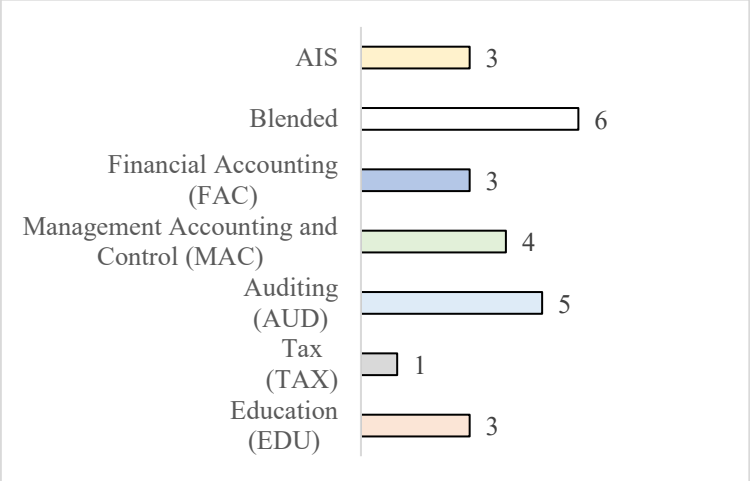
4. Descriptive statistics

This section presents an overview of the 25 literature reviews included in the study. This refers to (i) the specific community of practice to which each publication pertains, (ii) the evolution of the studies over time, (iii) the distribution of literature reviews published in the four levels of CABS-ranked journals, (iv) the distribution of articles by journal, (v) the number of citations by June 30th 2024, and (vi) the number of co-citations among the sample of literature review identified.

Figure 2 categorizes the literature review publications by the communities of practice within the *Economia Aziendale* field of study. We carefully identified the community of practice, reading each literature review method and findings. Where methods and/or findings describe mixed results, we preferred to categorize those reviews as Blended community.

Figure 2 – Communities of practice

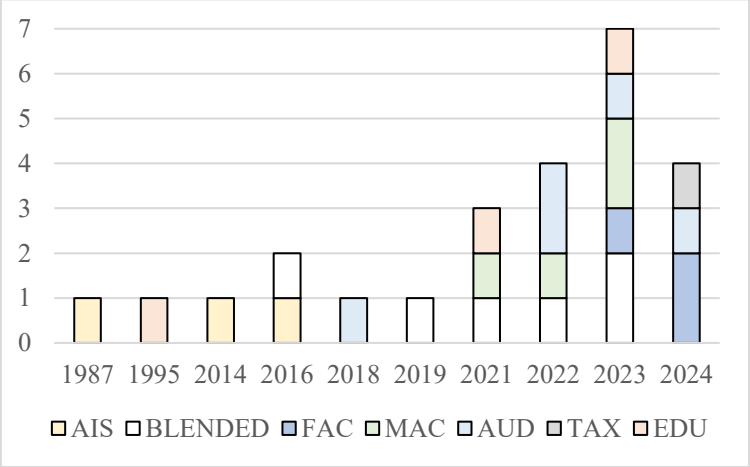


The broader AIS community, which includes accounting, auditing, management accounting, financial accounting, tax, and education, has three articles (Connell, 1987; Gray *et al.*, 2014; Sutton *et al.*, 2016). Six reviews belong to the Blended community that mainly merges the accounting and auditing fields (Mancini *et al.*, 2021; Lehner *et al.*, 2022; Agustí and Orta-Pérez, 2023; Han *et al.*, 2023), but also financial accounting, management accounting, and auditing (Moll and Yigitbasioglu, 2019) and accounting,

auditing, and finance fields (Fisher *et al.*, 2016). The FAC community alone has three reviews (Senave *et al.*, 2023; Kureljusic and Karger, 2024; Parycek *et al.*, 2024), the MAC alone has four (Losbichler and Lehner, 2021; Nielsen, 2022; Fähndrich, 2023; Ranta *et al.*, 2023), and AUD alone has five (Eulerich and Kalinichenko, 2018; Almufadda and Almezeini, 2022; Mugwira, 2022; Lombardi *et al.*, 2023; Abu Huson *et al.*, 2024). The communities of TAX (Belahouaoui and Attak, 2024) have one recent review, and EDU has three articles (Brown *et al.*, 1995; De Villiers, 2021; Tavares *et al.*, 2023).

Figure 3 illustrates the number of publications on digital technologies literature reviews from 1987 to March 1st, 2024. The number of literature reviews was deficient from 1987 to 1995, with only one publication in each of those two years. This low level persists until 2014, with a single publication that year and none in 2015. These reviews belong to the AIS (Connell, 1987; Gray *et al.*, 2014) and EDU (Brown *et al.*, 1995) communities.

Figure 3 – Literature reviews by publication year



There was a slight increase in 2016, with the number of publications rising to two: one in AIS (Sutton *et al.*, 2016) and the other pertaining to the Blended community (Fisher *et al.*, 2016). In 2018 (with Eulerich and Kalinichenko, 2018: the first publication on the AUD) and 2019, the number dropped back to one publication. From 2021 onwards, there has been a more notable upward trend. In 2021, the number of publications rose to three, followed by four in 2022. In 2021, the first review of the MAC community

will also appear. A significant spike occurred in 2023, with the number of publications reaching a total of seven. FAC's first review was published only that year (Senave *et al.*, 2023). In 2024, by the first of March, there had already been four literature reviews, one of which was in the TAX community. Overall, the data indicate a substantial increase in the number of digital technologies literature reviews starting from 2016, with a pronounced peak in 2023, followed by a decrease in 2024, as we considered only two months.

Figure 4 presents the number of literature reviews published in CABS (2021)-ranked journals. The majority of these publications appear in journals with ABS rankings of 1 and 2, with a slightly higher number of publications in rank 2 journals than in rank 1. Publications in rank 3 journals are fewer, making up a smaller portion of the total. The communities of practice are distributed along the three levels of the ranking without significant concentrations.

Figure 4 – ABS ranking

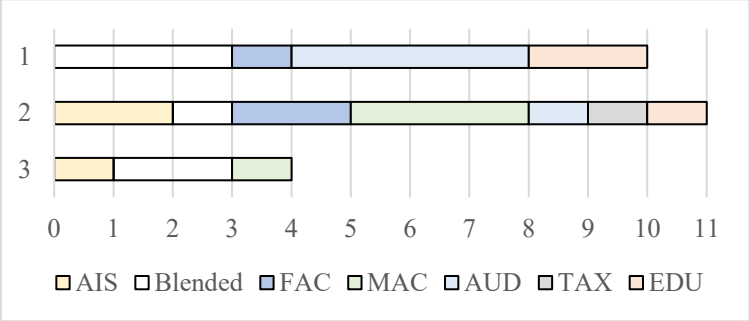


Figure 5 presents the journals where literature reviews have been published. The International Journal of Accounting Information Systems has the highest number of publications, with four articles. The Journal of Applied Accounting Research, Journal of Information Systems, Meditari Accountancy Research, and Revista de Contabilidad-Spanish Accounting Review each have two publications. Several journals have a single publication (*e.g.*, Accounting and Business Research, Accounting, Auditing and Accountability Journal, British Accounting Review, European Accounting Review, Journal of Accounting and Organizational Change). Communities of practice are also depicted in Figure 5, showing a preference for the AIS community in the International Journal of Accounting

Information Systems and the AUD community in the Journal of Information Systems. Both journals have a long tradition of publishing work at the intersection of information systems and accounting.

Figure 5 – Journals

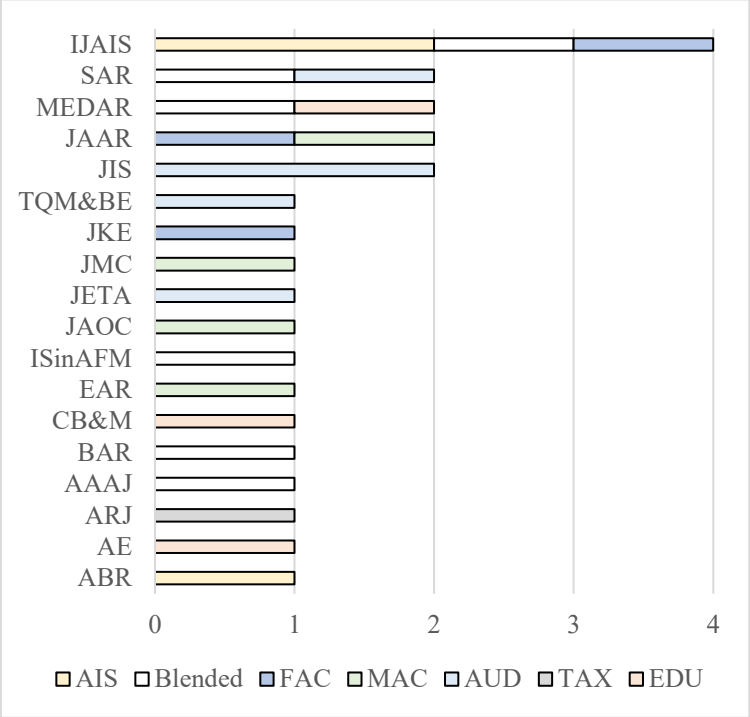


Table 1 reflects the distribution of academic impact through citations received as of June 30, 2024. The most cited paper, authored by Moll and Yigitbasioglu in 2019, has received 240 citations (Blended community of practice). Papers published in 2016 by Fisher *et al.* (Blended) and Sutton *et al.* (AIS) also have high citation counts of 126 and 109, respectively. Recent papers from 2023, such as those by Han *et al.* (104 citations, Blended), Agustí and Orta-Pérez (13 citations, Blended), and Fähndrich (11 citations, MAC), indicate their increasing impact despite being recently published. Some older papers, such as the one from 1987 by Connell (AIS), have a moderate citation count (41 citations), indicating their long-term relevance. A few recent papers from 2024, such as those by Abu Huson *et al.* (AUD)

and Belahouaoui and Attak (TAX), have not yet received any citations, which is typical for very new publications.

Table 1 – No. of citations

Year	Authors	Citations (2024 June 30th)	Year	Authors	Citations (2024 June 30th)
2019	Moll and Yigitbasioglu	240	2023	Fähndrich	11
2016	Fisher *et al.*	126	2023	Ranta *et al.*	9
2016	Sutton *et al.*	109	1995	Brown *et al.*	8
2023	Han *et al.*	104	2023	Tavares *et al.*	8
1987	Connell	41	2024	Kureljusic and Karger	7
2014	Gray *et al.*	38	2022	Almufadda and Almezeini	6
2022	Lehner *et al.*	31	2023	Parycek *et al.*	6
2021	Mancini *et al.*	26	2023	Senave *et al.*	3
2018	Eulerich and Kalinichenko	24	2023	Lombardi *et al.*	2
2021	Losbichler and Lehner	21	2022	Mugwira	1
2021	De Villiers	16	2024	Abu Huson *et al.*	0
2023	Agustí and Orta-Pérez	13	2024	Belahouaoui and Attak	0
2022	Nielsen	13	Total		863

Table 2 displays the bibliometric data of the sample, indicating the number of other papers they cite (column 3), the number of citations they receive (column 4), and the total sum of these counts (column 5). According to the results, we could distinguish four categories. The first category comprises the three most cited papers: Moll and Yigitbasioglu (2019), Sutton *et al.* (2016), and Gray *et al.* (2014). The second category indicates papers citing many others that have not been cited yet. Usually, papers recently published belong to this category, such as Agustí and Orta-Pérez (2023), Fähndrich (2023), Kureljusic and Karger (2024), and Mugwira (2022). In the third category, we could both mention moderately cited and citing papers: Lehner *et al.* (2022), Nielsen (2022), and Senave *et al.* (2023), as well as moderately cited or citing papers: Fisher *et al.* (2016), Losbichler and Lehner (2021), and Ranta *et al.* (2023). The last category comprises papers that

neither cite nor are cited by others, such as Belahouaoui and Attak (2024), Brown *et al.* (1995), Mancini *et al.* (2021), and Parycek *et al.* (2024).

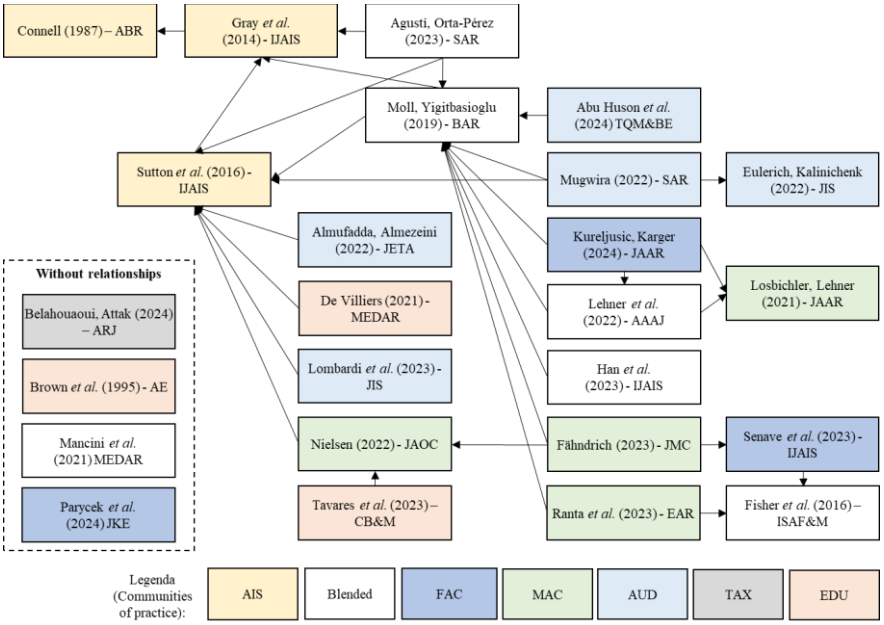
Table 2 – No. of Co-citations

Year	Authors	How many other papers are cited by this paper?	How many other papers cite this paper?	Total
2019	Moll and Yigitbasioglu	2	8	10
2016	Sutton *et al.*	1	7	8
2014	Gray *et al.*	1	3	4
2023	Agustí and Orta-Pérez	3	0	3
2023	Fähndrich	3	0	3
2024	Kureljusic and Karger	3	0	3
2022	Mugwira	3	0	3
2022	Lehner *et al.*	2	1	3
2022	Nielsen	1	2	3
2023	Senave *et al.*	1	1	2
2016	Fisher *et al.*	0	2	2
2021	Losbichler and Lehner	0	2	2
2023	Ranta *et al.*	2	0	2
2024	Abu Huson *et al.*	1	0	1
2022	Almufadda and Almezeini	1	0	1
2021	De Villiers	1	0	1
2023	Han *et al.*	1	0	1
2023	Lombardi *et al.*	1	0	1
2023	Tavares *et al.*	1	0	1
1987	Connell	0	1	1
2018	Eulerich and Kalinichenko	0	1	1
2024	Belahouaoui and Attak	0	0	0
1995	Brown *et al.*	0	0	0
2021	Mancini *et al.*	0	0	0
2024	Parycek *et al.*	0	0	0

Additionally, we can find the following map (Figure 6), which displays co-citation relationships among the papers through lines connecting them. This map clarifies which papers are cited and indicates membership of the multiple communities of practice belonging to the field of study of *Economia Aziendale*. We also added the four reviews that do not present co-citations for completeness. As we can see, there is a mix of relationships among papers

from different communities of practice. This mix is only partially explained by the relationships between the journals. Instead, it demonstrates how the recent importance of digital technologies, especially AI, requires a comprehensive understanding of how different technologies affect *Economia Aziendale* and its specific communities.

Figure 6 – Co-citation relationships



5.1 Digital technology typologies

Figures 7 and 8 summarize various digital technologies studied in extant literature reviews. These technologies range from core AI to other advanced digital systems that utilize AI or operate independently of it. As borders can sometimes be unclear for newcomers in the field, we provide two distinct tables. Figure 7 presents the AI technology and its subfields, and Figure 8 presents technologies that are broader or different from AI. Links to related technologies are also noted, showcasing the interconnected nature of these digital innovations (*e.g.*, big data and data analytics, predictive analytics, text

mining, or blockchain and smart contracts). This analysis was based on a thorough examination of the reviews and referenced highly regarded taxonomies (European Institute of Innovation and Technology, 2021; European Commission, 2023).

Figure 7 – Digital Technologies that represent a subfield of AI

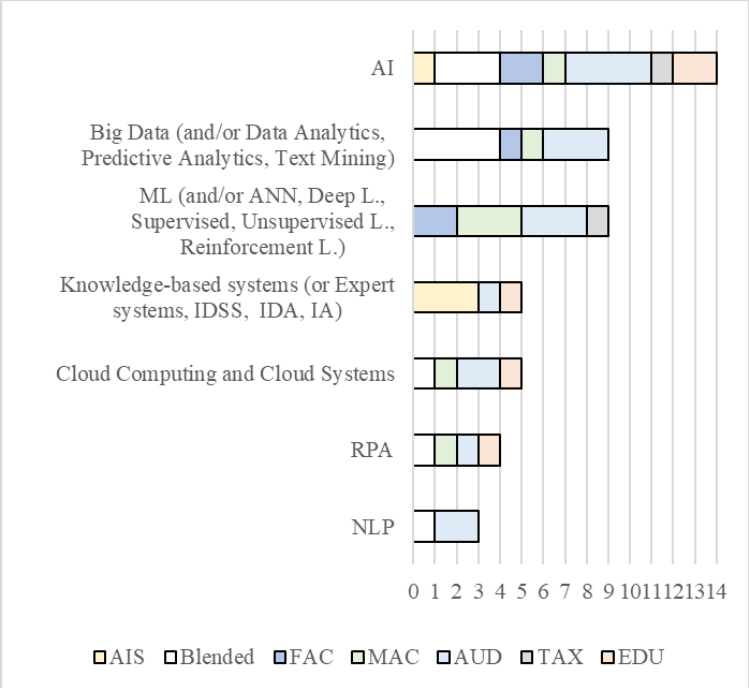
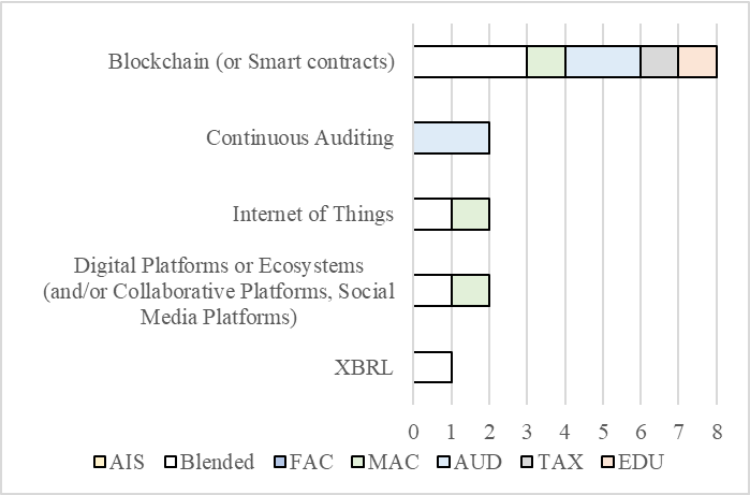


Figure 8 – Digital Technologies other than AI



As the Figures show, reviews published in the different communities of practice are distributed across various technologies. Many literature reviews refer to more than one technology, identifying different overarching terms. It is the case of Abu Huson *et al.* (2024) that adopt the term information technology to comprehend AI (and many of its subfields) and blockchain, or Moll and Yigitbasioglu (2019) and Mugwira (2022, p. 202) that use internet-related technologies to include "technologies which might or might not necessarily depend on the internet such as big data, AI, cloud auditing blockchain, continuous auditing and audit support systems which might be useful to auditors". Mancini *et al.* (2021) refer to smart and emerging technologies to encompass all the technologies they analyzed. Tavares *et al.* (2023, p. 6) refer to digital transformation as a bundle of technologies that participate in "the process of incorporating technological developments into business standards, processes, competencies, and models in a way that accelerates them and provides efficiency".

On the other hand, some reviews focus on a single type of technology. Connell (1987), Brown *et al.* (1995), and Gray *et al.* (2014) analyzed the evolution of expert systems, Han *et al.* (2023) studied the blockchain, Nielsen (2022), Parycek *et al.* (2024), and Ranta *et al.* (2023) deepened the ML technology and its subfields (*e.g.*, deep learning and artificial neural network - ANN), Fisher *et al.* (2016) focused on NLP, and Senave *et al.* (2023) explored the text mining applications. In terms of definitions, twelve

literature reviews took for granted the meaning of the technologies they studied (*e.g.*, Losbichler and Lehner, 2021; Nielsen, 2022; Parycek *et al.*, 2024), while thirteen defined what they analyzed (*e.g.*, Connell, 1987; Fisher *et al.*, 2016; Eulerich and Kalinichenko, 2018). See Appendix A for definitions of the technologies we mentioned in the Figures.

5.2 Typologies of literature review and methodological details

From a methodological perspective, the identified communities of practice do not display any particular differences in terms of databases, keywords, or data analysis. Differences are more closely related to the specific aim of each literature review, and the range of keywords varies mainly according to the breadth of technologies being investigated. However, interesting considerations could be made regarding the types of literature reviews conducted by the authors.

Figure 9 categorizes publications on digital technology according to the type of literature review conducted. Among the 13 articles we retrieved from various communities of practice, excluding the TAX community, the authors do not specify the type of literature review they employed. Among these, two articles go beyond a traditional literature review. Gray *et al*. (2014) conducted telephone interviews with academics and practitioners, while De Villiers (2021) expanded the literature review and interviews to include focus groups and workshops. According to Grant and Booth (2009), literature review is a generic term indicating published materials that provide an examination of recent or current literature and is typically narrative. From our perspective, accurately positioning one's study within the established typologies of literature reviews is essential for constructing a robust and coherent research protocol. This practice enhances data reliability and clearly defines the scope of the work. Among the remaining 12 articles, we identified a specific reference to the typology of literature reviews employed by the authors. Systematic literature reviews account for six publications, while bibliometric analyses represent three articles. Almost all the total communities conduct a systematic literature review (except AUD and Blended) seeking to exhaustively and systematically search for, appraise, and synthesize research evidence, often adhering to specific guidelines.

All review approaches incorporate systematic methods to some extent (Hiebl, 2021; Fan, 2022). However, the systematic literature review emphasizes the need for a rigorous, transparent, and replicable review. Through the use of clear and systematic methods, the impact of bias can be

reduced, resulting in findings that are more dependable (Snyder, 2019; Tranfield *et al.*, 2003). To map and assess the existing intellectual landscape, the guiding research question of a systematic literature review must be specific and well-defined (Fan, 2022). In our review, with the exception of Fähndrich (2023), all studies claiming to conduct a systematic literature review (Sutton *et al.*, 2016; Losbichler and Lehner, 2021; Tavares *et al*., 2023; Belahouaoui and Attak, 2024; Kureljusic and Karger, 2024) set specific objectives. Although Fähndrich (2023) has a broad objective, he categorizes the studies he reviewed according to an existing management control framework developed by Guenther (2013). This categorization helps to focus the study more effectively, even though the research questions aim to examine the influence of digitalization on management control and to identify future research directions, which are quite broad. Methodologically, we find Belahouaoui and Attak's (2024) use of IRAMUTEQ software particularly interesting. This software is used to conduct a textometry analysis of titles, abstracts, and keywords to identify prevailing trends and insights. As the authors explain, IRAMUTEQ facilitates the automatic analysis of data, promoting a combination of qualitative and quantitative methods. This feature sets it apart from tools like ATLAS and NVivo, which primarily support semi-automatic coding.

The AUD community prefers bibliometric analyses, which quantitatively analyze publication patterns, citations, and cooperation among authors, journals, and countries, to gain valuable insights into the research landscape's structure and dynamics (Abu Huson *et al.*, 2024). Authors who engage in bibliometric analyses typically avoid concentrating on a single technology due to the necessity of obtaining a robust sample of articles. As highlighted by Abu Huson *et al*. (2024), the science mapping approach is particularly advantageous when managing a substantial volume of scientific literature. This method enables researchers to visually depict the intellectual structure of their research topic, primarily through the use of VOSviewer (Van Eck and Waltman, 2010). Mugwira (2022) enriches the bibliographic coupling visualized by VOSviewer with citation analysis utilizing Histcite, integrates the Sankey diagram, and conducts network analysis with Biblioshiny in R, alongside content analysis performed in MS Excel. A prevalent issue in many bibliometric analyses is that a limited number of articles often account for a disproportionate share of the total citations within the analyzed sample. Nonetheless, some researchers remain skeptical about the overall impact of bibliometric analyses compared to other types of literature reviews (Fetscherin and Heinrich, 2015). According to Paul and Criado (2020), bibliometric reviews tend to prioritize aspects such as

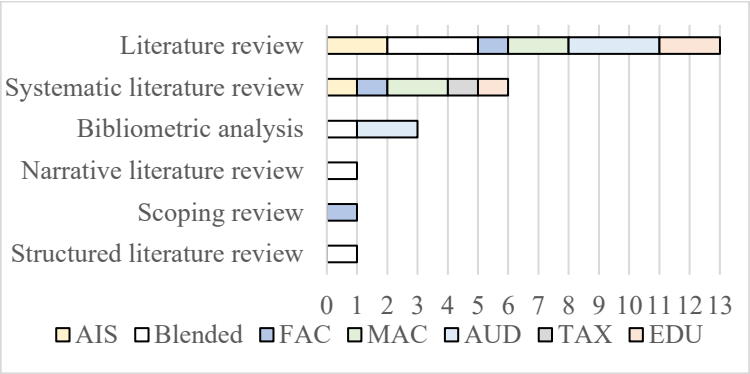
authors, affiliations, countries, citations, and co-citations, rather than thoroughly exploring theories, methods, and constructs.

Additionally, there is one narrative literature review (Blended community), one scoping review (AUD), and one structured literature review (Blended). While a narrative (or semi-systematic) review provides an understanding of complex areas based on a qualitative content analysis rather than measuring effect size (Snyder, 2019; Lehner *et al.*, 2022), the scoping review provides a preliminary assessment of the potential size and scope of available research literature aiming to identify the nature and extent of research evidence, usually including ongoing research (Grant and Booth, 2009). Structured literature review "can help experienced scholars develop new and interesting research paths by accessing and analyzing a considerable volume of scholarly work" (Massaro *et al.*, 2016, p. 769).

The narrative literature review conducted by Lehner *et al*. (2022) is firmly rooted in qualitative content analysis, which facilitates the identification of themes (*i.e.*, the ethical challenges associated with AI-based decision-making in accounting), theoretical perspectives, and theoretical concept components. Following a comprehensive data analysis utilizing ATLAS.TI qualitative coding software, the authors, along with two additional researchers, organized an intensive two-day workshop. They were joined by two external academics from sociology and accounting, referred to as "advocati diaboli," to uncover potential flaws in their reasoning. During this workshop, they critically examined the five identified challenges and clarified their scope. To provide a robust theoretical foundation for their discussions, they mapped these challenges to the established framework based on the four components of Rest's process model.

Conversely, the scoping review by Parycek *et al*. (2024) does not provide a detailed definition of the research perimeter; they only note their exploration of international journals and Austrian and German legal literature. Although their research is highly focused, specifically examining ML technology and the potential and challenges of automating procedures within the civil law legal framework, it remains unclear whether ongoing research has been taken into account. Moreover, there is no explicit indication of the potential breadth of the topic that could inform future studies. Lastly, the structured literature review by Mancini *et al*. (2021) innovatively combines a systematic literature review with bibliometric analysis to deepen understanding of the existing literature on the broad domain of smart and emerging technologies. They developed the SMATECHacc framework, which encompasses four pathways that past research has explored, providing a valuable resource for future researchers.

Figure 9 – Type of literature



Additional references cited in the paper, in addition to the 25 literature reviews analyzed in this integrative review.

References

Alexander D., Servalli S. (2011), *Economia Aziendale* and financial valuations in Italy: Some contradictions and insights, *Accounting History*, 16, pp. 291-312. Doi: 10.1177/1032373211407052.

Alloghani M., Al-Jumeily D., Mustafina J., Hussain A., Aljaaf A.J. (2020), "A systematic review on supervised and unsupervised machine learning algorithms for data science", in Berry M.W., Mohamed A., Yap B.W. (Eds), *Supervised and Unsupervised Learning for Data Science, Unsupervised and Semi-supervised Learning*, Springer International Publishing, Cham, pp. 3-21.

Argento D., Dobija D., Grossi G., Marrone M., Mora L. (2025), The unaccounted effects of digital transformation: implications for accounting, auditing and accountability research, *Accounting, Auditing & Accountability Journal*, 38, pp. 765-796. Doi: 10.1108/AAAJ-01-2025-7670.

Arnold V., Sutton S. (1998), The Theory of Technology Dominance: Understanding the impact of intelligent decision aids on decision-makers' judgments, *Advances in Accounting Behavioural Research*, 1, pp. 175-194.

Bruno A., D'Amore G., Lepore L. (2024), La corruzione negli studi di matrice economico-aziendale: un'analisi strutturata della letteratura dal 1990 ad oggi, *Rivista Italiana di Ragioneria e di Economia Aziendale*, 1, pp. 57-79. Doi: 10.17408/RIREAABGDALL010203042024.

Burger B., Kanbach D. K., Kraus S., Breier M., Corvello V. (2023), On the use of AI-based tools like ChatGPT to support management research, European Journal of Innovation Management, 26, pp. 233-241. Doi: 10.1108/EJIM-02-2023-0156.

Carlsson-Wall M., Goretzki L., Hofstedt J., Kraus K., Nilsson C.-J. (2022), Exploring the implications of cloud-based enterprise resource planning systems for public sector management accountants, *Financial Accountability & Management*, 38, pp. 177-201. Doi: 10.1111/faam.12300.

Chiu V., Liu Q., Muehlmann B., Baldwin A.A. (2019), A bibliometric analysis of accounting information systems journals and their emerging technologies contributions, *International Journal of Accounting Information Systems*, 32, pp. 24-43.

Coronella S., Caputo F., Leopizzi R., Venturelli A. (2018), Corporate social responsibility in Economia Aziendale scholars' theories. A taxonomic perspective, *Meditari Accountancy Research*, 26, pp. 640-656. Doi: 10.1108/MEDAR-03-2017-0124.

Cronin M.A., George E. (2023), The Why and How of the Integrative Review, *Organizational Research Methods*, 26, pp. 168-192. Doi: 10.1177/1094428120935507.

Cooper L., Holderness K., Sorensen T., Wood D.A. (2019), Robotic Process Automation in Public Accounting, *Accounting Horizons*, 33, pp. 15-35. Doi: 10.2308/acch-52466.

Das S.R., Chen M.Y. (2007), Yahoo! for Amazon: sentiment extraction from small talk on the web, *Management Science*, 53, pp. 1375-1388. Doi: 10.1287/mnsc.1070.0704.

Dickey G., Blanke S., Seaton L. (2019), Machine learning in auditing, *The CPA Journal*, 89, pp. 16-21.

Dwivedi Y.K., Sharma A., Rana N.P., Giannakis M., Goel P., Dutot V. (2023), Evolution of artificial intelligence research in Technological Forecasting and Social Change: Research

topics, trends, and future directions, *Technological Forecasting and Social Change*, 192, 122579. Doi: 10.1016/j.techfore.2023.122579.
Earley C.E. (2015), Data analytics in auditing: Opportunities and challenges, *Business Horizons*, 58, pp. 493-500. Doi: 10.1016/j.bushor.2015.05.002.
European Community (2021), EU-U.S. Terminology and Taxonomy for Artificial Intelligence – First Edition.
European Institute of Innovation and Technology (2023), Creation of a taxonomy for the European AI ecosystem.
Fan D., Breslin D., Callahan J.L., Iszatt-White M. (2022), Advancing literature review methodology through rigour, generativity, scope and transparency, *International Journal of Management Reviews*, 24, pp. 171-180.Doi: 10.1111/ijmr.12291.
Fan J., Fang L., We J., Guo Y., Dai Q. (2020), From brain science to artificial intelligence, *Engineering*, 6, pp. 248-252. Doi: 10.106/j.eng.2019.11.012.
Fetscherin M., Heinrich D. (2015), Consumer brand relationships research: A bibliometric citation meta-analysis, *Journal of Business Research*, 68, pp. 380-390. Doi: 10.1016/j.jbusres.2014.06.010.
Grant M.J., Booth A. (2009), A typology of reviews: an analysis of 14 review types and associated methodologies, *Health Information and Libraries Journal*, 26, pp. 91-108. Doi: 10.1111/j.1471-1842.2009.00848.x.
Gregor S., Benbasat I. (1999), Explanations from intelligent systems: theoretical foundations and implications for practice, *MIS Quarterly*, 23, pp. 497-530. Doi: 10.2307/249487.
Guenther T.W. (2013), Conceptualisations of 'controlling' in German-speaking countries: Analysis and comparison with Anglo-American management control frameworks, *Journal of Management Control*, 23, pp. 269–290. Doi: 10.1007/s00187-012-0166-7.
Hiebl M.R. (2021), Sample selection in systematic literature reviews of management research. *Organizational Research Methods*, 26, pp. 229-261. Doi:10.1177/1094428120986851.
Iansiti M., Lakhani K.R. (2017), It will take years to transform business, but the journey begins now, *Harvard Business Review*, 95, p. 118-127.
Kaelbling L.P., Littman M.L., Moore A.W. (1996), Reinforcement learning: a survey, *Journal of Artificial Intelligence Research*, 4, pp. 237-285. Doi: 10.1613/jair.301.
Lombardi R., Trequattrini R., Schimperna F., Cano-Rubio M. (2021), The impact of smart technologies on the management and strategic control: A structured literature review, *Management Control*, 1, pp. 11-30. Doi: 10.3280/MACO2021-001-S1002.
Mancini D. (2018), Evoluzione e prospettive dei sistemi di informazione e controllo, *Management Control*, Suppl. 2, pp. 5-14. Doi: 10.3280/MACO2018-00SU2001.
Martínez-Caro E., Cegarra-Navarro J.G., Alfonso-Ruiz F.J. (2020), Digital technologies and firm performance: The role of digital organisational culture, *Technological Forecasting & Social Change*, 154, 119962. Doi: 10.1016/j.techfore.2020.119962.
Massaro M., Dumay J., Guthrie J. (2016), On the shoulders of giants: undertaking a structured literature review in accounting, *Accounting, Auditing and Accountability Journal*, 29, pp. 767-801. Doi: 10.1108/AAAJ-01-2015-1939.
Moein S. (2017), Definition of artificial neural network, in Artificial Intelligence: Concepts, Methodologies, Tools, and Applications, 1-11. Hershey, PA: IGI Global, United States of America.
Moher D., Liberati A., Tetzlaff J., Altman D.G., Group P. (2009), Preferred reporting items for systematic reviews and meta-analyses: the PRISMA statement, *British Medical Journal*, 339b2535. Doi: 10.7326/0003-4819-151-4-200908180-00135.

Muehlmann B.W., Chiu V., Liu Q. (2015), Emerging technologies research in accounting: JETA's first decade, *Journal of Emerging Technologies in Accounting*, 12, 17-50. Doi: 102308/jeta-51245.

Paul J., Criado A.R. (2020), The art of writing literature review: what do we know and what do we need to know?, *International Business Review*, 29, p. 101717. Doi: 10.1016/j.ibusrev.2020.101717.

Petrosino A., Mancini D., Garzella S., Lamboglia R. (2018), La Business Intelligence e la Business Analytics nell'era dei Big Data: una analisi della letteratura, *Management Control*, 3, pp. 31-58. Doi: 10.3280/MACO2018-003003.

Presti C. (2022), L'azienda intelligente: opportunità e minacce per la creazione di valore, *Management Control*, 3, pp. 5-12. Doi: 10.3280/MACO2022-003001.

Rifkin J. (2014), *The Zero Marginal Cost Society: The Internet of Things, the Collaborative Commons and the Eclipse of Capitalism*, Palgrave MacMillan, New York.

Snyder H. (2019), Literature review as a research methodology: an overview and guidelines, *Journal of Business Research*, 104, pp. 333-339. Doi: 10.1016/j.jbusres.2019.07.039.

Srivastava R.P. (2020), Can Textual Analysis of Corporate Filings Predict Business Related Risks? *Indian Accounting Review*, 24, pp. 1-20. https://ssrn.com/abstract=3750322.

Sundmaeker H., Guillemin P., Friess P., Woelfflé S. (2010), *Vision and challenges for realising the internet of things*, Cluster of European Research Projects on the Internet of Things, European Commission.

Sundström A. (2024), AI in management control: Emergent forms, practices, and infrastructures, *Critical Perspective on Accounting*, 99, 102701. Doi: 10.1016/j.cpa.2023.102701.

Tranfield D., Denyer D., Smart P. (2003), Towards a methodology for developing evidence-informed management knowledge by means of systematic review, *British Journal of Management*, 14, pp. 207-222. Doi: 10.1111/1467-8551.00375.

Troshani I., Locke J., Rowbottom N. (2019), Transformation of accounting through digital standardisation, *Accounting, Auditing and Accountability Journal*, 32, pp. 133-162. Doi: 10.1108/AAAJ-11-2016-2794.

Valentinetti D., Rea M.A. (2023), Intelligenza artificiale e accounting: le possibili relazioni, *Management Control*, 2, pp. 93-116. Doi: 10.3280/MACO2023-002005.

Van Eck N.J., Waltman L. (2010), Software survey: VOSviewer, a computer program for bibliometric mapping, *Scientometrics*, 84, pp. 523-538. Doi: 10.1007/s11192-009-0146-3.

Zhang J., Yang X., Appelbaum D. (2015), Toward effective Big Data analysis in continuous auditing, *Accounting Horizons*, 29, pp. 469-476. Doi: 10.2308/acch-51070.