

Accounting Information Systems: A Bibliometric Analysis of Research Domains and Methods (2000–2026)

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ABSTRACT

This study aims to map the intellectual structure, thematic evolution, and research trends in career adaptability and related domains through a comprehensive bibliometric analysis. Data were collected from the Scopus database, covering publications from 2000 to 2026, and analyzed using VOSviewer to generate co-occurrence, overlay, and density visualizations. The findings reveal that career adaptability has emerged as a central and integrative concept, connecting key research domains such as psychological factors, career guidance, employability, and educational systems. The network analysis identifies several major clusters, reflecting the multidisciplinary nature of the field, while the overlay visualization indicates a clear shift from early theoretical foundations—such as self-efficacy and career construction—toward more applied themes including employment readiness, professional development, and learning systems. Additionally, the density analysis highlights a strong concentration of research around core topics, alongside emerging but underexplored areas, particularly in the integration of digital technologies and innovative learning environments. The results suggest that the field is evolving toward a more practical and outcome-oriented direction, driven by global labor market changes and technological advancements. This study contributes by providing a systematic overview of research domains and methodological trends, offering valuable insights for scholars and practitioners, and identifying future research opportunities to enhance the relevance and impact of career development studies in a rapidly changing world.

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1. INTRODUCTION

Accounting Information Systems (AIS) have become a fundamental component in modern organizations, functioning as integrated frameworks that collect, process, and report financial information to support decision-making, control, and organizational performance [1], [2]. Over time, AIS has evolved from simple bookkeeping systems

into sophisticated digital platforms embedded within enterprise systems, enabling real-time reporting, data analytics, and strategic management [3]. The increasing complexity of business environments, coupled with globalization and digital transformation, has intensified the importance of AIS in ensuring accuracy, transparency, and efficiency in financial processes. As organizations increasingly rely

on information systems to remain competitive, AIS research has expanded significantly to address emerging challenges and opportunities in the field.

The rapid advancement of technologies such as artificial intelligence, big data analytics, blockchain, and cloud computing has further transformed the landscape of AIS. These innovations have not only enhanced the functionality of AIS but also introduced new research domains focusing on digital reporting, automation, cybersecurity, and intelligent decision support systems. Recent studies indicate that AIS is no longer limited to transactional processing but plays a strategic role in organizational performance, internal control, and risk management [1]. This technological shift has driven a surge in academic publications exploring the intersection of accounting and information systems, highlighting the dynamic and interdisciplinary nature of AIS research.

Given the rapid growth of AIS literature, there is a need for systematic approaches to understand its development, structure, and trends [4]. Bibliometric analysis has emerged as a powerful method to quantitatively evaluate scientific publications, enabling researchers to identify patterns, influential authors, collaboration networks, and emerging topics within a field. By analyzing large datasets of academic publications, bibliometric techniques provide insights into the intellectual structure and evolution of research domains. Common methods such as citation analysis, co-citation analysis, bibliographic coupling, and keyword co-occurrence analysis allow scholars to map the knowledge landscape and identify research gaps in AIS studies.

Previous bibliometric studies in AIS have revealed diverse research domains and methodological approaches. For instance, research in AIS journals has been categorized into areas such as auditing, financial accounting, managerial accounting, and emerging technologies, demonstrating the breadth of topics covered within the field. Moreover, various research methods have been employed, including archival studies,

experimental designs, surveys, and design science approaches, indicating methodological diversity in AIS research. These findings suggest that AIS is a multidisciplinary field that integrates accounting, information systems, and technological innovation, making it essential to continuously assess its development through comprehensive analysis.

Despite the growing body of literature, AIS research remains fragmented across different domains, methodologies, and geographical contexts. The increasing volume of publications from 2000 to 2026 reflects not only the expansion of the field but also the need to systematically synthesize existing knowledge. A longitudinal bibliometric analysis covering this period is crucial to identify research trends, dominant themes, methodological shifts, and future directions. Such an analysis can provide valuable insights for researchers, practitioners, and policymakers by offering a comprehensive overview of the evolution of AIS research and highlighting areas that require further exploration.

Although numerous studies have examined Accounting Information Systems, there is still limited comprehensive understanding of how research domains and methodologies have evolved over an extended period, particularly from 2000 to 2026. Existing studies often focus on specific journals, short timeframes, or particular aspects of AIS, resulting in fragmented insights that do not fully capture the overall development of the field. Furthermore, the rapid integration of emerging technologies has introduced new research directions that are not yet systematically mapped. This lack of a holistic bibliometric perspective makes it difficult to identify dominant themes, methodological trends, and research gaps, thereby limiting the ability of scholars to develop coherent and forward-looking research agendas.

This study aims to conduct a comprehensive bibliometric analysis of Accounting Information Systems research from 2000 to 2026 in order to systematically

map its intellectual structure, research domains, and methodological trends.

2. METHODS

This study employs a quantitative bibliometric approach to systematically analyze the development of research in Accounting Information Systems (AIS) over the period 2000–2026 [5]. Bibliometric analysis is selected because it enables the objective evaluation of large volumes of academic literature through statistical and mathematical techniques, allowing for the identification of patterns, trends, and relationships within a research field. The study focuses on peer-reviewed journal articles as the primary unit of analysis to ensure the quality and reliability of the data. A structured search strategy is applied using relevant keywords such as “Accounting Information Systems,” “AIS,” “accounting technology,” and related terms to capture a comprehensive dataset. The inclusion criteria are limited to publications written in English and indexed in reputable academic databases, while non-scholarly documents and duplicate records are excluded to maintain data consistency.

The data collection process involves extracting bibliographic information such as authors, titles, abstracts, keywords, publication years, journals, citations, and affiliations. After data retrieval, a cleaning process is conducted to remove inconsistencies, such as variations in author names, duplicated entries, and incomplete records. The cleaned dataset is then analyzed using bibliometric techniques, including performance analysis and science mapping. Performance analysis is used to evaluate the productivity and impact of research through indicators such as publication counts, citation analysis, and h-index measures. Meanwhile, science mapping techniques—such as co-authorship analysis, co-citation analysis, bibliographic coupling, and keyword co-occurrence—are applied to explore collaboration networks, intellectual structures, and thematic evolution within AIS research.

3. RESULTS AND DISCUSSION

Network Visualization

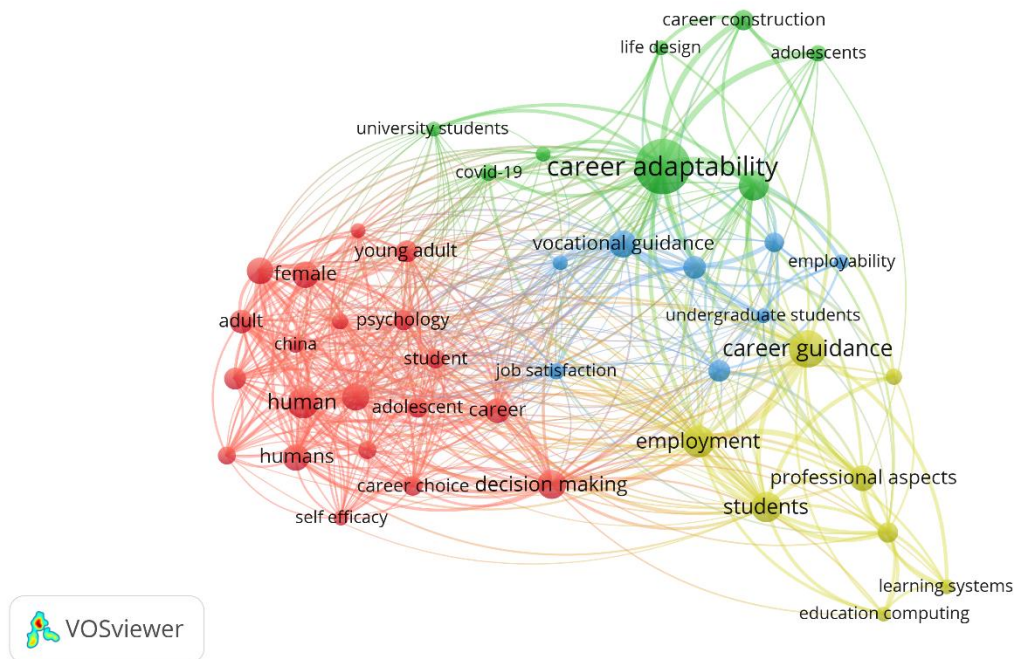


Figure 1. Network Visualization

Source: Data Analysis Result, 2026

Figure 1 reveals a structured and multi-clustered intellectual landscape in the field, with several dominant thematic groupings. The most prominent cluster appears in green, centered around the keyword career adaptability, which emerges as a central and highly connected concept. This indicates that career adaptability has become a core focus in the literature, linking strongly with related themes such as life design, career construction, vocational guidance, and employability. The density and connectivity of this cluster suggest that researchers are increasingly interested in how individuals navigate dynamic career environments, particularly in the context of uncertainty and change. The red cluster, positioned on the left side of the network, is primarily associated with psychological and demographic dimensions of career research. Key terms such as human, female, adult, self-efficacy, and career choice decision making indicate a strong emphasis on individual-level factors influencing career development. This cluster reflects a more traditional psychological perspective, focusing on behavioral and cognitive determinants of career decisions. The presence of terms like adolescent career and student further highlights that this stream of research frequently targets early career stages and developmental processes.

The blue cluster represents a bridge between psychological constructs and educational or institutional contexts. Keywords such as career guidance, vocational guidance, undergraduate students, and employability suggest that this cluster focuses on structured support systems that facilitate career development. The positioning of this

cluster between the red and green clusters indicates its integrative role, connecting individual psychological attributes with broader career adaptability frameworks. This implies that guidance interventions are increasingly seen as mechanisms to enhance adaptability and employability outcomes. Meanwhile, the yellow cluster highlights the role of education systems and professional preparation in shaping career trajectories. Terms such as students, employment, professional aspects, learning systems, and education computing suggest a focus on institutional and technological dimensions of career development. This cluster reflects a growing interest in how educational environments, including digital learning platforms and curriculum design, contribute to workforce readiness. The connection between this cluster and others indicates that education is a critical enabler linking psychological readiness and labor market outcomes.

The network demonstrates a clear evolution from traditional psychological approaches toward more integrated and multidisciplinary perspectives. The strong interconnections among clusters indicate that contemporary research no longer treats career development as an isolated phenomenon but rather as a complex interaction between individual traits, institutional support, and labor market dynamics. The centrality of career adaptability further suggests that adaptability has become a unifying concept that bridges these diverse research domains, highlighting its importance as a key theoretical and practical focus in the field.

Overlay Visualization

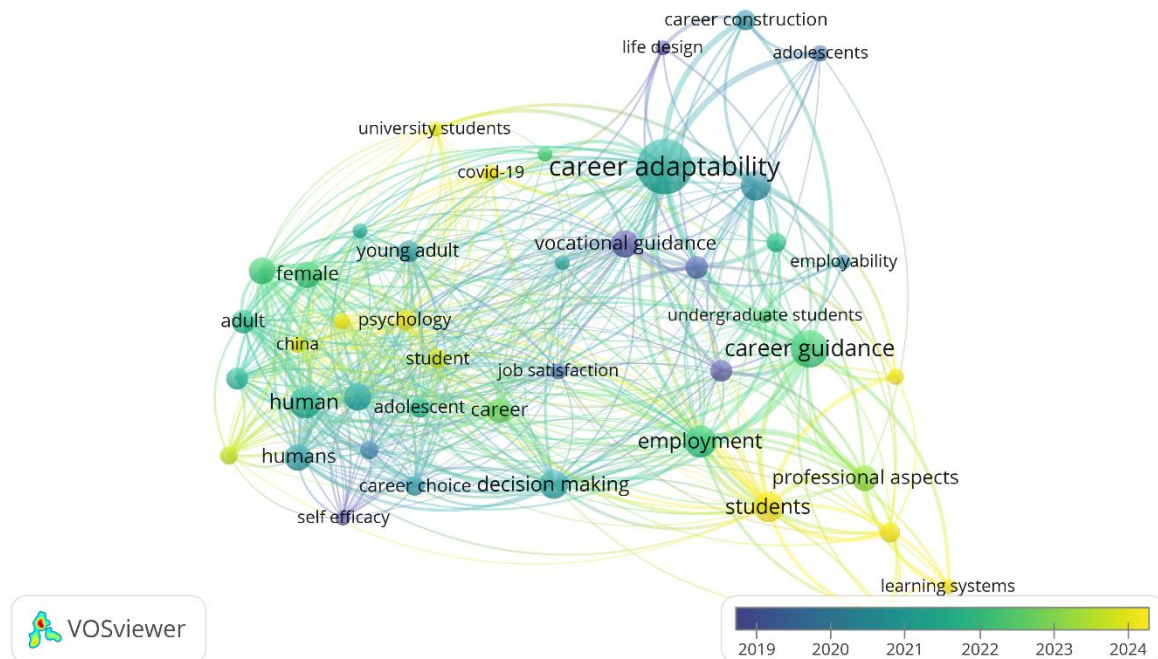


Figure 2. Overlay Visualization

Source: Data Analysis Result, 2026

Figure 2 illustrates the temporal evolution of research themes in the field, with colors ranging from dark blue (earlier years, around 2019) to yellow (more recent years, up to 2024). The keyword *career adaptability* remains the central and most influential node, but its color—leaning toward green—indicates that it has been consistently relevant across the observed period rather than emerging only recently. This suggests that *career adaptability* serves as a foundational concept that continues to anchor the development of the field over time.

Earlier research trends, represented by darker blue tones, are concentrated around terms such as *career construction*, *life design*, *vocational guidance*, and *self-efficacy*. These themes reflect the theoretical and psychological foundations of career development research, emphasizing individual traits, career theories, and conceptual frameworks. The presence of these terms in earlier periods indicates that the field initially focused on building strong

theoretical underpinnings and understanding individual career behavior from a psychological perspective.

In contrast, more recent trends, indicated by yellow and light green colors, highlight a shift toward applied and outcome-oriented themes such as *students*, *employment*, *professional aspects*, and *learning systems*. Additionally, terms like *covid-19* and *employability* suggest responsiveness to contemporary global challenges and labor market dynamics. This evolution demonstrates that the field is moving beyond theory toward practical implications, particularly in education systems and workforce readiness, with increasing attention to how individuals can adapt and succeed in rapidly changing employment environments.

Figure 3 highlights the concentration and intensity of research topics within the field. Areas shown in bright yellow indicate the most frequently studied and strongly interconnected keywords, with career adaptability emerging as the most dominant and dense node. This suggests that it is the central pillar of the research landscape, supported by closely related themes such as career guidance, employment, and students. The clustering of these terms in high-density regions reflects a strong research focus on how individuals—particularly students—prepare for and transition into the workforce through adaptable career competencies. In contrast, areas with lower density (green to blue shades) represent less explored or more specialized topics, such as learning systems, education computing, and certain psychological constructs like self-efficacy. While these topics are still connected to the main network, their lower intensity indicates that they have not been as extensively studied or integrated into the core research stream. Meanwhile, moderately dense areas around terms like human, psychology, and career choice decision making suggest a sustained but slightly less dominant focus on individual and behavioral dimensions.

Discussions

This study provides a comprehensive bibliometric mapping of research on career adaptability and related domains, revealing the intellectual structure, thematic evolution, and emerging directions within the field. The findings demonstrate that the research landscape is characterized by a strong centralization around the concept of career adaptability, which functions as a bridging construct connecting multiple disciplinary perspectives, including psychology, education, and labor market studies. The prominence of this concept reflects a broader shift in career research from static, linear career models toward more dynamic and adaptive frameworks that respond to the

complexities of contemporary work environments.

The network visualization highlights the multidimensional nature of the field, where several interconnected clusters represent distinct yet overlapping research domains. The psychological cluster emphasizes individual-level attributes such as self-efficacy, decision-making, and developmental stages, suggesting that early research in this field was largely grounded in behavioral and cognitive theories. These findings are consistent with foundational career development theories, which prioritize individual agency and psychological readiness as key determinants of career outcomes. However, the strong connections between this cluster and others indicate that individual traits alone are no longer sufficient to explain career success, necessitating a more integrative approach.

The emergence of the career guidance and vocational support cluster further reinforces this integrative perspective. This cluster serves as an intermediary between individual characteristics and broader career outcomes, highlighting the importance of institutional and social support mechanisms. The presence of keywords such as vocational guidance, employability, and undergraduate students suggests that educational institutions play a critical role in shaping career adaptability. This aligns with contemporary perspectives that view career development as a collaborative process involving individuals, educators, and organizations. Moreover, it indicates that interventions aimed at enhancing career adaptability are increasingly being embedded within formal education systems.

Another important insight from the findings is the growing emphasis on employability and professional readiness, as reflected in the cluster associated with employment, students, and professional

aspects. This shift suggests that the field is becoming more outcome-oriented, focusing not only on career decision-making processes but also on tangible labor market outcomes. The integration of these themes indicates that career adaptability is increasingly being conceptualized as a practical competency that directly influences employability. This trend is particularly relevant in the context of global labor market uncertainties, where individuals are required to continuously update their skills and adapt to changing job requirements.

The overlay visualization provides further evidence of the temporal evolution of the field. Earlier research, represented by darker color tones, is concentrated on theoretical constructs such as career construction, life design, and self-efficacy. These themes reflect the foundational phase of the field, during which scholars sought to establish conceptual frameworks and theoretical models. Over time, however, there has been a noticeable shift toward more applied and context-specific research. Recent keywords such as students, employment, professional aspects, and learning systems indicate that researchers are increasingly focusing on practical applications and real-world implications.

The inclusion of contemporary terms such as COVID-19 and employability highlights the responsiveness of the field to global disruptions and socio-economic challenges. This suggests that career research is not only evolving theoretically but also adapting to external environmental changes. The pandemic, in particular, has accelerated the need for adaptability, digital competencies, and resilience, thereby reinforcing the relevance of career adaptability as a central construct. This responsiveness enhances the practical significance of the field and underscores its importance in addressing current and future workforce challenges.

The density visualization further supports these findings by identifying areas of high and low research intensity. The high-density concentration around career adaptability, career guidance, and employment confirms that these topics represent the core of the field. In contrast, lower-density areas such as learning systems, education computing, and certain technological aspects suggest that these domains remain underexplored. This indicates a potential research gap, particularly in integrating technological advancements with career development frameworks. Given the increasing role of digital platforms, artificial intelligence, and online learning in shaping career trajectories, future research should pay greater attention to these emerging areas.

In addition to thematic gaps, the findings also suggest opportunities for methodological advancement. The dominance of established themes may reflect a reliance on traditional research approaches, such as survey-based and quantitative methods. While these methods have contributed significantly to theory development, there is a need for more diverse methodological approaches, including longitudinal studies, experimental designs, and mixed-method research. Such approaches would enable a deeper understanding of the dynamic and context-dependent nature of career adaptability.

Furthermore, the strong interconnections among clusters indicate that the field is moving toward greater interdisciplinarity. The integration of psychological, educational, and labor market perspectives suggests that career research is increasingly being approached from a holistic standpoint. However, there is still room for further integration, particularly with disciplines such as information systems, data analytics, and digital transformation.

Incorporating these perspectives would not only enrich the theoretical framework but also enhance the practical relevance of the research.

4. CONCLUSION

This study provides a comprehensive bibliometric overview of the intellectual structure, thematic evolution, and research intensity within the field of career adaptability and related domains. The findings reveal that career adaptability has emerged as a central and integrative construct, bridging psychological foundations, educational interventions, and labor market outcomes. Over time, the field has shifted from theory-driven inquiries

toward more applied and context-oriented research, particularly emphasizing employability, student readiness, and responses to global challenges such as digital transformation and the COVID-19 pandemic. Despite the strong concentration of research around core themes, several emerging areas—especially those related to technology integration and innovative learning systems—remain underexplored, offering significant opportunities for future investigation. This study highlights the increasing multidisciplinary nature of the field and underscores the importance of advancing both theoretical and methodological approaches to better understand career development in an increasingly dynamic and uncertain world.

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