

# Digital Visualization- the new frontier of analysis

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A Case Study on Interactive Information Visualization within Enabling Accounting and Control Systems

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## Abstract

This paper conducts a single case study to examine the role played by interactive information visualization within enabling accounting and control systems (ACS). Through the integrated application of literature on the development of enabling systems, information visualization, and source credibility, the study finds that (i) visualization incorporates by its nature enabling traits, (ii) visualization, favoring enhanced cognition, allows the creation of insights guaranteeing a quicker decision-making process. (iii) visualization, through a higher degree of commitment, favors the overcoming of the eventual coercive nature of a system, reducing user resistance. (iv) visualization can be applied as a strategy of persuasion (v) source credibility associated with the insights created by visualization is not constant, but varies according to the need. The findings of this paper contribute to the fields of information visualization, allowing for a greater understanding of their influence on the development of enabling accounting and controlling systems.

## Keywords

Information Visualization, Enabling Accounting and Control Systems, Bottom-Up Development, Interactivity, Knowledge Credibility.

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