GOOD ACCOUNTING AND LEGAL PRACTICES FOR EFFICIENT MANAGEMENT IN THE CONTEXT OF E-COMMERCE

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Summary

Through this document, it was possible to analyze the main characteristics of the volume of scientific production referring to the study of the variables Accounting and E-commerce in order to know the impact that good accounting and legal practices have on efficiency in the management of businesses that are dedicated to electronic commerce . A bibliometric analysis was proposed to analyze the 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 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 123 scientific documents related to the study of Accounting and E-commerce was achieved. The year in which the highest number of publications of this type was registered was in 2022 with a total of 36 documents. The country of origin of the institutions that reported the highest number of records in Scopus was China with 36 documents. The area of knowledge with the greatest

influence at the time of executing the research projects that resulted in scientific publications was Computer Science which contributed great theoretical material in a total of 63 publications, followed by Accounting, Business and Administration with 42 documents and the type of publication most frequently used to present findings from the analysis of the aforementioned variables was the Journal Article, which represented 54% of the total scientific production.
Keywords: Accounting, Law, Business Management, E-commerce.

1. Introduction

Electronic commerce is also listed as one of the technological advances of the fourth industrial revolution in the area of information technology and the market in order to effectively increase those production, commercial and business relations processes between the different commercial partners. E-commerce as it is known today is a method implemented for conducting business, among which companies and consumers in order to reduce marginal costs of production and improve the quality of goods and services offered by companies, as well as the availability of these. From a mental perspective, e-commerce is not simply about a technology, it is about a new way of interlinking commercial activities.

On the other hand, it is important to note that E-commerce can be seen as that operation through which it intervenes and interacts in a virtual way which is called a direct electronic commerce. The use of ICT for good business practices is reflected in sourcing and business, with the purpose of optimizing profits, supplies and new sales channels. This marketing method provides the business sector with a more efficient way to improve logistics distribution and its relationship with suppliers, thus satisfying the needs of customers.

Management in relation to efficiency at the commercial level is a strategy whose main objective is to establish relationships in short, medium and long term periods. The competitive environment of the market and business today, where customers are increasingly demanding and the profit margin is increasingly low, companies aim to create new products and services, in this way be more efficient in their operation and marketing. In this way, managers are obliged to develop new strategies aimed at e-commerce and its customers and the creation of an action plan for transforming business processes diagnosing needs and shortcomings, defending priorities and points of interaction between company and customer. For this reason, this article seeks to describe the main characteristics of the compendium of publications indexed in Scopus database related to the variables Accounting and E-commerce in order to know the impact of good accounting and legal practices, as well. As the description of the position of certain authors affiliated with institutions. during the period from 2017 to 2022.

2. General objective

Analyze from a bibliometric approach, the characteristics in the volume of scientific production related to Accounting and E-commerce, registered in Scopus during the period 2017-2022.
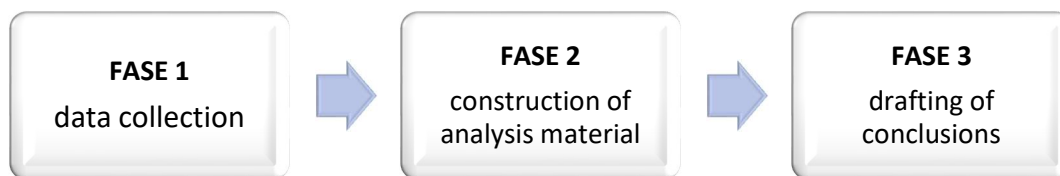
3. Methodology

This article is carried out through a research with 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 of Accounting and E-commerce.

On the other hand, it is analyzedfrom a qualitative perspective, examples of some research works published in the area of study indicated above, starting from a bibliographic approach that allows describing the position of different authors against the proposed topic.

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

3.1 Methodological design

Figure 1. *Methodological design*
Source: Authors.

3.1.1 Phase 1: Data collection

The data collection was executed from the Search tool on the Scopus website, where 123 publications were obtained from the choice of the following filters:

- ➤ TITLE-ABS-KEY (accounting, AND e-commerce) 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 and E-commerce.
- ➤ Works published in journals indexed in Scopus during the period 2017-2022.
- ➤ No distinction by country of origin
- ➤ Without distinction in areas of knowledge.
- ➤ Without 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 to later be 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, we proceed with the analysis of the results previously yielded resulting in the determination of conclusions and, therefore, the obtaining of the final document.

4. Resultados

4.1 Co-occurrence of words

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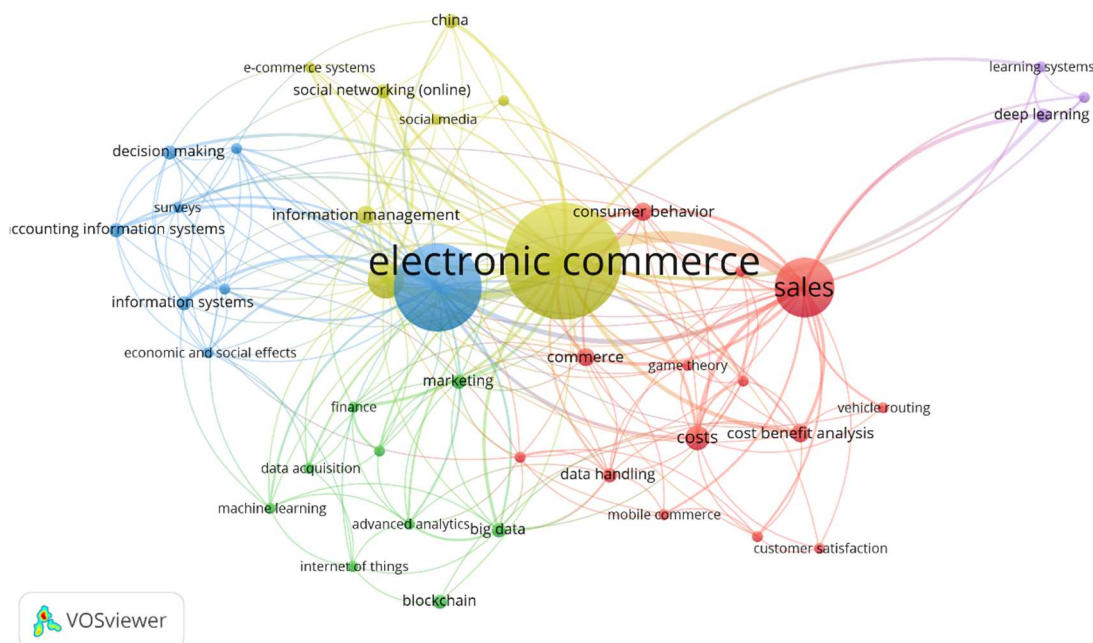

Figure 2. *Co-occurrence of words*
Source: Authors. (2023); based on data exported from Scopus.

Electronic Commerce was the keyword used most frequently 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 Marketing, Consumers, Commerce. From the above, the relationship that leaves everything related to Electronic Commerce is striking, where this electronic model covers any relationship of a commercial nature, structured from the use of more data messages where commercial relationships are understood as follows: commercial operation and supplies, goods and services, Representation operation. The main function of managers and companies is to ensure that the implementation of e-commerce brings greater productivity, product innovation, satisfying each and every one of the local and international markets, that is, each of the customers.

4.2 Distribution of scientific output by yearof publication

*Figure 3* shows how the scientific production is distributed according to the year of publication.
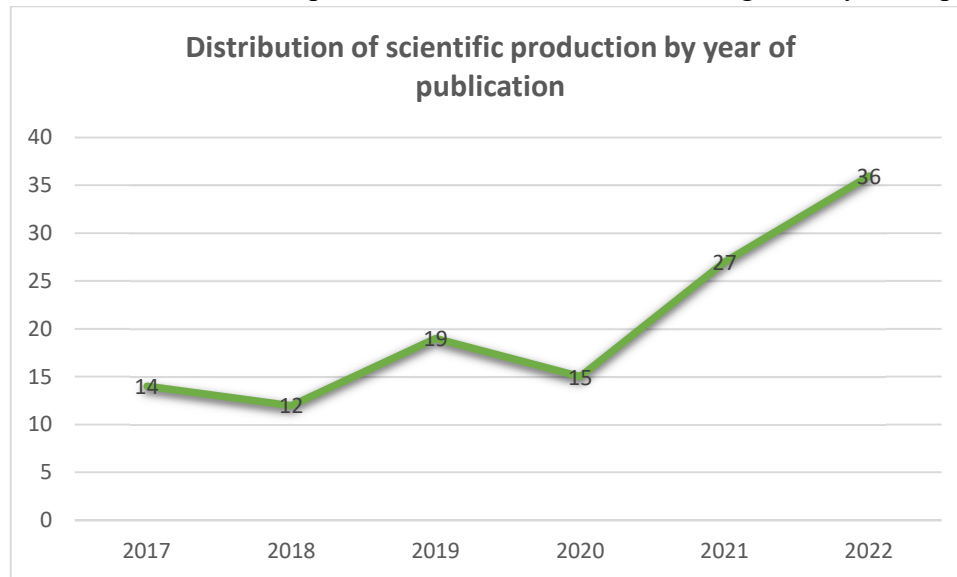
Figure 3. *Distribution of scientific production by year of publication.*
Source: Authors. (2023); based on data exported from Scopus

Among the main characteristics evidenced through the distribution of scientific production by year of publication, it is noted that the year in which the highest number of publications were registered in Scopus was 2022, reaching a total of 36 documents published in journals indexed on said platform. This can be explained by articles such as "Privacy concerns in consumer e-commerce activities and the response to social media advertising: empirical evidence from Europe" (Alkis, 2022) This study uniquely analyzes a rich micro-level dataset that includes responses from 153,053 people from 29 European countries. Through multilevel logit models, the authors account for the nested structure of consumer behavior by country and report the probability ratios for relationships between privacy measures and consumer e-commerce activities in Europe. Knowledge of privacy risk and levels of online information sharing are positively correlated with the likelihood of participation in e-commerce. Odds of e-commerce engagement are negatively associated with the level of concern about online activity logs. Consumers who take more protective measures against online privacy risks are more likely to engage in e-commerce and make purchases in response to social media ads. Companies that offer reliable tools to help consumers protect their privacy online can benefit from increased engagement in e-commerce and greater effectiveness in social media advertising. Representative sampling in data collection provides external validity and generality of the findings to the European market, which is unique to this study and an empirical contribution.

4.3 Distribution of scientific production by country of origin.

Figure 4 shows how scientific production is distributed according to the nationality of the authors.
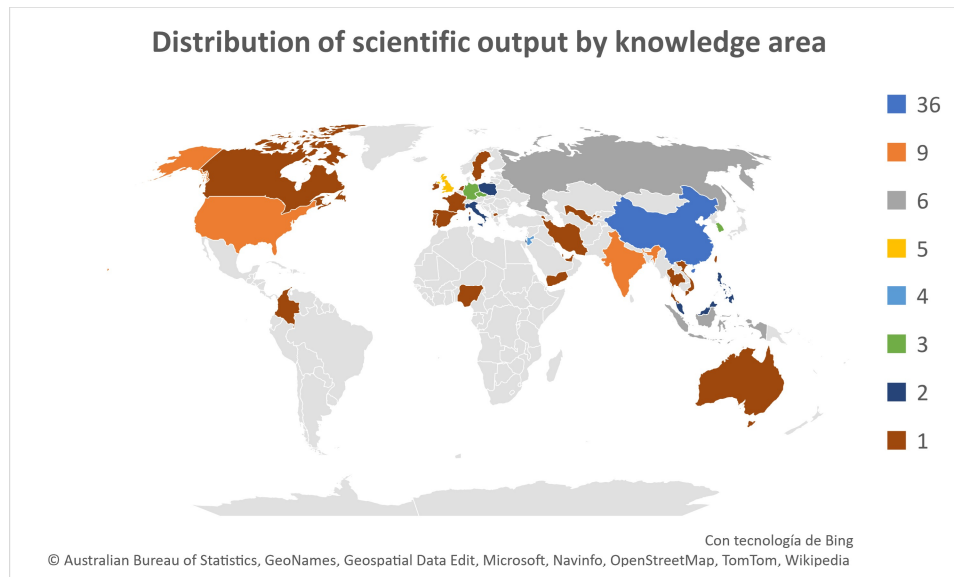
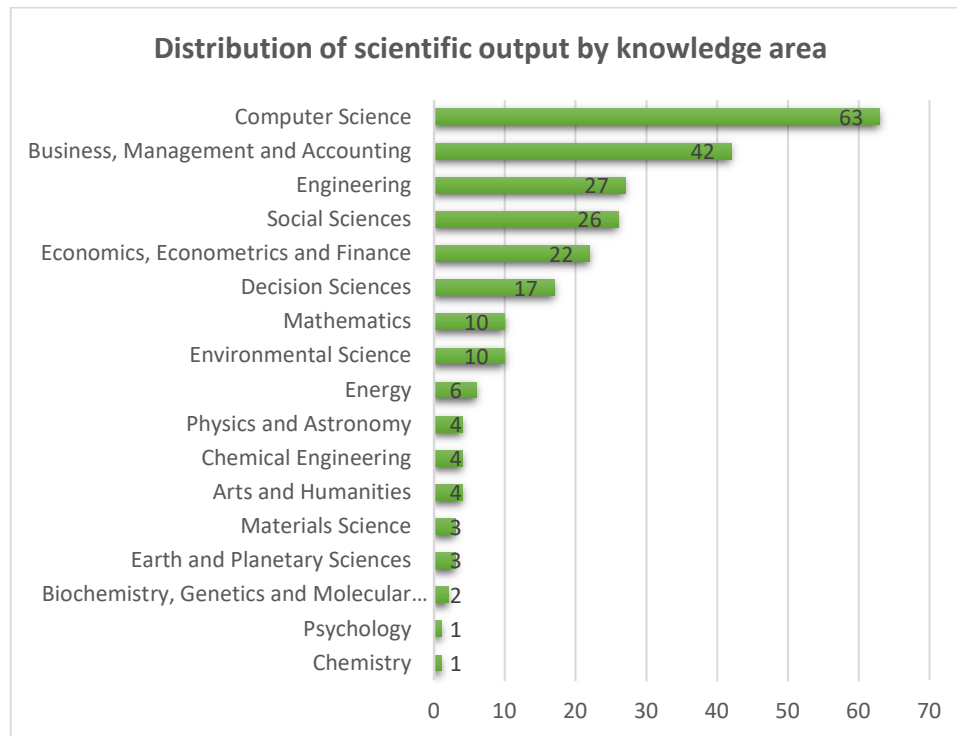**Figure 4.** *Distribution of scientific production by country of origin.*
Source: Authors. (2023); based on data provided by Scopus.

Within the distribution of scientific production by country of origin, records from institutions were taken into account, establishing China, as the country of that community, with the highest number of publications indexed in Scopus during the period 2017-2022, with a total of 36 publications in total. In second place, India with 9 scientific papers, and Indonesia with 6.   The United Kingdom ranked fourth presenting to the scientific community, a total of 5 documents among which is the article entitled "What is the right delivery option for you? Consumer preferences for delivery attributes in online retail" (Nguyen, 2019) This study investigates how consumers value these delivery attributes (e.g., delivery speed, time slot, day/night delivery, delivery date, and delivery fee) when selecting a delivery option for their online purchases. Mental accounting theory is used to frame research and suggest how mental accounts of money, time, and convenience influence consumers' preferences for online delivery options. Specifically, the results of a pooled analysis show that the most important attribute in setting consumer preferences is the delivery rate, followed by delivery attributes other than price. For individual attributes, significant differences in consumer preferences are found between gender and income groups. The cluster analysis reveals three consumer segments that show different preference structures: we identified a "price-oriented", "time- and convenience-oriented" and "value-for-money oriented" consumer segment. This study has practical implications for online retailers when implementing appropriate delivery strategies and designing effective delivery options to maximize consumer satisfaction.

4.4 Distribution of scientific production by area of knowledge

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

**Figure 5.** *Distribution of scientific production by area of knowledge.*
Source: Authors. (2023); based on data provided by Scopus.

 Computer Science was the area of knowledge with the highest number of publications registered in Scopus with a total of 63 documents that have based their methodologies on the study of Accounting and E-commerce. In second place, Business, Administration and Accounting with 42 articles and Engineering in third place with 27. The above can be explained thanks to the contribution and study of different branches, the article with the greatest impact was registered by the area of Computer Science entitled "Bibliometric analysis and systematic review on electronic markets, open innovation and sustainability" (Cano, 2022) this article aims a bibliometric review and systematic review of e-marketplaces, open innovation and sustainability over the past ten, five and two years. The analysis includes the number, types and thematic areas of papers published each year, as well as considerations such as the most cited publications and major authors, journals, countries and institutional affiliations. The analysis also includes a study of relevant concepts in the publications and their relationships, identifying the predominant themes related to e-marketplaces, open innovation and sustainability. The results indicate a focus on subject areas such as social sciences, environmental sciences, energy, business, management and accounting, which is consistent with the economic, environmental and social dimensions of sustainability. The results show that e-markets, open innovation and sustainability are closely related to concepts such as sustainable development, e-commerce, digital marketing, China (the leading country in terms of publications in all periods), logistics, supply chain management, big data, planning and decision-making. Future work should address traffic congestion and environmental impact, new delivery practices in last-mile logistics, and reasons for user participation in e-marketplaces. Likewise,

future research can be oriented towards the dimensions of sustainability and stakeholder integration through open innovation and towards the limitations of SMEs to access and benefit from digital platforms.

4.5 Type of publication

In the following graph, you will observe the distribution of the bibliographic finding according to the type of publication made by each of the authors found in Scopus.
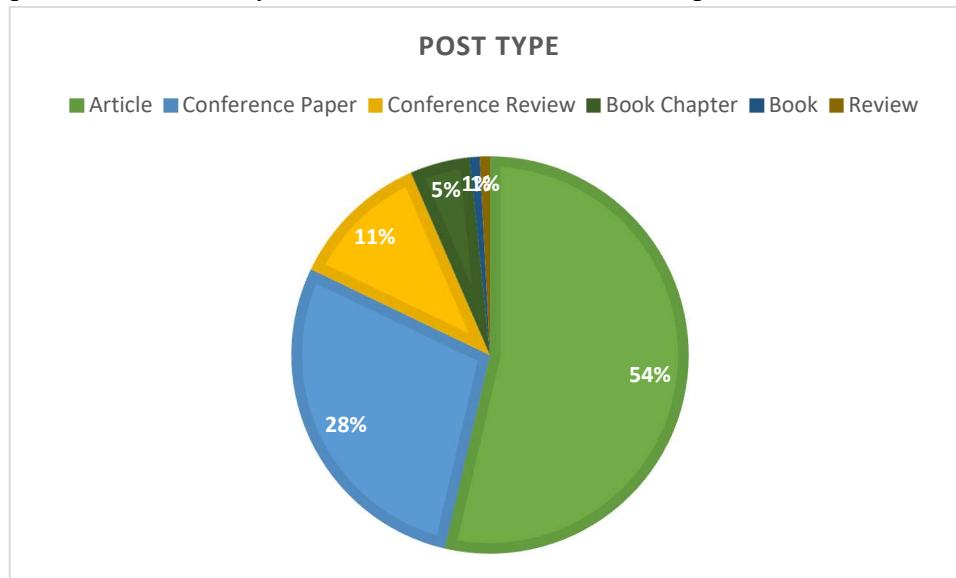
Figure 6. *Type of publication.*
Source: Authors. (2023); based on data provided by Scopus.

The type of publication most frequently used by the researchers referenced in the body of this paper was the Journal Article with 54% of the total production identified for analysis, followed by Conference Articles with 28%. Book Chapters are part of this classification, representing 11% of research papers published in journals indexed in Scopus. In this last category, the one entitled "The factors that drive consumer purchase intentions in social commerce "(Mensah, 2022) this study examined the purchase intention in social commerce among Chinese citizens based on the Technology Acceptance Model (TAM) and the Social Exchange Theory (SET). The data (632 valid answers) generated through a research questionnaire were analyzed using structural equation models (SEM) with the help of the AMOS statistical software. The results indicate that trust beliefs such as trust in social media, seller integrity, and seller benevolence were significant predictors of intent to engage in social commerce. However, seller competition was not a significant determinant of purchase intent in social commerce. Other results showed that consumer experience in social commerce was significant in predicting trust in social media, seller integrity, seller competence, and seller benevolence in social commerce interaction. Validations of the significant impact of consumer experience on the four trust factors (trust in social media, seller integrity, seller

competition, and seller benevolence) are among the main contributions of this study to the e-Literature on commerce and social commerce. Practical and research implications are discussed.

5. Conclusions

Through the bibliometric analysis carried out in this research work, it was established that China was the country that has the largest number of records published for the variables Accounting and E-commerce in order to know the impact that good accounting and legal practices total with a total of 36 publications in Scopus database. In the same way, it was possible to establish that the application of theories framed in the area of Computer Science, were the most frequently used in the measurement of the impact generated by dynamism In recent years, the rise of electronic commerce has led to the emergence of electronic markets, or e-Marketplace, which act as intermediaries in the process of buying and selling, Bringing together several vendors to offer a wide range of products and services to customers, generate modalities such as business-to-business electronic marketplaces.   Inelectronic commerce, to face the successful market today, companies must adopt new paradigms based on the competencies of organizations where accounting must collaborate to develop in financial integration, management and control, accounting provides valuable inputs for commercial competitiveness. Successfulcompanies face both efficiency and innovation, value maximization objectives create new products, new technology, improving efficiency and increasing employment, so the more successful the company, the bigger it and its environment are highlighting the importance of implementing an e-commerce for the development of business activities effectively.

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