

Digital Transformation for Accountability Models: A Systematic Literature Review and Conceptual Framework

Sohail Hasan

Assunta Di Vaio

University of Naples 'Parthenope', Italy

Rohail Hassan

University Utara Malaysia, Malaysia

Digital transformation plays an essential role in discovering accounting practices in private and public organizations to measure sustainable performance. This paper has three objectives. First, this paper investigates how digital transformation can change accounting and accountability in private or public organizations. Second, how do new technologies impact the practices of accountants, auditors, managers, and working environments that help to achieve sustainable performance. Third, what are the consequences of knowledge hiding on sustainable performance and accountability models. The methodology is based on the systematic literature review (SLR) using a bibliometric analysis of 115 selected articles published in English between 2000 and 2021 to respond to research objectives. The theory of stakeholder and institutional theory apply to conduct this study. The main findings highlight how the new technologies promote work conditions and practices towards sustainable performance, also stimulating "knowledge hiding" to reveal itself evidenced in the accountability models. Moreover, this paper argues that digital transformation changes the organization's accounting practices for improved sustainable performance. Findings emphasize adopting appropriate digital technologies for sustainable performance, improved working environment, and practices for accountants, auditors, and managers. Finally, the conceptual framework and propositions are developed.

Keywords: *Accounting, Knowledge Hiding, New Technologies, Performance, Sustainable Performance*