2011

Why AIS Research? Researching at the Inter-Relations Between Accounting and Information Systems Disciplines

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MCIS Track: Accounting Information Systems and Enterprise Systems

Keywords: Accounting Information Systems; AIS epistemology; AIS research ontology.

Abstract: This paper outlines the epistemological and ontological foundations of research in the niche field of "accounting information systems (AIS)." It provides a critical review of AIS research, what are its foundations and on what main issues it is concerned with. It then continues with a quest on the "why" research in this field is important and relevant. It further examines research methods used in AIS and theories that can be used to answer relevant AIS research questions. The presentation will also include a survey of recent issues published in the International Journal of Accounting Information Systems and how the journal serves as the medium to disseminate innovative, relevant, and sound scientific research in this area.

The presentation will provide an expert view on the important subject of AIS research and AIS research methodology. The AIS research domain will be defined and an integrated AIS research framework will be presented, which should serve as a basis for building and testing theory in the area of AIS.