

Adopting Cloud Computing and Accounting Practices: A Review of Artifice Intelligence Perspective

<https://www.doi.org/10.56830/IJAMS04202302>

Maged M. Albaz 

Business Administration Department, College of Science and Humanities, Majmaah University, Saudi Arabia

Corresponding Author: m.albaz@mu.edu.sa

Hammoud K. Alazmi 

Training Member, Accounting Department, The Public Authority for Applied Education and Training, Kuwait

Ahmed Z. Metwaly 

Accounting and Auditing Department, Suez Canal University, Ismailia, Egypt

Received: 10 January 2023 – Accepted: 12 April 2023- Published: 25 April 2023

Abstract:

Cloud computing is revolutionizing the way businesses operate in the digital age. This technology allows businesses to store, process, and analyze data from multiple sources and locations, resulting in improved efficiency and cost savings. However, while leveraging this technology has significant advantages, accounting professionals must understand the implications for their operations to ensure accuracy and compliance. This paper explores the impact of cloud computing on accounting practices, including the precision of calculations, financial accounting of services used, verification of internal controls, compliance, and cyber security considerations. Understanding the implications of cloud-based systems is essential for businesses to ensure accounting accuracy and maintain compliance with laws and regulations in the digital age.

Keywords: Cloud Computing – Accounting Computing – Artifice Intelligence – Firm Value

1. Introduction:

The digital age is transforming how businesses operate and accounting systems must evolve to keep up with these innovations. Cloud computing technology is revolutionizing the way businesses store, process, and analyze data. This technology offers numerous advantages to businesses, including increased operational efficiency and cost savings (Karmańska, 2021), (Moll & Yigitbasioglu, 2019), (El-Gazzar, 2014). However, understanding the implications for the accounting system is essential for businesses to ensure accuracy and maintain compliance. This paper explores the impact of cloud computing on accounting practices, including the precision of calculations, financial accounting of services used, verification of internal controls, compliance, and cyber security considerations. (Al-Hujran, Al-Lozi, Al-Debei, & Maqableh, 2018)

Cloud computing is transforming the way businesses process and store data, creating a range of opportunities for improved operational efficiency. This technology allows for greater precision of calculations, enabling businesses to achieve higher accuracy than traditional methods. (Khayer, Jahan, Hossain, & Hossain, 2021) This is particularly important for financial accounting, as any errors can lead to material financial misstatements that may cause compliance issues. Furthermore, businesses must ensure they are managing and tracking the services they are using and the costs they are incurring to maintain accurate financial records. (Gao & Sunyaev, 2019), (Khayer, Talukder, Bao, & Hossain, 2020)

In addition to financial considerations, businesses must also ensure they are meeting any applicable laws and regulations when using cloud-based systems. This may include local data storage and access regulations, as well as industry standards and best practices. Moreover, businesses must be aware of the potential threats that arise as a result of cloud-based systems, such as data breaches or cyber-attacks, and ensure that their systems are protected with the appropriate security measures. (Li & Xu, 2018), (Khayer, Jahan, Hossain, & Hossain, 2021).

Cloud computing is an IT setup that uses the internet and remote servers to store, manage, and process data instead of a physical computer or server. Where, Accounting computing is the use of technology to streamline accounting processes and transactions. The main purpose of accounting computing is to reduce errors, (Alshirah, et al., 2021) simplify complex calculations, and increase accuracy and speed of financial transactions. It also helps

businesses to more effectively track accounting records, generate reports, and analyze financial data. The main difference between cloud computing and accounting computing is that cloud computing is a broad term that incorporates many services and applications, while accounting computing generally refers to the use of technology to streamline accounting processes and transactions. Additionally, accounting computing often relies on cloud computing for data storage and to access other services, whereas cloud computing does not require accounting applications to be used. (Akintunde, 2022)

The basics of accounting computing include the use of software to track financial records, generate automated reports and analysis, and ensure data accuracy and security. It can also be used to automate common accounting tasks such as invoicing, payment processing, inventory management, and payroll management. (Umar, 2022) Additionally, accounting computing can be used to analyze financial trends and data to inform better business decisions. (Alshirah, et al., 2021) Cloud computing has many implications for the accounting business environment. It can enhance employee collaboration by allowing access to data and resources from anywhere. (Khayer, Talukder, Bao, & Hossain, 2020). Additionally, it can help to reduce costs by eliminating the need to purchase and maintain hardware and software. Finally, cloud-based accounting systems can provide data security, increase performance, and speed up financial processes. (Yoo & Kim, 2018)

1. Research Backbone:

1.1. Cloud Computing in Academic Thought:

Cloud computing is important for businesses because it allows them to access data and services from anywhere, at any time. It also helps them save costs by reducing the need to purchase and maintain hardware and software. Additionally, cloud computing helps businesses to increase their efficiency and productivity by providing fast access to data and powerful computing capabilities. (Umar, 2022) Accounting computing is important for businesses because it can help reduce the amount of time spent completing accounting tasks. It can also help to reduce the risk of errors, giving businesses more accurate and reliable financial data. Lastly, it helps businesses better manage and analyze their financial data to make more informed business decisions. The relationship between cloud computing and accounting functions is that cloud computing can be used to support and enhance many

accounting processes. (Karmańska, 2021), (Gao & Sunyaev, 2019), (Yoo & Kim, 2018) Cloud-based accounting systems can help automate common tasks, improve accuracy and data security, and provide access to powerful computing capabilities for analysis and reporting. Additionally, cloud computing can help to reduce costs and increase efficiency for businesses. The relationship between cloud computing and the cost of accounting functions is that cloud computing can help to reduce the cost of accounting functions. (Li & Xu, 2018) By providing access to data and resources from anywhere, cloud computing eliminates the need to purchase and maintain hardware and software, thereby reducing costs. Additionally, cloud computing can help to increase efficiency and performance, making it faster and easier to complete accounting tasks. The relationship between cloud computing and the level of education of the accountant is that cloud computing can help to improve the efficiency and accuracy of accounting tasks. Through cloud-based accounting systems, accountants can access tools and resources to automate calculations, generate reports and analysis, and improve their accuracy and data security. Cloud computing also helps to reduce costs and increase access to powerful computing capabilities, allowing accountants to work more effectively and efficiently. Accounting framework for cloud computing costs in light of international accounting standards is a set of procedures and principles that guide organizations on how to properly value and account for the cost of cloud computing services. This framework helps organizations to adhere to international accounting standards and ensure that their financial reports are accurate. It takes into account factors such as cost of software subscription, transfer costs, and depreciation of cloud services to accurately measure and report the costs associated with cloud computing. Cloud computing is the delivery of computing services including servers, storage, databases, networking, software, analytics and intelligence over the internet (“the cloud”). These services are provided on-demand and managed by a cloud provider, usually a Platform as a Service (Paas), Infrastructure as a Service (IaaS) or Software as a Service (SaaS) provider. Accounting computing is the application of automation and technology tools to the activities of financial management, reporting, and analytics. It includes the use of software tools to help with budgeting, forecasting, financial analysis and reporting, accounts receivable and payable, billing and invoicing, compliance, audits and other financial transactions. (Yoo & Kim, 2018)

1.2. Cloud Computing And Accounting Computing

Cloud computing and accounting computing are closely related. Cloud technologies such as Software as a Service (SaaS) and Infrastructure as a Service (IaaS) can be used to automate accounting tasks such as cash flow management, accounts payable and receivable, budgeting and forecasting, financial analysis and reporting, audits, and more. This can reduce the time spent on manual accounting tasks, as well as minimize errors and increase accuracy. Accounting computing is becoming increasingly important as businesses seek a more efficient way to transact and manage their finances. Accounting computing allows businesses to automate tasks such as accounts payable, accounts receivable, budgeting and forecasting, financial analysis and reporting, and more. This minimizes the time spent on manual accounting tasks, reduces the chance of errors, and increases accuracy. (Gao & Sunyaev, 2019) In addition, automated accounting systems can provide valuable insights and analytics to help businesses better manage their finances. In recent years, cloud computing has become an integral part of modern businesses, enabling faster and more efficient processes, as well as real-time access to data. One area which has seen major benefits from the introduction of cloud computing is accounting, with the technology allowing organizations to streamline their accounting activities and acquire insights into their financial performance. The use of cloud computing in accounting can provide several benefits, including the automation of processes such as accounts receivable and payable, budgeting and forecasting, financial analysis and reporting, and more. This automation can save businesses time and energy that would have been spent on manual accounting tasks, as well as reduce the chance of errors and increase accuracy. Furthermore, the use of cloud-based software can provide valuable and real-time analytics on finances, helping businesses identify trends and make more informed decisions. Cloud computing can also boost flexibility and scalability for businesses, as well as cost savings. (Akintunde, 2022) The cloud offers businesses the ability to access and store data securely, with the ability to scale up storage and compute power as required, enabling organizations to handle higher volumes of data and transactions without the need for additional hardware or resources. This can help organizations reduce overhead costs and improve their management of resources. Moreover, cloud computing can facilitate collaboration, allowing organizations to share and access data between departments and geographically disperse teams, while keeping control of data security and integrity. (Yang,

Ying, & Gao, 2020) All in all, cloud computing holds great potential for businesses and the accounting industry, by providing automation, analytics, scalability and cost-savings, as well as offering organizations the ability to collaborate more effectively. With organizations continuing to strive for improved efficiency and cost-savings, cloud computing will likely become an even more prominent force in the world of accounting. (Gao & Sunyaev, 2019), (Yoo & Kim, 2018).

1.3. Cloud Computing and the Cost of Accounting Functions in Businesses:

The rise of cloud computing is revolutionizing how businesses manage their finances, giving them access to powerful tools and automation to streamline their accounting processes and reduce their costs. (Gulin, Hladika, & Valenta, 2019) This article reviews the specifics of cloud computing and its impact on the cost of accounting functions in businesses. (Marshall & Lambert, 2018) The first point is that cloud computing provides businesses with improved scalability and flexibility for their accounting processes. Cloud solutions are highly scalable, and businesses can deploy the solutions without investing in additional hardware or labor. (Li, Bai, Chen, & Luo, 2020) This enables businesses to handle higher volumes of data and transactions, without the need for additional infrastructure or personnel. This can translate into cost savings for businesses, which in turn can reduce overall accounting costs. Moreover, cloud computing can provide businesses with improved security and data integrity. Cloud-based solutions are highly secure and encrypted, protecting businesses from data breach and unauthorized access. This ensures a high level of security and privacy for businesses, reducing the need for additional security measures that can add to the cost of accounting functions. Furthermore, cloud computing can facilitate collaboration between teams, departments, and even businesses located in different regions. This can help organizations take advantage of data shared between teams and keep control of data security and integrity, while enabling businesses to make more informed decisions through insights from data analytics. (Li & Xu, 2018) This can ultimately be beneficial from a cost standpoint, as businesses can take advantage of data in real time, improving their cost structure. moreover, the introduction of cloud-based solutions has given businesses the advantage of cost savings through software as a service (SaaS) offering. This can give businesses access to powerful applications which can be easier to deploy and upgrade than on-premises solutions, and ultimately reduce their total cost of ownership. so, the introduction of cloud computing has

had a great impact on the cost of accounting functions in businesses, enabling improved scalability and flexibility, increased security, and improved collaboration between teams. In addition, cloud-based solutions can offer businesses the advantage of cost savings through software as a service offering. As cloud computing continues to evolve and mature, businesses will increasingly reap the cost savings and other benefits that cloud solutions offer. (Gao & Sunyaev, 2019), (Gulin, Hladika, & Valenta, 2019)

1.4. Cloud Computing and the Future of Accounting:

As technology continues to evolve and advance, the accounting industry is keeping up with the times by adapting to the latest changes in computing. Cloud computing has become an integral part of the industry, revolutionizing accounting processes, promoting accuracy, boosting efficiencies, and reducing the cost associated with certain aspects of the practice. This article examines the impact of cloud computing on the future of accounting, and how it can help businesses increase their productivity and maximize their profit potential. Cloud computing is a powerful tool for businesses of all sizes that enables them to move their data and applications off local physical hardware and into a secure, highly available data center. This technology allows businesses to access their data and applications from any device, no matter their location, while eliminating the need to maintain and upgrade expensive hardware. In the accounting field, cloud computing offers numerous advantages, such as improved scalability and flexibility, (Khayar, Jahan, Hossain, & Hossain, 2021) the ability to integrate with popular accounting systems, and real-time data analysis. The use of cloud computing in accounting is especially advantageous for businesses that frequently outsource accounting processes. By connecting to the cloud, businesses can access accounting services and collaborate with external resources such as advisors and clients in real-time, helping to reduce errors and ensure accuracy. Furthermore, cloud-based accounting solutions are accessible from any device, making it easier to manage both short-term and long-term projects and ensure that the most up-to-date information is always available. In addition to its international reach, the cloud offers accountants the opportunity to access global data, streamline processes, and utilize global financial data for reporting purposes. (Raewf & Jasim, 2020) By leveraging the cloud's real-time analysis capabilities, accountants can better prepare reports and provide more accurate financial projections. Moreover, due to the cloud's scalability, businesses can scale up or down their accounting operations to better

manage their budgets and eliminate the need to invest in expensive hardware. cloud computing is also helping to disrupt the traditional accounting model. The adoption of automated technologies and cloud-based services is paving the way for the emergence of new accounting roles within the industry. (Li & Xu, 2018) Digital accountants, or “data analysts,” are now providing an array of services that accountants can manage remotely, leading to a wider range of opportunities that can help leverage the cloud’s scalability. the impact of cloud computing on the future of accounting is game-changing and is revolutionizing the way businesses operate in the 21st century. By utilizing cloud-based accounting solutions, businesses can increase their efficiency, reduce their costs, and make the most of their resources. As the cloud continues to evolve and expand, the accounting industry is sure to experience further transformation, helping to facilitate the growth and success of businesses. (Khayer, Jahan, Hossain, & Hossain, 2021).

1.5. Cloud Computing and Earnings Management

In the modern business environment, cloud computing has become a key tool for companies around the globe. From providing superior data storage, to carrying out automated processes, to driving improved analytics, cloud computing has had a significant and positive impact on a wide range of industries. When it comes to earnings management, cloud computing is also a powerful tool. (Li, Bai, Chen, & Luo, 2020) This article reviews the impact of cloud computing on earnings management, and how businesses can use this technology to optimize their financial results. One of the most significant benefits of cloud computing, (Janrosl & Muda, 2022) when it comes to earnings management, is the ability to run and automate sophisticated financial models. With cloud computing, financial engineers can quickly and easily access a massive database of financial data and models and deploy them in real time. This enables organizations to more efficiently model and analyze the impact of potential changes to financial results before implementing them. Furthermore, the cloud makes it easy to store and analyze large amounts of data including historical information, which can help with planning and forecasting. Another advantage of cloud computing when it comes to earnings management is its scalability. (Liu, Dong, Wei, & Tong, 2020) In traditional systems, companies would need to invest in expensive hardware and software to enable access to financial models on a large scale. With cloud computing, however, companies can easily increase or decrease their usage as needed, reducing costs and improving resource

allocation efficiency. Additionally, cloud computing makes it possible for companies to make changes to their accounting systems with minimal effort, reducing the amount of time spent on manual adjustments and increasing efficiency. cloud computing can also help reduce the risks associated with manipulating financials for earnings manipulation. Cloud-based solutions provide comprehensive security controls, helping to protect sensitive financial information from people that should not be accessing it. Additionally, they provide increased audit visibility, which can help companies identify any irregularities in financial reporting promptly. cloud computing is revolutionizing the way organizations manage their earnings. By leveraging the power of the cloud, businesses can more efficiently manage their financial models, optimize their resource allocation, and reduce the risk of earnings manipulation. For organizations of all sizes, cloud computing is an essential technology to help maximize financial performance. (Janrosl & Muda, 2022), (Li & Xu, 2018).

1.6. Cloud Computing and Fraudulent Financial Reporting

Fraudulent financial reporting is an issue that has been of increasing concern to organizations worldwide. With the advent of cloud computing, it has become easier for organizations to collaborate on financial reports and detect any anomalies promptly. This article reviews to examine the influence of cloud computing on fraudulent financial reporting and its implications for businesses. At a high level, cloud computing enables organizations to access data from anywhere, allowing them to improve collaboration and enhance their decision-making capabilities. More specifically, the use of cloud services enables businesses to identify any discrepancies or abnormalities in financial reporting. This is thanks to the automation tools included in many cloud computing solutions. (Liu, Dong, Wei, & Tong, 2020) These tools, combined with the analysis of large datasets, enable organizations to more effectively identify any potentially fraudulent activity in financial reporting. Furthermore, these solutions are often offered with secure encryption, designed to ensure that data remains secure and confidential. In addition to detecting fraudulent activity, cloud computing can also help mitigate the risk of fraudulent activity. (Yau-Yeung, Yigitbasioglu, & Green, 2020) Many cloud solutions offer improved transparency in the financial reporting process, which can help to reduce the risk of fraud. By having more visibility into the processes and data, organizations can detect any potential discrepancies or abnormalities and take prompt action, ensuring that such issues are addressed efficiently and effectively. Furthermore, many cloud

computing solutions can help to streamline and standardize the entire process of financial reporting, reducing the complexity of manual data processing and improving accuracy and reliability of the reports. It is important to consider the role of Regulations and Compliance when it comes to cloud computing and fraudulent financial reporting. As businesses store increasingly sensitive information on the cloud, (Chukwuani & Egiyi, 2020) it is essential to ensure that they are compliant with any data protection regulations and security requirements. (Akintunde, 2022) Furthermore, cloud services can be used to help organizations adhere to relevant standards and ensure that their financial reports are accurate, reliable, and secure. cloud computing can have a significant and positive impact on fraudulent financial reporting. Through the automation of processes, the enhanced security of data, and improved accuracy and transparency of financial reporting, organizations can increase their efficiency and accuracy while reducing the risk of data theft and fraudulent financial activity. (Karmańska, 2021), (Khayer, Jahan, Hossain, & Hossain, 2021). (Yang, Ying, & Gao, 2020), (Moudud-Ul-Huq, Asaduzzaman, & Biswas, 2020), (Ionescu, 2019)

1.7. Cloud Computing and Firm Value

It has become increasingly clear that cloud computing is having a transformative impact on businesses. Not only does it improve operational efficiency, (Janrosl & Muda, 2022), (Liu, Dong, Wei, & Tong, 2020) it also affects other business aspects and performance outcomes. In this article, we investigate the effect of cloud computing on firm value. The first and most obvious impact of cloud computing is on cost savings. Companies can reduce upfront capital and operating costs by taking advantage of cloud-based services and infrastructure. (Moll & Yigitbasioglu, 2019) Furthermore, the sheer scalability and flexibility offered by cloud computing can also result in cost savings over the long-term. (Yau-Yeung, Yigitbasioglu, & Green, 2020) Additionally, the improved scalability and flexibility afforded by cloud computing also influences company productivity. Companies may experience higher profits as processes and functionalities are increasingly automated and employees are given access to vast amounts of data. This, in turn, results in higher value for companies. Furthermore, the improved security of cloud computing can have a positive effect on firm performance. (Wieringa, 2020), (Li, Bai, Chen, & Luo, 2020), (Moudud-Ul-Huq, Asaduzzaman, & Biswas, 2020) By deploying cloud-based solutions, companies can further protect their data from unauthorized access and cyberattacks, resulting in enhanced asset protection. companies may

also benefit from increased customer engagement. By providing more seamless, cloud-based experiences, customers are more likely to engage with a company's products and services. This, in turn, can result in increased customer lifetime values and higher sales, contributing to increased overall firm value. (Chukwuani & Egiyi, 2020), (Ionescu, 2019) Overall, cloud computing has an impact on all aspects of a business and can significantly influence firm value. Companies should look to take advantage of cloud-based solutions to improve operational efficiency, reduce costs, and increase firm performance. (Liu, Dong, Wei, & Tong, 2020), (Yang, Ying, & Gao, 2020)

1.8. Cloud Computing and Firm Reputation

The relationship between a firm's reputation and its success is well documented, and a negative reputation can negatively impact a firm's financial performance. Increasingly, cloud computing is having a significant impact on this relationship. As cloud computing continues to become more integrated into the operations of businesses, the effect of a firm's cloud computing practices on its reputation is becoming increasingly important. (Moudud-Ul-Huq, Asaduzzaman, & Biswas, 2020), (Chukwuani & Egiyi, 2020) Cloud computing can have a positive impact on a firm's reputation by reducing costs, increasing the availability of data and services, and improving the scalability and reliability of operations. (Raewf & Jasim, 2020) The impact of these improvements can make businesses more efficient and responsive to customer demands, ultimately leading to positive long-term effects on customer loyalty and brand equity. However, there can also be negative effects associated with cloud computing. (Moll & Yigitbasioglu, 2019) For instance, services outages or data breaches can lead to negative customer sentiment, while the improper use of customer data can also damage a firm's reputation. Companies must take appropriate security measures to mitigate any potential risks associated with cloud computing and ensure customer data is handled securely. (Khayer, Jahan, Hossain, & Hossain, 2021), (Raewf & Jasim, 2020) a firm's reputation is also affected by its corporate responsibilities. As the popularity of cloud computing continues to rise, companies should take into consideration how their cloud computing practices, such as their environmental impact, contribute to their reputation. cloud computing has a significant impact on a firm's reputation. Companies must consider the potential positive and negative implications of cloud computing and ensure their practices are secure and customer focused. Ultimately, it is these practices that will determine a firm's

long-term success. (Moll & Yigitbasioglu, 2019) , (Li, Bai, Chen, & Luo, 2020), (Karmańska, 2021).

2. Future Research:

Potential future research in the field of accounting related to cloud computing could include an analysis of the financial impact of cloud computing on businesses, an evaluation of regulatory and compliance requirements for cloud-based systems, an exploration of the security implications of cloud computing, and an analysis of the potential implications of machine learning and artificial intelligence on the accounting profession. Additionally, research could focus on the ethical considerations of cloud computing, the potential benefits of enterprise resource planning (ERP) systems in the cloud, and the optimization of accounting processes in the cloud environment.

3. Conclusion:

Cloud computing is a powerful tool which can enhance businesses' accounting practices. However, to benefit from this technology, businesses must understand the implications for their operations, control monitoring, and risk management. This includes understanding the precision of calculations and financial accounting of services used, as well as the need for proper verification and analyses of internal audit and review controls. Additionally, businesses must ensure their operations comply with all applicable laws and regulations, and that the appropriate security measures are in place to protect their data. Understanding the implications of cloud-based systems is essential for businesses to ensure accounting accuracy and maintain compliance with laws and regulations in the digital age.

References:

- Akintunde, A. J. (2022). Cloud Computing And Electronic Accounting. Department Of Accounting (Bingham University)-2nd Departmental Seminar Series with the Theme–History of Accounting Thoughts: . A *Methodological Approach.*, Vol. 2, No. 1..
- Al-Hujran, O., Al-Lozi, E. M., Al-Debei, M. M., & Maqableh, M. (2018). Challenges of cloud computing adoption from the TOE framework perspective. . *International Journal of E-Business Research (IJEER)*, 14(3), 77-94..
- Alshirah, M., Lutfi, A., Alshirah, A., Saad, M., Ibrahim, N. M., & Mohammed, F. (2021). Influences of the environmental factors on the intention to

- adopt cloud based accounting information system among SMEs in Jordan. *Accounting*,, 7(3), 645-654.
- Chukwuani, V. N., & Egiyi, M. A. (2020). Automation of Accounting Processes: Impact of Artificial Intelligence. . *International Journal of Research and Innovation in Social Science (IJRISS)*,, 4(8), 444-449..
- El-Gazzar, R. F. (2014). A literature review on cloud computing adoption issues in enterprises. In *Creating Value for All Through IT: IFIP WG 8.6 International Conference on Transfer and Diffusion of IT, TDIT 2014, Aalborg, Denmark*,, June 2-4, 2014. Proceedings (pp. 214-242). Springer Berlin Heidelberg.
- Gao, F., & Sunyaev, A. (2019). Context matters: A review of the determinant factors in the decision to adopt cloud computing in healthcare. *International Journal of Information Management*,, 48, 120-138.
- Gulin, D., Hladika, M., & Valenta, I. (2019). Digitalization and the Challenges for the Accounting Profession. . *ENTRENOVA-ENTERprise REsearch InNOVation*, , 5 (1), 428-437.
- Ionescu, L. (2019). Big data, blockchain, and artificial intelligence in cloud-based accounting information systems. . *Analysis and Metaphysics*, , (18), 44-49..
- Janrosli, V. E., & Muda, I. (2022). Impact of the Implementation of the E-Accounting System on the Internal Control System. . *In Proceedings of the 1st International Conference on Social, Science, and Technology, ICSST 2021, 25 November 2021, Tangerang*.
- Karmańska, A. (2021). Internet of things in the accounting field—benefits and challenges. *Operations Research and Decisions*,, 31.
- Khayer, A., Jahan, N., Hossain, M. N., & Hossain, M. Y. (2021). The adoption of cloud computing in small and medium enterprises: a developing country perspective. . *VINE Journal of Information and Knowledge Management Systems*,, 51(1), 64-91..
- Khayer, A., Talukder, M. S., Bao, Y., & Hossain, M. N. (2020). Cloud computing adoption and its impact on SMEs' performance for cloud supported operations: A dual-stage analytical approach. *Technology in Society*, , 60, 101225..
- Li, C., Bai, J., Chen, Y., & Luo, Y. (2020). Resource and replica management strategy for optimizing financial cost and user experience in edge cloud computing system. *Information Sciences*, , 516, 33-55.
- Li, X. T., & Xu, J. (2018). The impact of big data and cloud computing on traditional accounting industry. *DEStech Trans. Soc. Sci. Educ. Hum.* , Sci, 187-191..

- Liu, Y., Dong, S., Wei, J., & Tong, Y. (2020). Assessing cloud computing value in firms through socio-technical determinants. . *Information & Management*, , 57(8), 103369..
- Marshall, T. E., & Lambert, S. L. (2018). Cloud-based intelligent accounting applications: accounting task automation using IBM watson cognitive computing. *Journal of emerging technologies in accounting*, , 15(1), 199-215..
- Moll, J., & Yigitbasioglu, O. (2019). The role of internet-related technologies in shaping the work of accountants: New directions for accounting research. *The British accounting review*,, 51(6), 100833.
- Moudud-Ul-Huq, S., Asaduzzaman, M., & Biswas, T. (2020). Role of cloud computing in global accounting information systems. . *The Bottom Line*, , 33(3), 231-250..
- Raewf, M. B., & Jasim, Y. A. (2020). Information technology's impact on the accounting system. *Cihan University-Erbil Journal of Humanities and Social Sciences*, , 4(1), 50-57..
- Umar, A. I. (2022). Accounting in Cloud Computing: The Conceptual Issues. *Fane-Fane International Multi-Disciplinary Journal*,, 6(1), 1-10..
- Wieringa, M. (2020). What to account for when accounting for algorithms: a systematic literature review on algorithmic accountability. In Proceedings of the 2020 conference on fairness, . *accountability, and transparency*, (pp. 1-18)..
- Yang, J., Ying, L., & Gao, M. (2020). The influence of intelligent manufacturing on financial performance and innovation performance: the case of China. *Enterprise Information Systems*, , 14(6), 812-832..
- Yau-Yeung, D., Yigitbasioglu, O., & Green, P. (2020). Cloud accounting risks and mitigation strategies: Evidence from Australia. . *In Accounting Forum*, (Vol. 44, No. 4, pp. 421-446). Routledge..
- Yoo, S. K., & Kim, B. Y. (2018). A decision-making model for adopting a cloud computing system. *Sustainability*, , 10(8), 2952.