). When users feel confident that their data is secure in the cloud and recognize its efficiency and cost-saving benefits, Their tendency to embrace this technology is higher (Mancini et al., 2021). The adoption and utilization of these new technologies in the field of accounting. The perception of users regarding the benefits and user-friendliness of a product or service significantly influences its overall performance. A useful framework for comprehending these aspects is the TAM, which highlights the significance of user experience in the effective implementation of technologies such as RPA, AI, big data, blockchain and cloud computing in accounting settings (Tarjo et al., 2021; Theuri et al., 2024).

Further investigation in the adoption and utilization of accounting information systems in Accounting settings should prioritize some crucial aspects to improve comprehension and efficiency. An essential suggestion is to investigate the influence of developing technologies; AI, machine learning and blockchain, on the adoption and use of accounting information systems (Jena, 2024). Understanding how these advanced technologies are integrated into accounting processes and how they can improve operational efficiency is essential for future research (Baiod & Hussain, 2024). Additionally, investigating organizational culture's and industry context's influence on technology acceptance is vital (Jackson & Allen, 2024b). Comparing different cultures or industry sectors to observe variations in technology acceptance can provide insights into cultural factors affecting technology implementation (Azudin & Mansor, 2018). Acceptance and efficacy of accounting information systems are significantly influenced by change management strategies (Dwirandra & Astika, 2020). Future research should explore how change management practices influence technology acceptance and operational efficiency (Tingey-Holyoak et al., 2021). Longitudinal studies examining organizational performance changes over time post-system implementation can offer valuable insights into the sustainable impact of accounting information systems on management performance and decision-making quality (Vysotskaya & Prokofieva, 2024). Moreover, user experience (UX) with accounting information systems significantly influences technology acceptance (Salin et al., 2023). Research on user interfaces, ease of navigation and technical support can guide the development of more user-friendly systems (Brown, 2009). Understanding how accounting information systems interact with existing business processes within organizations is crucial for maximizing efficiency and performance (Kostić & Sedej, 2022), integrating these systems optimally with business processes can enhance overall performance (Kuang et al., 2023). An investigation of the influence of data analytics on the operation of accounting information systems can offer valuable insights for enhancing data organization and analysis activities (Talha et al., 2022). Additionally, investigating the influence of information

technology on finance and accounting in sectors like digital health is essential for understanding the broader impact of technology. Future research in accounting information systems should focus on integrating emerging technologies, the influence of organizational culture on technology acceptance, effective change management strategies, user experience optimization and the interaction between accounting systems and business processes. Researchers can contribute Enabling the implementation and efficient utilization of accounting information systems in strategic management environments.

5.2. Cluster 2: accounting education

Concerning the field of accounting education, TAM helps explain how new technologies are accepted and used in the learning process. This model can assess students' and educators' acceptance of educational technologies such as accounting software and online learning platforms. For example, integrating technology into the accounting curriculum often involves tools such as accounting simulations, ERP software and analytical tools. Teachers can modify their teaching strategies and choose the best resources to improve students' comprehension and proficiency in accounting by knowing how these technologies are considered easy to use and valuable (V. Venkatesh & Davis, 2000). Cluster 2 focuses on leveraging technology to transform accounting education. It examines the 'academic', 'educational' and 'university' settings, emphasizing the importance of updating the 'accounting curriculum' and 'accounting education' to integrate 'emerging technologies' and 'data analytics'. Central to this cluster is the role of 'accounting educators' in preparing 'accounting professionals' for future challenges. It addresses developing the necessary 'skills' and 'perceptions' to navigate an ever-evolving landscape. This cluster highlights the 'challenges' and 'needs' for effectively integrating technology into the 'teaching' and learning experiences of 'students'. It stresses the 'integration' and 'focus' on contemporary topics to enhance the 'review' and 'contribution' to the field of accounting education (Handoyo, 2024; Holtzblatt & Tschakert, 2011; Kuang et al., 2023; Liu et al., 2021; Pan & Seow, 2016; Qasim et al., 2022; Suarta et al., 2024). In Cluster 2: In accounting education, the use of advanced technologies such as automation, RPA, AI, big data, blockchain and cloud computing is essential for revolutionizing the delivery and learning of accounting programs. Furthermore, these technologies not only improve the effectiveness of accounting procedures but also influence the curriculum and instructional approaches in educational institutions.

RPA facilitates the systematic automation of repetitive activities like as data entry and invoice processing, which were previously laborious and susceptible to human mistakes. RPA can be employed in accounting education to instruct students on enhancing operational efficiency and minimizing errors in accounting procedures. The incorporation of RPA into the curriculum enables students to acquire knowledge of the practical enhancements in productivity and efficiency brought about by this technology (Polenova et al., 2019). Artificial Intelligence (AI) is also highly influential in the field of accounting education. Artificial intelligence (AI) can be utilized to create adaptive learning systems that customize instructional material to meet the specific requirements of each learner and efficiently analyze data with greater speed and precision (Novak et al., 2021; Theuri et al., 2024). Advanced AI in accounting education might enhance students' comprehension of intricate ideas and equip them for the demands of a progressively digitalized industry (Vorozheykina et al., 2019). Data-driven decision-making is greatly facilitated by big data, which enables the study of vast quantities of data. Integrating big data into accounting education will enable students to comprehend how data can enhance the accuracy of accounting and financial judgments (Polimeni & Burke, 2021). With skills in data analysis, graduates will be better prepared to enter a job market that increasingly relies on data and analytics. Blockchain technology should be included in the accounting curriculum as a technology offering high transparency and security in transaction recording. Using blockchain in education can give students insights into how this technology can transform accounting and auditing practices, enhancing accountability and transparency (Buchheit et al., 2020; Tandiono, 2021). Having a comprehensive understanding of blockchain will enable students to effectively adjust to the transformative impact this technology has on accounting procedures. Cloud Computing provides enhanced flexibility and collaboration functionality by facilitating immediate access to accounting data from any location. Cloud technology can streamline collaboration between students and teachers and enable remote learning in the educational setting (Qasim et al., 2022; Sarkar et al., 2021). Having a comprehensive understanding of cloud computing enables students to effectively utilize

this technology in their future professions. The implementation of novel technology in accounting education enhances the productivity and efficacy of instruction, equipping students to confront the obstacles and prospects in an ever more digitized accounting environment. The inclusion of these technologies in the accounting curriculum is crucial to generate graduates who are prepared for employment and can adjust to swift industry developments (Cohen & Karatzimas, 2022; Ozdil et al., 2023; R. Venkatesh et al., 2023).

Future research in transforming accounting education in the digital era should prioritize several key areas to enhance students' preparedness for the evolving industry landscape. One crucial aspect is to delve into the effective integration Integrating computer technology such as AI and data analytics into accounting curricula to enhance students' comprehension and practical abilities (Spraakman et al., 2015). Evaluating the impact of these technologies on learning outcomes and educators' role in teaching them are essential research areas to enhance the effectiveness of accounting education (Holtzblatt & Tschakert, 2011). Collaboration between universities and industries is another critical area for research to ensure that accounting curricula align with current industry needs (Centobelli et al., 2022). Exploring how universities can incorporate industry case studies, internships, or collaborative projects into their curricula can enhance student engagement and readiness for the workplace (Mancini et al., 2021). Moreover, it is essential to examine the cultivation of soft skills such as communication, leadership and teamwork in digital accounting education to adequately equip students for several professional settings (Arkhipova et al., 2024). Longitudinal data on the continuous evaluation of technology implementation in accounting education can offer valuable insights into the enduring impacts of educational transformation on the quality of graduates and the performance of the business (Kotb et al., 2019). Further investigation should prioritize the adaptation of accounting education to technology advancements and industry demands to enhance students' readiness for a technology-integrated job market (Kuruppu et al., 2022).

5.3. Cluster 3: accounting profession

To the accounting profession, the TAM is crucial for professionals to embrace new technology and frequently use advanced accounting software, analytical tools and cloud-based reporting systems that require an assessment of ease of use and usefulness. TAM helps explain how accountants accept these technologies in their daily practices. For instance, implementing complex ERP systems requires intensive training and support to overcome usage barriers. Businesses can adopt and manage new technologies more successfully to increase job efficiency and accuracy by knowing the elements influencing technology acceptance Within the field of accounting (Davis et al., 1989; Gefen, 2003). Cluster 3 discusses Digital technology and innovation implementation in accounting. It covers the application of 'artificial intelligence', 'big data' and 'blockchain' technology to enhance 'audit' and 'investigation' processes. New concepts and types of technology, along with their benefits in improving 'transparency' 'security' and 'trust' in financial reporting, are the main focus. 'Practitioners' and the 'accounting profession', as well as other 'stakeholders', play roles in addressing 'risk' and optimizing 'costs' associated with the future use of digital technology. 'Practitioners' and the 'accounting profession', as well as other 'stakeholders', play roles in addressing 'risk' and optimizing 'costs' associated with the future use of digital technology.(AL-Hawamleh et al., 2024; Al-Okaily et al., 2023; Amanova et al., 2023; Anh et al., 2024; Arkhipova et al., 2024; Boylan & Boylan, 2017; Han et al., 2023; Handoyo, 2024; Holtzblatt & Tschakert, 2011; Kolisnyk et al., 2023; Kuang et al., 2023; Matskiv et al., 2023; Mohd Faizal et al., 2022; Moll & Yigitbasioglu, 2019; Pashkevich et al., 2023; A. Sharma et al., 2022; Talha et al., 2022). The integrated use of emerging technologies such as automation, RPA, AI, big data, blockchain and cloud computing has a profound influence on contemporary accounting processes and the job performance of accounting professionals. These technologies enhance operational efficiency, transform how accountants interact with data and clients and influence strategic decision-making within organizations.

Automation, mostly achieved through RPA, allows accountants to mechanize activities such as data entry and transaction processing. RPA facilitates the reduction of human error and accelerates information processing by minimizing the effort required for manual procedures (Al-Shmam et al., 2021). That enables accountants to concentrate on data analysis and strategic decision-making, therefore enhancing the value they contribute to firms (Vorozheykina et al., 2019). Applied AI, including technologies like OCR

and sophisticated data analysis, enables accountants to conduct quicker and more precise analyses. Advanced AI can efficiently handle and evaluate vast amounts of data, therefore offering a more profound understanding and assisting in improved decision-making (McGuigan & Ghio, 2019; Theuri et al., 2024). The application of AI in accounting also enables the development of systems that are more responsive to client and market needs, enhancing the services provided by accountants (Kristandl, 2017). Big data is crucial in helping accountants manage and analyze large volumes of data, which is vital for data-driven decision-making. Featuring real-time data analysis capabilities, accountants can provide more accurate and relevant reports and identify trends that may impact business strategies (Arkhipova et al., 2024; Dyball & Seethamraju, 2022). However, accountants need strong analytical skills and a good understanding of the underlying technology to leverage big data effectively. Blockchain offers high transparency and security in transaction recording, which can transform how accountants process and track financial transactions. By using blockchain, accountants can ensure data integrity and lower the risk of fraud (Centobelli et al., 2022; Kotb et al., 2019). However, adopting this technology requires a deep understanding of how it works and adequate training to manage the associated complexities (Ahmad, 2024). Cloud Computing provides better flexibility and collaboration by enabling real-time access to accounting data from anywhere. This is crucial in an increasingly distributed work environment and allows accountants to collaborate with teams and clients (Bui & de Villiers, 2021). Trust in data security in the cloud is also critical in adopting this technology, where accountants must be confident that their data is safe and protected (Centobelli et al., 2022; Kayser & Telukdarie, 2024). The application of new technologies in accounting In addition to enhancing operational efficiency and effectiveness, changes the roles and responsibilities of accountants. By adopting these technologies, accounting professionals can deliver better, more responsive and strategic services, which is crucial in facing the challenges and opportunities of the digital era (Jackson & Allen, 2024b; Kong & Chen, 2020; Novak et al., 2021).

Further investigation into harnessing AI, big data and blockchain technology in accounting should prioritize certain domains to enhance comprehension and implementation of these technologies in practical scenarios. Research can explore the broader integration of AI to automate repetitive tasks and enhance accounting process efficiency, focusing on specific AI algorithms and models effective in identifying anomalies, detecting fraud and predicting risks (Nguyen & Abrantes, 2023). The comprehension of the influence of AI on accounting and audit quality measures, such as correctness and reliability, will yield valuable insights into its general efficacy (Centobelli et al., 2022). A deeper exploration of the capabilities of big data in transforming accounting practices is essential. This includes investigating advanced data integration techniques, analyzing large datasets from various sources and developing customized predictive analytic models for accounting and audit purposes (Abdelraheem et al., 2021). Case studies across different industries can offer empirical evidence of how big data analytics can enhance accounting and audit outcomes and decision-making processes (N. Sharma, 2024). Further investigation should focus on implementing blockchain technology to improve the levels of transparency, security and dependability in the fields of accounting and audits. Academic research can investigate the difficulties of implementing blockchain technology and the advantages it offers in maintaining integrity and minimizing the chances of manipulation or fraud (AL-Hawamleh et al., 2024).

5.4. Cluster 4: accounting research

In accounting research, the TAM can be employed to evaluate the implementation and reception of technology in scientific investigations. Researchers in accounting who use data analysis software, reference management systems, or online data collecting tools might employ the TAM to assess how the usability and utility of these technologies impact the efficacy of their research. For example, adopting advanced statistical software in accounting research can affect the quality and speed of research outcomes. By analyzing the factors influencing the use of various technologies, scholars can learn how technology might be leveraged to enhance research methods and outcomes in accounting (Fernandes & Ramos, 2012). Cluster 4 discusses research and methodology in technology-related accounting studies. It encompasses 'accounting technology', focusing on Technological advancements such as AI, big data analytics and blockchain are revolutionizing the field of contemporary accounting. 'Case studies' and 'design methodology approaches' are employed to investigate the 'implications' of these technologies in

accounting practices, exploring 'limitations' and 'originality value'. 'Interviews' with 'individuals' and other research approaches such as 'direct observation' are used to deepen the authors' 'views' on the application of 'accounting technology' and its impact on accountants' daily practices (Abdennadher et al., 2022; Ahmad et al., 2024; Al-Okaily et al., 2023; Arkhipova et al., 2024; Ayinla et al., 2024; Baiod & Hussain, 2024; Brown & Dillard, 2020; Chiu et al., 2019; Closs-Davies et al., 2021; Cong & Du, 2022; Dyball & Seethamraju, 2022; Elmaasrawy et al., 2024; Keenan, 2013; Kuruppu et al., 2022; Mancini et al., 2021; Marrone & Hazelton, 2019; Nerantzidis et al., 2022; Quiraque et al., 2022; Rijanto, 2024; Robey & Boudreau, 1999; Senik et al., 2013; N. Sharma, 2024; Wu & Jin, 2022). In Cluster 4: Accounting Research, the application of new Emerging technologies such as automation, RPA, AI, big data, blockchain and cloud computing are essential in revolutionizing research methodologies and improving the quality and effectiveness of investigators' investigations. These technologies accelerate the research process and enable more profound and accurate data analysis.

Automation, mainly through RPA, allows researchers to automate data collection and processing, which previously required significant time and effort. Reducing manual workload, RPA helps researchers focus on data analysis and interpretation, thus improving research efficiency (Al-Shmam et al., 2021). This facilitates rapid and precise collection of substantial volumes of data, a crucial aspect of accounting study that can entail intricate examination of financial data (Jena, 2024). AI greatly improves the quality of accounting research by offering tools for more sophisticated data analysis. For instance, AI can be employed to examine trends in financial data and produce valuable insights for decision-making (Vorozheykina et al., 2019). Additionally, AI can assist in processing qualitative data, such as text analysis, allowing researchers to explore deeper aspects of accounting phenomena (Almatarneh et al., 2023). The utilization of big data empowers researchers to effectively handle and critically examine extensive amounts of data, hence offering a more profound understanding of trends and patterns within accounting processes. The capacity to evaluate data in real-time enables academics to generate more pertinent and timely conclusions, therefore exerting an impact on policies and practices within the accounting domain (Dyball & Seethamraju, 2022). However, to effectively leverage big data, researchers need strong analytical skills and a good understanding of the underlying technology (Schmitz & Leoni, 2019). Blockchain provides profound transparency and robust security in the recording of transactions, therefore revolutionizing the approach of academics in the field of accounting and auditing. By employing blockchain technology, researchers can guarantee the authenticity of the data utilized in their studies and mitigate the potential for fraudulent activities and inaccuracies in data gathering. Applying blockchain technology in accounting research provides chances to investigate the influence of this technology on future accounting and auditing procedures (Centobelli et al., 2022). Cloud Computing offers researchers enhanced flexibility and accessibility by enabling them to directly access data and analytical tools from any location. In a progressively dispersed research environment, where collaboration among researchers from different locations is becoming more prevalent, this is especially crucial (Mancini et al., 2021). By leveraging cloud technology, researchers can collaborate more effectively and share data more efficiently, which in turn enhances the quality and efficiency of research (Ahmad et al., 2024). Implementing novel technology in accounting research enhances the productivity and efficacy of the research process and enhances the caliber of research results. The adoption of these technologies enables academics to provide studies that are more pertinent and influential, thereby playing a vital role in tackling the both obstacles and possibilities presented by the digital age (Fang et al., 2023; Kolisnyk et al., 2023).

Research and technique in accounting studies pertaining to technology should give priority to the development of data collecting and analysis technologies, such as big data and machine learning, to enhance the accuracy and efficiency of research endeavors (Alrobai, 2024; Fanggidae & Ala, 2024). Adapting to new technologies like AI and blockchain is crucial for improving financial data modeling and analysis (Ayinla et al., 2024). Engaging in interdisciplinary approaches that incorporate methodologies from other disciplines will enhance the comprehension of the effects of technology on accounting processes (Theuri et al., 2024). By exploring these key areas, researchers can advance the methodology of technology-related accounting studies, ensuring they remain at the forefront of leveraging technological advancements for enhanced financial management and reporting. To effectively evaluate and implement new methodologies in technology-related accounting, it is crucial to conduct case studies and pilot

testing (Haddad et al., 2024). These strategies offer significant insights into the practical efficacy of the adopted approaches. Ethical considerations, as highlighted in various studies, must be addressed to ensure responsible and transparent implementation (Ayinla et al., 2024; Gnatiuk et al., 2023). Furthermore, as the literature explores, it is crucial to be updated on legislative changes to ensure compliance and effectively manage risks (Ebirim et al., 2024). Developing adaptable methodologies that can evolve with technological advancements is critical to long-term success and relevance in the field (Ayinla et al., 2024). Integrating digital platforms and virtual technology, as proposed in the research, can improve the effectiveness and diversity of research efforts (Szmajser et al., 2022). Moreover, it is crucial to engage and educate accounting professionals to close the divide between theoretical knowledge and practical implementation, therefore guaranteeing the effective introduction and influence of novel approaches in real-life situations (Gnatiuk et al., 2023).

6. Conclusion, limitations and recommendation

This study presents four primary findings that are valuable for improving comprehension of developing technology in the accounting industry. The present study effectively categorizes 324 publications about emerging technology in the accounting domain, with a specific emphasis on this topic, into four primary clusters with five emerging technologies in accounting such as Automation and RPA, AI, big data, blockchain and cloud computing. The author's primary rationale for categorizing the accounting industry into four clusters is rooted in the TAM. Cluster 1, Technology Acceptance and Use in the Accounting Field, examines the elements that impact the acceptance of new technologies by accounting professionals and the transformative effects of technologies. Cluster 2 focuses on utilizing technology to revolutionize accounting education by exploring the integration of new technologies into accounting curricula to equip students for technological obstacles in their professional settings. Cluster 3, Implementation of Digital Technology and Innovation in the Field of Accounting, investigates how accounting businesses use technology to improve the effectiveness and precision of their accounting procedures. Cluster 4 is Research and Methodology in Technology-Related Accounting Studies, focusing on the research methodologies used in studies of technology in the accounting field and how these methodologies can evolve with technological advancements.

This transformation necessitates the involvement of all components of the organization, creative methodologies and the realization of the organization's vision, mission and goals. To successfully transition from conventional accounting systems to ones backed by digital technology, it is essential to adopt a behaviorally relevant strategy. Acknowledging the intricate nature of technology adoption, the most small changes begin with certain elements within the company. By ensuring widespread acceptance of technology in everyday tasks, an organization can cultivate a culture that is conducive to technology, implement initiatives focused on technology and engage in strategic planning.

In future research, it is necessary to overcome the different flaws of this study. First and foremost, it depends only on peer-reviewed publications from the Scopus database as the independent source of reference. Although these journals are valuable for ensuring research quality, other studies may be published in different formats that are not included here. This limitation should be considered when interpreting the findings. Secondly, the selection strategy employed focused solely on articles based on specific criteria. While these criteria are widely used, they may only cover a portion of the potential research landscape. Different selection approaches could yield diverse datasets and results, offering alternative insights. Hence, it is recommended that future research should investigate alternative approaches to supplement this study.

Considering the four groups identified in this systematic literature analysis, we propose future research priorities. Hence, this study is anticipated to serve as an initial reference and a foundation for subsequent empirical investigations. Each concept articulated within the four clusters is a deliberate attempt to enhance the caliber and volume of research on developing technology in the accounting domain. Through the identification of different research agendas and partnership possibilities, the pursuit of citation and knowledge development will be accomplished in order to revolutionize the utilization of technology in the accounting industry.

Author's contributions

Indrayani is responsible for the conceptualization and design of the research, analysis and interpretation of the data, drafting of the paper and critical revision of its intellectual content leading to final acceptance of the published edition. Holding full accountability for all parts of the work. Eko Ganis Sukoharsono is responsible for the conceptualization and design of the research, analysis and interpretation of the data, drafting of the paper and critical revision of its intellectual content leading to final acceptance of the published edition. Holding full accountability for all parts of the work. Ali Djamhuri is responsible for the conceptualization and design of the research, analysis and interpretation of the data, drafting of the paper and critical revision of its intellectual content leading to final acceptance of the published edition. Holding full accountability for all parts of the work. Roekhudin is responsible for the conceptualization and design of the research, analysis and interpretation of the data, drafting of the paper and critical revision of its intellectual content leading to final acceptance of the published edition. Holding full accountability for all parts of the work.

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Data availability statement

Raw data are generated in Scopus and dimension. Data obtained supporting the findings of this study are available from correspondent author Indrayani upon request by email indrayani150787@student.ub.ac.id.

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