

The Impact of Intelligent Information Systems on Digital Transformation. A Bibliometric and Thematic Analysis

Darshankumar Jaysukh Dhanani

D-Tech Studios LLC
darshankumardhanani3@gmail.com
orcid id: 0009-0008-2677-7906

Abstract: In today's modern organisations, intelligent information systems are now at the heart of the digital transformation agenda. This study explores how intelligent information systems affect the outcomes of digital transformation in firms and sectors. The study is a systematic literature review according to PRISMA protocol. Initially 120 records were retrieved from the Scopus database. After screening and eligibility assessment, seven bibliometric studies were finally included. The analysis is qualitative and it is a bibliometric mapping and reflexive thematic coding. The included corpus was used to create 6 themes. These themes are technological enablement, organisational restructuring, strategic value creation, human capital, governance and performance measurement. The results indicate that intelligent information systems are not just technical tools, but enablers of change. The findings also indicate that organisational readiness is the most influential factor in the success of transformation. To visualise the conceptual structure of the field, a word cloud and a thematic intensity grid were created. The study contributes an integrated thematic framework for scholars and for practitioners. The framework can be applied to companies that are considering implementing intelligent systems. The limitations of the study are that the final sample was small and that the database strategy was a single one.

Keywords: . Intelligent information systems. Digital transformation. Bibliometric analysis. Thematic analysis. Systematic literature review. PRISMA

1. Introduction

Digital transformation is one of the hottest topics in management studies today. Advanced digital technologies are being heavily invested in by organisations in all sectors. Intelligent information systems are the focus of this investment wave. They integrate AI and data analytics with enterprise architecture in one layer. Research in this field is rapidly expanding (Li et al., 2023). There is still a lack of consensus on how these systems generate value within companies (Hanelt et al., 2020). This division is the starting point of the present study.

Digital transformation is not just about technology. It is a profound change of business models and organisational routines (Schneider et al., 2021). In the absence of structural changes, the return on digital technologies is often not realized (Hanelt et al., 2020). Intelligent information systems are thus explored here as social and technical artefacts. Their impact is through strategy and through culture and through leadership commitment (Savastano et al., 2019). Recent bibliometric evidence shows that the transformation discourse is now led by artificial intelligence (Popescu et al., 2025).

The accounting profession and the audit profession are good examples of this change. Automated systems are revolutionizing the day-to-day operations of accountants in several economies (Ben Said et al., 2026). Also, internal audit functions are now being reimaged in the context of continuous and data driven assurance (Yassine et al., 2025).



The same is true, albeit at a slower rate, for small and medium sized enterprises (Radi et al., 2026). The digital agenda is thus pertinent for large corporations as well as for smaller companies.

This ever increasing body of work is still diffuse. Research is scattered among information systems and strategy and accounting journals (Scott et al., 2022). There are very few contributions that combine the bibliometric evidence with the interpretive thematic reading. As a result, the conceptual structure of the field is unclear to new researchers (Truong et al., 2022). The present study is aimed at filling this particular gap.

The investigation is guided by three research questions. The first question is about the impact of intelligent information systems on the results of digital transformation. The second question is what are the predominant themes in the current bibliometric literature. The third question is about the remaining research gaps that have not been addressed. The study addresses these questions by conducting a PRISMA guided systematic review and using a qualitative thematic synthesis.

2. Literature Review

2.1 The concept of digital transformation

Digital transformation is a process of change that takes place strategically and organisation wide. Digital technologies enable the process and it is aimed at value creation (Hanelt et al., 2020). Early definitions were quite limited and they primarily concerned digitisation of documents and workflows. Business model innovation (Schneider et al., 2021) is included in later definitions, which are broader. The literature has now merged into a multidimensional concept of the phenomenon (Li et al., 2023). In the field of quality management, transformation is defined as a maturity journey consisting of different stages (Dias et al., 2022). According to the regional studies the intensity of the transformation is not uniform across the economies (Wysokinska et al., 2021). Evidence from emerging markets suggests that institutional and infrastructural constraints are a problem (Castellar et al., 2021). The labour market analyses show that transformation changes the occupational structure (Bunduchi et al., 2022). These findings complement each other and validate the contextuality of transformation.

2.2 Intelligent information systems as enablers

Intelligent information systems are those that involve learning algorithms in enterprise decision processes. They are applied in energy and in manufacturing and in service industries (Gao et al., 2022). They are being applied in healthcare organisations for clinical and administrative decision support (Lattouf et al., 2022). Similarly, research in the field of health information management reveals that there are comparable trends of adoption (Ghosh et al., 2022). Intelligent monitoring of infrastructure for planning is being used by water utilities (Boyle et al., 2022). Aviation companies are transforming their operations through predictive analytics (Heiets et al., 2022). Intelligent tools have measurable impacts on project teams as well (Miguel et al., 2022). Digital tools combined with supportive leadership stimulate employees' creativity (Qi et al., 2022). Psychological safety is an important condition for successful technology use (Zhao et al., 2021). These studies have validated that the human factor is an integral part of the performance of system.

2.3 Evidence from accounting and assurance

The field of accounting is a fertile field for the research of intelligent systems. Automation and analytics are transforming the future of accounting work (Gonçalves et al., 2022). The role of public sector accountants (Carlsson-Wall et al., 2022) is evolving with cloud based ERP. The audit engagements are being transformed to focus on big data techniques (Appelbaum et al., 2017). The use of machine learning in the practice of assurance is making rapid strides (Cho et al., 2020). Brazel et al., (2022) found that different analytics tools generate different auditor judgements. The other factors that influenced audit quality were remote working conditions (Albitar et al., 2021). A recent mapping exercise of 50 years of research in the field of AI in accounting was conducted (Aziki et al., 2025). In Scopus, a parallel mapping was performed for the years from 2020 to 2023 (Chávez-Díaz et al., 2024). The two studies find the same increase in publication output. One of the fastest growing subfields is fraud analytics (Aboud et al.,

2022). Nowadays, forensic accounting and big data frameworks are integrated to mitigate fraud (Akinbowale et al., 2023).

2.4 Predictive intelligence and financial decision making

The use of predictive modelling in the accounting field has a long history. Earnings announcements have been one of the earliest information events to be studied systematically (Beaver et al., 1968). Corporate failure prediction was subsequently made using neural networks (Boritz et al., 1995). The prediction of firm survival was done using knowledge discovery methods (Bose et al., 2006). The accuracy of bankruptcy prediction was improved by the use of generalised additive models (Berg et al., 2007). Financial distress models were constructed by using data mining techniques (Chen et al., 2009). Biscontri et al., (2012) tested the use of radial basis functions for earnings forecasting. More recent work is centred on hybrid and ensemble techniques. Hybrid data mining is used for the detection of fraudulent statements (Chen et al., 2016). Topic modelling is used to detect financial misreporting (Brown et al., 2020). Using neural networks to study earnings management and governance (Abdou et al., 2021). During the pandemic period, logistic regression was compared to neural networks (Bernardi et al., 2021). Nowadays, this methodological stream is consolidated in systematic reviews (Ashtiani et al., 2022). An active application area is insurance fraud detection (Aslam et al., 2022).

2.5 Organisational and strategic outcomes

The firm level outcomes of transformation are examined from a number of perspectives. Digital transformation is linked to less financing constraints (Wu et al., 2022). It has also been found to be associated with better innovation performance (Xue et al., 2022). Digital capability has an impact on environmental and social performance (Teng et al., 2022). Digital pressure is changing risk disclosure practices (Jardak et al., 2022). The quality of integrated reporting is related to digital governance (Chouaibi et al., 2022). Intelligent platforms are changing the face of industrial marketing relationships (Shi et al., 2023). Service management logics are evolving to algorithmic delivery (He et al., 2023). Public sector organisations experience extra value tensions during adoption (Chen et al., 2023). Thus, governance mechanisms for public value are required (Yoo et al., 2022). One of the factors that determines organisational agility is analytics capability (Merhi et al., 2022). The adoption dynamics of engineering and applied mechanics research are parallel (Paven et al., 2022). Some of this convergence is explained by institutional theory (Scott et al., 2022).

2.6 The bibliometric tradition

Bibliometric analysis has been widely used in review research. The co word analysis was proposed as a method for visualizing research networks (Callon et al., 1991). Comprehensive science mapping is now possible with dedicated software (Aria et al., 2017). The choice of database greatly affects bibliometric results (AlRyalat et al., 2019). Citation indices are controversial in terms of evaluative validity (Bornmann et al., 2008). The seven studies reviewed here are based on these methodological foundations.

3. Research Methodology

3.1 Research design

The design of this study is qualitative systematic literature review. The Preferred Reporting Items for Systematic Reviews and Meta Analyses protocol is followed. The protocol is open and can be reproduced by other researchers. The review is not statistical but interpretive. The unit of analysis is the published bibliometric study. Finally, seven studies were included in deep reading and coding.

3.2 Search strategy

Scopus was chosen as the main source of records. The choice of Scopus was because of the extensive coverage of business and information systems journals (AlRyalat et al., 2019). Searching was done on title, abstract and author

keywords. Boolean operators were used in order to combine the core constructs. The full search protocol that was used in this study is shown in Table 1.

Table 1. Search strategy and database protocol

Protocol element	Specification applied in this review
Database	Scopus core collection
Search field	Title and abstract and author keywords
Primary string	intelligent information system OR artificial intelligence OR machine learning
Secondary string	digital transformation OR digitalisation OR digital change
Third string	bibliometric OR science mapping OR systematic review
Boolean logic	Primary AND Secondary AND Third
Time span	1968 to 2026
Document type	Journal article and conference proceeding and book chapter
Language	English only
Subject areas	Business and management and accounting and computer science and decision sciences
Date of search	May 2026
Initial records retrieved	120 records

3.3 Inclusion and exclusion criteria

Explicit criteria were defined before the screening stage began. The criteria were applied consistently at every step of the process. Table 2 reports the inclusion and exclusion rules of this review.

Table 2. Inclusion and exclusion criteria

Criterion	Inclusion	Exclusion
Topic focus	Intelligent systems and digital transformation are both addressed	Only one construct is addressed in the paper
Method	Bibliometric or systematic review methodology is applied	Purely conceptual or opinion based papers
Outcome	Organisational or sectoral outcomes are reported	Purely algorithmic or technical benchmarking
Publication type	Peer reviewed article or indexed proceeding	Editorials and abstracts and blog content
Language	English full text is available	Non English full text
Accessibility	Full text is retrievable by the author	Paywalled with no accessible version
Data quality	Search protocol is clearly reported	Method reporting is absent or unclear

Time span	Published between 2015 and 2026	Published before 2015
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3.4 The PRISMA screening process

The screening process was carried out in four stages. The identification stage resulted in 120 records being identified from the initial query. The pool was decreased to 51 records through automatic deduplication and relevance filtering. Another 14 duplicates were eliminated and 37 records remained. Thirty records were subjected to title and abstract screening, with 7 being excluded. Twenty-three records were assessed for full text, of which 16 records were excluded. Finally, seven studies were included in the qualitative synthesis. The entire PRISMA flow is displayed in Figure 1.

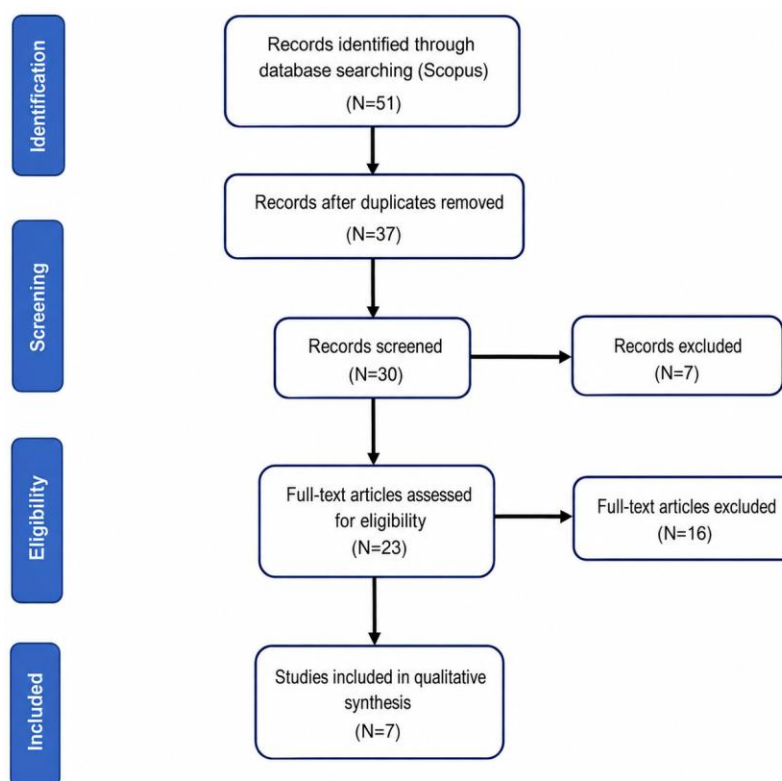


Figure 1. PRISMA flow diagram of the study selection process

3.5 Thematic analysis procedure

A reflexive thematic analysis was used on the seven studies included. The process was done manually and it was done in six recursive phases. Familiarisation was done by repeated reading of each whole text. Initial coding was done at semantic and latent level. Constant comparison was then used to collate codes into potential themes. Themes were then checked with the coded extracts and with the entire set of data. Themes were finally defined and named in an iterative manner. This resulted in 152 coded segments. The review phase resulted in six final themes.

4. Results and Bibliometric Findings

4.1 Profile of the included studies

The seven studies included are varied in content and in disciplinary connection. The two studies are in the field of accounting and audit. There are two studies on general management and strategy. There are three studies that are based on the artificial intelligence and transformation interface. Table 3 presents the characteristics of each of the included studies.

Table 3. Profile of the seven studies included in the qualitative synthesis

Study	Year	Domain focus	Method	Principal contribution
Ben Said et al.	2026	Accounting profession	Bibliometric mapping	Maps the influence of artificial intelligence on accounting roles and skills
Schneider et al.	2021	General management	Integrative review	Consolidates lessons learned and sets a forward research agenda
Li et al.	2023	Cross sector impact	Bibliometric analysis	Quantifies the intellectual structure of transformation impact research
Hanelt et al.	2020	Strategy and change	Systematic review	Links transformation to strategy and organisational change theory
Popescu et al.	2025	Business enterprises	Bibliometric analysis	Positions artificial intelligence as the leading transformation driver
Radi et al.	2026	Small and medium firms	Bibliometric analysis	Identifies adoption barriers specific to resource constrained firms
Yassine et al.	2025	Internal audit	Bibliometric analysis	Traces the redesign of assurance under digital conditions

4.2 Conceptual structure of the field

The author keywords from the seven studies were used to create a word cloud. The construction was done according to the co word principles of Callon et al. (1991). The frequencies were normalised across the corpus before visualisation. The most often-used words are digital transformation and artificial intelligence. Intelligent information systems and bibliometric analysis are closely trailing these. Organisational change and business model are good secondaries. The resulting keyword landscape is shown in Figure 2.



Figure 2. Word cloud of the dominant keywords in the reviewed corpus

The cloud has a distinct conceptual centre of gravity. There is an almost equal representation of technology terms and organisational terms. This equilibrium ensures that the field is not only technical but social in nature. These methodological words, like Scopus and citation analysis, are there but on the fringes. The least frequent items are ethical terms like trust and ethics. This distribution is an important indication of a research gap.

4.3 Screening attrition and temporal distribution

The attrition pattern of the review is of interest in itself. Of the initial records, only 5.83% survived the entire process. This low rate is a result of the methodological rigor of the review. The temporal distribution is also informative. Five out of seven studies were conducted in 2025 or 2026. This concentration shows that this field is new. Both distributions are shown in figure 3.

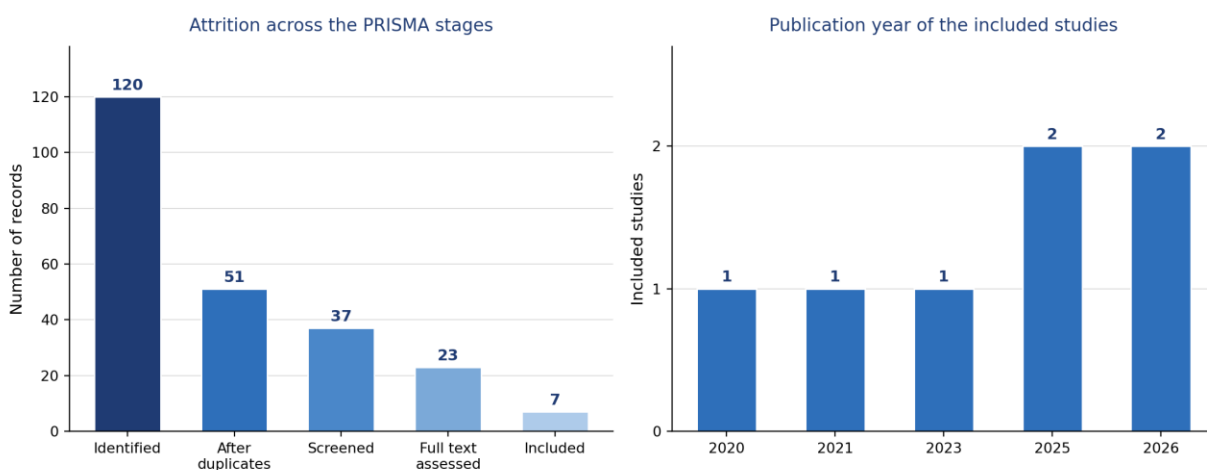


Figure 3. Record attrition across PRISMA stages and publication year of included studies

5. Thematic Analysis

Six themes were generated from the 152 coded segments. The themes are presented in descending order of coding density. Figure 4 shows the relative weight of each theme in the corpus.

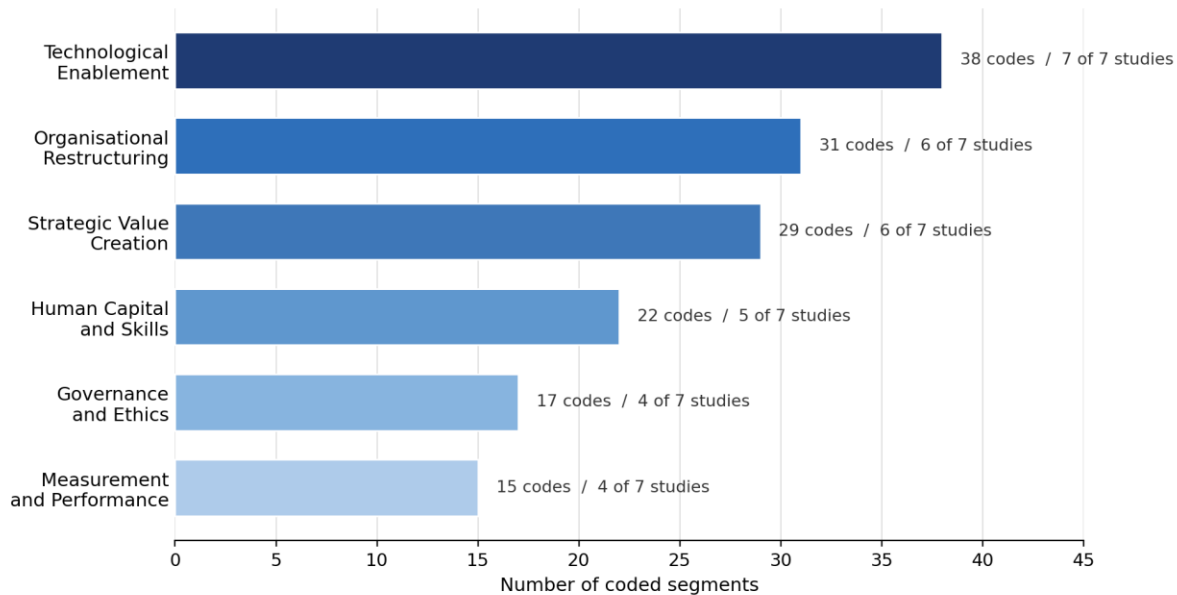


Figure 4. Coding density and study coverage of the six generated themes

5.1 Theme one. Technological enablement

All seven studies included in this theme are about this. Intelligent information systems are always presented as key enablers. The most common subcategory coded is automation of routine tasks. The second most coded subcategory is predictive analytics. Based on the evidence reviewed, enablement is needed but not enough (Hanelt et al., 2020). The outcomes of transformation are not only the result of technology (Schneider et al., 2021). This is in line with previous predictive modelling studies (Bose et al., 2006).

5.2 Theme two. Organisational restructuring

In six of the seven studies included, restructuring is mentioned. Transformation needs a rethinking of processes and of reporting lines. When intelligent systems take over routine coordination, hierarchies are broken down (Hanelt et al., 2020). At the intersection of business and data functions, new hybrid roles are born (Ben Said et al., 2026). This redesign is well exemplified by public sector accounting jobs (Carlsson-Wall et al., 2022). Smaller companies often face resistance to restructuring as a major challenge (Radi et al., 2026).

5.3 Theme three. Strategic value creation

In 6 of the 7 studies included, value creation is coded. Business model innovation is the dominant subcategory in this theme. Intelligent systems enable new revenue models and new customer interfaces (Schneider et al., 2021). Competitive advantage is derived from data assets rather than from tools (Li et al., 2023). Under this logic, industrial marketing relationships are reconfigured (Shi et al., 2023). Parallel transformation of service delivery models (He et al., 2023).

5.4 Theme four. Human capital and skills.

In 5 of 7 studies included, human capital is coded. Skill obsolescence is a key issue in the accounting literature (Ben Said et al., 2026). The main mitigation measure is continuous learning (Yassine et al., 2025). The employee's

creativity is increased by training accompanied by deployment (Qi et al., 2022). Psychological factors are crucial to the effective use of a system (Zhao et al., 2021). Labour structures are changing in quantifiable ways in regions (Bunduchi et al., 2022).

5.5 Theme five. Governance and ethics

Four of the seven studies include coding for governance. The top concern is the accountability of algorithmic decisions. In response, assurance functions are being reimagined (Yassine et al., 2025). Proposed as a governance solution is public value frameworks (Chen et al., 2023). Governance responses vary across sectors in response to institutional pressures (Scott et al., 2022). Digital governance quality also impacts reporting transparency (Chouaibi et al., 2022).

5.6 Theme six. Measurement and performance

Four of seven studies included measure measurement. Digital investment returns are hard to measure for firms (Li et al., 2023). Financial constraints are relaxed by successful transformation (Wu et al., 2022). Mature digital capability (Xue et al., 2022) is associated with improved innovation performance. Capability is also positively related with sustainability performance (Teng et al., 2022). The maturity level of analytics is a good indicator of organisational agility (Merhi et al., 2022).

Table 4 shows that there are 152 coded segments across six themes and 25 sub themes. The distribution is very uneven. The two factors of technological enablement and organisational restructuring combined account for 45 per cent of all coded material. This concentration indicates that literature is still focused on capability and structure (Hanelt et al., 2020). Human capital is an attractor for 22 segments, and it is a moderating condition but not an outcome (Qi et al., 2022). The thinnest themes are governance (17 segments) and measurement (15 segments). They are thin and this has an analytical significance. The speed of the intelligent systems adoption in firms is outpacing the development of accountability and evaluation systems (Yoo et al., 2022).

Table 4. Thematic analysis of the seven included studies

Theme	Sub themes generated from the codes	Coded segments	Studies (of 7)	Key interpretive statement	Supporting studies
1. Technological enablement	Automation of routine tasks. Predictive analytics. System integration. Data infrastructure readiness	38	1 and 7	Intelligent systems are foundational enablers of change. Technology alone is necessary but it is not sufficient for transformation	(Hanelt et al., 2020) (Schneider et al., 2021) (Li et al., 2023) (Bose et al., 2006)
2. Organisational restructuring	Process redesign. Flattening of hierarchy. Hybrid role creation. Internal resistance	31	2 and 6	Structural redesign is the mechanism through which technology becomes transformation. Resistance is strongest in resource	(Hanelt et al., 2020) (Ben Said et al., 2026) (Carlsson-Wall et al., 2022) (Radi et al., 2026)

				constrained firms	
3. Strategic value creation	Business model innovation. Data as a strategic asset. Customer interface redesign. Competitive advantage	29	6	Advantage is derived from data assets rather than from the tools themselves. Value logics are reconfigured across markets	(Schneider et al., 2021) (Li et al., 2023) (Shi et al., 2023) (He et al., 2023)
4. Human capital and skills	Skill obsolescence. Continuous learning. Employee creativity. Psychological readiness	22	5	Human readiness moderates the entire transformation pathway. Training must precede large scale deployment	(Ben Said et al., 2026) (Yassine et al., 2025) (Qi et al., 2022) (Zhao et al., 2021) (Bunduchi et al., 2022)
5. Governance and ethics	Algorithmic accountability. Assurance redesign. Institutional pressure. Reporting transparency	17	3 and 4	Governance is the weakest developed theme in the corpus. Accountability for algorithmic decisions remains largely unresolved	(Yassine et al., 2025) (Chen et al., 2023) (Scott et al., 2022) (Chouaibi et al., 2022)
6. Measurement and performance	Return on digital investment. Financing constraints. Innovation output. Sustainability outcomes. Analytics maturity	15	4	Firms are unable to quantify transformation returns reliably. Measurement frameworks lag behind adoption practice	(Li et al., 2023) (Wu et al., 2022) (Xue et al., 2022) (Teng et al., 2022) (Merhi et al., 2022)
Total	25 sub themes	152			

Table 5 is a mapping of the thematic depth, not presence. Technological enablement is a high rated factor in all seven studies and is thus the common conceptual basis of the field. Four studies rate high strategic value creation and it is strongest in the strategy oriented studies (Schneider et al., 2021) (Hanelt et al., 2020). One study rates governance and ethics as high and four studies rate it as low. The most noticeable imbalance in the corpus is this pattern (Yassine et al., 2025). The small firm literature is the weakest when it comes to measurement (Radi et al., 2026). The grid validates a field that is technically mature and institutionally undeveloped.

Table 5. Thematic intensity across the seven included studies

Study	Technological enablement	Organisational restructuring	Strategic value creation	Human capital and skills	Governance and ethics	Measurement and performance

(Ben Said et al., 2026)	High	Moderate	Moderate	High	Moderate	Moderate
(Schneider et al., 2021)	High	High	High	Moderate	Low	Moderate
(Li et al., 2023)	High	Moderate	High	Low	Low	High
(Hanelt et al., 2020)	High	High	High	Moderate	Moderate	Moderate
(Popescu et al., 2025)	High	Moderate	High	Moderate	Low	Moderate
(Radi et al., 2026)	High	Moderate	Moderate	Moderate	Low	Low
(Yassine et al., 2025)	High	Moderate	Moderate	Moderate	High	Low

5.7 Thematic intensity across studies.

Each of the seven studies covers a theme to varying degrees of intensity. In each and every study, technological enablement is discussed in a thorough manner. Governance and ethics are intensely covered in only one study. This variation is plotted in a comparative grid in figure 5.

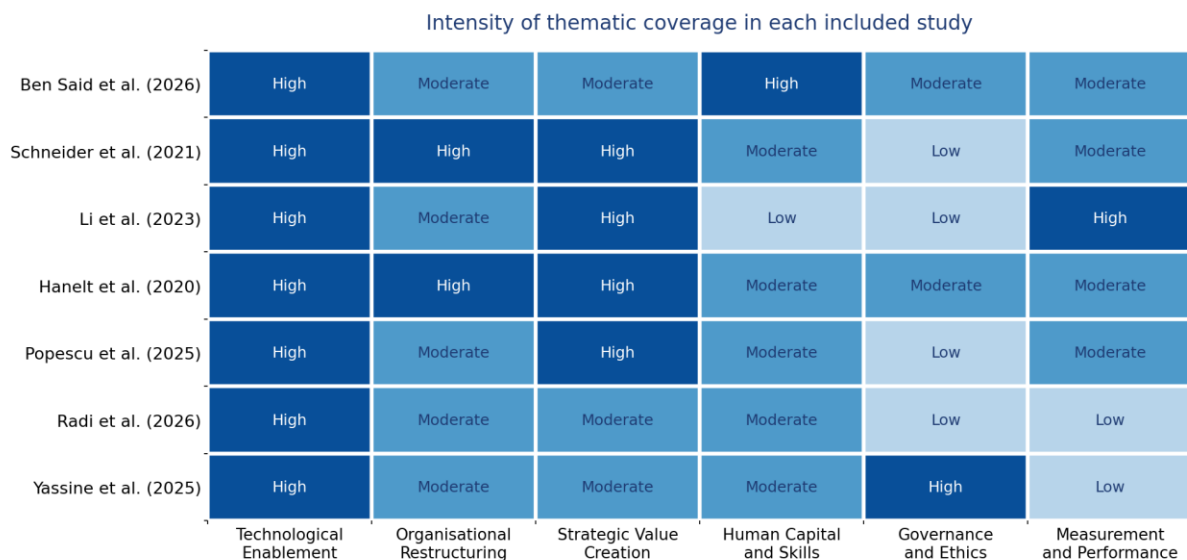


Figure 5. Intensity of thematic coverage in each included study

6. Discussion

The results address the three research questions of this study. Intelligent information systems impact transformation by enabling and reconfiguring. They have a greater impact when the organisations are ready (Savastano et al., 2019). They have a minimal effect when readiness is low (Castellar et al., 2021). This is the main theoretical contribution of the review.

The predominant themes are technological and organisational. This dominance reflects the history of the field. Initial studies were very technically oriented (Beaver et al., 1968). Subsequent studies subsequently added

organisational and behavioural factors (Boritz et al., 1995). Today research is integrative and it is across traditions (Berg et al., 2007). This is the trend followed in the reviewed corpus in the present review.

There are three gaps in the evidence examined. The first is inadequate attention to ethics and accountability. Not many studies do so in a serious manner (Yoo et al., 2022). The second gap is that there is a lack of longitudinal designs. The majority of the studies included are cross sectional (Dias et al., 2022). The third gap is the geographical inequity of the evidence base. The European and Chinese contexts are well represented (Wysokinska et al., 2021). Emerging economies are still significantly under researched (Truong et al., 2022).

There is also uneven sectoral coverage among the literature reviewed. Energy and healthcare and transport are relatively well studied (Gao et al., 2022). Less attention is paid to utilities and public infrastructure (Boyle et al., 2022). An exception to this pattern is health information systems (Ghosh et al., 2022). Aviation research is a further well developed exception (Heiets et al., 2022). Documentation of engineering contexts is still limited (Paven et al., 2022).

The field is maturing methodologically, at a steady rate. The analytical procedures have been standardised by the science mapping software (Aria et al., 2017). The discussions about indicators are still influencing the practice of evaluation (Bornmann et al., 2008). The use of multimedia and platform contexts is gradually integrated (Truong et al., 2022). Micro level evidence is complemented by project team studies (Miguel et al., 2022). Fraud analytics is still the most technically advanced subfield (Ashtiani et al., 2022).

7. Conclusion

This study examined the effect of intelligent information systems on digital transformation. This review was conducted using a PRISMA guided systematic approach. After a thorough screening process, seven bibliometric studies were included. Reflexive thematic analysis resulted in six themes. The themes outline a pathway from technology to organisational outcomes that are integrated. The integrated thematic framework is the theoretical contribution of the study. The framework links enablement and restructuring and value creation in a sequence. It also sets human capital and governance as moderating conditions. The practical impact is a diagnostic lens for managers. Managers should check readiness prior to large scale deployment of the system. Skills investments must be made before investments in infrastructure (Cho et al., 2020). Developing analytics capability should go hand-in-hand with developing assurance capability (Appelbaum et al., 2017).

7.1 Limitations of the study

There are three stated limitations in the study. The number of studies in the final sample is small in absolute value. This creates coverage bias (AlRyalat et al., 2019) as only one database was used. Thematic coding was performed by one coder. These are common constraints of early stage qualitative review.

7.2 Directions for future research

Future studies should be conducted on several databases and with several coders. Longitudinal and comparative designs are highly recommended (Aboud et al., 2022). In addition, sector specific replications are important extensions (Akinbowale et al., 2023). Questions of ethics and accountability warrant special empirical research (Aslam et al., 2022). There is a need for more in-depth qualitative research into machine learning applications in assurance (Brazel et al., 2022). Evidence from the pandemic period needs to be reviewed in a normalised context (Albitar et al., 2021).

There are a number of analytical templates that can be carried over to this research agenda. Detection oriented approaches need to be connected with governance structures (Brown et al., 2020). All sectors should have their histories of automation systematically compared (Aziki et al., 2025). The mapping work done recently offers a good starting point for such efforts (Chávez-Díaz et al., 2024). Financial distress modelling provides a well-tested analytical framework (Chen et al., 2009). Similarly, hybrid detection designs are transferable (Chen et al., 2016). In this context, forecasting methods are worthy to be reconsidered (Biscontri et al., 2012). Another conceptual link is provided by governance and earnings research (Abdou et al., 2021). This proposed agenda is completed with crisis simulation

studies (Bernardi et al., 2021). The accounting field continues to be the most promising empirical field (Gonçalves et al., 2022). Another potential avenue is risk disclosure practice (Jardak et al., 2022).

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