

DIGITAL INNOVATION AND SUSTAINABLE ACCOUNTING PRACTICES: A SYSTEMATIC LITERATURE REVIEW THROUGH THE GOVERNANCE CONTEXT

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Abstract

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The digital revolution has brought about a significant change in the way accounting and auditing procedures are conducted, marking a noteworthy paradigm shift (Pizzi et al., 2021). Businesses experience changes as a result of incorporating new ideas or digital technologies into their current processes. This study aims to assess the effects of digital innovation on sustainable accounting practices, by utilizing a systematic literature review approach. The research covers published articles during the last two decades (2003–2023), and the search methodology employs Scopus, PubMed, IEEE Xplore, Google Scholar, and ResearchGate. The findings reveal that digital innovation in accounting leads to efficient accounts management with authenticity, reliability, credibility, and transparency as a whole. Companies need to use cutting-edge technologies in an adaptive way as the digital era progresses in order to thrive in a continuously changing and evolving environment. Large-scale data, analytics of data, cloud computing, artificial intelligence (AI), and blockchain technology are the virgin fields for future research directions of sustainable accounting practice. The prevailing viewpoint is optimistic, indicating that digital innovation presents more of an opportunity for accounting and accounts rather than a threat.

Keywords: Digital Innovation, Sustainable Accounting, Information Technology, Financial Reporting

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1. INTRODUCTION

In recent years, there has been keen interest in the rapid rise of technological progress and its disruptive effects on various organizations. Unlike previous eras, digital transformation has impacted both conventional and innovative sectors. Industries traditionally focused on technological innovation, such as finance and media, have experienced significant impacts. A notable paradigm shift during this period has been the digital transformation of accounting and auditing

procedures (Pizzi et al., 2021). Several position papers from practitioners and standard setters have emphasized the need for a reassessment of the accounting profession in the coming years. According to Al-Khasawneh (2022), traditional finance and accounting expertise is insufficient for sustained success as a business partner adding long-term value. Moreover, Pargmann et al. (2023) found a lack of expertise in the field of digitalization that enables graduates and employees to successfully manage respective processes in the workplace.

Furthermore, Manita et al. (2020) highlighted that the transformative impact of digitalization on organizations makes it imperative for auditors to shift from an administrative role to a more strategic approach to successfully navigate an ever-changing and complex environment. These reports particularly underscore the importance of auditors adapting their skills to meet the challenges prevalent in today's business world.

One challenge organizations face is the demand from external stakeholders for regulatory compliance in sustainability reporting and accounting (Ascani et al., 2021). Sustainability practices in accounting have become imperative for organizational managers due to increasing pressure from external stakeholders (Basuony et al., 2023; Sotti & Santucci, 2023). As a result, organizational assurance functions, including accounting practices, have been mandated to align with these evolving principles (Yadiati et al., 2024; Susilowati et al., 2023; Tran Trung & Huu Nguyen, 2023). Accounting and auditing functions are undergoing significant changes during a period marked by the circular economy (CE), primarily driven by anthropogenic climate change, which poses a clear threat to human survival and affects contemporary economies. This shift in economic logic, emphasizing sufficiency over production, promotes the reuse, recycling, repair, and remanufacturing of resources. This transition is aligned with the growing environmental awareness that permeates various aspects of life (Imoniana et al., 2021). As a result, organizational assurance functions, including accounting practices, have been mandated to align with these evolving principles. To establish a solid foundation for sustainability practices within organizational corporate strategies, management accounting must incorporate and adopt sustainability tools and metrics. This integration helps managers include all key sustainability criteria in their decision-making processes and daily routines (Ascani et al., 2021). According to Fraga et al. (2021), digital innovations such as artificial intelligence (AI), Big Data analytics, and the Internet of Things (IoT) are considered primary enablers of the transition to the CE, playing a significant role in facilitating and instigating the execution of strategies related to the end of product life cycles. Additionally, Lutovac and Manojlov (2012) and Kurnaz and Kestane (2020) noted the success of enterprise resource planning (ERP) and system applications and products (SAPs) in providing auditors with an effective technological approach, enabling efficient task execution, and ultimately accelerating the adoption of sustainable and circular solutions.

Considering the benefits highlighted by literature for digital innovation in achieving specific sustainable goals, it becomes imperative to explore further (Fraga-Lamas et al., 2021; Lutovac & Manojlov, 2012; Kurnaz & Kestane, 2020). However, the studies conducted in the field are scarce and largely unexplored. Those available have not provided comprehensive information but instead include fragmented insights. In this context, the current paper focuses on conducting a detailed review and critique of the impact of digital innovation on sustainable accounting and auditing practices using a structured literature review (SLR)

approach, aiming to fill the existing gaps in the research. Through identifying inconsistencies and gaps in the current body of literature, the paper establishes a foundation for future investigators. The information could be used by researchers to create empirical studies that focus more intently on particular facets of digital innovation and how it affects sustainable accounting and auditing. Furthermore, it provides practitioners, policymakers, and organizational managers with insightful information that helps them comprehend the possible advantages of digital innovation. By aligning accounting and auditing practices with stakeholder expectations and environmental imperatives, this understanding can facilitate the adoption of digital innovations. In this particular context, the primary objective of the present study is to address the existing gap in the literature on the effects of digital innovation on accounting practices. This will be achieved through a comprehensive literature review that aims to contribute incrementally to the existing body of knowledge. The study has specific objectives:

1) to examine the underlying motivations behind the adoption of digital innovation in accounting practices;

2) to identify the existing knowledge gaps in the current literature pertaining to digital innovation and accounting practices.

These research objectives give rise to the following questions:

RQ1: How have scholars analyzed the impact of digital innovation on accounting practices?

RQ2: What are the main themes scholars mentioned in this area to maintain sustainable accounting?

Consequently, this paper suggests a theoretical model for digital innovation, which involves examining the outcomes derived from a review of the 41 pertinent articles highlighted. The principal challenge for academic researchers and practitioners lies in enhancing the understanding and interrelationships between digital innovation and sustainable accounting. Therefore, exploring the interactions and relationships within these academic areas could offer a valuable addition to the field of accounting sciences. Nevertheless, the results of sustainable accounting may not always consider the effects of processes associated with digital innovation.

The subsequent sections of the paper are structured as follows. Section 2 provides the background of the theme and literature review. Section 3 covers the research methodology. Section 4 conducts the review process elaborating on the procedures employed for the SLR and scrutinizes the results derived from the SLR in a critical manner. Section 5 reports the review providing a discussion encompassing the overall findings from the SLR discussed. Section 6 covers the conclusions and future research opportunities.

2. LITERATURE REVIEW

2.1. Digital innovation

The first mandatory sustainability reporting digital innovation encompasses the integration of digital

technologies into organizational practices, leading to transformative changes across industries. The advent of digitization allows for enhanced data management, where information can be stored, altered, and tracked universally (Ciriello et al., 2018; Pizzi et al., 2023; Kohli & Melville, 2019). Moreover, digital solutions are often adaptable, facilitating ongoing modifications through interactions with external systems, which is vital for evolving organizational needs. Key technologies driving digital innovation include AI, robotic process automation (RPA), Big Data analytics, and cloud computing, which are reshaping traditional business models and operations (Yigitbasioglu et al., 2023). In addition, findings from many studies validated that the integration of blockchain technology is primarily influenced by perceived usefulness, with additional insights indicating that perceived ease of use plays a significant role in both direct and indirect manners in the adoption of blockchain technology (Al-Okaily et al., 2023). However, the concept of Big Data involves the use of extensive quantities of data to support various decision-making processes (Huy & Phuc, 2023a). Scholars and professionals commonly differentiate Big Data through the framework of the “V’s”. Originally, the Big Data “V’s” consisted of the traditional three elements: volume, variety, and velocity, with two newer additions of veracity and value (Wamba et al., 2015). Where Abdelhalim (2023) found that the integration of Big Data analytics and management accounting has a profound influence on the advancement of corporate sustainability performance. By effectively combining these two disciplines, Big Data can aid management accounting in devising value-added strategies and activities for the organization.

Therefore, this ongoing digital transformation not only enhances competitive advantages but also reshapes the accounting profession by integrating advanced technological tools into everyday business practices. As such, digital innovation is crucial for firms to remain competitive and responsive in a rapidly changing digital landscape.

2.2. Sustainable accounting practices in the digital era

Over the past 30 years, there has been a heightened focus on corporate sustainability. Governments and non-profit organizations are encouraging businesses to operate in environmentally and socially responsible ways, including treating natural resources with care. Additionally, companies are recognizing the benefits of proactive environmental measures beyond merely meeting external expectations. For instance, business entities have the opportunity to enhance their financial performance by engaging in pollution prevention, which can lead to benefits such as improved innovation and productivity (Burritt & Christ, 2016). Sustainability practices in accounting have become imperative for organizational managers due to increasing pressure from external stakeholders. These practices involve integrating environmental and social considerations into financial reporting. Stakeholders demand transparency in reporting, compelling companies to disclose information about their business models (Guix et al., 2019). Furthermore, there is a wealth of empirical and anecdotal evidence

that indicates a higher prevalence of sustainability principle violations within supply chains in developing countries compared to developed countries (Kshetri, 2021). Besides, Vărzaru (2022) found that the use of digital technologies has a notable impact on the sustainability accounting and reporting practices, as well as the sustainability-focused culture, of 21 European Union countries.

The primary reason many firms adopt digital technologies for audit and accounting practices is to detect fraud, which enables auditors and accounting managers to better understand and quantify risks (Manita et al., 2020). For example, AI techniques improve the quality of financial analysis and can even predict bankruptcy. Furthermore, audits conducted through digitalization are perceived as less intrusive by both the companies being audited and the auditors. The analysis of Big Data enhances the auditors’ responsibilities for gathering and reconciling data (Manita et al., 2020). Fundamentally, digitalization has instigated a transformative shift in audit and accounting methodologies, reshaping the landscape of auditing and accounting. The technological advancements not only streamline and enhance traditional accounting practices, but also redefine the roles and skills required in the field, creating a more dynamic, proactive, and strategic profession. Moreover, Ricci et al. (2020) provide some empirical substance to the discussion on how to measure the value a company extracts from digitalization efforts. However, resistance to change, organizational culture, and price seem to be the main barriers to digital adoption in accounting (Gonçalves et al., 2022).

2.3. Digital innovation, and sustainable accounting practices

The field of accounting is undergoing significant changes due to the digital revolution. The integration of technologies such as the IoT, cyber-physical systems, and the Internet of Systems has provided accountants and auditors with advanced tools to gather, store, process, analyze, and report data quickly and efficiently (Lohapan, 2021). The findings of the paper emphasize that the use of robotics and analytics tools not only enhances the quality of services in accounting and audit firms but also reduces errors by automating routine tasks. Similarly, the use of smart analysis tools allows auditors to obtain clear information about organizational processes, customer activities, and accounting schemes, thereby enhancing their understanding of risks. Furthermore, AI and cognitive technologies support the decision-making process by automating certain tasks and presenting scenarios based on historical practices (Manita et al., 2020; Lohapan, 2021).

In traditional settings, businesses often faced significant challenges due to substantial information loss at various stages of the project lifecycle, which negatively affected cooperation and collaboration. However, the advent of digital innovations, especially the introduction of building information modeling technology, has effectively addressed these complexities in data management. This digital tool has proven successful in project management and construction, contributing to reduced construction delays, enhanced coordination, decreased costs, and

improved safety and quality in engineering projects. Furthermore, through vulnerability audits, this tool helps assess potential risks, guiding decision-making to prioritize and design construction activities in line with sustainability goals (Kaewunruen et al., 2020). Technologies associated with Industry 4.0, such as 3D printing, AI, and robotics, have significantly improved portability, component size, and data accessibility through interconnected devices. These devices, equipped with features like self-awareness, self-comparison, self-maintenance, and self-recognition, enhance external environmental reporting practices by improving reliability, accuracy, timeliness, and the ability to compare with accounting data related to the environment. Additionally, they minimize management discretion over what is evaluated, how it is evaluated, and the reporting process, leading to enhancements in various aspects of environmental reporting (Lohapan, 2021; Manita et al., 2020). Therefore, digital innovation supports a modern approach to accounting that integrates real-time data processing and analysis into the financial management processes by enabling a method that multidisciplinary cooperative interactions, knowledge acquisition, and openness.

2.4. Distinction between digital innovation and digitalization

Digital innovation and digitalization are two distinct concepts that play a crucial role in the realm of technology and business transformation. While they are related, they have different focuses and outcomes. Digital innovation, first and foremost, involves the introduction of new digital technologies or the application of existing technologies in novel ways to address problems, create value, or achieve efficiency. It revolves around the realms of creativity, invention, and the development of new digital products, processes, or business models. The outcomes of digital innovation are often transformative, leading to significant shifts in how industries operate or how services and products are delivered. It paves the way for new working methods, the emergence of new types of businesses, or the creation of entirely new markets.

On the other hand, digitalization is the process of utilizing digital technologies to change a business model and provide new revenue and value-producing opportunities. It entails the transition towards a digital business model. The primary focus of digitalization lies in converting processes, operations, or documents into a digital format. This process typically involves integrating digital technologies into existing business processes and operational procedures. The outcomes of digitalization primarily revolve around improved efficiency, enhanced data management, and increased productivity within existing frameworks. It aims to enhance or replace traditional methods with digital methods.

In summary, digital innovation and digitalization are distinct concepts within the broader scope of technology and business transformation. Digital innovation emphasizes creativity, invention, and the development of new digital products or business models, leading to transformative outcomes.

On the other hand, digitalization focuses on converting processes and operations into a digital format, resulting in improved efficiency and productivity within existing frameworks.

2.5. Integrating digital innovation in accounting for sustainable performance

Digital capabilities (DC) significantly and favorably affect the sustainable accounting environment (Huy & Phuc, 2023a). Digitalization has reduced the time spent on repetitive tasks, benefiting companies with flexible service options. To optimize this, it's essential to focus on areas like DC, improvisation, resource verification, integration, and the digital skills of accountants or auditors. Without these capabilities, the implementation of sustainable accounting practices can stall. Training staff in digital intelligence enhances their ability to use technology effectively and address challenges in the digital landscape. The acquisition of implicit and explicit information and the ability to respond to changes in the system resulting from digital innovation is crucial for achieving the goal of sustainable accounting practice (Huy & Phuc, 2023b). Considering the importance of disruptive changes, the organizational resources should be used to enhance the inherent capabilities of the organization by establishing training programs for accounting staff members to improve their talent, skills, knowledge, and experience in digital technologies and their implication in the accounting and auditing tasks.

Nevertheless, Tang and Yang(2023) observed, with the robust computing and storage resources offered by cloud service providers, that industries can speedily scale their computing power up or down as desired, letting them manage costs well and boost their responsiveness. Digital tools and systems facilitate seamless collaboration among various departments and employees within an organization, enhancing work efficiency and productivity. However, recent cases such as Wirecard, Luckin Coffee, and Steinhoff International highlight the vulnerability of current accounting practices and question their ability to prevent criminal behavior (Thies et al., 2023). Nevertheless, the rise of digitalization in the compilation of accounting and reporting information offers promising prospects for the sustained growth and advancement of the accounting field (Sytnik et al., 2022).

3. RESEARCH METHODOLOGY

This research uses the SLR method to explore the impact of digital innovation on sustainable accounting practices, chosen for its structured approach and ability to synthesize pertinent, innovative data effectively. SLR stands out because it is systematic, offers an unbiased overview (Williams et al., 2021; Massaro et al., 2016), and aligns well with the study's goals, capturing a broad spectrum of knowledge. Other methods like narrative and authorship reviews were not used due to their potential for bias and lack of a systematic approach. Although SLRs have their limitations, such as potential publication bias (Siddaway et al., 2019) and the challenge of selecting relevant studies (Maggio

et al., 2021), these issues are mitigated by strict adherence to inclusion and exclusion criteria, ensuring the research remains focused and valuable.

3.1. The coding of the publications and its reliability

Reliability is a crucial component of conducting a literature review, and the coding of selected articles is a methodical strategy used to ensure the review's reliability. The dependability of the chosen articles is assessed by employing a stringent coding method, which involves classifying publications according to a predetermined set of specifications. This classification considers factors beyond relevance, such as the study technique, sample size, and data processing methods (Cheung & Vijayakumar, 2016).

An exhaustive evaluation of the rigor and validity of each study is part of the process used to identify the most pertinent and significant articles. The goal of this phase is to enhance the credibility of the literature review by implementing a coding procedure that is both transparent and systematic. This approach builds trust in the reliability of the selected sources. The coding process undergoes regular checks and reviews, which contribute to the continuous refinement of the review's reliability. This ensures that the final synthesis is built on a foundation of reliable and robust scholarship (Rana et al., 2022).

3.2. The literature review validity

To ensure the reliability of the literature review, it is essential to address various aspects, including the methodology, the selection of articles, and the overall review process. By adopting a systematic approach to selecting, analyzing, and synthesizing articles, the validity of the literature review technique is maintained. This component enhances transparency and accountability, thereby increasing the overall validity of the review process. It achieves this by explicitly defining the criteria for inclusion and exclusion (Boell & Cecez-Kecmanovic, 2014).

The validity of the selected papers is assessed based on their relevance to the research topic, the robustness of their methodologies, and their alignment with the aims of the study. This rigorous evaluation ensures that each chosen article significantly contributes to the overarching research question, thereby enhancing the overall validity of the literature review (Chen et al., 2016).

Furthermore, the validity of the procedures and methodologies used in the literature review is continuously considered. Regular evaluations and adjustments to the protocol, driven by new findings and evolving research trends, are crucial for maintaining the study's adaptive validity. This section underscores our commitment to conducting a legitimate and trustworthy investigation into the effects of digital innovation on sustainable accounting practices and auditing. This commitment is realized by acknowledging the dynamic nature of the field and proactively addressing any potential biases (Dodgson, 2021).

3.3. Conducting review process

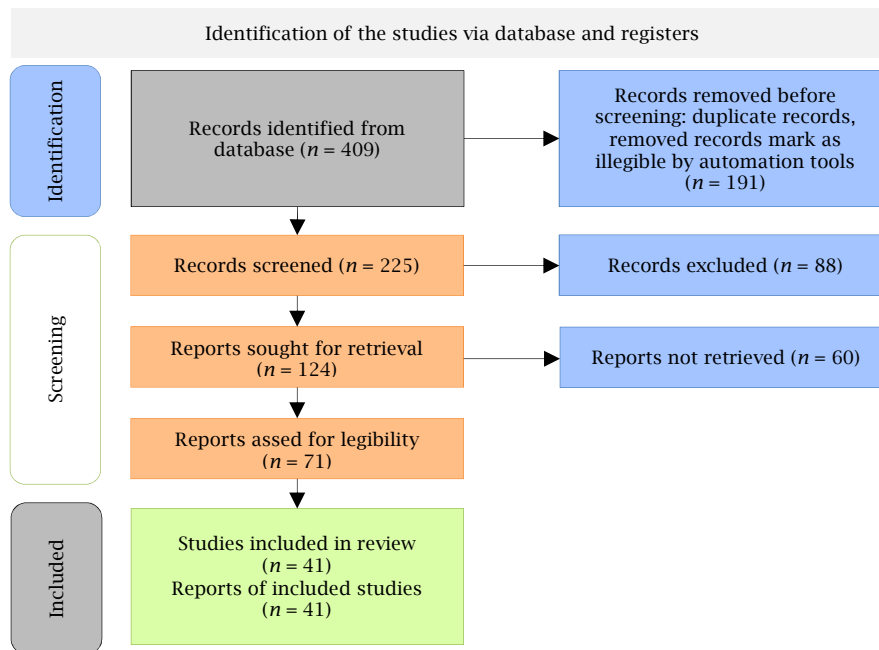
The literature search is a systematic process governed by well-defined inclusion and exclusion criteria. Inclusion and exclusion criteria are crucial for conducting SLR as they help define the scope of the review and ensure that the research focuses on relevant studies. Expanding on these criteria involves detailing what specifically qualifies or disqualifies a study from being included in the review. The inclusion requirements cover studies published in the last decade, capturing the most recent developments in digital innovation and sustainable accounting. This focus on contemporary literature ensures the inclusion of up-to-date perspectives, highlighting the dynamic nature of the field (Harper et al., 2021). The exclusion criteria are designed to eliminate extraneous or outdated sources, ensuring that the literature review focuses on current and relevant material. The meticulous integration of search strategies and criteria guarantees a comprehensive and inclusive analysis of the existing body of literature on digital innovation, sustainable accounting, and auditing (Mengist et al., 2020). Accordingly, the criteria for disqualifying studies from being included are not peer-reviewed, non-English publications, and irrelevant topics. Next, the inclusion and exclusion criteria were strictly followed. The chosen articles were exported in their entirety, and quality criteria were applied to ensure their relevance and reliability.

The selection process involved several stages. Initially, the phrase was meticulously searched within the abstracts, titles, and keywords of relevant articles. During this phase, information such as the title, authors, abstract, publication year, keywords, source title, document type, and language was extracted. The extracted metadata from the publications were then stored in Microsoft Excel spreadsheets, and redundant studies were eliminated. Finally, data extraction was conducted by thoroughly examining the complete content of each selected article.

Boolean operators, such as (*AND*, *OR*, *NOT*), are crucial for enhancing search queries and adjusting the scope as needed. The search methodology includes employing reputable sources such as Scopus, PubMed, IEEE Xplore, Google Scholar, and ResearchGate. Grey literature, such as studies from industry organizations, supplements peer-reviewed sources, providing a comprehensive viewpoint that encompasses both academic and practical expertise (Boell & Cecez-Kecmanovic, 2014).

This SLR reviews the titles and abstracts of the retrieved articles and determines their relevance based on the inclusion and exclusion criteria. The full texts of the selected articles are obtained and perform a detailed review to ensure they meet the inclusion criteria. These procedures are followed by using a Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) flow diagram to document the selection process, showing the number of studies identified, screened, and included/excluded at each stage.

Figure 1. PRISMA 2020 diagram



Source: Adapted from Page et al. (2021).

Table 1. Criteria for inclusion and exclusion

Criteria for inclusion	Criteria for exclusion
<i>Subject relevance:</i> Articles must directly address the impact of digital innovation on sustainable accounting practices.	<i>Off-topic:</i> Articles that do not focus on digital innovation in the context of accounting or sustainability practices.
<i>Study design:</i> Includes empirical studies, case studies, systematic reviews, and conceptual frameworks that offer deep insights or new perspectives.	<i>Non-peer-reviewed:</i> Grey literature, opinion pieces, editorials, and non-peer-reviewed conference proceedings are excluded to maintain a high standard of scientific rigor.
<i>Peer-reviewed:</i> Articles must have undergone a peer review process to ensure quality and credibility.	<i>Older publications:</i> Articles published more than 10 years ago, unless they are seminal works, to keep the review focused on contemporary insights.
<i>Recent publications:</i> Articles published within the last 10 years to ensure the data reflects current trends and technologies.	<i>Incomplete data:</i> Studies with incomplete data or those that lack essential methodological details that preclude thorough evaluation.
<i>Language:</i> Articles published in English to ensure the comprehensibility and accessibility of the content.	<i>Language barriers:</i> Non-English articles are excluded due to language constraints of the review team.
<i>Availability:</i> Studies must be fully accessible and complete for thorough evaluation.	<i>Duplicated studies:</i> Multiple articles reporting the same data or results to prevent redundancy in data analysis.

3.4. Structured literature review: The protocol and question

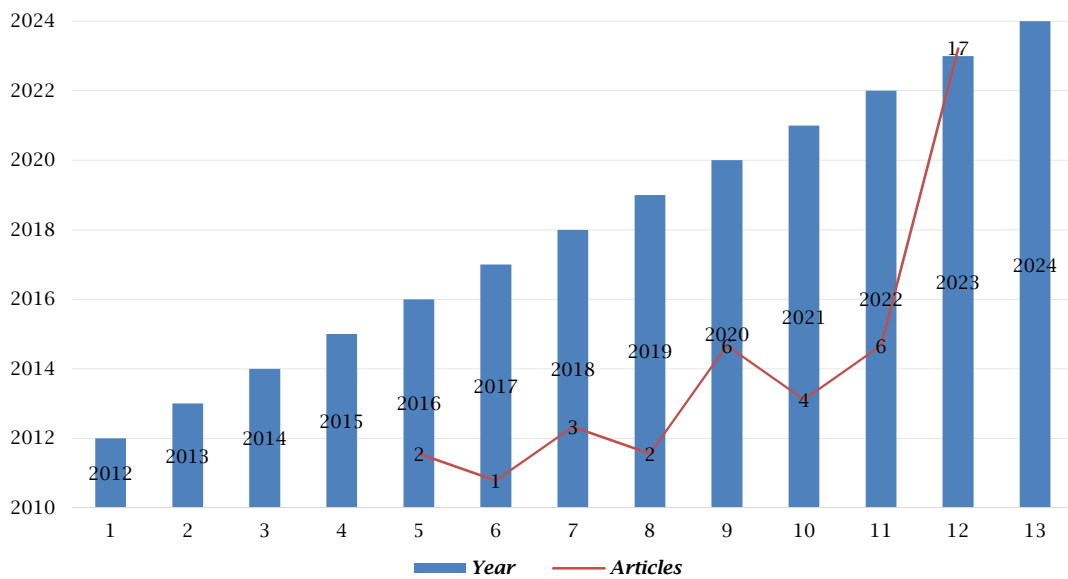
The rationale for conducting a systematic literature study is based on its ability to provide a thorough understanding of the dynamic environment surrounding digital innovation and sustainable accounting practices. The complexity of this topic necessitates a comprehensive examination of the current literature to discern patterns, deficiencies, and new developments. The literature review procedure plays a crucial role in directing the review process, ensuring a systematic and impartial analysis of relevant research (Harper et al., 2021).

Based on Figure 2 the radar of scholars gained the theme of digital innovation impacts on accounting practice recently. Where it started in 2016, and there was a noticeable upward trend in the chronological distribution of publications in 2023. The articles were distributed as 2 papers for 2016, 1 paper for 2017, 3 for 2018, 2 for 2019, and 6 for 2020. While 2021, 2022, and 2023 cultivate 4, 6, and 17 articles, respectively.

The methodology involves a comprehensive examination of scholarly databases, peer-reviewed

journals, conference proceedings, and books, complemented by an assessment of grey literature sources. The protocol aims to capture a wide range of perspectives on the interrelationship between digital innovation and sustainable accounting by utilizing diverse information retrieval techniques. It emphasizes the importance of deriving valuable insights from both theoretical frameworks and empirical investigations to establish a solid foundation for further study (Koutsos et al., 2019).

Furthermore, the approach recognizes the dynamic nature of the discipline, necessitating a focus on current publications to include the most recent advancements. The purpose of critically examining the motives behind the literature review in this section is to ensure that future analyses are conducted with a rigorous methodology, thereby providing valuable contributions to the ongoing discussion (Okoli, 2015). However, empirical investigations, case studies, systematic reviews, and conceptual frameworks are the main sources of this paper. Every category provides a distinct viewpoint on the effects of digital innovation on sustainable accounting methods (Cheng et al., 2014).

Figure 2. Published articles of the theme 2012-2023

4. RESEARCH RESULTS

Innovation holds significant importance, not just within individual enterprises but also as a crucial driver of national economic growth. The literature reviewed in this research underscores the vital role of digital innovation in achieving sustainable accounting practices. Digital innovation involves the integration of digital technology into all areas of a business or society, resulting in fundamental changes to how businesses operate and deliver value to customers. While digital innovation offers numerous benefits, it also presents some shortcomings.

4.1. Benefits of digital innovation

Automation of tasks using digital tools can streamline operations, reduce human error, and speed up the processing of information (Busulwa & Evans, 2021). Likewise, digital technologies enable more personalized and efficient customer service options, such as chatbots, personalized marketing, and user-friendly platforms, leading to improved customer satisfaction. Nonetheless, the use of Big Data analytics and AI helps organizations make data-driven decisions by providing insights that were previously inaccessible, enhancing accuracy and predictive capabilities. Over time, digital technologies can reduce operational costs by automating routine tasks, reducing the need for physical materials, and optimizing various business processes. Digital platforms can break down geographic barriers, allowing businesses to reach new markets and expand their customer base globally. It is a common consensus that digital innovation fosters the creation of new business models and services, such as platform-based businesses and services that leverage IoT, AI, and blockchain. Hence, by optimizing resource use and improving efficiency, digital innovation can lead to more sustainable business practices and reduced environmental impact.

4.2. Shortcomings of digital innovation

As businesses rely more on digital technologies, they also become more vulnerable to cyber threats and data breaches, which can lead to significant financial and reputational damage. Besides, the upfront investment for new technology can be significant, including costs for acquiring the technology, training staff and integrating systems. Also, there can be a significant skills gap, as current employees may lack the necessary digital skills. Training or hiring new talent can be time-consuming and expensive. Automation and digital tools can lead to job displacement, as machines can replace human labor for repetitive tasks, creating social and economic challenges for another side. The increased collection and analysis of data raise concerns about privacy and data protection, especially with laws differing across regions.

On the other hand, high reliance on digital technologies can lead to vulnerabilities, particularly if these systems face downtime or failures, impacting business operations. Organizational resistance to change can hinder the implementation of digital innovations, as employees and managers may be skeptical of new technologies.

However, the integration of digital innovation into existing systems has led to disruptions due to various challenges and a lack of digital skills (Parviainen et al., 2017). Disruption is simultaneously destructive and creative. It is creative as firms, industries, and individuals adapt and innovate, and destructive as existing tasks, occupations, firms, and industries are displaced and altered. Nevertheless, the review of current publications has not identified any national or firm-specific concerns. Instead, it focuses on broadly shared obstacles and issues related to integrating digital innovation in the context of sustainable accounting. Despite the proliferation of digital data generated by automation and robotization, this data is not being utilized to account for social and environmental values. It is, therefore, necessary to provide more details on how sustainable accounting and digitalization are connected, as they are often viewed as two distinct phenomena.

From an organizational and institutional theory standpoint, innovation can be seen as an external shock that impacts the institutional environment of professional accounting practice. This disruption in the existing institutional arrangement ultimately leads to competition among professionals within the field. Ultimately, there are no significant discrepancies or divergent views between academia and practitioners; both provide support for adaptation and alignment with technology trends (Atanasovski & Tocev, 2022).

5. DISCUSSION

The current study used a systematic literature review approach to ascertain the impact of digital innovation on accounting practice in the current body of literature. The main contributions of the study include a comprehensive examination of peer-reviewed literature on digital innovation, emphasizing the advantages, obstacles, possibilities, and potential research paths that can guide future academic inquiry and practical application. Digital innovation refers to utilizing digital technology to attain the target of shifting traditional processes. In addition to creating new value creation and value appropriation pathways, digital innovation has drastically altered the nature and structure of new products and services (Klymenko et al., 2021). Accounting and finance experts have historically concentrated on gathering, evaluating, and reporting a limited range of information, namely, data and information that is relevant and intriguing to creditors and shareholders (Smith, 2018). Data and information are not accessible securely and continuously, which is a significant problem with the present financial reporting processes despite the greater integration of technology.

As Industry 4.0 has developed, errors have decreased, product quality has improved, humans have been freed from tedious and/or hazardous tasks, and customers can now get the products they want when they want them, digital innovation has made sustainable accounting and auditing possible for businesses (Parviainen et al., 2017). Better data quality in terms of timeliness, correctness, dependability, and comparability is ensured by the favorable effects of digital innovation on the sustainability of accounting and accounting (Awang et al., 2022). Furthermore, digital innovation guarantees increased data credibility (Parviainen et al., 2017; Aksoy & Hacıoglu, 2021). It can be concluded that direct relationship between digital innovation and sustainable accounting/auditing, as digital innovation leads to managing accounts accurately, to reveal credible and authentic data.

Blockchain technology and other technological tools have the potential to encourage innovation and creativity in the accounting and finance profession by efficiently processing and reporting information from organizational generators to external end users (Smith, 2018). Up to now, real-world implementations and their evaluation are still missing in both research and practice (Thies et al., 2023).

Similarly, AI and Big Data are poised to bring about significant changes in the accounting field, particularly in relation to the industry's reliance on digital information and data management. Data management is an essential component of company decision-making, which is effectively handled with

digital innovation. In addition, the incorporation of Big Data analytics is presented as a driver for enhanced and prompt decision-making within the ever-changing realm of accounting (Anggraeni et al., 2023). Experts in accounting and auditing must, in this regard, concentrate on flexibility, openness to learning, and the capacity to apply current skills to tackle novel challenges (Abd Razak et al., 2021). These attributes will put the profession in a particularly strong position to prosper in an increasingly complex marketplace (Smith, 2018). However, managers ought to devise a strategy that capitalizes on the abilities, proficiencies, and aptitude of their employees. This entails incorporating progressive organizational practices and proactively determining the best approach to handle workplace dynamics, individual personalities, and assigned duties. Altogether, this systematic review shows that digital innovation in accounting leads to efficient accounts management with authenticity, reliability, credibility, and transparency as a whole. In summary, the dynamic interplay among digital innovation, and sustainable accounting practices demonstrates how technology is transforming the accounting sector. Companies need to use cutting-edge technologies in an adaptive way as the digital era progresses in order to thrive in a continuously changing and evolving environment. The traditional responsibility of the accountant in preparing a comprehensive set of accounts remains crucial and applicable. Eventually, the prevailing viewpoint is optimistic, indicating that digital innovation presents more of an opportunity for sustainable accounting practice and accounts rather than a threat.

6. CONCLUSION

The conclusions of the paper emphasize the transformative effects of digital innovation in the accounting sector. It highlights how digital technologies such as AI, Big Data analytics, and blockchain enhance the accuracy, reliability, and transparency of accounting processes, which are essential for credible financial reporting. This article provides an extensive examination of the influence of digital innovation on sustainable accounting practices, a subject that is becoming increasingly significant as companies grapple with the intricacies of contemporary technological progress. The systematic review of literature conducted encompasses a period of 20 years, encompassing a diverse range of sources and presenting a unified perspective on how digital technologies, including AI, blockchain, and Big Data analytics, are transforming the realm of accounting.

However, this paper highlights the importance of incorporating advanced digital tools into accounting practices. This comprehension is essential for future research endeavors aimed at creating new frameworks and methodologies that utilize these technologies to enhance efficiency and transparency in financial reporting. Moreover, by identifying the current gaps and inconsistencies in existing literature, this article establishes the groundwork for future empirical research. Researchers can utilize this foundation to conduct studies that offer concrete evidence of the efficacy of digital innovations in various accounting contexts. Nevertheless, the insights provided are not only valuable for academic purposes but also for

professionals and decision-makers. Understanding the potential benefits and challenges of digital innovation can assist in formulating strategies and policies that foster sustainable practices in accounting.

On the other hand, the research findings imply a predominantly favorable influence of digital advancements on accounting procedures, leading to enhancements in precision, dependability, and transparency. This optimistic viewpoint reinforces the ongoing acceptance and incorporation of novel technologies in the field of accounting. Furthermore, the investigation underscores the necessity for accounting professionals to acquire and consistently update their digital competencies. This is crucial for the efficient implementation of digital tools and for ensuring that accounting practices keep pace with technological progress. Besides, the study places emphasis on the value of collaboration among various departments within organizations to enhance data-driven decision-making and strategic planning. By integrating digital innovations into conventional accounting systems, operational efficiency can be significantly improved.

The review is grounded on a methodical examination of current literature, which may not encompass all potential viewpoints and case studies. The applicability of the results could be restricted due to the diverse contexts of the studies reviewed. Likewise, the rapid evolution of digital technologies means that the research may not completely capture the most recent advancements and their implications. Subsequent studies should consider the latest developments to offer more up-to-date insights. Despite the rigorous application of inclusion and exclusion criteria, there is always a possibility of publication bias. Studies published in less accessible journals or those not available in

English may have been disregarded, potentially leading to the omission of valuable insights.

This research will focus on evaluating digital innovation and its impact on sustainable accounting and auditing within a specific industry, company, or country. This focused approach will help narrow the scope of the study to a particular setting. Gaining specific knowledge of digital innovation will be beneficial for future accountants in ensuring the achievement of sustainability targets (Taib et al., 2022). Future studies should aim to comprehend the influence of the factors driving change in the field of accountancy on the neighboring professional domains such as regulatory changes and technological advancements. This understanding will pave the way for further qualitative studies (e.g., case studies) to develop theoretical views and use quantitative methods to test hypotheses.

When considering the impact of digital innovation on sustainable accounting practices, particularly for small and medium enterprises (SMEs), study the specific barriers that prevent SMEs from adopting digital innovations in accounting, such as cost, complexity, lack of information technology infrastructure, and resistance to change are the most prominent areas for future research.

In addition to, sustainability, especially in highly dynamic and uncertain environments, however, future research would go deeper to clear out the opportunities and threats of digital innovation for the accounting industry as a whole. Systematic review in this study has only highlighted the scope to gather existing studies data, while in the future; primary research would be fruitful to get new data and evidence about the feasibility of using digital innovation for sustainable accounting targets.

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