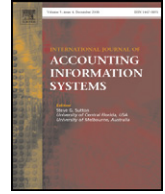




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# A research discipline with no boundaries: Reflections on 20 years of defining AIS research<sup>☆</sup>

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### ABSTRACT

Some twenty years ago, Sutton (1992) posed the question, “Can we research a field we cannot define?” This article provides an assessment of the AIS research discipline’s current state and future prospects. In reflecting upon the state of the discipline twenty years earlier, I find that the concerns voiced in the earlier paper have been largely addressed and the discipline’s research quality has greatly improved. The AIS research discipline has all the appearances of a vibrant discipline generating relevant, high quality research. However, underneath that exterior, a closer examination reveals a discipline that may not be sustainable in the long term and still faces many challenges. I discuss these concerns and briefly touch on the key areas the discipline needs to focus in order to better insure its long-term sustainability.

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## 1. Introduction

In the position piece published in the first issue of *Advances in Accounting Information Systems* (which became the *International Journal of Accounting Information Systems* in 2000), Sutton (1992) posed the question, “Can we research a field we cannot define?” Sutton noted that the accounting information systems (AIS) discipline suffered from (1) an absence of identity, (2) too many AIS scholars researching in areas other than AIS, (3) too few researchers driving the discipline, and (4) too much AIS research lacking appropriate academic rigor. The future could have been viewed as very bleak, but Sutton argued for a concerted effort to build the discipline by fostering diversity, growing the research community, and letting the research community define the discipline—not through restrictiveness, but through demands for high

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quality while maintaining relevance and openness. This article is a reflection on that vision and where it has led us twenty years later.<sup>1</sup>

Few within the discipline would argue that the rigor of the work has not improved. The AIS research published in top AIS journals consistently has a stronger theory base, more rigorous development of artifacts, hypotheses and/or models; and utilizes stronger and better adapted analyses in assessing research results and drawing implications and conclusions. Some in our discipline may be troubled by whether we have managed to avoid pushing rigor to the point of rigormortis and the accompanying affliction of irrelevance, but I believe we have improved our research without suffering such maladies. Indeed, as is articulated later in this essay, the AIS discipline in many cases has taken a leadership role and led practice. The discipline has moved past the surveys of current practice in firms and the following of practice, to in many cases driving practice. This is a strength of the AIS discipline that is not matched by any of our colleagues in the sister disciplines of accounting. While the relevance of AIS research has steadily increased, I would argue the relevance of accounting research as a whole has seriously deteriorated.

While I will make the case in the following pages that the AIS discipline is maturing and steadily increasing its quality, I will also come back to the basic issue of sustainability. We have an odd paradox in that I believe the quality and diversity of AIS research has never been better. At the same time, I am not sure I have ever been as concerned about our long-term viability and I strongly believe we need to assess our plans as a discipline for sustainability and assess whether the current path is best for the growth and evolution of the discipline.

In the following pages I will explore the discipline's growth, the great gains that have been made in AIS research, and focus on how we make the AIS research model sustainable. The opportunity is there, the quality is there, but we need more impassioned researchers to continually build the momentum and to carry the torch in the future. Not for the faint of heart, but a great opportunity for those who are willing to provide leadership and have the passion to continuously push the boundaries.

## 2. The more things change, the more they stay the same

Sutton (1992) identifies three primary streams dominating the AIS research in the 1980s: (1) EDP Auditing, (2) Databases, and (3) Expert Systems. In an interesting twist of fate, one might define the field very similarly today. The exception is probably the emergent area of the business value of information technology (IT). While we no longer talk about EDP Auditing (i.e. electronic data processing auditing), computerized auditing is alive and well. While databases is probably an equally limiting and out-of-date descriptor, the research within that stream related to resource-events-agents (REA) semantic modeling, continuous reporting capability, and data-level access for business reporting have all continued to expand and evolve rapidly. Expert systems may be a bit more limited from a research standpoint, but its expansion into intelligent decision aids, data mining, and knowledge management continues to lead to fertile research opportunities and significant gains in understanding as a result of AIS research.

The business value of IT literature is the payback for questioning the role of certain research methodologies in the expansion of a relevant research discipline. As lamented in Sutton (1992, 10), while I am envious of their “traditions of excellence and rigor”, I wouldn’t wish the capital market researcher’s problems with “relevance and overly scholastic thinking... on any discipline” (as quoted from McCarthy, 1987). Fostering diversity in research means recognizing quality contributions of all kind that help build and expand the discipline. Thus, we see a strong literature in the business value of IT developing that has its roots in capital markets research, but has since grown even richer as alternative methodologies help expand our understanding.

The following subsections briefly overview the growth in each of these areas and how each has greatly strengthened the AIS research discipline. While each could easily be the subject of a monograph chapter (and most have, see Arnold and Sutton, 2002), the focus here is on the state-of-the-art research in each area and the implications for future research.

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<sup>1</sup> Sutton announced the launch of *Advances in Accounting Information Systems* at the 1989 American Accounting Association Annual Meeting.

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