

Challenges of Technology Implementation in Accounting Information Systems: A Systematic Literature Review and Bibliometric Analysis

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ABSTRACT

This study aims to identify research developments and map the main challenges of technology implementation in AIS through a Systematic Literature Review (SLR) approach and bibliometric analysis. Data were obtained from the Scopus database using the PRISMA framework, resulting in 52 articles that met the inclusion criteria. Bibliometric analysis was conducted using VOSviewer to map publication trends, countries, affiliations, journal sources, and research keywords. The results show that studies on technology implementation in AIS have increased significantly since 2024, with a primary focus on ERP, AI, automation, machine learning, blockchain, and cloud computing. Thematic synthesis identified five main challenges to technology implementation in AIS: user competence and resistance, organizational readiness and management support, system integration and complexity, cost and resource constraints, and security, privacy, and data quality. These findings indicate that the success of technology implementation is not only determined by system sophistication but also influenced by human, organizational, and information governance readiness. This study contributes to enriching the literature on technology implementation in AIS and serves as a basis for developing more effective digital transformation strategies in the future.

Keywords: Accounting Information Systems, Technology Implementation, Digital Transformation, Enterprise Resource Planning, Artificial Intelligence, Systematic Literature Review.

INTRODUCTION

The development of digital technology has driven fundamental changes in the way organizations generate, manage, and utilize accounting information. Advances in artificial intelligence (AI), big data analytics, cloud computing, blockchain, and robotic process automation (RPA) have expanded the role of accounting information systems from mere transaction recording tools to strategic infrastructure that supports organizational decision-making and control (Kraus, et al., 2022; Nassani et al., 2023; Abdullah & Almaqtari, 2024). In an increasingly digitalized business environment, Accounting Information Systems (AIS) are a critical component connecting operational activities, financial reporting, internal controls, and the information needs of stakeholders. AIS enables organizations to generate faster, more integrated, and more relevant information to support effective decision-making (Lutfi, 2023; Monteiro et al., 2022). Therefore, the use of technology in AIS is no longer seen as an option, but rather as a strategic necessity for organizations seeking to maintain their competitiveness in the digital era (Nassani et al., 2023; Kraus et al., 2022).

The growing attention to digital transformation has also spurred the development of various studies on technology implementation in accounting and auditing. The existing literature discusses a variety of technologies, from AI, machine learning, blockchain, cloud accounting, to business process automation technologies integrated with accounting information systems (Leocádio et al., 2024; Vitali & Giuliani, 2024; Abdo-Salloum & Chehade, 2026). Furthermore, AIS research increasingly links technology implementation to issues of information quality, system effectiveness, internal control, organizational governance, and the transformation of the accounting profession (Lutfi, 2023; Pedroso & Gomes, 2024; Grosu et al., 2023). Despite

the significant growth in research on technology and AIS, the available literature remains scattered across different technological contexts, organizational sectors, and research perspectives. Some studies focus on the technical aspects of technology, while others emphasize the organizational, human, or environmental dimensions that influence the implementation process (Jackson & Allen, 2024; Abbas et al., 2026; Kokina et al., 2025). This situation results in a partial understanding of the challenges of technology implementation in AIS and has not been comprehensively integrated.

Furthermore, rapid technological developments have given rise to various new issues that continue to evolve in practice and research. Digital transformation in accounting is not only related to the adoption of new technologies but also to changes in business processes, professional competencies, information governance, and the accompanying regulatory environment (Stratopoulos & Wang, 2025; Lombardi et al., 2025; Kraus et al., 2022). Therefore, a study that integrates these various perspectives is needed to provide a more comprehensive picture of the challenges of technology implementation in AIS.

LITERATURE REVIEW

Accounting Information System

Accounting Information SystemsAn Information System (AIS) is a system that integrates people, procedures, technology, and databases to produce information that supports organizational decision-making. The role of AIS has evolved from a transaction recording function to a strategic system that supports organizational control, planning, and performance evaluation. A high-quality AIS contributes to the quality of information and the success of corporate decision-making (Lutfi, 2023; Monteiro et al., 2022).

Digital Transformation in Accounting

Digital transformation drives the integration of various technologies such as artificial intelligence (AI), big data analytics, cloud computing, blockchain, and robotic process automation (RPA) into accounting processes. These developments are changing the way organizations manage information, improving business process efficiency, and expanding the role of accountants in a data-driven business environment. Digital transformation involves not only technological changes but also changes in organizational processes, competencies, and strategies (Kraus et al., 2022; Abdullah & Almaqtari, 2024; Abbas et al., 2026).

Adopsi Teknologi dalam Sistem Informasi Akuntansi

Technology implementation in AIS is influenced by various factors originating from technological, organizational, and environmental aspects. The Technology–Organization–Environment (TOE) perspective explains that the success of technology adoption is determined by the characteristics of the technology used, organizational readiness, and external environmental conditions such as regulations and competitive pressures (Jackson & Allen, 2024; Pedroso & Gomes, 2024). Therefore, technology implementation in AIS is a complex process and requires a comprehensive understanding of the various influencing factors.

METHODS AND ANALYSIS

This study uses a Systematic Literature Review (SLR) approach combined with bibliometric analysis. SLR is used to systematically identify, filter, evaluate, and synthesize relevant literature, while bibliometric analysis is used to map publication developments, collaboration structures, relationships between publications, and the development of research themes regarding technology implementation in Accounting Information Systems. The article identification and selection process refers to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) to increase transparency and traceability of the review process.

The research data was obtained from the Scopus database. Scopus was chosen as the primary source because it provides extensive multidisciplinary publication coverage and bibliographic metadata that can be used for bibliometric analysis. Using a single database also allows for consistent search and selection processes based

on predetermined metadata and criteria. However, the limited use of a single database is a limitation of this research and is discussed further in the limitations section.

The article search was conducted in the title, abstract, and keywords fields using a combination of keywords related to Accounting Information Systems, technology, implementation or adoption, and challenges or barriers. The keywords used were: “Accounting Information System” OR “Accounting Software” OR ERP AND “Technology Implementation” OR Adoption AND Challenges OR Barriers. The search was conducted on publications within the 2017–2026 period. This period was chosen to obtain an overview of research developments in the last ten years, especially because the implementation of technology in Accounting Information Systems has developed along with increasing digitalization, the adoption of ERP, accounting software, cloud systems, and various digital technologies in business processes. The determination of the period in the SLR needs to be adjusted to the research objectives, the characteristics of the topic, and the need to capture relevant and up-to-date literature developments (Kraus et al., 2022; Sauer & Seuring, 2023).

The inclusion criteria for this study included articles published between 2017 and 2026, written in English, in journal form, available as open access, and relevant to the implementation or adoption of technology in Accounting Information Systems. Articles outside the study period, not journal articles, not in English, not available as open access, or irrelevant to the research focus were excluded from the selection process. These criteria were used to ensure the articles' suitability to the research objectives and to ensure that the analyzed articles contained fully accessible information.

Based on the initial search results in the Scopus database, 409 documents were obtained. After filtering based on the publication range of 2017–2026, the number of documents was 260 articles. Next, documents were selected based on publication type by removing documents that were not journal articles, resulting in 100 articles. After filtering based on language, 97 articles remained. In the final stage, selection was based on the availability of open access, resulting in 52 articles that met the selection criteria and were used in the research analysis. The process flow for identifying and selecting articles is shown in Figure 1.

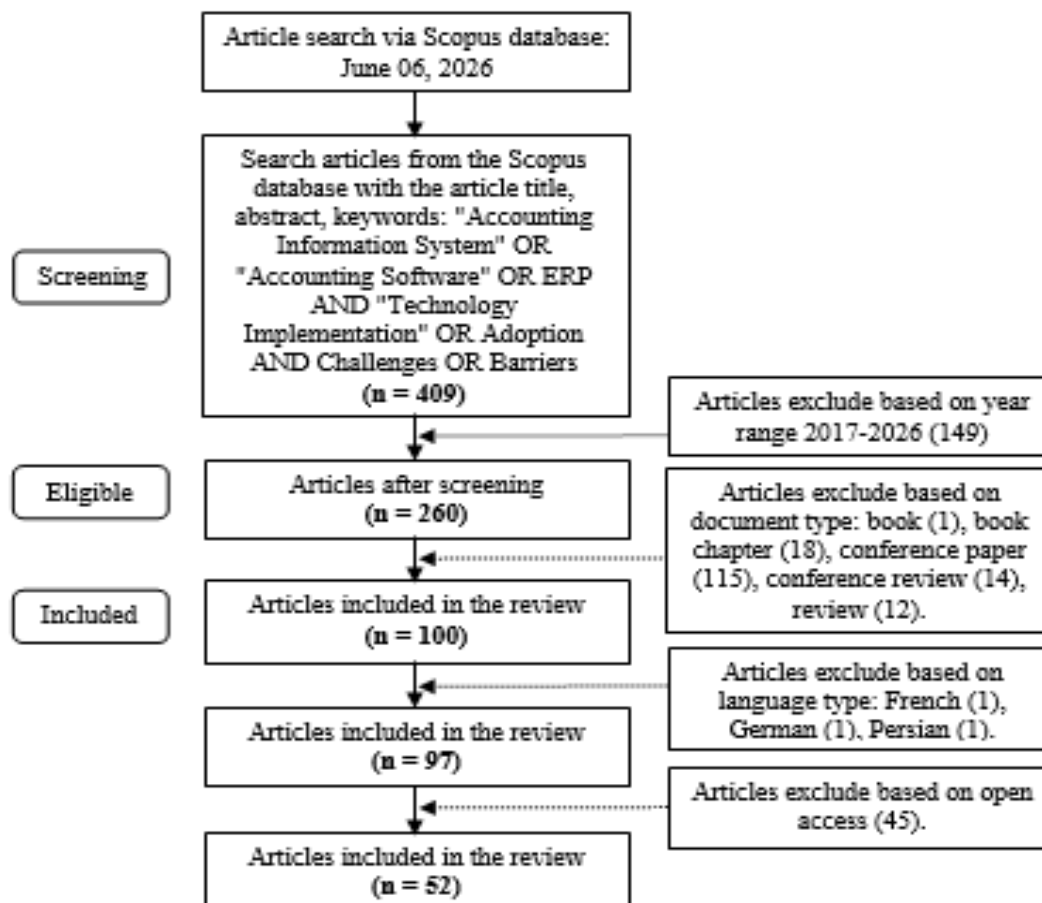


Figure 1: SLR Information Flow using PRISMA

Articles that met the selection criteria were then analyzed using VOSviewer to visualize bibliographic data, specifically cross-country collaboration networks and keyword co-occurrence relationships. Bibliometric analysis was used to identify connection patterns, country contributions, dominant study focuses, and the development of research themes regarding technology implementation in Accounting Information Systems. In addition to analysis using VOSviewer, articles were also analyzed descriptively to describe the development of publications by year, country, journal source, and keywords. The combination of bibliometric analysis and SLR allows this study to map research developments while identifying emerging issues and themes in the literature.

The analysis was aimed at answering two research questions: **RQ1**, how is the research on the challenges of implementing technology in Accounting Information Systems based on Scopus-indexed publications?; and **RQ2**, what are the main challenges in implementing technology in Accounting Information Systems based on the articles analyzed. To answer RQ2, a substantive screening was conducted on articles that met the initial selection criteria, considering the suitability of the article content to the focus of the research questions. Articles were retained in the thematic synthesis if they explicitly identified or described challenges, obstacles, risks, or difficulties related to implementing technology in Accounting Information Systems. The findings from these articles were then grouped based on similar issues.

RESULT AND DISCUSSION

This section presents the results of the analysis of 52 articles that met the research criteria. The discussion is based on two research questions. RQ1 is answered through Scopus data analysis and bibliometric mapping using VOSviewer, while RQ2 is answered through a thematic synthesis of articles that directly address the challenges of technology implementation in Accounting Information Systems.

RQ1: How is the research progress regarding the challenges of implementing technology in Accounting Information Systems?

Documents by year

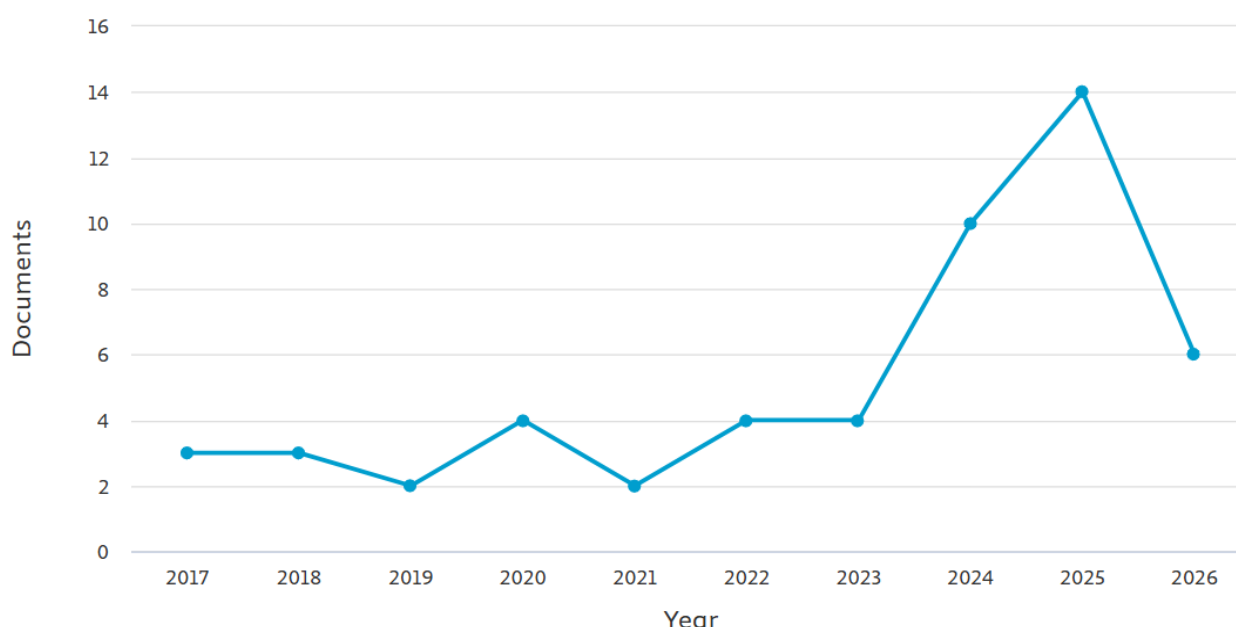


Figure 2: Number of publications by year

Based on Figure 2, the development of publications regarding the challenges of implementing technology in Accounting Information Systems in the Scopus database shows a pattern that tends to increase in the period 2017–2026. In the initial period, the number of publications was still relatively low and stable, namely 3

articles in 2017, 3 articles in 2018, 2 articles in 2019, 4 articles in 2020, and 2 articles in 2021. Subsequently, the number of publications began to increase in 2022 and 2023, each with 4 articles.

A more significant increase was seen in 2024 with 10 articles, then reaching its highest number in 2025 with 14 articles. Meanwhile, in 2026 there were 6 articles, but this number is still preliminary because the publication year had not yet ended at the time of the data search. These findings indicate that the study of technology implementation challenges in Accounting Information Systems has received increasing attention in recent years, especially with the increasing digital transformation, ERP adoption, and accounting software, as well as the need for organizations to address technology implementation barriers.

Documents by country or territory

Compare the document counts for up to 15 countries/territories.

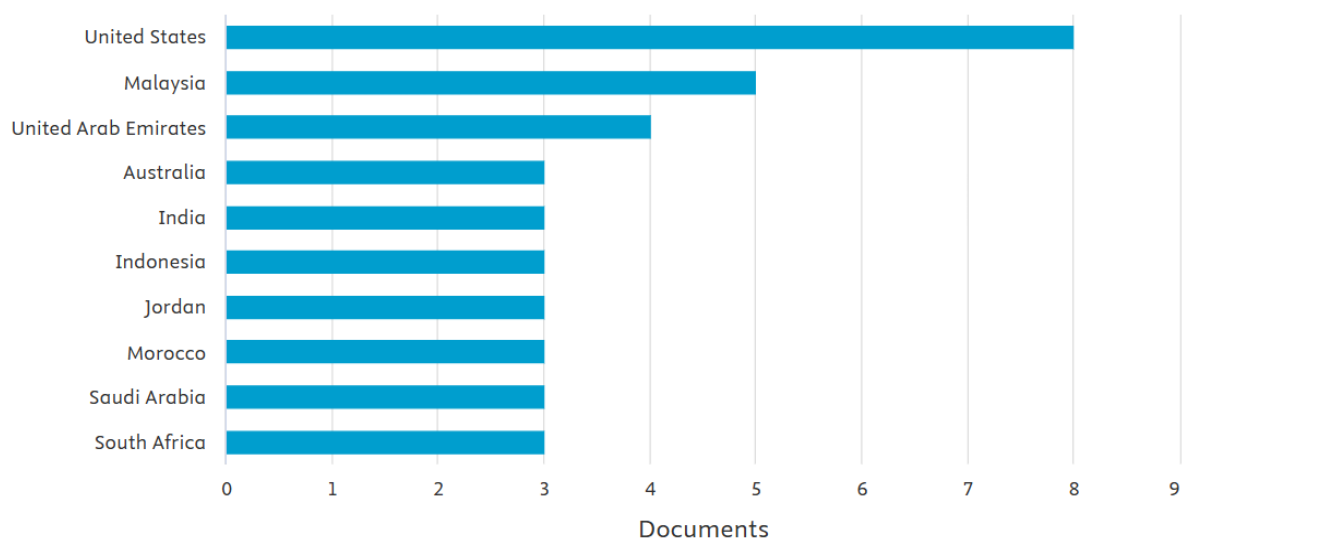


Figure 3: Number of publications by country

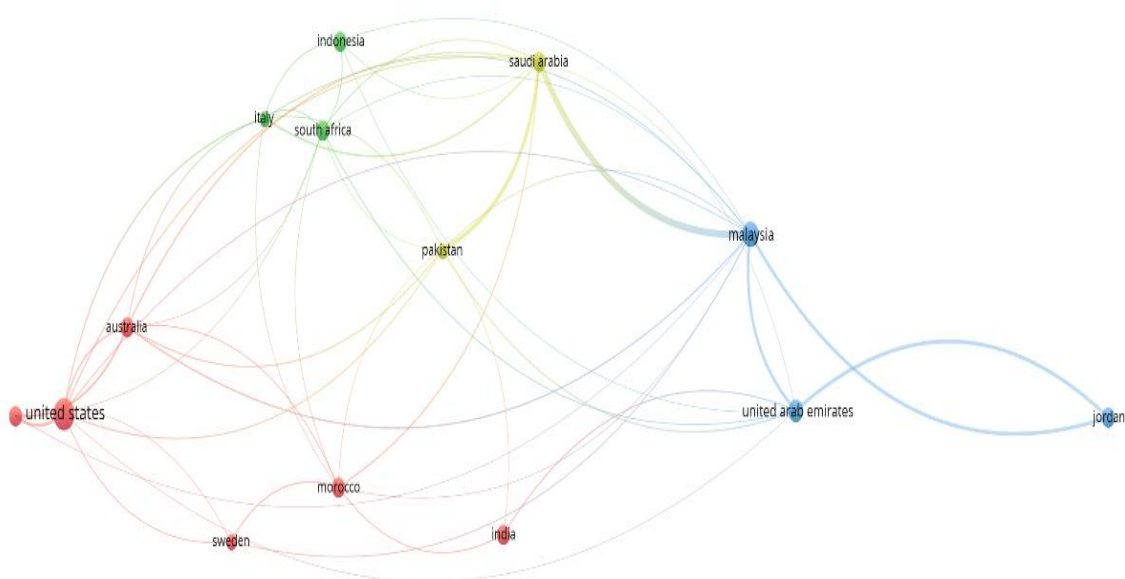


Figure 4: State network visualization

Based on Figure 3, the distribution of publications by country shows that the United States has the most research on technology implementation challenges in Accounting Information Systems, with 8 papers. Malaysia is in second place with 5 papers, followed by the United Arab Emirates with 4 papers. Several other countries, such as Australia, India, Indonesia, Jordan, Morocco, Saudi Arabia, and South Africa, each have 3 papers.

These findings indicate that studies related to technology implementation in Accounting Information Systems are not only developing in developed countries but are also beginning to receive attention in developing countries. This is understandable, as technology implementation challenges, such as organizational readiness, infrastructure, human resource competency, and data security, are relevant issues across various national contexts.

Furthermore, the VOSviewer visualization (Figure 4) demonstrates the collaborative relationships between countries involved in this research. The United States, Malaysia, and the United Arab Emirates appear to have quite strong connections with several other countries. This indicates that research on the challenges of implementing technology in Accounting Information Systems is cross-border and has the potential for further development through international collaboration.

Documents by affiliation

Compare the document counts for up to 15 affiliations.

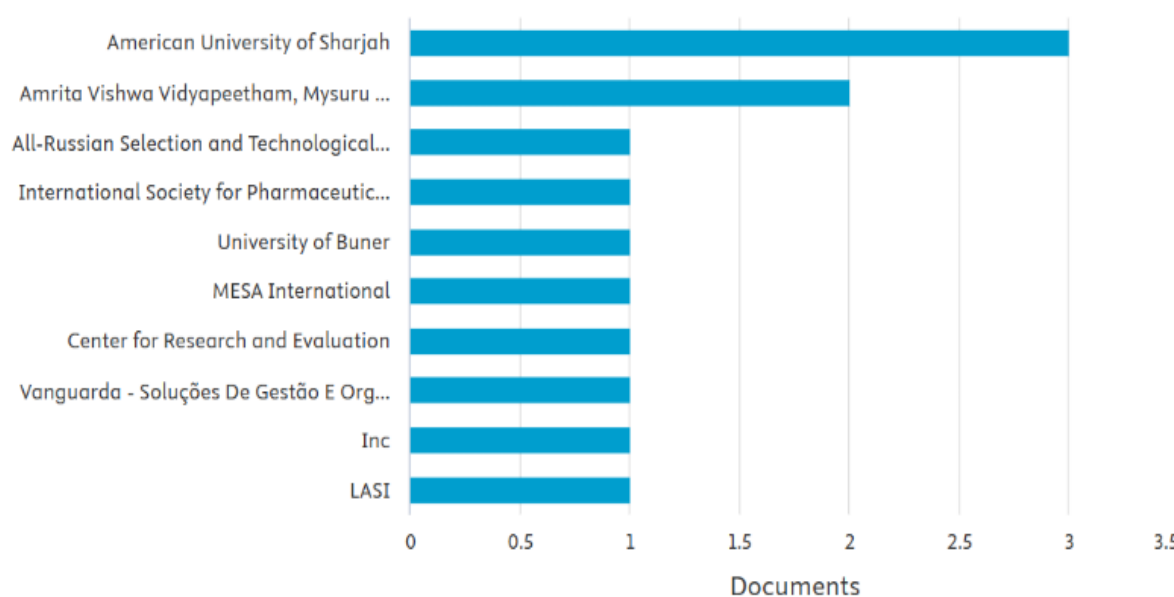


Figure 5: Number of publications by affiliation

Based on Figure 5, the distribution of publications by affiliation indicates that research contributions on the challenges of technology implementation in Accounting Information Systems have not been dominated by a single institution. The affiliation with the highest number of publications is the American University of Sharjah with 3 papers, followed by Amrita Vishwa Vidyapeetham, Mysuru Campus with 2 papers. Meanwhile, several other affiliations such as the University of Buner, MESA International, the Center for Research and Evaluation, and several other institutions each produced only 1 paper.

These findings indicate that research related to the challenges of implementing technology in Accounting Information Systems remains scattered across various institutions and has not yet been centralized by a specific academic affiliation. This indicates that this topic still has ample room for development, particularly through collaboration between researchers and institutions to strengthen studies in the field of Accounting Information Systems.

Documents per year by source

Compare the document counts for up to 10 sources.

[Compare sources and view CiteScore, SJR, and SNIP data](#)



Figure 6: Number of publications by journal source

Based on Figure 6, the distribution of publications by journal source shows that articles on the challenges of implementing technology in Accounting Information Systems are spread across various journals. Some of the sources with the highest number of publications are the Eastern European Journal of Enterprise Technologies, Economics Innovative and Economics Research Journal, Journal of Risk and Financial Management, Management Systems in Production Engineering, and Sustainability Switzerland, each with two articles. Meanwhile, other journals such as Accounting Horizons and Applied Sciences Switzerland each have one article.

These findings indicate that research on the challenges of implementing technology in Accounting Information Systems is not only published in accounting journals, but also in journals related to management, technology, risk, sustainability, and production systems. This indicates that the topic is multidisciplinary, as technology implementation in Accounting Information Systems is not only related to accounting aspects but also involves aspects of technology, organization, risk management, and business strategy.

Documents by author

Compare the document counts for up to 15 authors.

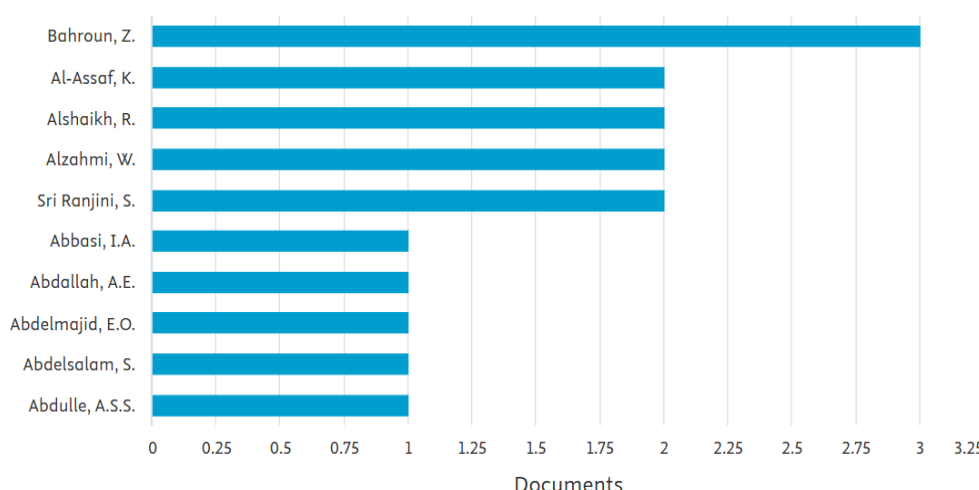


Figure 7: Number of publications by author (top 10)

These findings indicate that research on the challenges of technology implementation in Accounting Information Systems is still scattered across various authors and has not yet shown strong dominance by any particular researcher. This indicates that this topic remains open to further development by other researchers, particularly in broadening the study of factors influencing the success or failure of technology implementation in accounting systems.

Table 1. Keywords according to the author

Rank	Keyword	Total link strength
1	Enterprise Resource Planning	200
2	Artificial Intelligence	104
3	Enterprise Resource Management	91
4	Industri 4.0	66
5	Automation	62
6	Machine Learning	57
7	ERP	50
8	Enterprise Resources Planning	34

9	Automated Manufacturing	32
10	Autonomous Agents	32

Based on Table 1, the results of keyword analysis using VOSviewer show that Enterprise Resource Planning is the most dominant keyword with a total link strength of 200. This indicates that studies on the challenges of implementing technology in Accounting Information Systems have focused largely on the implementation of ERP as an integrated system that supports organizational business and accounting processes. In addition, other keywords that also have strong links are Artificial Intelligence with a total link strength of 104, Enterprise Resource Management with 91, Industry 4.0 with 66, and Automation with 62.

These findings indicate that research related to technology implementation in Accounting Information Systems (AIS) is not solely focused on ERP, but also relates to the development of digital technologies such as artificial intelligence, automation, machine learning, cloud computing, blockchain, and cybersecurity. The emergence of these keywords indicates that the challenges of technology implementation in AIS are increasingly complex, as organizations not only need to adopt new systems but also must address issues of system integration, data security, human resource readiness, and the organization's ability to adapt to digital transformation.

Overall, the results of the RQ1 analysis indicate that research on the challenges of technology implementation in Accounting Information Systems has experienced a significant increase since 2024. This research is spread across various countries, institutions, journals, and authors, without any strong dominance by any particular group. Meanwhile, keyword mapping indicates that ERP is the primary research focus, followed by technological developments such as artificial intelligence, automation, machine learning, blockchain, and cloud computing. These findings demonstrate that the study of technology implementation in AIS is evolving towards increasingly diverse and multidisciplinary issues.

RQ2: What are the Main Challenges in Implementing Technology in Accounting Information Systems?

A total of 52 articles meeting the PRISMA criteria were used as the entire research corpus in the bibliometric analysis. Based on the common findings from these articles, the challenges of technology implementation in Accounting Information Systems can be grouped into five main themes: user competence and resistance, organizational readiness and management support, system integration and complexity, cost and resource constraints, and security, privacy, and data quality.

The first challenge relates to user competence and resistance. Technology implementation requires not only an adequate system, but also users with the knowledge and skills to operate it. Lack of digital literacy, limited training, and difficulty understanding the system can hinder technology adoption and lead to underutilization. Furthermore, changes to work processes brought about by technology implementation can generate resistance when users perceive the new system as increasing their workload, reducing their autonomy, or threatening their position within the organization. Awan et al., (2021) showed that lack of user knowledge, awareness, and trust were barriers to the adoption of cloud-based ERP. Similar findings were also conveyed by Bamufleh et al., (2021), Salih et al., (2022), and Dlamini & Schutte, (2025), which emphasizes the importance of training, user involvement, perceived ease of use, and technical support in increasing system acceptance. Thus, user readiness is a critical factor in determining the success of technology implementation in Accounting Information Systems.

The second challenge is organizational readiness and management support. Technology implementation requires changes to an organization's structure, procedures, culture, and work patterns. A sophisticated system won't necessarily deliver benefits if the organization isn't prepared to adapt its business processes. Top management support is needed to provide resources, set implementation direction, build communication, and encourage employee engagement. Roffia & Mola, (2022) stated that ERP implementation requires business process reengineering, standardization of procedures, and organizational capabilities in managing the risks of change. Al-Assaf et al., (2024) also shows that weak leadership, low employee engagement, and a system mismatch with organizational needs can reduce the effectiveness of ERP implementation. Meanwhile, Mamoghli, (2026) emphasizes that organizational culture, collaboration, and communication between users and system providers influence the agility of implementation projects. Therefore, technology success is

determined not only by software quality, but also by the organization's ability to manage change in a planned and sustainable manner.

The third challenge relates to system integration and complexity. Organizations often use multiple legacy applications or systems before implementing new technology. This creates difficulties in connecting data, processes, and functions between systems. Issues with interoperability, data migration, software customization, scalability, and system incompatibilities with business processes can extend implementation time and increase the risk of operational disruption. Sigala et al., (2020) shows that the use of ERP in organizations with complex operational processes requires adjustments to field conditions and user needs. Nofel et al., (2024) also found that the integration of IoT, blockchain, and XBRL in accounting systems faces challenges related to interoperability, data validation, and technical complexity Rîndaşu et al., (2024) shows that cloud ERP implementation faces challenges in terms of integration, connectivity, flexibility, navigation, and scalability. In addition, Isbaih et al., (2024) emphasized that integrating blockchain with ERP still faces technical, privacy, and regulatory challenges. These findings suggest that the more complex the technology implemented, the greater the organization's need for integration planning and system change management.

The fourth challenge is cost and resource constraints. Technology implementation requires investments that include software purchases or subscriptions, infrastructure provision, consulting, training, data migration, maintenance, and system upgrades. These barriers are exacerbated for small and medium-sized enterprises (SMEs) and organizations with limited budgets and expertise. Zadeh et al., (2018) shows that implementation costs, maintenance, vendor support, and reliance on internet services are important considerations in cloud ERP adoption by small and medium-sized companies. Awan et al., (2021) also found that limited resources, infrastructure, and technical support hamper the adoption of cloud-based ERP. Jacobs & Kabaso, (2025) shows that financial limitations and digital capabilities prevent MSMEs from optimally utilizing all ERP features. The same thing was conveyed by Dlamini & Schutte, (2025), that costs, training, data migration, and technical constraints are barriers for MSMEs in adopting cloud accounting. Therefore, implementation decisions need to consider the organization's financial capabilities and resource readiness to ensure the system doesn't stop at the formal adoption stage but can truly be used sustainably.

The fifth challenge relates to data security, privacy, and quality. The use of cloud computing, blockchain, the Internet of Things, and integrated systems increases the volume and flow of data exchange, but also increases security risks. Threats such as data breaches, phishing, ransomware, unauthorized access, and internal attacks can undermine user trust in the system. Furthermore, incomplete, inconsistent, or inaccurate data can result in unreliable accounting information. Maia et al., (2022) explains that the integration of technology into increasingly complex systems creates new points of vulnerability and requires comprehensive security. Morshed & Khrais, (2025) also highlighted the risk of cyber attacks, limited security costs, low workforce competency, and regulatory inconsistencies in digital accounting systems. Alzahmi et al., (2025) emphasized that data quality, security, and integration are challenges in sustainable ERP development. Meanwhile, Akter et al., (2024) research shows that blockchain adoption in accounting still faces security issues, uncertainty about benefits, and difficulties integrating with existing systems. Therefore, the technology's implementation in Accounting Information Systems requires support from data governance, access control, security monitoring, and adequate data validation procedures.

The synthesis results show that the challenges of implementing technology in Accounting Information Systems are not solely technical. The obstacles that arise are a combination of human, organizational, technological, resource, and data governance factors. A sophisticated system will not provide optimal benefits if users are not ready, management does not provide support, the system is difficult to integrate, resources are limited, or data security is not guaranteed. Therefore, the successful implementation of technology in Accounting Information Systems requires a comprehensive approach that balances user readiness, organizational support, technical capabilities, resource availability, and data security and quality management.

CONCLUSIONS

Based on the results of the Systematic Literature Review (SLR) and bibliometric analysis of 52 Scopus-indexed articles, research on the challenges of implementing technology in Accounting Information Systems

(AIS) shows a continuing increasing trend, especially since 2024. This study is dominated by topics such as Enterprise Resource Planning (ERP), Artificial Intelligence (AI), automation, machine learning, blockchain, and cloud computing as the main technologies implemented in AIS. The results of the thematic synthesis identified five main challenges to implementing technology in AIS, namely user competence and resistance, organizational readiness and management support, system integration and complexity, cost and resource limitations, and security, privacy, and data quality. These challenges indicate that the success of technology implementation depends not only on the sophistication of the system, but also on the readiness of the people, organization, and information governance that support it.

This study itself has several limitations. First, the literature sources were solely from the Scopus database, so it's possible that relevant articles indexed in other databases such as Web of Science, Dimensions, or Google Scholar were not included in the analysis. Second, the study included only English-language, open-access articles, so some publications that could have provided additional perspectives were excluded from the analysis. Third, the thematic synthesis focused on 52 articles explicitly discuss the challenges of technology implementation, so they do not cover all aspects of technology implementation in Accounting Information Systems that are developing in the broader literature.

Referring to the limitations outlined above, further research is recommended to expand data sources by integrating various international databases to provide a more comprehensive coverage of the literature. Furthermore, future research could conduct more specific analyses based on technology types, such as Artificial Intelligence, ERP, blockchain, cloud accounting, or machine learning, to better understand the specific challenges inherent in each technology. Further research could also develop empirical studies to examine the influence of identified factors on the successful implementation of technology in Accounting Information Systems across various organizational sectors. Finally, studies on technology governance, organizational digital readiness, cybersecurity, and accountants' digital competencies need to be further developed given the rapid digital transformation in accounting and financial reporting.

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