A STATUS QUO ON THE LITERATURE OF DISRUPTIVE TECHNOLOGIES IN ACCOUNTING - IMPLICATIONS FOR ADOPTION DECISION

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Abstract:

The accounting industry is undergoing an extensive digital transformation through the immersion of new technologies. From an organizational perspective, the digital revolution poses questions about their ability to successfully integrate the changes advocated by current digitalization trend. At the same time, practitioners face challenges, as the organizational roles are being scrutinized and expected to undergo massive changes in a world where technology adoption is at its early stages and still poses profound structural and adequacy questions. Although the details of the impending changes brought by digital transformation are profoundly obscure, knowledge remains the foundational element for a successful transition to new technology, and academic literature must be regularly updated to keep up with the dynamics of real-time transformation. With this purpose, the current study interrogates the state of the accounting literature, with a particular emphasis on emerging technologies in the discipline, and their niche considerations in the face of potential adoptions. The research uses a hybrid approach of qualitative and quantitative analysis. The implications of technology adoption in the accounting field are being structurally divided into advantageous and disadvantageous effects, while elaborating based on the organizational and user ramifications. The pillars on which the analysis is built represents the different technologies that are most commonly refenced by the accounting literature. The originality of the paper stems from its endeavortocross-referenceeverypertinenttechnologywithliterature-referenced implementation considerations.

Keywords: *disruptive technologies, accounting, digitalization, literature review, technology.*

JEL codes:: *M41, O14, O3*