

# Enterprise systems and the re-shaping of accounting systems: A call for research

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## Abstract

Enterprise systems (and their primary form, enterprise resource planning systems (ERPS)) have fundamentally re-shaped the way business event data is collected, stored, disseminated and used. This change in information processing orientation fundamentally affects every area of accounting and should drive radical changes in audit processes. Yet, the extant research in accounting has largely ignored this phenomenon and researchers have provided little of value in offering guidance to the respective practice communities through empirical findings. It is the editorial team at IJAIS's desire to promote the extension and growth of the enterprise systems research in accounting and the impact it has had and will have across the various disciplines of accounting. This issue of the journal is the first in a planned series of annual special issues on the role of enterprise systems in accounting.

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## 1. Introduction

While enterprise systems (also commonly known as enterprise resource planning systems (ERPS)) have become the norm in the business environment and vendors have experience maturity in sales of such systems, the accounting research community has largely ignored the impact such systems have on all facets of business organizations. To a large degree, the power of enterprise systems and the embedded tools and structures have allowed organizations to focus on increased globalization, outsourcing of core functions, and restructuring of business processes and trading

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partner relationships. Yet, these phenomena have been largely ignored by the accounting research community and the vast majority of the on-going research ignores the fact that enterprise systems have changed the environments in which we focus our research.

There is a slowly evolving and growing literature on enterprise systems and accounting that has largely been driven by European and Australian researchers applying research methods that are scantily used by North American and Asian researchers. This broader view of research methods has facilitated exploration of the basic phenomena that arise in enterprise system-driven environments. However, the application of these research methods have generally failed to meet the standards expected by journals aligned more with traditional North American accounting research methods. A middle ground is needed where the traditional North American researchers recognize the need to bring their own research skill sets and adapt them to the discovery level research that is needed in enterprise systems, while field researchers (and particularly case researchers) need to recognize the need for more externally valid research strategies. While discovery of how given individuals in a selected organization have been impacted by and have adapted to enterprise systems is of value, the major contributions to the enterprise systems in accounting research will come from research that presents findings that are applicable to a broad range of organizations and these are the findings that will be of interest to the readers of a journal such as the *International Journal of Accounting Information Systems* (IJ AIS).

Evolution of the discipline mandates the acceptance and use of a wide range of research methods in a rigorous (but not to the degree of rigor mortis) fashion in order to get a broad range of views and understanding as to the impact of enterprise systems. While the extant research lacks depth, one encouraging sign to date is the broad diversity of the set of studies that have been published in *IJAIS*. Dillard et al. (2005) provide a critical theory view of enterprise systems and the role in controlling individuals and the organizational structures within which they operate. Poston and Grabski (2001) and Nicolaou and Bhattacharya (2006-this issue) provide an empirical archival view on the impact of enterprise systems on organizational effectiveness, while Rikhardsson and Kræmmergaard (2006-this issue) provide an alternative view on performance and effectiveness via the use of multiple case studies. Nicolaou (2004) similarly uses a multiple case methodology, but the end result of this study is the development of a construct for measuring post-implementation review that can be applied in other future studies. Bradford and Florin (2003) use a questionnaire-based methodology to enhance the understanding regarding the diffusion of enterprise systems technology and user perceptions on the success of implementation. Other research related to design science and modeling of enterprises (e.g. McCarthy and Geerts, 2002) along with behavioral research investigating users aptitude to such models (e.g. Dunn and Gerard, 2001; Dunn and Grabski, 2000; Dunn et al., 2005) can also be perceived as adding to the overall body of research on enterprise systems in accounting. Thus, in a short time the research domain has benefited from the diversity that has sprouted at its basic foundation.

From a methods standpoint, the future looks bright if the momentum can build in regards to the evolution, growth and expansion of enterprise systems research. Yet, very little of this research has explored the behavioral aspects of enterprise systems (with notable exceptions aforementioned) and this is an area that many AIS researchers are well-prepared to tackle. Arnold's (2006-this issue) paper on opportunities for behavioral accounting research in enterprise systems should be particularly enlightening in this regard. Equally important, Arnold specifies desirable approaches in field research related to enterprise systems and it is intended from this point forth that her prescriptions will be relied on heavily by authors and reviewers for *IJAIS*.

From a discipline oriented perspective, the future also looks bright. There are many opportunities across the multiple sub-disciplines of enterprise systems in accounting from which researchers can

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