

A STRUCTURED LITERATURE REVIEW ON NEW ACCOUNTING PARADIGMS

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Abstract

An analysis of published studies in the field of accounting in the current economic and social context, in which the business environment is in a continuous dynamic, shows a growing concern for new accounting paradigms with a major impact on the accounting profession: digitalisation, integrated thinking and globalisation. With this study we aimed to analyse the most relevant and recent articles addressing the topic of new paradigms in accounting through a structured literature review (SLR). By analysing how the three directions of change in the accounting area have been addressed in the literature, we were able to provide a general framework on the current state of the challenges facing the field and, by extension, the accounting profession, but at the same time we also outlined some lines for future research.

Key words: *new accounting paradigms, structured literature review (SLR), integrated thinking, digitisation, globalization.*

JEL Classification: *M 41*

I. INTRODUCTION

The continuing change in the global economy driven by new challenges facing companies: global competition, advanced technologies, increased regulation, has set the stage for the development of a new reporting model, through which the accounting profession will be able to adequately respond to the growing information needs of stakeholders, both about past and future performance (Flower, 2015). In addition, a paradigm shift is evident in firms' actions by implementing a holistic view in business development, with a focus on both financial and non-financial information as a result of integrated thinking. Consequently, all these new challenges in the economic environment are leading to a paradigm shift in accounting. Although fields such as accounting are considered to be less flexible (Mateș & Irimuș, 2020), the development of information technologies is certainly influencing the evolution of the accounting profession. In addition, Knudsen (2020) sees digitisation as the 'impetus' needed to overcome the rigid boundaries of accounting.

We aim as an objective of this paper to conduct a structured literature review on the new paradigms of accounting: digitisation, integrated thinking and globalisation, in order to highlight how they produce changes in the future development of the accounting profession. Using the structured literature review (SLR) as a research method, this article addresses the following research questions, formulated according to the model provided by Massaro, Dumay et al. (2016):

- Q1 How is research on new accounting paradigms and orientations developing?
- Q2 What is the focus and critique of the literature on new paradigms and orientations of accounting?
- Q3 What is the future of research on new accounting paradigms?

To answer these three questions we will use the Structured Literature Review, (SLR) which, unlike the traditional review, is based on strict rules, suggestively represented in the figure below.

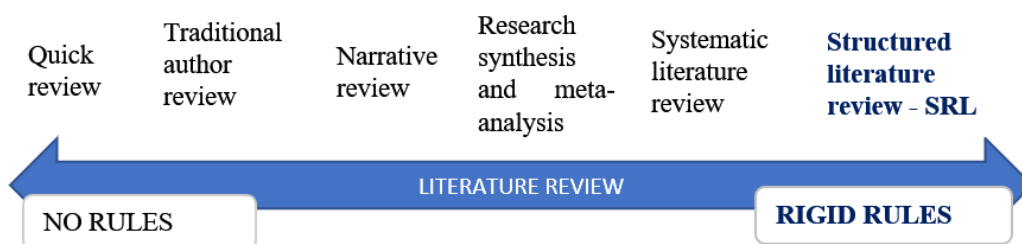


Figure no. 1 - Methods of literature review

Source: Adapted from Massaro, Dumay et al., 2016, p. 769

In carrying out an SLR, authors should draw up a "specific" action plan to follow step by step in carrying out the research work (Stoica & Ionescu-Feleagă, 2021). An SLR provides an empirical basis for analysis and investigation of relevant articles and reduces researcher bias (Tranfield, Denyer et al., 2003). This type of review is of recent date in accounting research, according to Stoica and Ionescu-Feleagă (2021). Our work complements the studies of Knudsen (2020) and Stoica and Ionescu-Feleagă (2021) on the topic of digitization of accounting, Dumay, Bernardi et al. (2016), Di Vaio, Syriopoulos et al. (2020) who addressed the topic of integrated thinking and reporting in their research. However, in contrast to the previous research, which addresses the new challenges of accounting separately, we turn our attention to additional research to investigate the repercussions of these new paradigms of accounting: digitization, integrated thinking and globalization on the future orientation of the accounting profession. The paper is structured as follows: the first section introduces the research topic, the second section presents the research methodology, the next section reflects the considerations and findings from the review, and the fourth section draws conclusions from the study and identifies implications and possible future research directions.

II. RESEARCH METHODOLOGY

The paper is a qualitative research that, through content analysis and data systematization, aims to develop a structured literature review (SLR) on the influence of new accounting paradigms on the accounting profession, conscientiously going through the ten steps described by Massaro, Dumay et al. (2016) in their paper. Our research design is shown in the figure below.

Research plan according to the Structured Literature Review - SLR

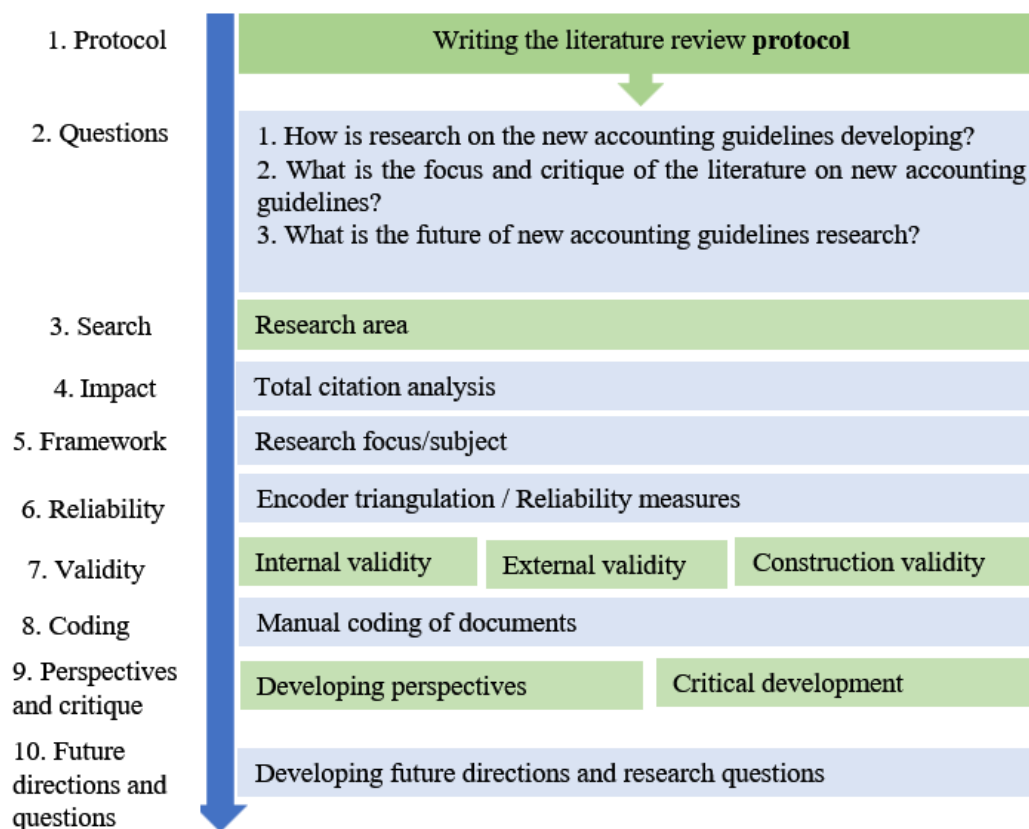


Figure 2 Research plan according to the Structured Literature Review - SLR

Source: Adapted from Massaro, Dumay et al., 2016, p. 773

Even though the SLR - has a clear structure, the final implementation of this method is fluid, the boundaries of the research can be extended if the researcher discovers new and relevant attributes (Massaro, Dumay et al., 2016). In our paper the structured literature review developed as follows:

1. The first step was to construct a literature review protocol, which, unlike traditional reviews, provides the prerequisites for increasing the reliability of its results (Massaro, Dumay et al., 2016). Having observed that there is a potential for an SLR on the influence of new accounting paradigms on the evolution of accounting and

the accounting profession, we outlined a literature review protocol to define our research boundaries. Noting that the literature on new accounting paradigms and orientations such as digitization, integrated thinking and globalization is constantly evolving and these emerging themes have impacted the accounting profession especially in recent years, our review was limited to studies published between January 1, 2018 and 2023. Our data collection is based on the common procedure of using the Web of Science (WoS) search engine to ensure data reliability. In addition, only articles from peer-reviewed journals indexed in the Web of Science Core Collection database were selected. In our search we focused on published academic studies excluding conferences and other types of papers. However, in order not to neglect other studies that made important contributions to the analysis (Massaro, Dumay et al., 2016), our database was supplemented with other relevant articles through a manual search of authors on Google Scholar (GS) using the same parameters of investigation.

2. The next step was to set the research questions based on the type of questions defined by Massaro, Dumay et al., (2016, p. 773) in their model. The questions we aim to answer in this research are presented both in the introduction and in Figure 2.

3. Having established the type of studies we conducted an extensive search of the literature relevant to our research. We made a selection of accounting and economics journals in the Web of Science database using keywords that define new accounting orientations: 'digitization of accounting', 'integrated reporting' and 'accounting globalization'. The query used in the search process, which can be found in Appendix A, returned a total of 264 articles. In order to identify useful studies that fall within the scope of the research, we proceeded to the next step, namely to rigorously check, by reading the abstract, the content of each article to ensure correlation with the research questions and objectives. The final list included 21 papers, which are relevant to our study, the others dealing with new accounting guidelines in the areas of management accounting, bank accounting or auditing. We agree with Guthrie, Ricceri et. al (2012) who argue that in order to better elucidate the scope of the topic under investigation, researchers need to use as many journals as possible, so in our case the papers reviewed come from 15 different journals. The papers subjected to content analysis are presented in Appendix B.

4. Next, we were interested in finding out the impact of the reviewed articles using as a criterion, a relevant research indicator, namely the number of citations (Stoica & Ionescu-Feleagă, 2021). For this purpose, we turned to the Google Scholar platform, which is a widely used database and "considered a leading tool in citation and analysis because it provides comprehensive coverage, indexes all categories of publications, and counts citations from non-peer-reviewed papers" (Dumay, 2014, p. 5). Using Google Scholar, we found that reviewed articles were cited 1103 times between 2018 and 2023. In the table below we present the top 4 most cited articles and the research direction addressed:

Table 1. All of the most cited articles from 2018-2023

Ref. No.	Authors	No. of citations	Topic
1	De Villiers & Sharma (2020)	233	Critical analysis of different forms of reporting, with a particular focus on integrated reporting
2	Rinaldi, Unerman et al. (2019)	217	Identify key challenges, opportunities, strengths and weaknesses of the integrated reporting idea
3	Gibassier, Rodrigue et al. (2018)	116	Analysis of the integrated reporting implementation process
4	Knudsen (2020)	106	Presentation of how integrated information systems and digitisation influence accounting

Source: author's own research

We note the high concern and interest of researchers in the area of reporting and integrated thinking, but equally in the area of accounting digitisation. We did not exclude from our analysis articles that had a low number of citations, being recent studies that were published in the last year of our analysis.

5. In the fifth step we defined the analytical framework of the research by identifying the units of analysis in the selected and reviewed papers (Massaro, Dumay et al., 2016). The focus of the research was the unit we considered appropriate for conducting the analysis. Also, for this unit we chose three directions: digitization, integrated thinking and globalization. The idea of new paradigms in accounting is supported by research conducted by ACCA, which has identified three major changes influencing the future of this field: the unprecedented evolution of advanced technology, new forms of reporting and regulation, and last but not least, the constant concern for the globalization of reporting standards (Islam, 2017). We believe that an analytical approach to these new orientations of accounting helps us to shape an overview of the changes that create the premises for future changes in the accounting profession. For each research direction, we will highlight research considerations and methods to highlight the results of the work and how they have been addressed (Stoica and Ionescu-Feleagă, 2021).

6. In order to establish the reliability of the literature review, in full agreement with the opinion of Massaro, Dumay et al., (2016), we selected as a measure of reliability, the unit of analysis. Therefore, we established the reliability of the literature review by separately coding the reviewed papers.

7. The validity of the literature review, was tested by the three methods suggested by Massaro et al. (2016), as follows: internal validity was checked by coding each author's papers separately; external validity was ensured by sorting the 264 papers after reading the abstract and eliminating those that were not relevant to our research; construct validity was established by citation analysis, described in detail in step four.

8. Data coding using the developed framework was carried out manually, focusing the research on the three strands outlined in stage five.

III. CRITICAL CONSIDERATIONS

9. Developing perspectives and critiques through dataset analysis is the step where "SLRs require researchers to synthesize findings in a process of assembling the evidence puzzle" (Petticrew and Roberts, 2008, p. 164) Accordingly, SLRs are intended to encourage researchers to be uninhibited, critical and creative in conducting literature reviews, which is essential for developing future research opportunities. In this section we aim to answer the first two research questions by conducting the analysis according to the defined analytical plan.

Digitisation considerations

The emergence of advanced technologies is causing transformations in all sectors of the economy and is having an impact on the way business is conducted, increasing companies' productivity and competitive advantage. According to Chyzhevska, Voloschuk et al. (2021) the implementation and development of accounting digitization will be carried out in three directions of action: restructuring of method elements of the accounting system, implementation of new digital forms of assets and liabilities, and conducting advanced training and education among accounting professionals in accordance with the new digital skills. Accountants need to keep pace with the evolution of digital technologies and find appropriate ways to benefit from the advances of digitisation. While, artificial intelligence will take over a part of daily accounting through machine learning and blockchain technology, accountants will have functions of interpretation, evaluation and analysis of these records (Usul & Bahçeci Başkurt, 2022). In the same area of concern, Spilnyk, Brukhanskyi et. al. (2022) problematize the rethinking of the role and place of accounting and the study of changes in its semantic, methodological and conceptual sphere are issues that become relevant. On the other hand, concerned with the impact of digitisation on corporate reporting, Rowbottom, Locke et al. (2021), propose a case study highlighting the role of digitisation in fostering the homogenisation of corporate reporting and broadening the boundaries of International Financial Reporting Standards beyond the traditional principles-based approach for which they were originally designed. In addition, the authors highlight the role of digital reporting in providing "universal coding" and "standardised comparability", thus revealing its great potential to provide "non-passive compliance".

In order to investigate the perception of accounting professionals regarding the digitization of the accounting finance business (fintech accounting) Fulop, Topor et al. (2022) conduct an empirical study on the application of the Technology Acceptance Model (TAM) combined with trust and perceived risk. The study highlights what the trends in the use of advanced technologies are and contributes to shaping perspectives on how the accounting profession is evolving as a result of the impact. The digitisation of organisations therefore implies changes in accounting functions and an increase in the volume of data managed. Guşe and Mangiuc (2022) investigate the impact on the accounting field of digital technologies (artificial intelligence, cloud computing, Internet of Things, big data, blockchain, business intelligence, data analytics, software robots) and question how the higher economic education system in Romania, responds to the requirements of developing digital skills, both for aspiring accountants and current accounting professionals.

Another research direction aimed at filling the research gap on how to communicate "forward-looking information" (FLI) in the context of the expansion, as a form of reporting, of integrated reporting, Menicucci (2018), proposes three hypotheses and tests eight models in a multivariate regression analysis to explore the effects of three main variables (firm size, profitability and leverage) on FLI. The study highlights firms' reluctance to provide forward-looking information in integrated reports.

Therefore, theoretical and conceptual research on the accounting system in this new context is needed now more than ever. Innovative technologies unquestionably generate the need to revise accounting both from a methodological and epistemological point of view, which creates the premises for the emergence of a new accounting paradigm (Spilnyk, Brukhanskyi et. al., 2022).

Considerations on integrated thinking and globalization

Integrated thinking proposes a holistic approach to decision-making, promoting value creation and sustainability. Through an analytical review of selected papers, we have noted the interest and contribution of researchers in this relatively new area of interest by attempting to provide a thorough and systematic overview of the academic literature on the role of integrated reporting (IR) and integrated thinking (IT) in achieving

sustainable business (Di Vaio, Syriopoulos et al., 2020, Maroun et al. 2022), about the power of myths in the adoption of management innovations (Gibassier, 2018) but also about the value relevance of integrated reporting in relation to accounting information (Permatasari & Narsa, 2022).

For example, Maroun et al. (2022) consider that profit-oriented entities should align themselves with an integrated thinking philosophy by changing strategies, business models and operations, ensuring high-quality reporting to stakeholders. The authors propose a framework for measuring the level of integrated thinking in organisations using the Sustain-X tool, which is used to address sustainability issues. Di Vaio, Syriopoulos et al. (2020) discuss the incorporation of newer systems of integrated thinking can facilitate process integration, but also better resource management and efficient capital allocation, in order to create value in the medium and long term, according to a circular approach. By conducting a bibliometric analysis, for the period 1990 - 2019, the authors concluded that integrated reporting and integrated thinking have generated an evolution in the way companies communicate and create value.

Another concern of the researchers was to provide useful insights into how to operationalize integrated reporting and gain more quantitative information about entities' ability to create value by applying dynamic resource-based visualization (DRBV) (Kunc, Giorgino et al., 2021). This study provides useful insights into how to operationalize <IR> "future orientation" and gain more quantitative information about an organization's ability to create value in the future by applying DRBV and quantitative modeling. Adhariani & de Villiers (2019) highlight the major importance of integrated reporting to contribute to economic and social well-being, with the integrated financial and non-financial information needs of stakeholders thus having an indirect impact on society.

The implementation of integrated thinking and the development of integrated reporting has also created uncertainty and disruption for organisations to manage. Al-Htaybat and von Alberti-Alhtaybat (2018) illustrate an empirical example whereby a global organisation developed its integrated thinking approach and the way it introduced integrated reporting over time, overcoming unknowns. Another concern in the literature has been to measure the level of integrated thinking, on the one hand, by implementing factor analysis to determine the relevance of each variable and, on the other hand, by introducing cluster analysis to group firms by level of integrated thinking (Malafronte & Pereira, 2020). The study found that integrated thinking practices have a routine component and a component that reveals different characteristics of firms, generated by the existence of systematic demographic differences. In addition, Almășan et al., (2019) propose in their research, a way to measure the presence of integrated thinking in reporting practices, its influence in relation to performance, as well as the analysis and comparison of the performance of companies included in the Pilot Program of the International Integrated Reporting Council, using a set of nineteen indicators that highlight the six capitals, associated with integrated thinking. Following the research conducted, the results showed that integrated reporting, coupled with the acquisition of reporting expertise, helps to improve the performance of entities (Almășan, Circa et al., 2019, Tjahjadi, Harymawan et al., 2020).

Another aspect analysed was related to the textual attributes of integrated reporting, on which stakeholders' understanding of information depends. Conducting an empirical study on a sample of 973 integrated company reports from Asia and Europe for the interval 2016 to 2019, termed the 'transition period', Supratiwi, Dianawati et al. (2022) outlined an overview of whether aspects of readability and brevity provide value from a company performance report. Regarding the value relevance of non-financial information and financial information in the form of integrated reporting versus sustainability reporting, Permatasari & Narsa (2022) adopted a new valuation approach in their study using the Ohlson model. The finding was that when interacting with accounting variables, the information provided by integrated reporting is considered to be more relevant than that found in sustainability reporting, therefore, it can be concluded that the information contained in integrated reporting reinforces the importance of accounting information.

The review points to the growing academic research concern with integrated reporting as an 'umbrella' for integrated thinking, with this type of reporting intended to provide useful information to investors, supporting them in assessing the future financial performance of organisations in line with the principle of 'strategic orientation and forward-looking orientation'. Research has explored the role of integrated reporting as a tool for implementing sustainability dimensions in corporate strategy through a holistic approach, thus generating an increase in the reporting potential of the company's management and organisational processes.

Globalisation is a new stage of civilisation, which defines the internationalisation of the economy, the merging of markets, and is practically a certainty today. Economic globalisation has a full impact on the whole field of accounting and accountants as providers of one of the most needed services in the financial sector.

Accountants in different countries of the world are competing on a level playing field, so accounting services can be outsourced to developing countries where costs are lower, without the constraints imposed by national legislation. Therefore, change cannot be stopped, with outsourcing becoming a clear reality, on the one hand for efficiency reasons and on the other for convenience (Bunget, Farcane et al., 2019). Storing accounting information in the cloud, creates the opportunity to be accessed from anywhere, based on a user name and password.

The business environment is increasingly exploiting the effect of economies of scale, with businesses being thought of as "high volume, lower margin" (Oprea, 2018), by creating transnational companies. It is in this context that international standardisation and harmonisation of accounting regulations through international teamwork are increasingly necessary. The challenge is to create the necessary framework to produce credible and relevant accounting information but also to bring the accounting profession closer and closer to managerial accounting. An alignment of financial statements provided by entities with International Financial Reporting Standards (IFRS) is a desideratum of all countries in the world, in view of the needs of international clients operating in an increasingly globalised market (Cenar & Ciula, 2021).

Research methods

The articles reviewed use different methods of approach such as textual analysis, documentary analysis, case studies, surveys, interviews, econometric modelling.

IV. CONCLUSIONS AND FUTURE RESEARCH DIRECTIONS

10. This paper has undertaken a structured review of recent literature on the new directions in accounting: digitisation, integrated thinking and globalisation, which impact the accounting profession and its future development. After reviewing the most recent studies on this area, we conclude that it is a certainty that the new orientations of accounting, driven by this new stage in the development of society, have revolutionised traditional accounting. Under the impact of massive digitisation, new reporting models, globalisation of business, accountants will develop advanced technology and data analysis skills, develop their ability to think strategically and critically to anticipate evolving needs.

The review shows that the new directions in accounting: digitisation, integrated thinking and globalisation, represent new challenges, but also new opportunities for the accounting profession, but also for companies. Accountants need to change the way they work, to seize the opportunity of the evolution of technology, which enriches their profession, and to develop new IT knowledge and skills. On the other hand, the findings on integrated thinking and reporting in the context of the globalisation of accounting have highlighted an openness to new interpretations of reporting as a tool for sustainable business management. Integrated reporting reflects a broad and comprehensive approach that aims to strengthen integrated thinking and enhance company performance. This holistic perspective could help improve the resilience of companies by encouraging investment towards new emerging technologies and 'innovation tools' (Wood, 2019). This will make them less vulnerable to the challenges of environmental and social change. We have found that studies look separately at these new directions in accounting development, but no work addresses in an integrated way these new accounting orientations, which in addition to crossing the boundaries of traditional accounting, will change the new curricula that will underpin the training of aspiring accountants.

Although our research is limited to a theoretical study, the results obtained are intended to encourage other researchers to continue investigating this field through empirical studies that aim at an integrated analysis of the new orientations of accounting: digitalisation, integrated thinking and globalisation and the impact they have on the future development of accounting science and the accounting profession.

V. APPENDIX A

Query used in the Web of Science Core Collection

Results for: digitization in accounting* (Topic) OR integrated reporting* (Topic) OR globalization of accounting* (Topic) and Open Access and Article (Document Types) and 2022 or 2023 or 2021 or 2020 or 2019 or 2018 (Publication Years) and Article (Document Types) and Business Finance or Management or Public Administration or Economics or Business or Education Educational Research or Social Sciences Interdisciplinary or Computer Science Information Systems (Web of Science Categories)

APPENDIX B

List of authors and selected articles

Ref.No.	Authors	Title	Year	Source title	Method
1	Chyzhevska, L, Voloschuk, L, Shatskova, L, Sokolenko, L	Digitalization as a vector of information systems development and accounting system modernization	2021	Studia Universitatis Vasile Goldis Arad Seria Stiinte Economice	Quantitative
2	Rowbottom, N; Locke, J Troshani, I	When the tail wags the dog? Digitalisation and corporate reporting	2021	Accounting Organizations and Society	Qualitative
3	Knudsen, DR	Elusive boundaries, power relations, and	2020	International Journal of	Qualitative

		knowledge production: A systematic review of the literature on digitalization in accounting		Accounting Information Systems	
4	Fulop, MT, Topor, DI Ionescu, CA, Capusneanu, S, Breaz and TO, Stanescu, SG	Fintech Accounting And Industry 4.0: Future-Proofing Or Threats To The Accounting Profession?	2022	Journal of Business Economics and Management	Quantitative
5	Spilnyk, I Brukhanskyi, R; Struk, N Kolesnikova, O Sokolenko, L	Digital accounting: innovative technologies cause a new paradigm	2022	Independent Journal Of Management & Production	Conceptual
6	Maroun, W; Ecim, D Cerbone, D	Refining integrated thinking	2022	Sustainability Accounting Management and Policy Journal	Quantitative
7	Malafronte, I; Pereira, J	Integrated thinking: measuring the unobservable	2021	Meditari Accountancy Research	Quantitative
8	Almasan, A Circa, C Dumitru, M Guse, RG; Mangiuc, DM	Effects of integrated reporting on corporate disclosure practices regarding the capitals and performance	2019	Amfiteatru Economic	Qualitative
9	Tjahjadi, B; Harymawan, I and Warsidi, NS	Implementation of integrated reporting: a cross-countries' study	2020	Entrepreneurship and Sustainability Issues	Qualitative
10	Supratiwi, W Agustia, D; Dianawati, W; Panggabean, T	Textual attributes on integrated reporting quality: Evidence in Asia and Europe	2022	Cogent Business & Management	Quantitative
11	Di Vaio, A Syriopoulos, T Alvino, F Palladino, R	"Integrated thinking and reporting" towards sustainable business models: a concise bibliometric analysis	2021	Meditari Accountancy Research	Qualitative
12	Kunc, MH; Giorgino, MC, Barnabe, F	Developing forward-looking orientation in integrated reporting	2021	Meditari Accountancy Research	Quantitative
13	Al-Htaybat, K and von Alberti-Alhtaybat, L	Integrated thinking leading to integrated reporting: case study insights from a global player	2018	Accounting Auditing & Accountability Journal	Qualitative
14	Adhikariparajuli, M; Hassan, A Fletcher, M; Elamer, AA	Integrated reporting in higher education: insights from Scotland, Northern Ireland and Wales	2021	Social Responsibility Journal	Qualitative
15	Menicucci, E	Exploring forward-looking information in integrated reporting: A multi-dimensional analysis	2018	Journal of Applied Accounting Research	Quantitative
16	Gibassier, D; Rodrigue, M Arjalies, DL	"Integrated reporting is like God: no one has met Him, but everybody talks about Him": The power of myths in the adoption of management innovations	2018	Accounting Auditing & Accountability Journal	Qualitative
17	de Villiers, C Sharma, U	A critical reflection on the future of financial, intellectual capital, sustainability and integrated reporting	2020	Critical Perspectives on Accounting	Qualitative
18	Adhariani, D, de Villiers, C	Integrated reporting: perspectives of corporate report preparers and other stakeholders	2019	Sustainability Accounting Management and Policy Journal	Quantitative
19	Melnyk, N; Trachova, D; Kolesnikova, O; Demchuk, O; Golub, N	Accounting Trends in the Modern World	2020	Independent Journal of Management & Production	Qualitative
20	Permatasari, I Narsa, IM	Sustainability reporting or integrated reporting: Which one is valuable for investors?	2022	Journal of Accounting and Organizational Change	Quantitative
21	Rinaldi, L; Unerman, J, de Villiers, C	Evaluating the integrated reporting journey: insights, gaps and agendas for future research	2018	Accounting Auditing & Accountability Journal	Qualitative

Source: author's own research

VI. ACKNOWLEDGMENT

This work is supported by project POCU 153770, entitled " Accessibility of advanced research for sustainable economic development - ACADEMIKA ", co-financed by the European Social Fund under the Human Capital Operational Program 2014-2020

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