

Presenting the Model of the Role of Emerging Technologies in the Accounting Information System and Financial Reporting¹

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Research Paper

OBJECTIVE

Today, there is a fundamental need for updated studies to address the impact of technology, sustainability and diversity on accounting procedures, aggravation of environmental issues, increasing tension between the equality of economic values, diversity and the ability of accounting to adapt to these rapid changes and uncertainty, the most important challenges in the past. On the accounting profession. Therefore, digital transformation in the era of the fourth industrial revolution with emerging technologies such as cloud computing (CC), big data (BD), Internet of Things (IoT), artificial intelligence (AI) has been formed in the accounting profession. Therefore, the development of the accounting information system is largely simultaneous with the continuous development of emerging technologies. The current research has sought to identify and present a pattern of emerging technology defects based on a multifaceted data-based approach. The purpose of the current research is to try; Provide and explain a model for the role of emerging technologies in accounting and financial reporting information systems.

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RESEARCH METHOD

This research is part of developmental-descriptive research in terms of field implementation. Descriptive method (qualitative inductive) is selected. The current research method is multi-level (multi-level data base). In this way, the researcher has completed the theory obtained from the data-based method so that the theory is saturated or challenged both from the empirical point of view of the inductive approach (theoretical sampling method) and from the theoretical point of view of the comparative approach (comparison with previous theories). The reason for choosing this According to the topic of the research, the method is to use previous theoretical data that is possible, for the reason or justification or development of empirical data to help the researcher to provide evidence. Experimental data by conducting 14 semi-structured interviews with IT specialists, university professors and the accountant community and Official and experienced auditors were collected by theoretical sampling method in 1401 and theoretical information was obtained from a systematic review of articles and literature on the subject, and the data were analyzed with the help of MaxQD E 2010 software.

FINDINGS

Based on the results of the model of causal factors of technology acceptance, it was divided into three categories, organizational structure, individual structure (Zhang, 2017) and environmental structure (Forehmand et al., 1400). Perceptual) and organizational structure into sub-categories (organizational structure (Qashqaei et al., 2018), competitive advantage and competitive environment and necessity and need, financial strength of the company) and environmental structure (cultural factors, global factors, agility of the technological environment, social factors, fundamental economic factors, requirements of legal institutions) were classified.

THE BACKGROUND CONDITIONS INCLUDE

Application of technology (organizational readiness, adaptation and adaptation, obstacle analysis, time management, open innovation, user satisfaction, the future of technological innovation), strengthening of infrastructures (strengthening of platforms, upgrading of infrastructure, strengthening of dominance and expertise), optimization of information system it is accounting. Intervening factors are limiting structures that are expressed mostly according to the special conditions of the profession in Iran (the educational system, the lack of standards, economic instability, the

efficiency of the accounting system, as well as the hard stability, and political factors were identified.

STRATEGIES

Intra-organizational strategies, extra-organizational strategies, technology acceptance strategies, implementation development strategies, planning strategies.

In the current research, the consequences of using emerging technologies in the accounting and financial reporting information system are divided into two groups of positive and negative consequences, so after analyzing the interviews, the negative consequences include the risk of financial security and information disclosure, which confirms the above risks, and in addition to the cases According to experts, the above is the complexity of information asymmetry caused by moral hazard (Zhezhong Xiao, 1997) as well as economic costs that include the concepts of property damage in case of unfavorable results, project failure, lack of economic efficiency, waste of resources in case of failure. The increase in cost is due to rapid software changes and system migration. By changing the system, the risk of losing information increases, the work efficiency of accountant's decreases due to many changes, and part of the work of the past process may be removed (Moradi and Naimi, 2013). Also Karmanasaka 2021, I lost my privacy and Apadhyay 2021 stated illegal activities.

POSITIVE CONSEQUENCES

the future of accounting, the consequences of auditing, the consequences of accounting information systems, consequences at the macro level, consequences at the company level, consequences at the level of financial reporting quality, increasing the power of accountability, the social consequences of "sustainable reporting quality" have been deduced.

The general results of the current research indicate the importance of adopting, implementing and developing new technologies in accordance with information systems and the support of supervisory institutions and management support of the establishment process, and it is suggested that the role of emerging technologies in accounting information systems be further investigated in future studies. The effect of the type of industry, the size of the organization on the adoption of technologies is also important.

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designed pattern; The result of the point of view of various experts in this field adds new theoretical foundations to the literature of this field; through which the target society recognizes its needs and by adopting strategic strategies to reduce obstacles and limitations, implement and develop the use of technologies.

Keywords: Accounting Information Systems, Emerging Technologies, Financial Reporting.

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