

Digital Transformation and Accounting Technologies: Implications for Productivity and Competitiveness in Enterprises and SMEs in Latin America

Rengifo Tobar Diego Xavier¹, Ernesto Esmeral², Germania Del Pilar Sarmiento Castillo³, Jorge Armendariz Vega⁴

Abstract

By means of this document, it was possible to analyze the main characteristics of the volume of scientific production related to the study of the variables Technologies for Accounting and SMEs. A bibliometric analysis was proposed to analyze details such as Year of Publication, Country of Origin of the publication, Area of Knowledge in which the published research is carried out and the Type of Publication most frequently used by the authors of each document published in high-impact journals indexed in the Scopus database during the period between 2017 and 2022. Among the main findings, it was possible to determine that, for the execution of the different research methodologies, the report of 75 scientific documents related to the study of Accounting Technologies for SMEs was achieved. The maximum number of publications made in a year was 20 papers submitted in 2022. The country of origin of the institutions that reported the highest number of records in Scopus was Indonesia with 10 documents. The area of knowledge with the greatest influence at the time of executing the research projects that resulted in scientific publications was Business, Administration and Accounting with 34 documents. Finally, the type of publication most frequently used to publicize findings from the analysis of the aforementioned variables was Journal Articles, which represented 53% of the total scientific production.

Keywords: Accounting Technology, SMEs.

1. Introduction

Today, accounting technologies play a fundamental role in the financial management of small and medium-sized enterprises (SMEs) in Latin America. These technologies have revolutionized the way accounting is carried out, offering efficient, accessible and reliable solutions for the recording, analysis and control of financial operations.

In the past, SMBs tended to rely on manual and traditional methods to keep their bookkeeping, which involved a laborious and error-prone process. However, with the advancement of information technologies, specific tools have been developed to simplify and speed up these tasks. One of the main accounting technologies used by SMEs in Latin America is enterprise resource planning (ERP) systems. These systems integrate

¹ Universidad de las Fuerzas Armadas ESPE, Ecuador, diegorengifo123@hotmail.com, <https://orcid.org/0000-0001-7580-8133>

² Universidad de la Costa, Colombia, eesmeral2@cuc.edu.co, <https://orcid.org/0000-0002-7526--8349>

³ Universidad Nacional de Loja, Ciudadela Universitaria, Guillermo Falcof, Loja, Ecuador, germania.sarmiento@unl.edu.ec, <https://orcid.org/0000-0002-6302-809X>

⁴ Universidad Autónoma de Chihuahua, México, jarmendarizv@uach.mx, <https://orcid.org/0000-0002-7850-4220>

various functions, including accounting, facilitating automatic transaction recording, financial reporting, inventory management, and cost control.

In addition to ERP systems, there are also cloud-based accounting software that allows SMBs to access their financial information from anywhere and at any time. These solutions offer advantages such as automating recurring tasks, real-time reporting, and the ease of sharing information with accountants and financial advisors. Another relevant technology in the field of accounting for SMEs in Latin America is the digitization of documents. Through the use of scanners and document management software, companies can electronically store and organize their invoices, receipts, and other receipts, which streamlines the review and search of information.

In terms of regulatory compliance, accounting systems offer specific features to adapt to the tax and accounting regulations of each country in Latin America. These technologies are kept up-to-date with legislative and tax changes, helping businesses stay compliant and avoid penalties and fines. In addition, accounting technologies for SMEs in Latin America are also often accessible and easy to use. Many providers offer cloud solutions that don't require significant investments in IT infrastructure. This allows SMEs to access these tools at an affordable cost and without the need for specialized technical knowledge. For this reason, this article seeks to describe the main characteristics of the compendium of publications indexed in the Scopus database related to the variable Technologies for Accounting and SMEs, as well. Such as the description of the position of certain authors affiliated with institutions, during the period between 2017 and 2022.

2. General Objective

To analyze, from a bibliometric approach, the characteristics in the volume of scientific production related to Accounting Technologies and SMEs, registered in Scopus during the period 2017-2022.

3. Methodology

This article is carried out through a research with a mixed orientation that combines the quantitative and qualitative method.

On the one hand, a quantitative analysis of the information selected in Scopus is carried out under a bibliometric approach of the scientific production corresponding to the study Technologies for Accounting and SMEs. On the other hand, examples of some research works published in the area of study mentioned above are analyzed from a qualitative perspective, based on a bibliographic approach that allows describing the position of different authors on the proposed topic.

It is important to note that the entire search was carried out through Scopus, managing to establish the parameters referenced in Figure 1.

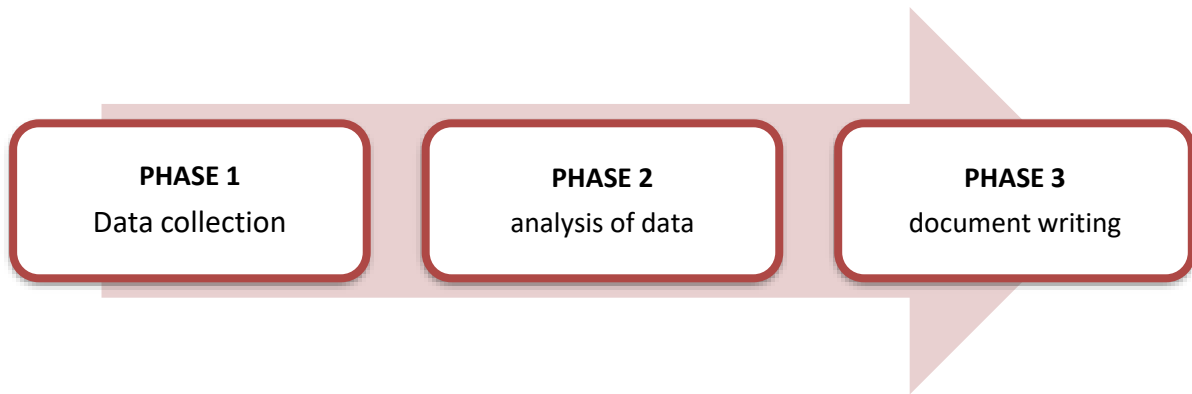


Figure 1. Methodological design

Source: Authors' own creation

3.1 Methodological design

Data collection was carried out from the Search tool on the Scopus website, where 75 publications were obtained from the following filters:

- TITLE-ABS-KEY (accounting AND technology, AND smes) AND (LIMIT-TO (PUBYEAR , 2022) OR LIMIT-TO (PUBYEAR , 2021) OR LIMIT-TO (PUBYEAR , 2020) OR LIMIT-TO (PUBYEAR , 2019) OR LIMIT-TO (PUBYEAR , 2018) OR LIMIT-TO (PUBYEAR , 2017)
- Published documents whose study variables are related to the study of Accounting Technology and SMEs.
- Works published in journals indexed in Scopus during the period 2017-2022.
- Without distinction by country of origin
- No distinction in areas of knowledge.
- No distinction of type of publication.

3.1.2 Phase 2: Construction of analytical material

The information collected in Scopus during the previous phase is organized and then classified by graphs, figures and tables as follows:

- Co-occurrence of Words.
- Year of publication.
- Country of origin of the publication.
- Area of knowledge.
- Type of Publication.

3.1.3 Phase 3: Drafting of conclusions and outcome document

In this phase, the results of the previous results are analysed, resulting in the determination of conclusions and, consequently, the obtaining of the final document.

4. Results

4.1 Co-occurrence of words

Figure 2 shows the co-occurrence of keywords found in the publications identified in the Scopus database.

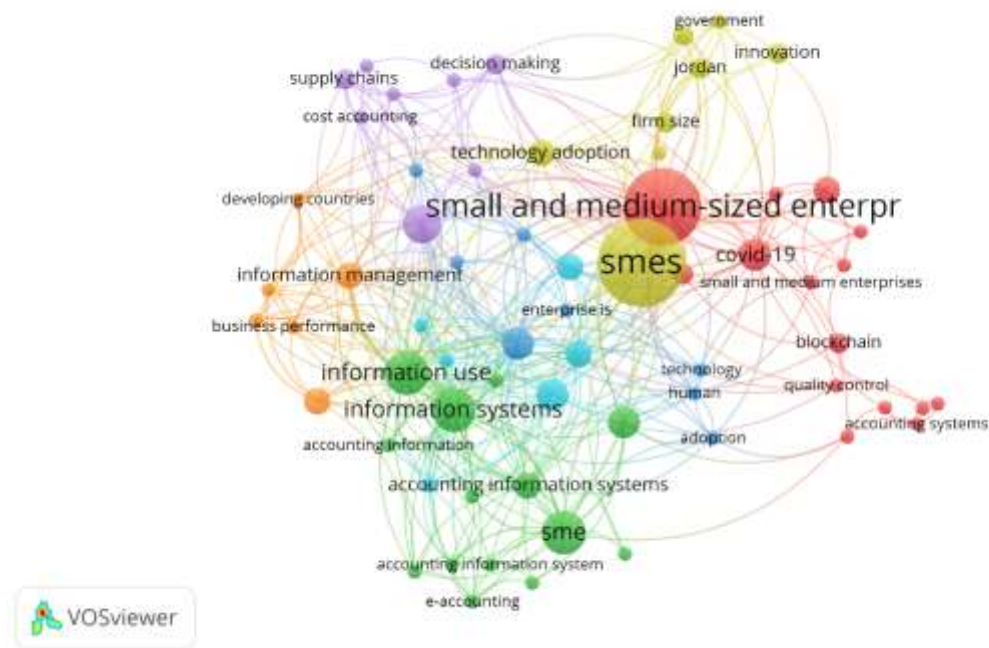


Figure 2. Co-occurrence of words

Source: Authors' own elaboration (2023); based on data exported from Scopus.

Small and Medium-sized Enterprises was the most frequently used keyword within the studies identified through the execution of Phase 1 of the Methodological Design proposed for the development of this article. Information Systems is also among the most frequently used variables, associated with variables such as SMEs, Technology Adoption, Information Management, Developing Countries. From the above, it is important to highlight that the implementation of automated accounting technologies makes it possible to streamline and simplify accounting processes. This reduces the administrative burden and frees up time and resources that can be allocated to strategic and value-added activities for the business. In addition, accounting systems eliminate much of the human error associated with manual accounting. By automating tasks and calculations, the chances of making errors in records, tax calculations, bank reconciliations, and more are reduced. This improves the accuracy of financial data and prevents discrepancies that could lead to erroneous decisions

4.2 Distribution of scientific production by year of publication

Figure 3 shows how scientific production is distributed according to the year of publication.

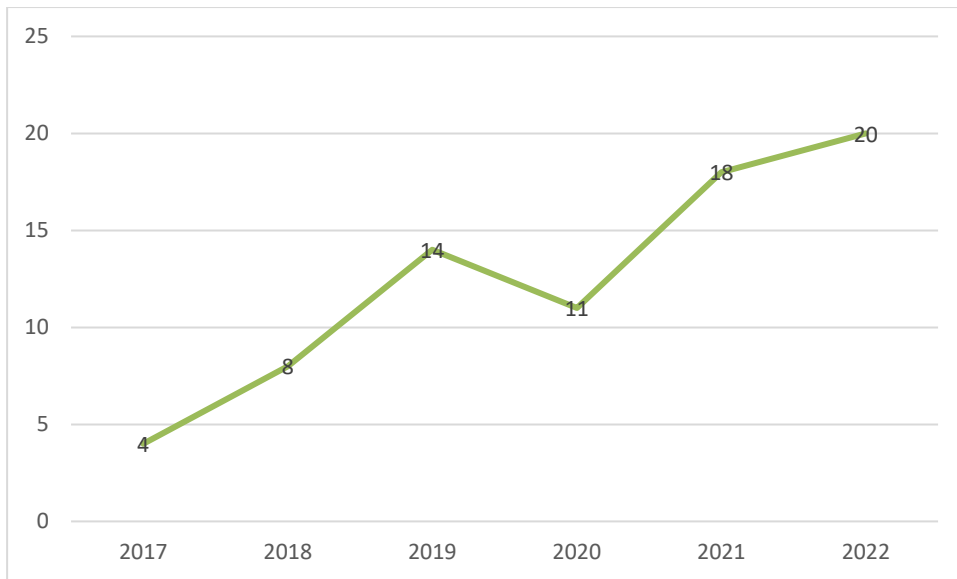


Figure 3. Distribution of scientific production by year of publication.

Source: Authors' own elaboration (2023); based on data exported from Scopus

Among the main characteristics evidenced through the distribution of scientific production by year of publication, the number of publications registered in Scopus was in 2022, reaching a total of 20 documents published in journals indexed on this platform. The above can be explained thanks to articles such as the one titled "Cloud Accounting Adoption in Thai SMEs Amid the COVID-19 Pandemic: An Explanatory Case Study" This study aims to investigate the factors that have a widespread influence on the adoption of cloud accounting among SMEs in Thailand, after the effects of the pandemic. This study integrates three theories of technology adoption: the Technology-Organization-Environment framework, the Innovation Diffusion theory, and the Institutional Theory, and studies them together with the unique characteristics of SMEs. The research employs a qualitative case study method and triangulated sources of evidence. The findings provide important implications for the research community, policymakers, cloud accounting providers, and SMB owners looking to formulate better approaches to cloud accounting adoption post-pandemic. The results suggest that suppliers should focus on the particular characteristics and needs of SMEs. Conversely, SMBs must determine the organizational fit of the cloud accounting platform and integrate cloud accounting with other aspects of their operations. (Sastararuji, 2022)

4.3 Distribution of scientific output by country of origin

Figure 4 shows how the scientific production is distributed according to the nationality of the authors.

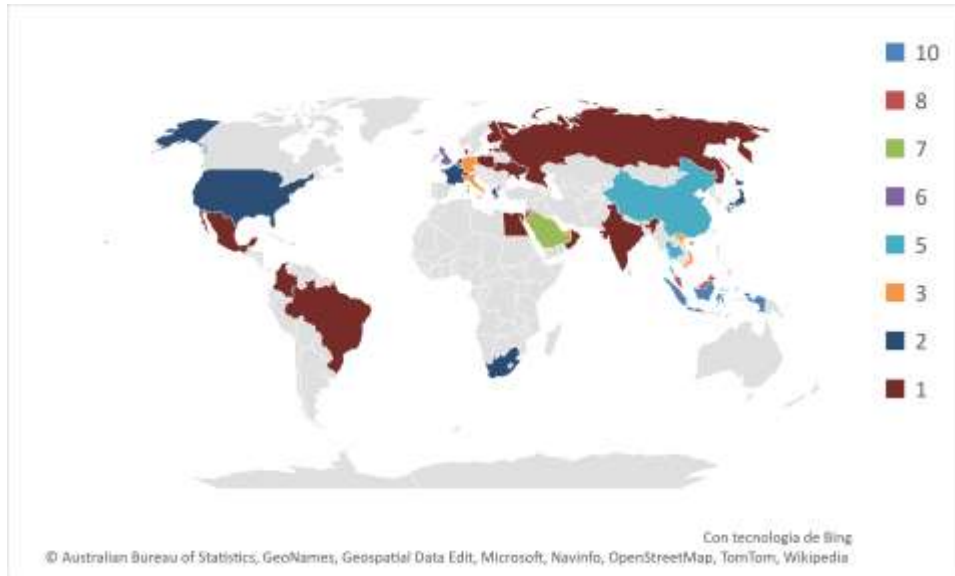


Figure 4. Distribution of scientific production by country of origin.

Source: Authors' own elaboration (2023); based on data provided by Scopus.

Within the distribution of scientific production by country of origin, registrations from institutions were taken into account, establishing Indonesia as the country of this community, with the highest number of publications indexed in Scopus during the period 2017-2022, with a total of 10 publications in total. In second place, Malaysia with 8 scientific papers, and Saudi Arabia occupying third place presenting to the scientific community, with a total of 7 papers among which is the article entitled "The role of circular economy principles and sustainability-oriented innovation to improve social, economic and environmental performance: Evidence from Mexican SMEs" The main objective of this article is to analyze the impact of external factors on the implementation of technology and the circular economy, and their influence on innovation aimed at sustainability and sustainable performance. Responses from 165 Mexican SMEs were collected and analyzed using structural equation models to test direct and indirect effects between constructs. The findings reveal that while both government support and customer pressure facilitate the adoption of the circular economy, only government support directly contributes to the implementation of the technology. They also highlight the value of the circular economy in supporting the adoption of sustainability-oriented innovation and in mediating the relationship between technology implementation and sustainability-oriented innovation. The overall finding is that the circular economy that promotes sustainability-oriented innovation has a positive impact on financial, environmental, and social performance. This is a key implication in informing SME managers about the potential benefits of investing in sustainable solutions.(Rodríguez-Espíndola, 2022)

4.4 Distribution of scientific production by area of knowledge

Figure 5 shows the distribution of the elaboration of scientific publications based on the area of knowledge through which the different research methodologies are implemented.

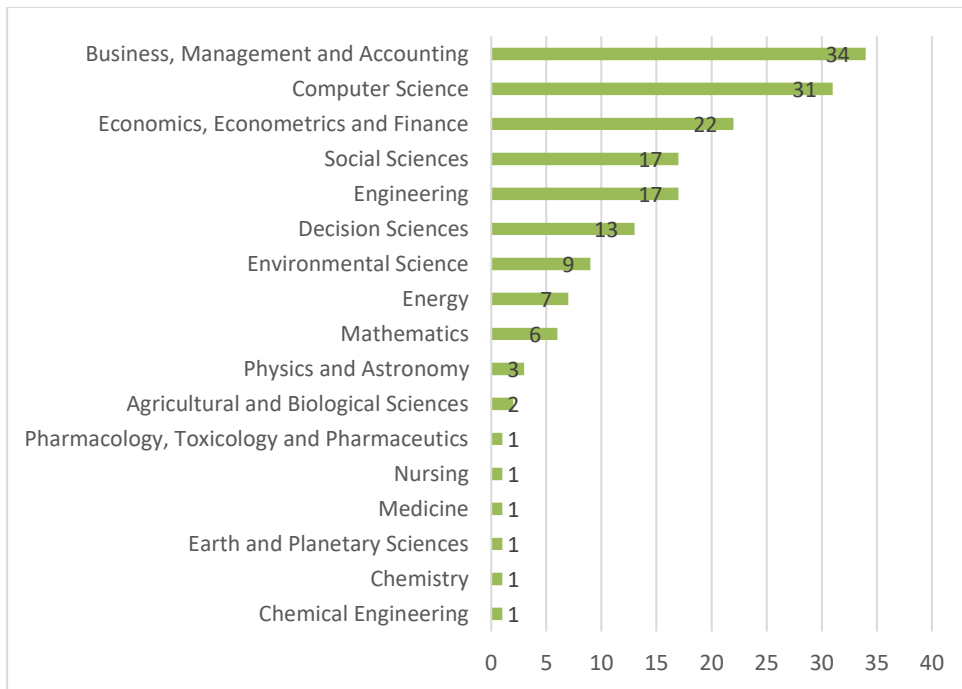


Figure 5. Distribution of scientific production by area of knowledge.

Source: Authors' own elaboration (2023); based on data provided by Scopus.

Business, Management and Accounting was the area of knowledge with the highest number of publications registered in Scopus with a total of 34 documents that have based its methodologies Technologies for Accounting and SMEs. In second place, Computer Science with 31 articles and Economics, Econometrics and Finance in third place with 22. The above can be explained thanks to the contribution and study of different branches, the article with the greatest impact was registered by the Business, Management and Accounting area entitled "Business sustainability of small and medium-sized enterprises during the COVID-19 pandemic: the role of AIS implementation" this study aims to investigate the background of AIS implementation and its implications for sustainable business performance among Jordanian SMEs. An integrated model based on the Technology-Organization-Environment (TOE) framework and Resource Dependency Theory (RDT) was recommended for the incorporation of AIS implementation elements and sustainable business performance into a single model. A self-administered questionnaire was distributed to 194 respondents in the context of Jordanian SMEs for data collection and evaluation using structural equation models (SEM). According to the results of the study, external pressure, compatibility, financial support, senior management support (TMS), and external assistance significantly affected the implementation of AIS, which subsequently catalyzed sustainable business performance. Such results could offer useful insights into how organizations can optimize AIS implementation to achieve sustainable business performance and expand the current body of literature on the background and impacts of IS or IT implementation. (Lutfi, 2022)

4.5 Type of publication

In the following graph, you will see the distribution of the bibliographic finding according to the type of publication made by each of the authors found in Scopus.

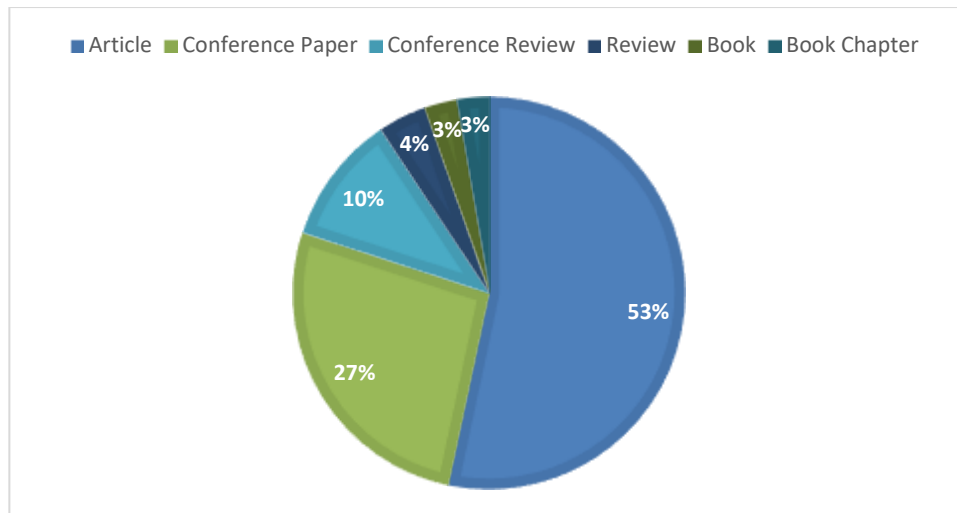


Figure 6. Type of publication.

Source: Authors' own elaboration (2023); based on data provided by Scopus.

The type of publication most frequently used by the researchers referenced in the body of this document was the Journal Article with 53% of the total production identified for analysis, followed by the Session Paper with 27%. The research papers published during the period 2017-2022 in journals indexed in Scopus are part of this classification, representing 10% of the research papers published during the period 2017-2022. In the latter category, the one entitled "Factors influencing the intention to continue using the accounting information system in Jordanian SMEs from the perspective of UTAUT: support from senior management and self-efficacy as predictive factors" stands out. The main objective of this study is to explain the factors influencing the continued intention of accountants to use an accounting information system (AIS) in the context of Jordanian small and medium-sized enterprises (SMEs). Accountants are the primary users of AIS, and their acceptance and use of the system are crucial to evaluating the successful implementation of the system. The study conducted a cross-sectional survey on SMEs that have fully implemented an AIS. The proposed framework of the study is based on the Extended Unified Theory of Technology Acceptance and Use (UTAUT) and Senior Management Support (TMS) model. The results revealed that the variables examined, namely, effort expectancy, performance expectancy, and enabling conditions, have a positive effect on accountants' intention to continue using AIS, and TMS has a significant and negative effect on such intention to use. In addition, it was found that social influence is significantly related to the intention of continuity, confirming the need to support technologies such as AIS among SMEs. The findings of the study contribute to UTAUT theory, as they supported the effects of TMS on intent to use continuously and established the measurement accuracy of the study framework in the context of Jordanian SMEs. (Lutfi A. , 2022)

5. Conclusions

Through the bibliometric analysis carried out in this research work, it was established that Indonesia was the country with the highest number of records published in the Accounting Technologies and SMEs variables with a total of 10 publications in the Scopus database. In the same way, it was established that the application of theories framed in the area of Business, Management and Accounting, were the most frequently used in the measurement of the impact generated by the adoption of accounting technology among Latin American SMEs, this has proven to be a key factor in their growth and success in the current business environment. These technologies overcome the limitations of manual accounting, enabling businesses to improve operational

efficiency, financial accounting accuracy, and regulatory compliance. Implementing automated accounting systems allows SMBs to streamline their accounting processes, reduce errors, and free up resources for more strategic activities. The availability of real-time financial information improves decision-making, allowing entrepreneurs and managers to get a clear picture of the company's financial position and adjust their strategies accordingly. In addition, accounting technology makes it easier to comply with Latin America's ever-changing accounting and tax standards. These systems keep up with local regulations and avoid penalties and fines for non-compliance. The introduction of accounting methods has also facilitated the financing of SMEs. The accurate and complete financial reports generated by these systems increase the confidence of financial institutions when evaluating credit applications, thus facilitating access to the capital necessary for business growth and development. It should be said that the introduction of accounting technologies has significantly improved the financial management of Latin American SMEs. These technologies allow businesses to be more efficient, accurate, and relevant while providing real-time financial information for better decision-making. The implementation of these technologies has become a mandatory prerequisite for SMEs that want to remain competitive and promote growth in an increasingly demanding market.

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