

Bibliometric Analysis of Digital Accounting Research

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Abstract. In 2015, International Journal of Digital Accounting Research reached fifteen-year milestone. This study provides bibliometric analysis of the 93 articles which were published from 2001 to 2015. Content and citation analyses were conducted to review and analyze published articles. This study contributes to accounting information system literature by analyzing the methodology used, main accounting topical areas, the contribution of authors and institutions as well as the citation analysis of IJDAR publication. The results of this study show that IJDAR is suitable for wide audience such as academics, graduate students, practitioners and all others interested in digital accounting research.

Keywords: digital accounting research, bibliometric analysis, content analysis, citation analysis

1. INTRODUCTION

Accounting information systems (AIS) research is important to practice and education (Poston and Grabski, 2000). AIS research has existed for many years at the intersection of the accounting and management information systems (MIS) domains (Murthy and Wiggins, 1999; Poston and Grabski, 2000; Sutton, 2004; Sutton and Arnold 2002). The emergence of the AIS discipline arises primarily

from the application of information and communication technology in the accounting and auditing environment (Ferguson and Seow, 2011). Furthermore, Murthy and Wiggins (1999) mentioned that two broad categories of AIS research are first, accounting issues examined that have a clear systems orientation and second, MIS issues examined that have an accounting orientation.

This study aims to provide a bibliometric analysis of articles published in the International Journal of Digital Accounting Research (IJДАР). The IJDAR is one of journals which focus on accounting information system field. It aims to contribute to advancing knowledge and understanding of both theory and practice in digital accounting, by promoting high quality applied and theoretical research (International Journal of Digital Accounting Research, 2017). To support the contribution of IJDAR to accounting theory and practice, it is important to understand the development of this journal in 15 years from 2001-2015.

This study conducted bibliometric analyses by conducting content and citation analyses on all articles published in IJDAR during the period of 2001-2015. Content analyses were used to analyze the categorization of the methodology and main accounting topical areas of the articles. Citations were used to evaluate the contribution of articles, journals, departments, universities, countries, and individuals (O'Leary, 2008). In other words, citations aim to see the impact of articles, journals, departments, universities, countries, and individuals on existing research. This study contributes to accounting information system literature by analyzing the methodology used, main accounting topical areas, the contribution of authors and institutions as well as the citation analysis of articles published in IJDAR in the period of 2001-2015. Therefore, the objective of this study is to review and analyze articles published in IJDAR in the period of 2001-2015.

This article is organized as follows. In the next section, review of the literature is discussed followed by methodology conducted in this study. Next, research results are presented and followed by conclusions and suggestions for future research.

2. LITERATURE REVIEW

Several articles that discussed and reviewed AIS research have been published (Ferguson and Seow, 2011; O'Leary, 2008; Poston and Grabski, 2000). In 2000, Poston and Grabski reported a comprehensive review and analysis of AIS research for 17 years from 1982 to 1998. The aim of their review was to identify

trends in the underlying theories and research methods used in AIS research. They concluded that first, AIS research was entering a 'more balanced phase of research progression'. They noted that while computer science continued to dominate in informing AIS research theory, there was significant growth in psychology-based AIS research. Second, while model building was still the dominant research method used to investigate AIS-related issues, the research design base had widened.

¹⁷ In 2008, O'Leary reported the relationship between citations and appearances on "top 25" download lists in the International Journal of Accounting Information Systems. The results show that first, the number of citations and the number of times that a paper is in a "top 25" of downloaded papers are significantly correlated and second, the set of "top 25" downloaded papers has a disproportionate number of citations. Furthermore, in 2011, Ferguson and Seow reported an analysis of AIS articles published in 18 leading accounting, management information systems, and computer science journals from 1999 to 2009. They attempted to identify whether or not the focus of AIS research has changed, and if so how it has changed, since the Poston and Grabski (2000)'s article. The results show that first, AIS-related research has the continuing decline in analytical and model building research. The decline is associated with a similar decline in the use of computer science theory to motivate the research. Second, there are two theoretical platforms which are cognitive psychology and economics account for 48% of all AIS research. Third, experimental research methods and archival studies continue to grow as the preferred methods of testing the AIS-related theories.

Lastly, Muehlmann et al. (2015) conducted comprehensive analysis of the journal of emerging technologies in accounting for decade. They analyzed, first, the characteristics of the articles comprises the research methodologies and accounting areas as used in the Brigham Young University Accounting Research Rankings, novel classifications based on an expansion of the Brown and Vasarhelyi (1994) accounting research taxonomy, and the AACSB A7 data terms, artificial intelligence, contributing authors, and institutions. Second, the citation analysis reports a comparison of scholarly and patent results.

3. RESEARCH METHODOLOGY

Content and citation analyses were conducted to examine the research characteristics of IJDAR articles as well as its influence on other articles. All articles published in the IJDAR from 2001 until 2015 were downloaded from IJDAR website. A total of 93 articles were reviewed. Of the 93 articles, 34 articles were published in the first quinquennium, 30 articles were published in the second quinquennium, and 29 articles were published in the third quinquennium. Table 1 shows the yearly publication count.

Year	Number of Publication
2001	8
2002	8
2003	6
2004	6
2005	6
First Quinquennium	34
2006	6
2007	6
2008	5
2009	7
2010	6
Second Quinquennium	30
2011	6
2012	6
2013	5
2014	6
2015	6
Third Quinquennium	29
Total	93

Table 1. The Number of IJDAR Articles

3.1. Content Analysis

All downloaded articles were manually reviewed and classified. This study follow the classification scheme by Coyne et al. (2010) to categorize the methodology and main accounting topical areas of the articles. The classification of methodology consists of analytical, archival, experimental, and other. Furthermore, the classification of main accounting topical areas consists of accounting information system (AIS), auditing, financial, managerial, tax, and other. Furthermore, this study also analyzed authors and institutions which have high contributions to IJDAR. Following Muehlmann et al. (2015), the author contribution was weighted equally as 1.00 for each paper. When more than one authors contribute to one article, each author is weighted proportionally with the

total value of 1.00 each paper. The same technique was used to count institution contribution.

3.2. Citation Analysis

The citation numbers for IJDAR articles were collected from Google Scholar and Scopus. All articles were downloaded and each article's citation number was retrieved from Google Scholar and Scopus citation database. Google Scholar was chosen because it provides a wide range of citation such as journals, conference proceedings, and books and it also provides a long period of time citation numbers. Scopus was chosen because IJDAR has been indexed in Scopus database since 2010, therefore, the citation number from Scopus database can only be counted from 2010. Furthermore, Harzing's Publish or Perish tool was used to cross-check the citation numbers. It provides rankings for article citations as well as generates an H-index. In addition, average citation number was also counted. To count the average citation number, the citation number of 2001 divided by 15, the citation number of 2002 divided by 14, the citation number of 2003 divided by 13, and so on until the year of 2015.

4. PROPOSED AUDIT COGNITIVE ASSISTANT FRAMEWORK

4.1. Methodology Classification

Table 2 shows methodology classification from articles published in IJDAR. Following Coyne et al. (2010), this study classified methodology into 4 categories such as analytical, archival, experimental, and other. For other methodology, based on analysis results and following classification from Muehlmann et al. (2015), it classified again into 7 categories such as bibliometric, case study, descriptive, design science, review, survey, and mixed study.

From the results, it can be seen that the top-three methodology used by the IJDAR articles were survey (25.9%), archival (20.43%), and design science (15.05%). It followed by analytical (9.6%), case study (8.6%), review (7.53%), experimental and descriptive (each of it 4.6%), mixed (3.22%), and bibliometric (1.07%). Furthermore, second quinquennium was the most diverse time period. All methodologies were used by articles published during the year of 2006-2010.

	2001-2005	2006-2010	2011-2015	Total	%
<i>Analytical</i>	5	3	1	9	9.6
<i>Archival</i>	6	4	9	19	20.43
<i>Experimental</i>	0	3	1	4	4.3
<i>Other-Bibliometric</i>	0	1	0	1	1.07
<i>Other-Case Study</i>	4	2	2	8	8.6
<i>Other-Descriptive</i>	3	1	0	4	4.3
<i>Other-Design Science</i>	5	4	5	14	15.05
<i>Other-Review</i>	2	3	2	7	7.53
<i>Other-Survey</i>	8	8	8	24	25.9
<i>Other-Mixed</i>	1	1	1	3	3.22
Total	34	30	29	93	100

Table 2. Methodology Classification

4.2. Main Accounting Topical Areas Classification

Table 3 shows main accounting topical areas classification from articles published in IJDAR. Following Coyne et al. (2010), this study classified topical areas into 6 categories such as accounting information system (AIS), auditing, financial, managerial, tax, and other. Based on analysis results, this study added 3 mixed areas which are combination between AIS and auditing, AIS and financial, and AIS and managerial.

From the results, it can be seen that the top-three topical areas discussed by the IJDAR articles were AIS (36.6%), financial (24.73%), and other (16.12%). It followed by mixed AIS and financial (12.9%), auditing and mixed AIS and auditing (each of it 3.22%), and managerial, tax, and mixed AIS and managerial (each of it 1.07%). Furthermore, second quinquennium was the most diverse time period. All methodologies were used by articles published during the year of 2006-2010.

	<i>2001-2005</i>	<i>2006-2010</i>	<i>2011-2015</i>	<i>Total</i>	<i>%</i>
<i>AIS</i>	8	15	11	34	36.6
<i>Auditing</i>	1	2	0	3	3.22
<i>Financial</i>	11	5	7	23	24.73
<i>Managerial</i>	1	0	0	1	1.07
<i>Tax</i>	0	0	1	1	1.07
<i>Mixed- AIS and Auditing</i>	1	0	2	3	3.22
<i>Mixed- AIS and Financial</i>	6	1	5	12	12.9
<i>Mixed- AIS and Managerial</i>	1	0	0	1	1.07
<i>Other</i>	5	7	3	15	16.12
<i>Total</i>	34	30	29	93	100

Table 3. Accounting Topical Areas Classification

4.3. Author Contribution

From 2001-2015 articles published in IJDAR, 188 different authors have contributed. Those -authors come from different countries such as the U.S.A., Spain, Italy, Australia, the U.K., Belgium, Taiwan, Canada, Brazil, Egypt, Finland, Portugal, Saudi Arabia, Malaysia, Germany, India, Singapore, Slovakia, Ireland, Romania, Sweden, Tunisia, Norway, Mexico, and New Zealand. The top 19 authors which have contribution equal to 1 or more weight are shown in Table 4 in descending order.

As shown in Table 4, author with the most frequent is Ahmad A. Abu-Musa, whose weighted contribution count equal to 3. There are three authors with weighted contribution counts equal to 2 or above- Michael Alles, Miklos A. Vasarhelyi, and Kinsun Tam. Furthermore, there are four authors with weighted contribution counts more than 1- Enrique Bonsón, Javier De Andrés, Chih-Fong Tsai, and Nadine Lybaert.

<i>Author Name</i>	<i>Count</i>
<i>Ahmad A. Abu-Musa</i>	3
<i>Michael Alles</i>	2.333
<i>Miklos A. Vasarhelyi</i>	2.083
<i>Kinsun Tam</i>	2.053
<i>Enrique Bonsón</i>	1.833
<i>Javier De Andrés</i>	1.583
<i>Chih-Fong Tsai</i>	1.333
<i>Nadine Lybaert</i>	1.333

Table 4. Author Contribution

4.4. University Contribution

From 2001-2015 articles published in IJDAR, 101 different universities and 13 different companies have contributed. The top 18 universities which weighted contribution count more than 1.00 are shown in Table 5 in descending order. As shown in Table 5, top-nine universities which weighted contribution count equal to 2 or above are Rutgers University, University at Albany, SUNY, Universidad Pablo de Olavide, Universidad de Huelva, University of Oviedo, Federal University of Santa Catarina, King Fahd University of Petroleum and Minerals, Universidad Complutense de Madrid, and Universidad de Salamanca.

<i>Institutions</i>	<i>Country</i>	<i>Count</i>
<i>Rutgers University</i>	USA	6
<i>University at Albany, SUNY</i>	USA	3.583
<i>Universidad Pablo de Olavide</i>	Spain	3.5
<i>Universidad de Huelva</i>	Spain	3
<i>University of Oviedo</i>	Spain	3
<i>Federal University of Santa Catarina</i>	Brazil	2
<i>King Fahd University of Petroleum and Minerals</i>	Saudi Arabia	2
<i>Universidad Complutense de Madrid</i>	Spain	2
<i>Universidad de Salamanca</i>	Spain	2
<i>Queensland University of Technology</i>	Australia	1.833
<i>University of Cádiz</i>	Spain	1.5
<i>University of Granada</i>	Spain	1.5
<i>University of Valencia</i>	Spain	1.5
<i>The University of Melbourne</i>	Australia	1.4
<i>National Chung Cheng University</i>	Taiwan	1.333
<i>University of Birmingham</i>	UK	1.333
<i>Bryant College</i>	USA	1.25
<i>Suffolk University</i>	USA	1.25

Table 5. Institution Contribution

4.5. The Most-Cited Articles

Table 6 shows yearly number of citation. In total, from the period of 2001-2015, from Google Scholar database, IJDAR has 2,320 citations with the highest citation in 2002 with the total of 419 citations followed by 2011 with the total of 270 citations, and 2009 with the total of 250 citations. Based on average citation count, 2011 has the highest average number of 54, followed by 2009 with the average of 35.71, and 2010 with the average of 32.17. Furthermore, from Scopus database, IJDAR has 248 citations with the highest citation in 2011 with the total of 90 citations followed by 2010 with the total of 75 citations, and 2012 with the total of 40 citations. Based on average citation count, 2011 has the highest average number of 18, followed by 2010 with the average of 12.5, and 2012 with the average of 10.

Year	Google Scholar Citations	Google Scholar Average Citations	Scopus Citations	Scopus Average Citations
2001	258	17.20	-	-
2002	419	29.93	-	-
2003	222	17.08	-	-
2004	63	5.25	-	-
2005	171	15.54	-	-
First Quinquennium	1,133	-	-	-
2006	90	9	-	-
2007	52	5.78	-	-
2008	99	12.38	-	-
2009	250	35.71	-	-
2010	193	32.17	75	12.5
Second Quinquennium	684	-	75	-
2011	270	54	90	18
2012	116	29	40	10
2013	71	23.67	29	9.67
2014	24	12	7	3.5
2015	22	22	7	7
Third Quinquennium	503	-	173	-
Total	2,320	-	248	-

Table 6. Yearly Number of Citation

Table 7 and Table 8 exhibit the results from Google Scholar database. Table 7 shows 10 most-cited articles from IJDAR. The highest citation number for article published in IJDAR is 182 from the article "The Use of the Internet for Corporate Reporting by Spanish Companies" written by Larran and Giner in 2002. From 11

articles, 5 articles were discussed about financial reporting. It means that the “hot” topic for IJDAR is financial reporting that related with the use of technology. Table 8 shows top ten average citation number of articles published in IJDAR. From 11 articles in Table 7, only 7 articles were also included in top ten highest average cited article. It shows that there is a difference in the ranking when it is counted by citation number and average citation number. Article entitled “The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs” which published in 2011 written by Grande, Estebanez, and Colomina has the highest average citation number of 21.4.

YEAR	AUTHOR	TITLE	CITATION	AV RANK
2002	Manuel Larran and Begoña Giner	The Use of the Internet for Corporate Reporting by Spanish Companies	182	#4
2003	Amir Allam and Andrew Lymer	Developments in Internet Financial Reporting: Review and Analysis, Across Five Developed Countries	176	#3
2002	Enrique Bonson and Tomas Escobar	A Survey on Voluntary Disclosure on the Internet. Empirical Evidence from 300 European Union Companies	155	#5
2011	Elena Urquia Grande, Raquel Perez Estebanez, Clara Munoz Colomina	The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs	107	#1
2001	Roger Debreceny, Glen L. Gray and Theodore J. Mock	Financial Reporting Websites: What Users Want in Terms of Form and Content	75	-
2002	Nadine Lybaert	On-Line Financial Reporting-An Analysis of the Dutch Listed Firms	72	-
2011	Amelia A. Baldwin, Brad S. Trinkle	The Impact of XBRL: A Delphi Investigation	71	#2
2010	Manuel Pedro Rodriguez Bolivar, Laura Alcaide Munoz, Antonio M. Lopez	Trends of e-Government Research. Contextualization and Research Opportunities	66	#6

	Hernandez	32		
2001	Severin V. Grabski, Stewart A. Leech and Bal Lu	Risks and Controls in the Implementation of ERP Systems	57	-
2009	Enrique Bonson, Virginia Cortijo, Tomas Escobar	A Delphi Investigation to Explain the Voluntary Adoption of XBRL	57	-
2010	Syou-Ching Lai, Cecilia Lin, Hung-Chih Li, Frederick H. Wu	An Empirical Study of the Impact of Internet Financial Reporting on Stock Prices	53	#10

Table 7. Top Ten Most-Cited Articles by Google Scholar

YEAR	AUTHOR	TITLE	CITATION	AVERAGE
2011	Elena Urquia Grande, Raquel Perez Estebanez, Clara Munoz Colomina	The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs	107	21.4
2011	Amelia A. Baldwin, Brad S. Trinkle	The Impact of XBRL: A Delphi Investigation	71	14.2
2003	Amir Allam and Andrew Lymer	Developments in Internet Financial Reporting: Review and Analysis, Across Five Developed Countries	176	13.58
2002	Manuel Larran and Begoña Giner	The Use of the Internet for Corporate Reporting by Spanish Companies	182	13
2002	Enrique Bonson and Tomas Escobar	A Survey on Voluntary Disclosure on the Internet. Empirical Evidence from 300 European Union Companies	155	11.07
2010	Manuel Pedro Rodriguez Bolivar, Laura Alcaide Munoz, Antonio M. Lopez Hernandez	Trends of e-Government Research. Contextualization and Research Opportunities	66	11
2013	Hazar Daoud, Mohamed Triki	Accounting Information Systems in an ERP Environment and Tunisian Firm Performance	31	10.33
2011	Sutapat Thiprungsri, Miklos A. Vasarhelyi	Cluster Analysis for Anomaly Detection in Accounting Data: An Audit Approach	50	10
2012	Jamshed J.	An Empirical Analysis of the	39	9.75

	Mistry, Abu Jalal	Relationship between e-government and Corruption		
2010	Syou-Ching Lai, Cecilia Lin, Hung-Chih Li, Frederick H. Wu	An Empirical Study of the Impact of Internet Financial Reporting on Stock Prices	53	8.83

Table 8. Top Ten Highest-Average-Cited Articles by Google Scholar

Table 9 and Table 10 exhibit the results from Scopus database. Table 9 shows 10 most-cited articles from IJDAR. The highest citation number for article published in IJDAR is 37 from the article “Trends of e-Government Research. Contextualization and Research Opportunities” written by Bolivar, Munoz, and Hernandez in 2010. Different from Google Scholar results, the “hot” topic for IJDAR is XBRL and followed by e-government. It is shown by from 15 articles, 5 articles were discussed about XBRL and 3 articles were discussed about e-government. Table 10 shows top ten average citation number of articles published in IJDAR. From 15 articles in Table 9, 12 articles were also included in top ten highest average cited article. It shows that there is no big difference in the ranking when it is counted by citation number and average citation number. Article entitled “The Impact of XBRL: A Delphi Investigation” which published in 2011 written by Baldwin and Trinkle has the highest average citation number of 7.2.

YEAR	AUTHOR	TITLE	CITATION	AV RANK
2010	Manuel Pedro Rodriguez Bolivar, Laura Alcaide Munoz, Antonio M. Lopez Hernandez	Trends of e-Government Research. Contextualization and Research Opportunities	37	#2
2011	Amelia A. Baldwin, Brad S. Trinkle	The Impact of XBRL: A Delphi Investigation	36	#1
2011	Sutapat Thiprungsri, Miklos A. Vasarhelyi	Cluster Analysis for Anomaly Detection in Accounting Data: An Audit Approach	22	#3
2012	Jamshed J. Mistry, Abu Jalal	An Empirical Analysis of the Relationship between e-government and Corruption	16	#4
2011	Elena Urquia Grande, Raquel Perez Estebanez,	The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in	15	#5

	Clara Munoz Colomina	Spanish SMEs 3		
2010	Saeed Roohani, Zhao Xianming, Ernest A. Capozzoli, Barbara Lamberton	Analysis of XBRL Literature: A Decade of Progress and Puzzle	13	#8
2011	Diego Valentineti, Michele A. Rea	Adopting XBRL in Italy: Early evidence of fit between Italian GAAP Taxonomy and current reporting practices of non-listed companies	10	#7
2012	Oana Velcu- Laitinen, Ogan M. Yigitbasioglu	The Use of Dashboards in Performance Management: Evidence from Sales Managers	10	#8
2013	Ogan M. Yigitbasioglu, Kim Mackenzie, Rouhshi Low	Cloud Computing: How does it differ from IT outsourcing and what are the implications for practice and research? 18	9	#5
2012	Srinivasan (Srini) Ragothaman	Voluntary XBRL Adopters and Firm Characteristics: An Empirical Analysis	8	#8
2013	Hazar Daoud, Mohamed Triki	Accounting Information Systems in an ERP Environment and Tunisian Firm Performance	8	#6
2010	Syou-Ching Lai, Cecilia Lin, Hung- Chih Li, Frederick H. Wu	An Empirical Study of the Impact of Internet Financial Reporting on Stock Prices 31	7	-
2010	Carmen de Pablos Herederro, David Lopez Berzosa, Roberto Santos Santos	The Implementation of Free Software in Firms: An Empirical Analysis 16	7	-
2010	Byron Marshall, Kristian Mortenson, Amy Bourne, Kevin Price	Visualizing Basic Accounting Flows: Does XBRL + Model + Animation = Understanding?	7	-
2011	Luis Rodriguez- Dominguez, Isabel Maria Garcia Sanchez, Isabel Gallego Alvarez	From Emerging to Connected E- Government: The Effects of Socioeconomics and Internal Administration Characteristics	7	#10

Table 9. Top Ten Most-Cited Articles by Scopus

YEAR	AUTHOR	TITLE	CITATION	AVERAGE
2011	Amelia A. Baldwin, Brad S. Trinkle	The Impact of XBRL: A Delphi Investigation	36	7.2
2010	Manuel Pedro	Trends of e-Government	37	6.17

	Rodriguez Bolivar, Laura Alcaide Munoz, Antonio M. Lopez Hernandez	Research. Contextualization and Research Opportunities		
2011	Sutapat Thiprungsri, Miklos A. Vasarhelyi	Cluster Analysis for Anomaly Detection in Accounting Data: An Audit Approach	22	4.4
2012	Jamshed J. Mistry, Abu Jalal	An Empirical Analysis of the Relationship between e-government and Corruption	16	4
2011	Elena Urquia Grande, Raquel Perez Estebanez, Clara Munoz Colomina	The impact of Accounting Information Systems (AIS) on performance measures: empirical evidence in Spanish SMEs	15	3
2013	Ogan M. Yigitbasioglu, Kim Mackenzie, Rouhshi Low	Cloud Computing: How does it differ from IT outsourcing and what are the implications for practice and research?	9	3
2015	Federica Palumbo	Developing a new service for the digital traveler satisfaction: The Smart Tourist App	3	3
2013	Hazar Daoud, Mohamed Triki	Accounting Information Systems in an ERP Environment and Tunisian Firm Performance		2.67
2011	Diego Valentinetti, Michele A. Rea	Adopting XBRL in Italy: Early evidence of fit between Italian GAAP Taxonomy and current reporting practices of non-listed companies	10	2.5
2010	Saeed Roohani, Zhao Xianming, Ernest A. Capozzoli, Barbara Lambertson	Analysis of XBRL Literature: A Decade of Progress and Puzzle	13	2.17
2012	Oana Velcu-Laitinen, Ogan M. Yigitbasioglu	The Use of Dashboards in Performance Management: Evidence from Sales Managers	10	2
2012	Srinivasan (Srini) Ragothaman	Voluntary XBRL Adopters and Firm Characteristics: An Empirical Analysis	8	2
2013	Siripan Kuenkaikaew, Miklos A.	The Predictive Audit Framework	6	2

	Vasarhelyi	30		
2014	Ehab K. A. Mohamed, Mohamed A. K. Basuony	Determinants and Characteristics of Voluntary Internet Disclosures in GCC Countries	4	2
2015	Cassy Henderson, Esperanza Huerta, Terry Ann Glandon	Standardizing the Presentation of Financial Data: Does XBRL's Taxonomy Affect the Investment Performance of Nonprofessional Investors?	2	2
2011	Luis Rodriguez-Dominguez, Isabel Maria Garcia Sanchez, Isabel Gallego Alvarez	From Emerging to Connected E-Government: The Effects of Socioeconomics and Internal Administration Characteristics	7	1.4

Table 10. Ten Highest-Average-Cited Articles by Scopus

5. CONCLUSIONS

The objective of this study is to review and analyze articles published in IJDAR in the period of 2001-2015. This study contributes to accounting information system literature by analyzing the methodology used, main accounting topical areas, the contribution of authors and institutions as well as the citation analysis of IJDAR publication. Several conclusions can be concluded from this study. First, survey is the methodology that used the most by the authors. Second, accounting topical research area is dominated by accounting information system which is in line with the scope of IJDAR. The aim of IJDAR is to contribute to advancing knowledge and understanding of both theory and practice in digital accounting, by promoting high quality applied and theoretical research. Third, the authors and institutions which contribute to IJDAR are mainly from the USA, Spain, and Australia. The IJDAR provides quite diverse research articles. The results of this study show that IJDAR is suitable for wide audience such as academics, graduate students, practitioners and all others interested in digital accounting research since its contributors come from different background.

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PAGE 4

PAGE 5

PAGE 6

PAGE 7

PAGE 8

PAGE 9

PAGE 10

PAGE 11

PAGE 12

PAGE 13

PAGE 14

PAGE 15

PAGE 16

PAGE 17

PAGE 18

PAGE 19
