

## Table of Contents

Thesis Approval Page .....	ii
Statement of Originality .....	iii
Preface .....	iv
Table of Contents .....	vi
List of Tables and Figures .....	viii
Abstract .....	ix
I. INTRODUCTION .....	1
1.1 Background of Research .....	1
1.2 Problem Statement .....	3
1.3 Research Question .....	4
1.4 Research Objectives .....	4
1.5 Motivation of the Research .....	4
1.6 Research Contribution .....	5
1.7 The Scope of The Research .....	5
1.8 Writing System .....	5
II. LITERATURE REVIEW .....	7
2.1 The Shifting Role of Management Accounting .....	7
2.2 The Effect of Information Technology on Management Accounting .....	8
III. RESEARCH METHODOLOGY .....	11
3.1 Research Design .....	11
3.2 Data Collection .....	12
3.3 Selection of Papers .....	12
3.4 Data Analysis .....	14
IV. RESULT AND DISCUSSION .....	15
4.1 New Roles of Management Accounting .....	19
4.2 The Displacement and Replacement of Management Accounting Roles ...	23

4.3 Challenges Arising from Role Changes in Information Technology	
Utilization .....	25
4.4 Discussion.....	29
V. CONCLUSION AND LIMITATIONS.....	33
REFERENCES.....	37

## **List of Tables and Figures**

Figure 1 : PRISMA 2020 flow diagram for new systematic reviews .....	16
Table 1 : List of literatures included in this study.....	17
Table 2 : PICO framework for ensuring the scope of the analysis .....	16