



*Advances in Accounting Information Systems
and International Journal of Accounting
Information Systems: first ten volumes
(1992–2003)*

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Abstract

This study of the first 10 volumes of *Advances in Accounting Information Systems (AiAIS)* and the *International Journal of Accounting Information Systems (IJ AIS)* uses content, participation, citation, and article download analyses to assess the journal's success of meeting its purpose, intended audience, scope, and reach. Results suggest that its redirected focus in 2000 to expand its international audience, removal of section designations for articles, implementation of a quarterly publication approach, and inclusion in an electronic, searchable database (ScienceDirect) have well positioned the journal for the future and to assist in disseminating quality AIS research. This study's analyses of articles published in the journal specifically indicate an increase in publications in recent years, numerous identified AIS topic/research method opportunities for future research, a variety of AIS topics examined, various research methods employed, and participation by all faculty ranks. Further, the author's school of publication and university of degree show a variety of large, public institutions participating in the journal. Outside citations by articles in other journals to *AiAIS/IJ AIS* articles indicate an increase in dissemination of knowledge in recent years, while article downloads show an exponential growth pattern. The study concludes that *IJ AIS* has come into its own and is

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recognized by academics and professionals as a quality accounting publication that contributes to the literature.

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1. Introduction

This study analyzes the first 10 volumes (1992 through 2003) of *Advances in Accounting Information Systems (AiAIS)* and its successor journal, *International Journal of Accounting Information Systems (IJAIS)* (collectively termed “the journal”) using content, participation, citation, and article download analyses.¹ Additionally, this research reviews the journal’s purpose and intended audience to provide editorial leadership with knowledge that could potentially guide future journal direction to enhance reputation. Journal assessment is not new, and over the years, articles have been directed at reviewing and assessing various accounting journals (e.g., *The Journal of the American Taxation Association*: Hutchison and White, 2003; *Journal of Information Systems*: Samuels and Steinbart, 2002; *Management Accounting Research*: Scapens and Bromwich, 2001; *Behavioral Research in Accounting*: Meyer and Rigsby, 2001; *Journal of Accounting and Economics*: Watts, 1998; *Contemporary Accounting Research*: Carnaghan et al., 1994; *The Accounting Review*: Heck and Bremser, 1986; and *Journal of Accounting Research*: Dyckman and Zeff, 1984). Although each of these reviews assessed different elements of a specific journal, their underlying purpose was to examine the journal’s past to provide future direction.

AiAIS/IJAIS witnessed rapid changes in technology and communication, and tremendous growth in interest by business for accounting information systems (AIS) during the period this study examines. This growth and interest in *AiAIS/IJAIS* is evidenced by increases in submissions, published articles, citations to articles in the journal, electronic downloads of articles, and diversity in the authorship of research. An examination of publication trends in the journal can also give insight as to the future direction of AIS research, which can benefit academicians in selecting and performing AIS research. Some of the clearest trends in the journal are diversification of AIS research topics; acceptance of various research methods; timely publications; contemporary topics; international focus of AIS; lack of dominance by any particular author, interest group, or university; and dissemination of knowledge to the literature evidenced by citations and electronic downloads.

The remainder of this article is organized as follows. First, a brief background of the journal is presented. This is followed by a discussion of the methodology and data sources used in the analyses. Measures addressing content, participation, citations, and electronic downloads are then examined. Finally, conclusions and limitations are provided.

¹ Only 10 volumes of the journal were published during the 12 years examined in this study.

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