Rewriting the Self at Work:
A Scoping Review of How Digital and Social Structures Shape Accountants' Occupational Identity during Digital Transformation

Luisa M. Bayot

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Faculty of Business, Economics and Law

Abstract

Digital transformation, the strategic use of information technology to achieve organizational outcomes, is not only reshaping accountants' work but also their understanding of their professional roles. As routine tasks become automated and data-driven tools expand, accountants are increasingly expected to take on advisory, analytical, and strategic responsibilities. These shifts can unsettle established professional identities, making it important for organizations to understand and actively support how individuals adapt. This scoping review examines how digital and social structures influence accountants' occupational identities during such transformations. Drawing on 44 empirical and conceptual studies, it uses an abductive reflexive thematic analysis to identify patterns in how accountants respond to changing work environments. Two key insights were developed from this analysis. First, agency that is structurally supported through training, governance, and competency frameworks enables transformative identity work. Second, the iterative mutual reshaping of socio-technical structures and occupational identity enables optimization of organizational identification and outcomes. This study contributes to information systems and identity theories by bridging two interrelated but different disciplines: information systems and identity. Using a socio-technical perspective, it shows how technological features embody affordances and constraints that influence the reshaping of accountants' occupational identities around emerging roles and value creation. It also contributes to identity work research by advancing a practice-based perspective that emphasizes how technology-enabled work outcomes strengthen occupational legitimacy, organizational identification, and the co-evolution of identity with digital and social structures. This study also contributes to practice by suggesting how organizations can support agentic identity work and create an environment that allows accountants to initiate changes in the system and processes, ultimately leading to optimized outcomes. Moreover, this study guides professional associations and large accounting firms on how they can support the profession in preparing accountants for digital disruptions to their identity.

Keywords: digital transformation, identity work, socio-technical, occupational identity, accounting

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Attestation of Authorship

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor used artificial intelligence tools or generative artificial intelligence tools (unless it is clearly stated, and referenced, along with the purpose of use), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.

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Chapter number(s):	**1, 2, 3, 4**
Briefly explain why the AI tool was used (e.g., idea generation, summarization, data analysis, image creation, etc.).	
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Clearly state the AI tools used.	
AI Tool(s) Used:	SciSpace was used to generate the synthesis matrix. Grammarly was used to correct grammar and improve sentence construction. ChatGPT and CoPilot were used to ask random questions regarding resources and concept explanation.
Prompts or queries entered into the AI tool (only the instructive portion of the prompt is required). Include all relevant variations.	
Prompts Used:	Prompts were used in ChatGPT and CoPilot. However, this was not necessary for SciSpace and Grammarly. Refer to the appendices for the examples of prompts used.
A summary or description of the AI-generated output. (Optional: attach output in an appendix.)	
Output Received:	You may refer to the Appendices for the outputs generated. Synthesis matrix generated from SciSpace Sample output from ChatGPT Sample output from CoPilot
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ChatGPT (Refer to Appendix H) This prompt was used when I was going over the theories and conceptual resources used in the selected studies as part of my abductive analysis. As institutional logics was one of these theories and it explains some of the findings, I used

ChatGPT to quickly understand the theory. I also asked for reliable references so I can refer to them and obtain a better understanding. In doing so, I am also able to verify whether ChatGPT's response was correct.

CoPilot (Appendix I)
I used this prompt as a guide in writing my reflexive codes. However, I noticed some inconsistency in the response with Braun and Clarke's description of reflexive thematic analysis.
Some of the examples of reflexive codes provided were rephrased versions of the descriptive codes. They just appeared more academic and professional. However, there is little difference in analytic depth.
In the end, CoPilot offered to guide me in creating my codebook. Using a codebook is not encouraged in Reflexive TA, as it restricts codes to those in the codebook. There has to be leeway in creating codes as data analysis proceeds.

SciSpace (Appendix J)
The tool was used to generate a synthesis matrix. This was generated for easy reference for the methods, population/sample used, and theories and conceptual resources supporting the study. After reading an article, I reviewed the output from Scispace. I created a new file to record my own findings. Items that are correct as they are and those that captured how I interpret the findings, conclusion, and contributions were copied as they were.
Part of this table was later used as preliminary input to the paper's Findings section (Characteristics of Selected Studies).

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Chapter 1: Introduction

Digital transformation is more than just upgrading or implementing technology. It is a strategic, often disruptive process that leverages digital technologies to alter how organizations operate, create value, and engage with their environments, ultimately aiming to enhance performance and competitiveness (Brünker et al., 2024; Isensee et al., 2020; Taj et al., 2021). Digital transformation is accelerating across sectors due to competitive pressures (Kraus et al., 2021), demand for the most advanced technologies (Nadkarni & Prügl, 2021), reliance on data-driven decisions (Brink & Reichert, 2020), and the need for organizational agility (Hanelt et al., 2021). Success in this context depends not only on technological adoption but also on the strategic alignment of digital and social structures with organizational goals (Svahn et al., 2017).

Digital structures refer to the technical components and embedded features of digital systems (Peng & Guo, 2019), while social structures encompass the organizational norms, rules, and interaction patterns that emerge through engagement with these technologies (DeSanctis & Poole, 1994). This interplay between technology and social dynamics sets the stage for a more personal dimension of transformation: the reshaping of occupational identity. As organizations undergo digital transformation, employees experience tension from changes in work design, organizational structures, and measurement of outcomes (Adler-Nissen & Eggeling, 2022; Goto, 2021). These tensions extend beyond operational change and can also shape how individuals understand themselves through their work. Occupational identity refers to how individuals define themselves in relation to their occupation, informed by their roles, values, competencies, and the social recognition attached to their work (Hansson et al., 2022). Occupational identity has been linked to job satisfaction, performance, and resilience. Examining occupational identity's relationship with digital transformation can therefore help organisations better understand how employees experience and respond to change (Svahn et al., 2017). Despite the potential value of understanding the intersection of digital transformation and occupational identity, it remains underexplored (Vaast & Pinsonneault, 2021). To address this gap, this study conducts a scoping review of the literature and develops a provisional framework to examine how digital transformation reshapes occupational identity. Scoping reviews are beneficial in fields with emerging evidence as they enable researchers to incorporate fragmented literature, investigate questions beyond the scope of intervention

effectiveness, and generate findings that support empirical research (Levac, 2010). Given the evolving, multidimensional nature of digital transformation and occupational identity, scoping reviews enable exploration of diverse conceptualizations, theoretical approaches, and empirical insights across disciplines.

Digital transformation is part of a shift towards more innovative approaches to business and information management. Although individual digital technologies, such as cloud computing, analytics, mobile computing, and digital platforms, emerged before 2010, the 2010s marked a period of their increasing maturation, convergence, and diffusion within organisations. As these complementary technologies matured and became more widely adopted, they increasingly converged to create an interconnected digital environment (Vial, 2019). Consequently, digital technologies moved beyond their traditional role as operational support mechanisms to become strategic and transformative resources (Bharadwaj et al., 2013). Several technological developments illustrate this transition. Digital infrastructure became increasingly modular and interconnected (Tilson et al., 2010; Yoo et al., 2010). Cloud computing was emerging as a scalable model for delivering computing and storage resources, providing organisations with greater flexibility to access and scale technological capabilities (Armbrust et al., 2010). At the same time, business intelligence was evolving towards more advanced forms of analytics capable of incorporating web, social, and mobile data alongside increasingly large and heterogeneous datasets (Chen et al., 2012). Digital platforms were also becoming important technological architectures for coordinating complementary applications, users, and innovation across organisational boundaries (Tiwana et al., 2010).

This convergence has continued to accelerate, suggesting that digital transformation is likely to remain a significant source of organisational change, which is expected to gain further momentum in the coming years. Accenture (2023) reports that “96% of executives agree that the convergence of digital and physical worlds over the next decade will transform their industry” (p. 5). Among industries affected by digital transformation, healthcare is most impacted, followed by finance, where there exists good data on the effects of transformation. For example, Deloitte (2023) reports that 87% of financial institutions have implemented a digital transformation strategy to improve customer experience and operational efficiency. In addition, 70% of banks

are investing in application programming interface[1] (APIs) and open banking ecosystems as regulators worldwide promote open banking initiatives, such as the Payment Services Directive [2] (PSD2) in Europe and the Consumer Data Right [3] (CDR) in Australia (PWC, 2023). Furthermore, AI adoption in banks increased return on investment by 15 to 20 percent in credit underwriting and operations (BCG, 2023). The rise of AI, data analytics, and system integration has created both opportunities and threats for existing roles in organizations (Vaast & Pinsonneault, 2021). In terms of opportunities, advanced technologies can enable professionals to dedicate more time to challenging analytical work by eliminating menial, repetitive tasks and allowing them to focus on strategic, value-adding activities. Traditional, standardized auditing, which involves extensive processing and validation of client data, can now be performed by robots and AI tools. These tools can enable the auditors to focus on delivering more value-creating advisory services (Pemer, 2021). In contrast, these technologies threaten occupational identity through stress, identity conflict, and possible job loss, driven by new skill demands and shifting performance metrics (Adler-Nissen & Eggeling, 2022; Goto, 2021). Automation can also reshape expectations of the 'ideal worker' by placing greater value on speed, consistency, and technical precision. A 'perfect' human cashier, once valued for her empathy and connection with clients, would be seen as a 'weak link' in a semi-automated environment (Moulaï et al., 2022). As these technologically favoured criteria become dominant, human capabilities that once signalled expertise and value may be devalued, contributing to a decline in occupational status and recognition. In a study conducted by Strich et al. (2021), experienced loan consultants reported feeling less respected after an AI system enabled non-experts to perform their job. Data scientists worry that the very tools they use will eventually replace them (Vaast & Pinsonneault, 2021). Auditors also grapple with the possibility that AI could render their roles redundant, necessitating a continuous justification of their existence (Goto, 2021). As roles are redefined and professional authority is challenged, employees may experience uncertainty, diminished recognition, and strain in their understanding of their occupational identity.

[1] An API (Application Programming Interface) is a set of rules and protocols that allows different software applications to communicate with each other. This enables system integrations.

[2] PSD2 (Payment Services Directive 2) is a European regulation that improves payment security, encourages innovation, and supports competition in financial services.

[3] Consumer Data Right (CDR) is a legal framework that gives individuals and businesses greater control over their personal data, enabling them to securely share it with accredited third parties.

Problem Statement

Occupational identity evolves in response to changing contexts, expectations, and technologies. As digital transformation accelerates, it disrupts traditional occupational boundaries, reconfigures expertise, and challenges long-held assumptions about what it means to be a professional in a given field (Goto, 2021). This intersection needs attention because digital transformation can alter how professional roles are understood, valued, and enacted. First, occupational identity is deeply tied to job satisfaction, performance, well-being, and resilience. When occupational identity is strong, self-selected, and adaptable, it supports professional success, social integration, and psychological well-being (Schwartz, 2011). A well-defined occupational identity, clear to oneself and others, can give one more freedom to experiment with new ways of working (Pemer, 2021). However, when that identity no longer aligns with evolving roles, it may lead to disengagement, resistance, or difficulty adapting (Ashforth et al., 2008; Wänlund & Zhou, 2021). Understanding the dynamics brought by digital transformation can help organizations better anticipate challenges associated with digitally mediated role change and build support systems that enable meaningful, resilient transformation.

Second, the process of identity reconstruction is complex and often invisible. Professionals may engage in subtle forms of identity transformation as they navigate digital disruption. They perform this reconstruction by reframing their narratives, acquiring new skills, or seeking validation from peers (Nelson & Irwin, 2014). These efforts are rarely captured in transformation strategies, yet they are critical to sustaining morale, innovation, and institutional continuity. Thirdly, the emergence of new digital roles and hybrid work models offers an opportunity to rethink occupational identity altogether. For accountants, these developments may also create pathways into adjacent or evolving roles that blend financial expertise with digital capabilities. Emerging professions such as data scientists, AI and machine learning engineers, and immersive experience designers (McKinsey & Company, 2025) still lack established norms (Courtois et al., 2025). Examining how accountants navigate transitions into these roles, and how identity is constructed within them, can inform workforce development, professional education, and policy design.

Despite the expanse of digital transformation literature, most studies focus on strategic alignment, technological integration, organizational change, leadership, and customer-centric innovation (Hanelt et al.,

2021; Kraus et al., 2021; Nadkarni & Prügl, 2021). The impact of digital transformation on occupational identity has rarely been explored (Vaast & Pinsonneault, 2021). To respond to this gap, the study focuses on accountants, a profession significantly affected by digital transformation. Up to 86% of bookkeeping tasks could be automated (World Economic Forum, 2023). For many accountants, digital transformation is a catalyst for learning, requiring new skills to meet evolving demands (Khan et al., 2025). While some argue that core accounting tasks, such as analysis, synthesis, and interpretation, remain beyond the reach of automation (Khan et al., 2025; Rautiainen et al., 2024), others highlight the disruptive potential of cloud computing, big data, blockchain, and AI (Moll & Yigitbasioglu, 2019). These technologies challenge the uniqueness of traditional accounting knowledge, blur decision-making responsibilities, and raise questions about the profession's legitimacy and relevance (Chaboud et al., 2014; Quattrone, 2016).

This study's guiding research question is: *How do the digital and social structures reshape accountants' occupational identity during digital transformation?* By answering this question, this study seeks to contribute to theory by bringing together insights from information systems and sociological identity research. This paper examines the interplay between digital structures, employee agency, and occupational identity, offering new insights into how professionals adapt to transformation. Practically, the resulting conceptual framework may help organisations think more carefully about identity-related dimensions of digital change. The framework also provides a foundation for helping employees reshape their occupational identities, potentially enhancing both performance and well-being.

Theoretical Framework

Digital transformation is a sociotechnical phenomenon that changes how individuals engage with work, roles, and occupational identity. As organizations adopt new digital technologies, they also reshape the social structures and norms that define occupational life (Isensee, 2025; Khan et al., 2025). Understanding how these interconnected forces influence occupational identity construction is necessary for navigating the resulting work environments. As such, this paper examines both the digital and social structures that comprise digital transformation and how they influence occupational identity. DeSanctis and Poole's (1994) adaptive structuration theory (AST) and Brown's (2017) identity work theory are used as lenses through which the corpus

was analysed.

Occupational identity refers to how individuals understand themselves through their work roles, values, skills, and the social recognition associated with their employment (Hansson et al., 2022). It is a work-based self-concept shaped partly by how individuals distinguish their skills and focus from those of other occupations (Ashforth & Schinoff, 2016; Pemer, 2021; Schwartz, 2011). For instance, accountants often define their occupational identity in contrast to unregistered and non-members of the profession who perform similar functions. While both may engage in similar tasks, accountants distinguish themselves by emphasizing their expertise, demonstrated through professional certification, membership in professional associations, and an explicit commitment to serving the public interest (Tomo, 2023). Although occupational identity emphasizes how individuals develop self-meanings through their engagement with work, such identity formation is not solely based on personal experience. Instead, it is also influenced by broader professional and institutional frameworks that define what counts as legitimate work, valued expertise, and appropriate professional behaviour. To fully understand how accountants' occupational identity is influenced by digital transformation, it is important to also consider the concept of professional identity. This concept captures the collectively agreed-upon norms and expectations tied to membership in a profession (Ibarra, 1999; Suddaby & Viale, 2011).

For accountants, their professional identity revolves around technical expertise and the values of ethical responsibility, independence, and a focus on the public interest (Abbott, 1998; Suddaby et al., 2009). Accountants are viewed as protectors of financial integrity. The values that form the profession are embedded and transmitted across generations of accountants through professional education, certification, ethical guidelines, and regulatory frameworks (Gendron et al., 2006; Grey, 1998**).** These institutionalised values are also reflected in the core functions through which the profession is organised and practiced. The International Federation of Accountants (IFAC) groups the accounting functions into the following broad domains: (1) reporting (financial accounting), (2) decision support (management accounting), (3) assurance (audit), and (4) compliance (tax and regulation) (IFAC, 2019). The accountant's professional identity is rooted in audit and financial reporting but is increasingly disrupted by expanding digital and sustainability areas that demand hybrid roles blending technical, technological, and advisory skills (Gendron et al., 2006). Taken together, occupational identity and professional identity should be understood as existing in a recursive, coevolutionary relationship.

While professional identity provides the institutional templates that shape how occupational identity is constructed, occupational practices serve as the arena where professional identity is enacted and potentially transformed (Pratt et al., 2006). When occupational realities differ from professional ideals, identity conflict is triggered (Gendron & Suddaby, 2004). Identity work helps resolve such tensions (Ibarra & Barbulescu, 2010). This review focuses primarily on occupational identity but acknowledging that professional identity and occupational identity influence each other, the review also considers how professional identity significantly influences it.

Occupational identity is not static but evolves as individuals interact with their occupational ecosystem (Nelson & Irwin, 2014). One catalyst of occupational identity evolution is digital transformation, which alters work design and roles, creating opportunities and threats for identity (Vaast & Pinsonneault, 2021). Goto's (2021) study showed that digitization enabled auditors to shift from performing manual audit processes to becoming data-empowered advisors. On the other hand, Andreassen's (2020) study illustrated that digital transformation led to the removal of the decision-making function from division management accountants. These shifts in occupational identity result in identity work, the reflective process through which individuals shape their self-views to revise or retain their occupation's distinctiveness, aligning it with both their self-concept and social environment. Identity work features mutually shaping processes in which individuals navigate personal and social identities, aiming to understand and define who they are within the structural, cultural, and relational contexts in which they operate (Sveningsson & Alvesson, 2003; Watson, 2008). Identity work is a key mechanism through which organizational identification occurs (Alvesson & Willmott, 2002; Brown, 2017). Individuals actively construct their identities by drawing on organizational roles, values, and discourses, while also negotiating tensions between personal authenticity and institutional expectations.

Brown (2017) characterizes identity work as the sum of discursive, dramaturgical, symbolic, socio-cognitive, and psychodynamic actions people take to form and sustain their sense of self in dynamic organizational contexts. Drawing on Weick's (1995) sensemaking theory, Brown (2017) highlights that identity work is a narrative, continuous process where individuals constantly reconstruct stories linking their past, present, and future selves to navigate organizational change. Brown's (2017) categories help to show that as digitization is introduced to organizations, accountants do not just accept the new technology but they actively

negotiate what it means to be an accountant in changing conditions.

Discursive identity work involves constructing identity through narratives. Accountants may describe themselves as strategic advisors or data-driven decision-makers (Goto, 2021; Andreassen, 2020), rather than merely bookkeepers or compliance specialists. Through meetings, reports, and professional discussions, they can use language to reposition the occupation in response to digital change. Dramaturgical identity work refers to managing impressions through performances and behaviour. Accountants may deliberately present an image of technical competence to an audience (Goretzki & Messner, 2019; Parker & Warren, 2017). These performances help signal relevance and competence in a transformed workplace. Symbolic identity work uses visible symbols and artifacts to reinforce identity claims. Examples include obtaining certifications, displaying credentials related to AI, cybersecurity, or digital finance (Tomo, 2023; Guo, 2021). These symbols communicate that they are modern, future-ready professionals. Socio-cognitive identity work concerns how individuals mentally interpret and categorize themselves and their roles. Accountants may rethink themselves from bean counters to business partners (Horton & Wanderley, 2018; Rautiainen et al., 2024). They make sense of how automation may constrain or expand their task boundaries. Psychodynamic identity work involves managing emotions and unconscious tensions linked to identity threats. Some accountants may feel anxiety, loss, or insecurity when automation leads to narrower roles (Andreassen, 2020). On the other hand, other accountants may feel pride and renewed purpose from the strategic influence gained through digital tools. Coping with fear, status, uncertainty, or excitement reflects psychodynamic processes.

Together, these actions show that accountants' occupational identity changes not only because technology alters tasks, but because accountants actively narrate, perform, symbolize, interpret, and emotionally process what their profession now means. A summary of Brown's (2017) analytical approaches to identity work is presented in Table 1.

Table 1

Five Analytical Approaches to Identity Work (Adapted from Brown, 2017)

Approach	Description
Discursive	This focuses on how language, narratives, and organizational discourse shape identity.

Approach	Description
Dramaturgical	Views identity as performance, where individuals manage impressions through enactment or action.
Symbolic	This examines how symbols (e.g., uniforms, rituals) express and reinforce identity.
Socio-cognitive	Investigates internal processes like categorization, role identification, and self-schema.
Psychodynamic	Explores unconscious motivations, emotional investments, and defence mechanisms.

Identity work is not performed in isolation; rather, it draws upon the very elements that constitute occupational identity: personal experiences, values, roles, and social interactions (Alvesson & Willmott, 2002; Hansson et al., 2022). With the rise in digital transformation, the use of advanced technology is now added to the list of factors that influence occupational identity (Nelson & Irwin, 2014). An individual's IT identity, the extent to which they view IT use as integral to their sense of self, can become intertwined with their occupational identity (Vaast & Pinsonneault, 2021). In Andreassen's (2020) study, management accountants in an insurance company using advanced technology experienced role changes as decision-making became centralized at the global office, which in turn reduced their agency, and led to identity conflict. In this case, the conflict in occupational identity was triggered by both technology and its implementation (Andreassen, 2020). Cases such as this show how digital and social structures jointly shape identity work, emphasizing the need for an integrated perspective, with DeSanctis and Poole's (1994) adaptive structuration theory offering this potential. A socio-technical approach helps understand identity change in digitally mediated professions by acknowledging the interwoven nature of technology and human practices.

AST explains how technologies influence organisations not through their features alone, but through the ways people use them in practice. Drawing on Giddens's (1984) structuration theory, AST views technology as containing embedded structures, such as rules, resources, and capabilities, that both enable and constrain action. Digital structures refer to the technical features and embedded logics of digital systems (Peng & Guo, 2019). Social structures, on the other hand, include organizational and social norms, rules, and interaction patterns that emerge through engagement with technology (Giddens, 1984). While digital structures define what is technically

possible through affordances and constraints, social structures define what is permissible, expected, and rewarded in practice.

While digital and social structures shape the opportunities, constraints, and expectations surrounding technology use, they do not determine outcomes on their own. How these structures are enacted depends on agency, which refers to the capacity of individuals and groups to interpret, choose, and act in response to both technological features and social conditions (Giddens, 1984). This leads to the concept of appropriation, the process by which users adopt and enact technological structures in everyday work. Appropriation can be faithful, where technology is used as intended, or unfaithful, where users reinterpret or repurpose features in unexpected ways (DeSanctis & Poole, 1994). As individuals and groups appropriate technology, they shape it through social choices, values, and assumptions. Similarly, digital structures shape employees' actions through technological features and embedded processes. This mutual shaping of technology and human actions illustrates the duality of technology (Orlikowski, 2008). Together, these dynamics reflect socio-technicality: organizational outcomes arise from the inseparable interaction of technical systems and social systems (Bostrom & Heinen, 1977; DeSanctis & Poole, 1994). AST explains digital transformation as a recursive process in which advanced IT structures, social structures, and human agency interact through appropriation. Through this process, technologies and organizations co-evolve over time. AST's key constructs are presented in Table 2.

Table 2

Adaptive Structuration Theory's Key Constructs

Construct	Description
Digital structures	Digital structures refer to the embedded rules, resources, and features of digital technologies introduced in the workplace (Giddens, 1984).
Social structures	Social structures refer to organizational norms, professional values, rules, and power dynamics that guide how technologies are perceived and used (Giddens, 1984).
Agency	Agency refers to individuals' capacity to act intentionally and make a difference in social contexts through their actions (Giddens, 1984).
Duality of technology	Technology is both shaped by human actions and shapes human action, creating a recursive relationship between users and technological systems (Orlikowski, 2008).

Construct	Description
Socio-technical perspective	A socio-technical perspective recognizes the interdependence between social and technical elements in complex work environments (Bostrom & Heinen, 1977).
Affordances	Affordances refer to the potential for goal-directed actions enabled by technology, connecting its material features with user intentions (Leonardi, 2011).
Appropriation	Appropriation refers to the process by which employees engage with, interpret, and use technological and social structures, either faithfully or unfaithfully (in novel or unintended ways). Faithful use means structures are used as intended, while unfaithful use means structures are employed in novel or unintended ways (DeSanctis & Poole, 1994).

AST's strength lies in its ability to capture the key constructs needed to explain how digital transformation works. However, it does not address the psychological aspects of identity change. Brown's (2017) identity work theory helps address this limitation by clarifying how individuals respond to digital and social structures through reflective and narrative processes. It complements AST by covering both the duality of technology and appropriation. Employees are active participants in the transformation, not merely recipients. Thus, employees' active participation is explained through identity work, showing how employees respond to change through intentional identity shaping. While AST describes how individuals adapt to technological and organizational changes, identity work theory provides insight into why they appropriate these changes in specific ways. Together, AST and identity work theory allow the study to explore how digital technologies and organizational norms co-evolve and how this dynamic reconfigures occupational identity within accounting practice. Integrating these two perspectives informs the development of a conceptual framework that positions identity as a dynamic, negotiated outcome of sociotechnical change.

Research Objectives

This scoping review intends to comprehensively map the existing literature on the co-evolution of digital technologies and organizational norms within the field of accounting, as well as their impact on accountants' occupational identity. In this context, this study seeks to accomplish three objectives. First, it aims to consolidate fragmented insights on the intersection between digital transformation and occupational identity by identifying key themes, trends, and knowledge gaps in the research to prepare for future studies. Second, this study intends to

provide a foundation for upcoming empirical and theoretical work on professional transformation in the digital era. Lastly, this paper aims to develop a conceptual framework that businesses may use in planning and managing interventions on occupational identity during digital transformation.

Together, these objectives position the study to make a meaningful contribution to both academic scholarship and organizational practice. By illuminating the complex interplay between digital structures, organizational norms, and professional identity, the research will help chart a more human-centred path through the evolving landscape of digital work.

Chapter 2: Methods

This scoping review was undertaken to systematically map the existing literature on how digital technologies and social structures shape accountants' occupational identity. Preliminary exploration of the field revealed that research at the intersection of digital transformation, occupational identity, and accounting remains notably limited, with only four relevant studies identified. Given the emerging and fragmented nature of this body of knowledge, a scoping review was considered the most appropriate approach to synthesise existing evidence, identify key themes, and highlight gaps for future research. The methodological process followed the scoping review framework proposed by Arksey and O'Malley (2005), which involves six stages: (1) identifying the research question, (2) identifying relevant studies, (3) selecting studies, (4) charting the data, (5) collating, summarizing, and reporting the results, and (6) consultation. To support rigorous synthesis, reflexive thematic analysis (Braun & Clarke, 2021), informed by an abductive approach (Sætre & Van de Ven, 2021; Timmermans & Tavory, 2012), was employed. Reporting followed the framework of Preferred Reporting Items for Systematic Reviews and Meta-Analyses extension for Scoping Reviews (PRISMA-ScR) (Tricco et al., 2018).

Identifying the Research Question

Consistent with Arksey and O'Malley's emphasis on breadth, the review was guided by an exploratory research question developed iteratively as familiarity with the literature increased. The question was framed to explore how digital transformation influences occupational identity. This question was intentionally broad to capture diverse disciplinary perspectives, methodological approaches, and identity constructs. As trends in digital transformation across various industries and professions were explored, I focused on accountants, as this profession is expected to be most affected.

As familiarity with the literature increased, minor refinements were made to clarify boundaries around identity formation. Given that digital transformations involve both technological and social aspects, I decided to take a socio-technical approach to the analysis. This led me to the current research question: "How do digital and social structures influence the accountants' occupational identity during digital transformation?"

Identifying Relevant Studies

In searching references, I applied eligibility criteria using the Population, Concept, Context (PCC) framework recommended by the Joanna Briggs Institute, which is a research centre promoting evidence-based decision making (Peters, 2020).

Population: The research has a primary and a secondary population focus. The primary focus of the evidence search is on accountants, including professional accountants, auditors, and finance professionals. However, due to the limited literature on the intersection of digital transformation and occupational identity in accounting, literature from other professions will be considered as a secondary focus, provided the workers, professionals, or occupational groups have occupational identities that are changing due to digital transformation.

Concepts: Occupational identity and its redefinition through the co-evolution of digital structures and organizational norms, such as roles, rules, routines, and values, as part of digital transformation.

Context: Work or organizational settings impacted by digital transformation

This dissertation included literature published from 2010 onwards, reflecting a period when multiple complementary technologies increasingly converged and diffused across organisations, shifting technology from an operational support function to a strategic and transformative force (Vial, 2019). As these technologies matured, they also became increasingly formalised and institutionalised. For example, the US National Institute of Standards and Technology (NIST) established a formal definition and reference architecture for cloud computing (Mell & Grance, 2011), while KPMG (2014) highlighted the growing need to strategize for data analytics. To ensure the quality of the literature included, the corpus was limited to peer-reviewed journal articles. Appendix A (Inclusion and Exclusion Criteria) summarizes the inclusion and exclusion criteria. Both empirical and conceptual studies were included to capture the theoretical and practical dimensions of digital transformation and identity redefinition.

I deemed that using a multi-pronged approach to identify information sources aligns with the scoping review's objective of comprehensively mapping the conceptual landscape. In this context, three processes were used to find references. Firstly, database selection prioritized breadth and interdisciplinary relevance, with

searches conducted across Scopus, EBSCO, PsycINFO, and IEEE Xplore to ensure comprehensive coverage of management, information systems, and accounting literature. Second, a snowballing strategy complemented these efforts, involving backward citation tracking. The reference lists of key articles were searched manually to identify additional studies not captured in the initial queries. Lastly, to find references for technology trends, grey literature was separately sourced through targeted searches of organizational websites and repositories.

The search terms used in the online databases were grouped based on the five key constructs relevant to the research question, namely, accountant, digital structures, social structures, occupational identity, and digital transformation. These are presented in Appendix B (Search Strings per Construct). The search strings representing the constructs were combined to ensure that various perspectives from the literature are included in the study. These combinations produced a total of ten permutations, as shown in Appendix C (Search Script Combinations). These clusters were combined using Boolean operators (AND/OR), producing a typical query such as:

> ("accountant*" or "accounting" or "financial analyst" or "audit") AND ("occupational identity" OR "professional identity" OR "worker identity" OR "employee identity" OR "role identity" OR "career identity" OR "identity work" OR "identity formation" OR "identity redefinition") AND ("digital transformation" OR "technology transformation" OR "systems transformation" OR "digital innovation" OR "technology innovation")

Grey literature supported the information on digital technology trends. These were searched through Google using the following criteria: (1) digital transformation trends over the past 5 years; (2) industries most affected by digital transformation; and (3) professions most impacted by digital transformation.

The articles obtained from the sources were organized into spreadsheets. Journal articles from the databases were screened for the following: duplicates, journal quality, and construct(s) covered. Once duplicates were removed, journal quality was assessed based on three criteria: ABDC and SJR ratings and H-Index. Based on these criteria, each journal was classified into one of eight categories (e.g., AAA, AAB, ABB), as outlined in Table D. These categories reflect different combinations of ranking strength (ABDC A/A* vs. non-A/A*), impact (SJR above or below 1), and citation influence (H-Index above or below 60). The journal quality

classification criteria and the number of articles selected per criterion are presented in Appendix D (Number of Studies by Journal Quality Classification). Only the articles published in journals that met the criteria above were included. These articles were further screened by evaluating their titles and abstracts; those that passed this screening moved to the next phase, where they were read in their entirety to determine relevance.

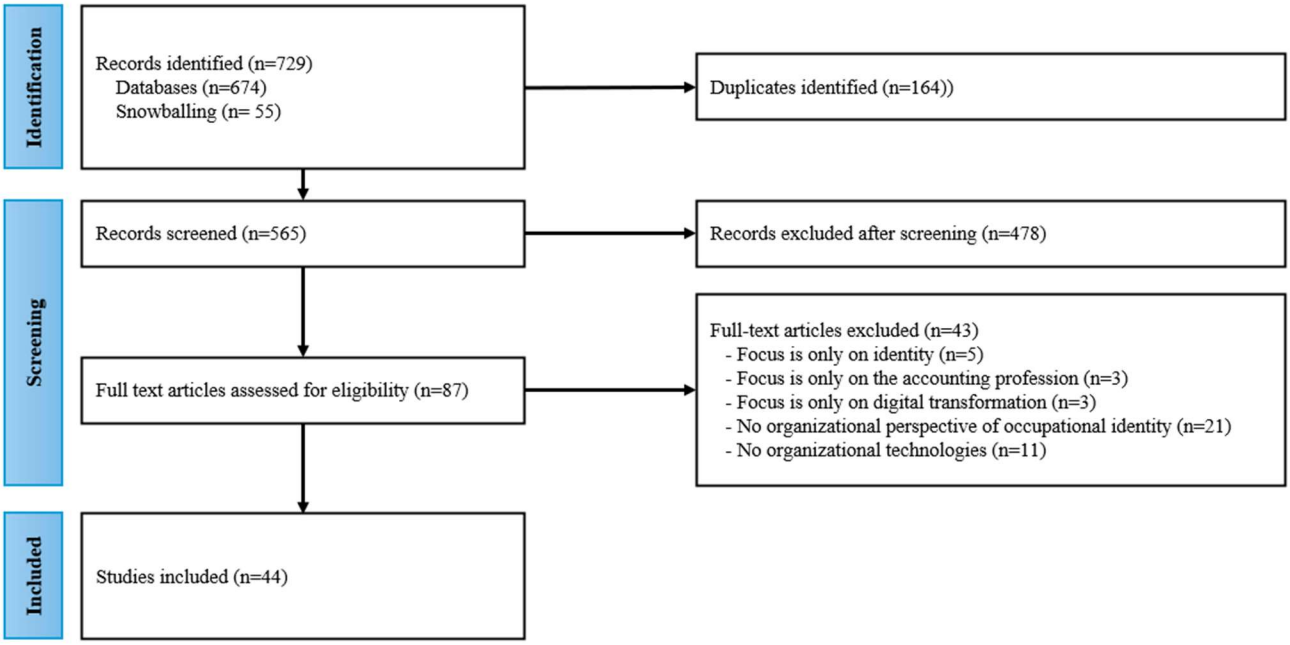
The database search identified 674 records. An additional 55 records were identified through snowballing, bringing the total to 729. After removing 164 duplicates, 565 records remained. These were subjected to title and abstract screening. After which, 478 records were excluded for failing to meet the inclusion criteria. The full texts of the remaining 87 articles were assessed for eligibility, of which 43 were excluded for the following reasons:

- Focus is only on occupational identity 5
- Focus is only on the accounting profession 3
- Focus is only on digital transformation 3
- Does not involve the organizational perspective of professional identity 21
- Does not involve organizational technologies 11

A total of 44 studies were included in the final synthesis. A PRISMA-ScR flow diagram that summarizes the study selection process is presented in Figure 1.

Figure 1

PRISMA-ScR Flow Diagram



Study Selection

To ensure the quality of the included studies, only articles published in high-quality journals were included, as shown in Appendix D (Number of Studies by Journal Quality Classification). The final corpus comprised 44 studies, published between 2010 and 2025, that reflected scholarly work on digital transformation, identity, and the accounting profession indicates that only four included studies addressed identity, accounting, and digital transformation together, suggesting that this intersection remains relatively underexplored. With only four studies supporting this, references on other professions were included. Twenty-one of the 44 studies involved accountants. Six are health-related professions, and the rest are diverse, including journalists, IT professionals, librarians, and loan consultants. A summary of the key constructs covered in the corpus is presented in Table 3.

Table 3

Key Constructs Covered

Scope Classification	Scope			Total
	Identity	Accounting	Digital Transformation	

1. Identity, accounting, and digital transformation	Y	Y	Y	4
2. Identity and accounting	Y	Y		11
3. Identity and digital transformation	Y		Y	23
4. Accounting and digital transformation		Y	Y	6
Total				**44**

Overall, 21 studies were conducted in Europe, 10 in North America, with a few each in Australia, Asia, and Africa, and the rest spanned multiple countries and regions. The corpus comprises 36 empirical and 8 conceptual studies. Qualitative design predominated with 34 studies, alongside 9 quantitative and one mixed-methods study. Of the qualitative research, 20 studies employed the case study method, while the remaining studies used various methods, ranging from conceptual analysis to ethnography and netnography. A summary of the characteristics of the selected studies is shown in Appendix F (Characteristics of the Selected Studies).

The included papers used various theoretical approaches, drawing mostly on social identity (Ashforth & Mael, 1989; Tajfel & Turner, 2004) and identity work theories (Alvesson &Willmott, 2002; Brown, 2015; Giddens, 1984; Sveningsson & Alvesson, 2003; Watson, 2008), with some touching on the sociology of professions (Abbott, 1988). Only eight of the studies explicitly mentioned IS-related conceptual resources (Orlikowski, 2008; Parasuraman, 2000; Venkatesh et al., 2003). Six of the studies involved institution-related theories and frameworks (Lawrence & Suddaby, 2006; Malsch & Gendron, 2013; Thornton & Ocasio, 2008). Eleven of the studies did not involve any digital transformation but covered identity and accounting. Those that did have digital transformation or technology changes mostly involved artificial intelligence (AI), automation-related technologies such as Robotic Process Automation (RPA), and enterprise information systems (EIS). Collectively, in line with the research aim, the collected literature reflects methodological diversity while converging on questions about how digital technologies reshape occupational identity.

Charting the Data

Data were preliminary extracted using a structured charting form that captured bibliographic details, theoretical frameworks, and other conceptual resources, methodological approaches, participant groups, contexts (e.g., industry, profession, type of technology, location), and key findings. Consistent with the interpretive orientation of this review, charting was integrated with reflexive thematic analysis to support analytic engagement rather than mechanical data extraction. The charting form included both descriptive fields and

interpretive entries that recorded how employees responded to identity disruption, how identity was constructed, negotiated, or regulated within each study, as well as reflexive notes on emerging patterns and conceptual tensions. The chart facilitated analysis by serving as an organized reference to the iterative reflexive thematic analysis process. Some of the data collected through this chart are presented in Appendix F (Characteristics of the Selected Studies).

Collating, Summarising, and Reporting the Results

I conducted a reflexive thematic analysis (Reflexive TA) (Braun & Clarke, 2022) to analyse and synthesize data from the references, informed by the abductive reasoning approach (Sætre & Van de Ven, 2021; Timmermans & Tavory, 2012). This abductive-analytic orientation enabled a flexible, yet theoretically coherent approach suited to the conceptual aims of the scoping review. I used theories as a lens to generate explanations and open analytic possibilities by interpreting data from selected empirical and conceptual studies, representing the deductive approach. Complementing this, I integrated heterogeneous literature on interdisciplinary constructs, such as digital transformation, digital structures, organizational and social structures, occupational identity, and identity work, reflecting an inductive approach. Reflexive thematic analysis supports this by providing an interpretive, flexible, and theory-generative analytic approach to synthesising fragmented studies. Reflexivity underpins my use of interpretivist epistemology, as it allows us to analyse data from the corpus through my own perspective, helping me uncover concepts and insights that were previously hidden.

The analysis was shaped by my dual professional identity as a certified public accountant in the Philippines and as a global IT director in digital transformation. My journey through accounting, systems strategy, and digital operations makes me both an insider and an active participant in the field's technological advancement. Coming from audit, I am sensitised to discourses of accountability, standardisation, and professional judgement. From digital transformation work, I bring an awareness of how systems, data flows, and automation reconfigure roles, expectations, and power dynamics. These positionalities inevitably influence what I notice in the data, particularly patterns related to structural constraint, technological mediation, and identity negotiation. Throughout the analysis, I engaged in reflexive memoing to examine how my familiarity with digital systems and professional logics might foreground certain interpretations while obscuring others, and I

worked to remain open to meanings that diverge from my own experiences.

This approach is ideal for exploring complex, context-bound phenomena such as identity and digital transformation from a socio-technical perspective. Reflexive TA's flexibility is aligned with the abductive reasoning's aim of seeking the most plausible explanation for unexpected findings by creatively linking data and theory (Sætre & Van de Ven, 2021). Braun and Clarke's (2022) six-phase approach to reflexive TA was employed in this study. This approach is comprised of the following processes: (1) familiarisation, (2) coding, (3) theme development, (4) theme review and refinement, (5) theme definition and naming, and (6) narrative integration.

The reflexive TA process began with familiarization, conducted alongside data charting. In this phase, full-text studies were thoroughly examined multiple times to detect patterns related to occupational identity, digital structures, and social structures. Immersion in the data provided strong support for the next step, coding, as the resulting data chart served as a reference for the iterative analysis. Coding was performed in three cycles, moving back and forth between data and theory. Appendix E (Phases of Reflexive Thematic Analysis) summarizes how the codes were generated. "Good quality codes and themes result from dual processes of: (a) immersion and depth of engagement; and (b) giving the developing analysis some distance" (Braun & Clarke, 2022, p.4). Similarly, Timmermans and Tavory (2012) emphasize the need to follow the processes of revisiting, defamiliarization, and alternate casing when using the abductive approach. This process is implemented in the coding phase of the reflexive thematic analysis through multiple cycles of coding. Iterative coding enabled me to deepen the analysis by immersing myself in the references, revisiting the articles, adopting different perspectives through defamiliarization, and forming an alternate casing through updated codes.

The first cycle involved primarily inductive interpretation of the excerpts and the generation of semantic codes. The extracts are obtained from the findings, discussion, and conclusion sections of the studies. Latent codes were noted as they were identified, particularly when certain concepts were related to previous findings. The second cycle involved a deeper interpretation through theoretical lenses, yielding additional latent codes beyond the semantic codes, which resulted in a gradual shift from a semantic to a latent coding perspective, as shown in Appendix H (Audit Trail of Coding). Braun and Clarke (2022) state that researchers can move from semantic to latent interpretations as they deepen their analysis through coding and recoding. The analytic lens

can be shifted as long as one remains reflexive and transparent. The theoretical anchors, DeSanctis & Poole's (1994) adaptive structuration theory and Brown's (2017) identity work theory, sensitized the analysis, with the former providing a lens for interpreting excerpts on digital transformation and the latter for interpreting excerpts on identity work. In the third cycle, codes were refined through cleanup and consolidation, with similar or conceptually related codes merged and irrelevant excerpts or codes removed.

After completing the third coding cycle, I generated the initial themes. I constructed a thematic map by placing Post-it notes on a board and grouping conceptually related codes. The resulting figure and themes were further reviewed and refined until they told a story that explained the phenomenon. The themes were then checked against the excerpts tagged with any of the codes clustered for each theme (Braun & Clarke, 2022). The process of developing, reviewing, and defining themes represents the third to fifth steps in Braun and Clarke's (2022) reflexive thematic analysis. Consistent with the reflexive TA's iterative approach to analysis, these steps were conducted as a full iterative process rather than a prescriptive, step-by-step process.

The themes were also reviewed in light of the study's theoretical anchors to assess not only their alignment with existing frameworks, but also the extent to which they revealed unexpected patterns or anomalies. Drawing on Sætre and Van de Ven (2021), particular attention was given to surprising findings that were under-explained by the theoretical anchors and existing literature. Rather than treating such anomalies as outliers to be resolved, they were considered analytically valuable, as they can signal opportunities for theoretical refinement or extension. In this review, instances where the evidence did not neatly conform to the anticipated relationships among digital transformation, social structures, and occupational identity were examined more closely. These included patterns that suggested alternative mechanisms of identity adaptation, unanticipated roles of technology in shaping professional meaning, and inconsistencies across organizational contexts. By interrogating these discrepancies, the analysis moved beyond simple confirmation of existing theory toward a more generative engagement with the literature. This process enabled me to confirm the study's possible contribution to theory and potential future research areas. The iterative movement between data and theory enabled abductive insights to surface, allowing unexpected patterns to reshape my developing interpretations (Sætre & Van de Ven, 2021; Timmermans & Tavory, 2012).

In reporting qualitative evidence in this study, I followed the guidance of Braun and Clarke (2021) and

Pratt (2009) and presented only selected codes and illustrative power and proof quotes from the broader coding memo. This approach maintains transparency while ensuring that the synthesis remains focused, coherent, and aligned with scoping review aims. A selection of the proof quotes is shown in Appendix G (Illustrative Quotes Supporting Thematic Findings). As the corpus includes studies on non-accounting professions, this paper also reports findings from knowledge workers and other professionals, such as librarians, loan consultants, data analysts, and journalists. However, the analysis focuses primarily on accountants.

Consultation

Trustworthiness in qualitative research is important in producing meaningful results that can be confidently used to inform theory, practice, and policy. Accordingly, consultation was undertaken with my dissertation supervisors to triangulate the coding process. Coding discrepancies were discussed and resolved, taking into consideration differing interpretive perspectives. In conducting reflexive TA, I sought to enhance trustworthiness by systematically recording and disclosing the analytic procedures used to show how reflexivity, transparency, and interpretive coherence were achieved. Interpretive validity was further strengthened through documentation of each analytic cycle and by explicitly distinguishing between semantic and latent codes (Lukka & Modell, 2010). The coding audit trail presented in Appendix H (Audit Trail of Coding) illustrates the progression from semantic to latent coding over time.

Chapter 3: Findings

The search and screening process produced a corpus of studies that collectively illustrate the current understanding of the topic. Although these studies differed in their methodological approaches, theoretical frameworks, and empirical settings, abductive thematic analysis helped identify recurring themes that span across the heterogeneity of this body of work. Through iterative engagement with the studies, reflexive findings, and relevant theoretical concepts, the analysis moved between empirical patterns and conceptual explanation to generate the themes. The themes presented below therefore extend beyond descriptive categorization, offering an interpretive synthesis that captures recurring dynamics, tensions, and explanatory mechanisms evident across the literature. Together, they provide a structured account of how the field has conceptualized and empirically examined the phenomenon under review.

I generated five themes from analyzing the shared meanings across the codes developed from the selected articles: (1) duality of digital structures; (2) ecosystem shaping occupational identity; (3) interpretive responses to identity disruption; (4) structurally enabled agency; and (5) recursive identity reconfiguration. Collectively, these themes provide an interpretive account of how occupational identity is shaped by digital and social structures during digital transformation. As noted above, this scoping review includes studies from multiple professions due to the limited research at the intersection of digital transformation, identity, and accounting. Accordingly, the themes primarily draw on evidence from accounting studies, supplemented by insights from other fields.

Duality of Digital Structures

This theme, the duality of digital structures, was developed using the following related analytical codes: (1) shift from routine to value-laden tasks, (2) redefinition of business models through digital technology, (3) identity erosion and loss of professional pride, (4) jurisdictional competition with other professions, and (5) digital transformation-driven changes in performance expectations. Collectively, these codes allowed me to create the theme that emphasizes the tension between empowerment and displacement embedded in digital transformation.

DeSanctis and Poole (1994) define digital structures as the technology, underlying processes, and

policies that enable its use. In the context of digital transformation, these structures are not merely updated but often fundamentally reconfigured or newly created to support emerging strategic priorities. Thus, digital transformation typically involves the deliberate implementation of technologies to enhance competitive advantage, improve operational efficiency, or meet evolving regulatory requirements (Brünker et al., 2024; Isensee et al., 2020; Taj et al., 2021). While these digital structures create new affordances that can expand professional capabilities and enable more strategic forms of work (Kronblad & Jensen, 2023; Nelson & Irwin, 2014), they also introduce constraints. They can intensify performance expectations and create the risk of identity erosion as technological expertise begins to rival, or even overshadow, traditional markers of professional value (Grosu et al., 2023; Kreft et al., 2025; Møller et al., 2025; Pemer, 2021; Strich et al., 2021). The theme duality of digital structures captures the capacity of digital structures to simultaneously enable and constrain professional practice.

Shift from Routine to Value-Laden Tasks

Digital technologies, together with the organisational processes that support their use, generate affordances through automating routine tasks that then enable professionals to perform strategic, value-adding work (DeSanctis & Poole, 1994). These technologies enable professionals to move from routine tasks to value-added functions (Kronblad & Jensen, 2023; Nelson & Irwin, 2014). In accounting and audit functions, technologies such as enterprise systems, robotic process automation, and system integrations facilitate process efficiency. The use of digital technologies enables accountants to eliminate repetitive tasks related to recording transactions, processing them, and reporting to stakeholders (Goto, 2021; Pemer, 2021; Tomo, 2023). From being bean counters, accountants' roles are now shifting from recording transactions toward business consultants, focusing more on analysis, storytelling through reports, and strategy advising (Ala-Heikkilä & Järvenpää, 2023; Coman et al., 2022). As an example from accounting, auditors can focus on risk management and client advising.

> "Auditors observed that AI-based improvements could be framed as a means of enabling them to focus on the essential part of audit tasks—the elements that are complex but add value...Specifically, auditors assumed advanced risk consideration and client advice as areas for this new focus." (Goto, 2021, p. 13)

The benefits of digitization extend beyond accounting. Other professions, such as legal tech lawyers,

librarians, and loan consultants, also benefit from technology, which enables them to develop new ways to apply their expertise and deliver greater value to their stakeholders. (Kronblad & Jensen, 2023; Nelson & Irwin, 2014). For example, Strich et al.'s (2021) study showed that experienced loan consultants could add value through anticipatory advice based on information generated by AI applications. Importantly, affordances do not stem solely from technology. Standardization of processes, clear policies, and technical guidelines equip the employees to adapt to the change (Bhimani & Willcocks, 2014; Strich et al., 2021).

Redefinition of Business Models through Digital Technology

Beyond enabling a shift toward more value-laden functions, digital structures also allowed auditors to optimize audit quality through innovative views and reduced errors (Goto, 2021). With technologies enabling remote work and data access, organizational connectivity is enhanced (Pareliussen et al, 2022), and the ability to respond to and adapt to crisis situations is strengthened (Coman et al., 2022). These affordances from technology also paved the way for changes in the organizations' business model, enabling them to move up a notch in the value chain as they became more competitive and attuned to the business environment. In some cases, routine accounting and audit functions are outsourced to focus on the remaining functions that have not yet been automated, thereby freeing up resources for strategic and high-value functions (Bhimani & Willcocks, 2014). In highly automated environments, the accountant's role focuses on exception handling, becoming involved only when anomalies cannot be addressed by the system or the outsourced service provider (Goto, 2021; Pemer, 2021). In some cases, the business model is changed, as it starts to offer blended services, that is, services that are partly automated and partly manual (Guo, 2016; Pemer, 2021). In AI-driven technologies, decision-making is automated as well (Goto, 2021). This addresses the requirements of large clients that analysis and decision-making should be based on data rather than personal judgment.

Identity Erosion and Loss of Professional Pride

The theme duality of digital structures contains the idea that despite the promise it holds for employees, digital transformation also brings constraints. Some professionals experience the organizational rigidity resulting associated with these structures as limiting, as tasks such as transaction data entry and processing become governed by rules and standardized (Grosu et al., 2023; Møller et al., 2025; Strich et al., 2021). The onset of AI

further intensifies these challenges because, unlike earlier digital systems where accountants could trace how rules and procedures were configured, AI is often perceived as a black box whose decision logic is opaque (Mirbabaie et al., 2022). As processes and decision-making become increasingly automated, accountants face a growing risk of erosion of their professional identity (Kreft et al., 2025; Pemer, 2021; Strich et al., 2021). This sense of marginalisation becomes particularly evident when services that once required specialised professional judgement are automated or simplified by digital systems, making them easier to standardise, outsource, or delegate. At the same time, AI-enabled systems are reshaping how analysis and decision-making are performed, shifting professional contributions away from traditional areas of expertise. This transformation can weaken key foundations of professional identity, as pride in technical mastery, professional autonomy, and expert authority becomes challenged or redefined (Kreft et al., 2025; Kyratsis et al., 2017; MacKenzie et al., 2017; Mirbabaie et al., 2022; Moulaï et al., 2022; Pareliussen et al., 2022). For some accountants, these developments position technology not as an enabler but as a potential threat, particularly where AI is perceived as capable of replacing core professional functions and, by extension, threatening job security (Grosu et al., 2023).

Jurisdictional Competition with Other Professions

Digital transformation may also lead to jurisdictional competition, as technological changes blur organizational roles and require new skill sets (Brouard et al., 2017). In some organizations, new roles emerge as old ones are eliminated, as exemplified by Strich et al. (2021) in the case of highly skilled loan consultants and front-service desk staff, whose previous roles were merged into a single function. In Andreassen's (2020) study, management accountants competed over jurisdiction with other employee groups, especially the Analytics, Product, Price Division, and Customer Relationship Management (CRM) teams. Some business controllers observed that employees from increasingly diverse professional backgrounds are slowly entering the management accounting sector, thus leading to jurisdictional competition (Rautiainen et al., 2024). Audit firms face similar challenges as individuals with varied expertise are hired into the firm (Brouard et al., 2017; Goto, 2021; Guo, 2016; Pemer, 2021).

Digital Transformation-Driven Changes in Performance Expectations

Performance expectations have also been redefined as a result of digital transformation. While

employees with digital expertise were rewarded (Pemer, 2021), others expressed concern that their performance was being evaluated against machine-like standards. Consequently, the image of the ideal worker has been redefined to emphasise a high level of focus, efficiency, and near infallibility (Moulaï et al., 2022). When employees are unable to meet benchmarks implicitly modelled on the capabilities of AI and related technologies, the status associated with their occupational identity may be diminished (Mirbabaie et al., 2022).

Closing Insights on the Theme of Duality of Digital Structures

The duality of digital structures theme highlights that digital transformation is not simply a story of technological enablement but a process that simultaneously reconfigures professional value, boundaries, and identities. While digital structures create affordances that elevate professionals toward more strategic and analytical roles, they also introduce new expectations, intensify performance pressures, and expose professionals to jurisdictional challenges from adjacent fields. This demonstrates that the benefits of digital transformation are accompanied by subtle forms of displacement, as traditional sources of professional distinctiveness risk being diluted in highly automated environments. Ultimately, this theme shows that digital structures serve both as platforms for professional empowerment and as mechanisms of professional repositioning.

Ecosystem Shaping Occupational Identity

I formulated this theme based on the following codes: (1) occupational identity driven by external perceptions, (2) identity formation influenced by professional associations, (3) shifting environmental factors affect occupational identity, (4) individual value systems as occupational identity anchors, (5) identity conflict arising from identity discrepancies, and (6) competing logics from multiple identities.

The theme ecosystem shaping occupational identity explores how occupational identity is not merely an individual construct but is profoundly influenced by the broader ecosystem in which it is embedded (Brouard et al., 2017). External perceptions, shifting environmental factors, and the dynamic interplay between societal values and professional norms shape how individuals perceive their roles and align their identities within their occupation (Brouard et al., 2017; Goretzki & Messner, 2019; Parker & Warren, 2017). Crucially, individual value systems serve as anchors, guiding the construction of occupational identity amidst these external influences and driving motivations to engage with technological innovations (Brooks et al., 2011). This theme

highlights the critical importance of aligning occupational identity with both organizational goals and external factors (Brünker et al., 2024). When such alignment is lacking and when competing logics from multiple identities come into play, identity discrepancies emerge, often leading to significant identity conflict (Mirbabaie et al., 2022; Stein et al., 2013; Svejvig & Blegind Jensen, 2013).

Occupational Identity Driven by External Perceptions

Identity construction is influenced by external perceptions, institutional expectations, and shifting environmental factors, while individuals anchor their sense of self in personal value systems that guide how they interpret and respond to these pressures. Consequently, the adoption of digital practices is often motivated not only by technical efficiency but by value-based considerations about legitimacy, relevance, and alignment with evolving professional norms. According to Brouard et al. (2017), "The accounting profession can be seen as a collage of professional associations, accounting firms, and individual professional accountants" (p. 4). Consequently, accountants' occupational identity is embedded within a broader ecosystem of stakeholders (Goretzki & Messner, 2019), where both institutional forces and individual perceptions jointly shape professional self-concepts (Brouard et al., 2017; Parker & Warren, 2017).

Identity Formation Influenced by Professional Associations

Among these influences, professional associations play a particularly important role. As well as regulating accountants' practices, particularly in areas such as training, licensing, and ethical standards, these professional associations also shape individual accountants' identity by promoting images of what it means to be an accountant. They further influence the profession through their involvement in international regulation developments and policy formation (Brouard et al., 2017). In some countries, accountants expect these professional associations to elevate the status of certain types of accountants and to redress the accounting stereotype of being boring bean counters (Guo, 2018; Parker & Warren, 2017). Tomo's (2023) study involves members of Italy's National Institute of Chartered Accountants who complain about the lack of protection from other professions and unregistered accountants. Governments also influence the profession through the changes in fiscal laws and accounting practices they promote (Brouard et al., 2017; Coman et al., 2022; Rautiainen et al., 2024; Tomo, 2023).

Shifting Environmental Factors Affect Occupational Identity

The accounting ecosystem is undergoing a significant transformation driven by rapid digitalization, regulatory evolution, and shifting government, social, and internal stakeholder expectations, which influence the accountants' occupational identity. At the macro level, the accounting profession is affected by the extent of digitization implemented at the national level. For example, governments in the Nordic countries launched the Nordic Smart Government to integrate organizations with government agencies that oversee them, such as tax authorities (Pemer, 2021). These diverse changes involving digitization and interconnectivity require digital competence and flexibility in adapting from one task to another (Rautiainen et al., 2024). Public image also remains central to the profession, as accountants derive authority from societal perceptions, shaped by perceptions of benefits, such as public protection from the accounting profession in a democratic society (Brouard et al., 2017).

Beyond the national context, the profession is also being reconfigured by globalisation and transnational governance. There has been a shift from state-based professions toward the transnational influence of multinational accounting firms, which requires the standardization of regulations across countries. This change reduces the impact of national professional associations (Brouard et al., 2017). As organizations increasingly prioritize their environmental footprint, the scope of accounting expands to include sustainability reporting, integrated frameworks, and greater transparency (Grosu et al., 2023; Kronblad & Jensen, 2023; Rautiainen et al., 2024). These developments are not occurring in isolation; they are reshaping relationships among firms, professional bodies, regulators, technology vendors, clients, and other actors within the wider accounting ecosystem.

Digital transformation has further accelerated these environmental shifts by redefining accounting work. DeSanctis and Poole (1994) describe advanced IT as recent developments in IT that disrupt the organization. These advanced technologies, which include artificial intelligence (AI), robotic process automation (RPA), blockchain, and advanced data analytics, are redefining how financial information is produced, verified, and communicated (Grosu et al., 2023). It has also raised new skill requirements, particularly focusing on data analytics and digital competence, to sustain the redefined processes (Andreassen, 2020; Bhimani & Willcocks, 2014; Coman et al., 2022; Cooper et al., 2019; Goto, 2021; Grosu et al., 2023;

Khan et al., 2025). Digital transformation also paved the way for new roles and professions, such as data scientists and tech lawyers (Kronblad & Jensen, 2023; Vaast & Pinsonneault, 2021). Some of these are recruited into audit firms to fill the competency gap that accountants cannot provide (Brouard et al., 2017; Goto, 2021; Guo, 2016; Rautiainen et al., 2024).

Recent technological developments have also altered the basis of professional expertise. The introduction of AI and data analytics led users of accounting information to shift their reliance from tacit to explicit knowledge (Bhimani & Willcocks, 2014; Goto, 2021). The rise of digital marketplaces like Amazon enabled organizational management to tap into unstructured data to study customer behaviour (Bhimani & Willcocks, 2014). As a result, accounting and audit business models have also changed, as accountants are no longer expected to produce only financial reports but to provide strategic business advice (Bhimani & Willcocks, 2014; Guo, 2016; Pemer, 2021).

Alongside these external pressures, internal stakeholders within the organization shape management accountants' occupational identity. Changes in business models and processes always result from management decisions. These, in turn, influence how work is executed by accountants and the corresponding self-image that they form. Expectations from operational managers and executive management, who expect accountants to act as business partners, also shape how accountants perform and carry themselves (Ala-Heikkilä & Järvenpää, 2023; Goretzki & Messner, 2019). In some cases, the official job description of an accountant may not be consistent with what stakeholders, such as operations managers, expect of them (Brink & Reichert, 2020). The accountants' ties and alignment with these stakeholders may satisfy the need for social inclusion (Brooks et al., 2011; Riemenschneider & Armstrong, 2021), but the diverse influence of these stakeholder groups often results in competing logics, leading to accountants experiencing identity conflict (Tomo, 2023).

More broadly, social structures, manifested through organisational norms, rules, and patterns of interaction, play a critical role in shaping how professionals respond to digital transformation. Andreassen's (2020) study illustrates how division management accountants experienced a significant erosion of autonomy, leaving them demotivated and disempowered within their roles. This loss of agency had important implications for their identity work: rather than critically engaging with system-generated outputs, accountants became increasingly passive, refraining from questioning or validating the data. In doing so, they relinquished an

opportunity to reassert their professional value, particularly by failing to position themselves as custodians of financial integrity and trusted providers of assurance within the organisation.

Individual Value Systems as Occupational Identity Anchors

Despite the significant influence of stakeholders and the environment on the accounting profession, the formation of its professional identity is still anchored in the individual's personal values. Brooks et al. (2011) explain that "Of the different constructs hypothesized to predict professional identification, the individual's perception was the strongest" (p. 10). How the individual evaluates the profession influences initial connection and future decisions on staying in the profession. Their willingness to adopt technology and redefine their identity depends on the value they see in digital changes for themselves and the organization (Abouzahra et al., 2024; Grosu et al., 2023; Kreft et al., 2025; Pareliussen et al., 2022). A study by Parker and Warren (2017) found that personal identity and lifestyle precede career and professional identity. In fact, Individual values, norms, and self-beliefs contribute to shaping and confirming an organization's identity (Brünker et al., 2024).

Identity Conflict Arising from Identity Discrepancies

In organizational and professional settings, identity is shaped by various reference points, including how individuals view themselves, how their organizations define them, how internal and external stakeholders perceive their roles, and what the government and professional associations mandate. Identity discrepancies occur when organizational identity, perceived external image, and desired future image are misaligned. These discrepancies lead to identity conflict (Ala-Heikkilä & Järvenpää, 2023; Horton & Wanderley, 2018). A person's occupational identity may be stable prior to a digital transformation, but a conflict may arise when the liminal identity during transformation and the future identity post-transformation do not align with the individual's preferred self. Brünker et al. (2024) found that "the work identity that is currently held by an individual could also lead to conflict if it mismatches the lived experience in the organisation" (p. 676). Identity conflict also arises when the processes imposed by digital structures contradict users' occupational identity (Mirbabaie et al., 2022; Stein et al., 2013; Svejvig & Blegind Jensen, 2013). Identity conflict is particularly common among those who are less technology-savvy, whose expectations of their future selves differ from the new identities expected of them (Grosu et al., 2023).

Competing Logics from Multiple Identities

Another source of identity conflict is multiple identities, which arise as hybrid roles become prevalent during system implementation. When an employee's occupational identity aligns more closely with the profession than with the organization, identity conflict arises (Nach & Lejeune, 2010). Multiple identities are often associated with competing stakeholder expectations at both intra- and inter-organizational levels, which trigger identity conflict. Despite this, employees sometimes draw on multiple identities within the workplace, including occupational, group, and professional identities, to obtain resources and stay motivated (Horton & Wanderley, 2018). There are also cases of multiple identities where the organization's expectations conflict with the values required by the profession (Bernardi & Exworthy, 2020; Horton & Wanderley, 2018). Iyer's (2018) quantitative study indicates a strong positive correlation between professional and organizational identification. However, other studies suggest otherwise. As accountants shift toward the business partner role and auditors move toward business consultancy, the involvement-versus-independence dilemma emerges (Ala-Heikkilä & Järvenpää, 2023; Brouard et al., 2017; Guo, 2016). Independence is highly valued in the profession because it underpins credibility, objectivity, and public trust in financial reporting and assurance. Independence is somewhat compromised when involvement is introduced, as accountants are placed in a position where the organization's welfare, in terms of profitability and image protection, takes precedence over financial transparency.

The conflict between organizational priorities and professional identity is also evident in other professions. Bernardi and Exworthy's (2020) study of clinical managers, who simultaneously acted as medical doctors and system implementers, shows that responses to IT innovation depend on the degree of conflict. In this study, the clinical managers tasked to implement a heart failure telehealth application rejected the system, questioning its medical professionalism, safety, and legitimacy. On the other hand, clinical managers involved in telehealth for obstructive sleep apnoea encountered less conflict. As such, they supported the innovation and reinforced their dual identity as medical doctors and clinical managers. These behaviours show that the lower the conflict between professional identity and demands of the organization, the higher the support for technology adoption.

In some cases, no organizational transformation is necessary for occupational identity conflict to arise.

The study of Ala-Heikkilä and Järvenpää (2023) showed that a management accountant's job as advertised by Human Resources differs from the expectations of the role's internal stakeholders. While the job description states that the management accountant's role is that of a strategic business partner, operational managers' expectations focus on requiring support. Ala-Heikkilä & Järvenpää (2023) state that "identity conflict is mainly based on the perception of being unable to perform the current self-desired identity" (p. 360).

Changes in the professional ecosystem trigger identity conflict (Brouard et al., 2017; Guo, 2016; Kronblad & Jensen, 2023; Vaast & Pinsonneault, 2021). This concerns not only the identities of accounting professionals, both individually and collectively, but also the societal view of the profession. The surrounding context can either positively or negatively impact the profession's reputation, thereby influencing its image and prestige, which characterises the accounting profession (Tomo, 2023). Traditionally perceived simply as number crunchers, accountants attempt to veer away from their stereotypical image (Parker & Warren, 2017; Thorne, 2017). Instead, accountants develop a self-image based on the demands of their organizations, such as being a consultant, which subsequently shapes their behaviour (Thorne, 2017).

Closing Insights on Ecosystem Shaping Occupational Identity

Ultimately, the theme of ecosystem shaping occupational identity underscores the interconnectedness between external factors and the construction of individual identity. As professional ecosystems evolve, individuals navigate identity formation through shifting perceptions, environmental changes, and the values they hold dear. These value-based motivations not only influence how professionals adapt to new technologies but also how they redefine their roles in response to a constantly changing world. By understanding the intricate relationship between professional identity and ecosystem dynamics, gain deeper insights into the ongoing transformation of occupational roles amid technological and societal shifts.

Interpretive Responses to Identity Disruption

I developed this theme through the following codes: (1) identity disruption driven by interpretation, (2) transformative identity work, (3) adaptive positioning of identity distinctiveness, (4) IT as occupational identity anchor, (5) superiority assertion through identity ranking, (6) image-based identity work, (7) multiple identities at work shape self-definition and motivation, and (8) passive and defensive responses to identity disruption.

The previous theme, ecosystem shaping occupational identity, showed how rapid technological advancement disrupts organizations and challenges how individuals understand themselves in relation to their profession. Building on this, the theme interpretive responses to identity disruption captures how professionals respond to identity threats and conflicts through their interpretations of digital structures (Taj et al., 2021). As discussed in the theme duality of digital structures, these arrangements simultaneously create opportunities and impose constraints, which individuals may interpret in different ways. This theme, interpretive responses to identity disruption, therefore highlights the importance of transformative identity work, showing how digital transformation reshapes both the image and the practice of accountants (Bernardi & Exworthy, 2019; Sahay & Landen, 2025). Agency plays a crucial role in this process, driving the reconfiguration of identity as individuals actively reshape both their professional self-image and their approach to their work (Horton & Wanderley, 2018).

Identity Disruption Response Driven by Interpretation

IT systems trigger identity disruption, as their implementation often involves changing organizational processes, which can lead to modifications in work design and, at times, a redefinition of roles (Andreassen, 2020; Taj et al., 2021). An important part of this process is the accountants' interpretive enactment of IT systems, in which the meaning and impacts of technology are not fixed but emerge from how individuals understand, use, and integrate these systems into their daily practices (Taj et al., 2021). While Coman et al. (2022) suggest that prior knowledge and experience do not strongly determine how technology is interpreted, Taj et al. (2021) state that ambiguity in role expectations can push professionals to rely on their previous technological experiences. Interpretation is also shaped by current and redefined identities. Technology prompts professionals to reconfigure their identities through their enactment of the IT systems, and this new identity refracts the technology from a different angle (Goto, 2021; Nelson & Irwin, 2014; Stein et al., 2013).

Employees often protect their occupational identities to preserve a coherent and valued sense of who they are within their occupation. Employees may react in an agentic manner, actively reasserting, reinterpreting, or reconstructing their professional selves (Bernardi et al., 2019; Goto, 2021; Guo, 2016; Nelson & Irwin, 2014; Strich et al., 2021). Through their own actions, employees attempt to maintain legitimacy and preserve a coherent sense of self amid identity threats and conflicts. It is important to note that professional identity is context-driven (Brouard et al., 2017). In some cases, employees react defensively or even passively, resisting

change (Andreassen, 2020). How they respond to identity disruption depends largely on how they interpret the changes brought about by digital transformation (Sahay & Landen, 2025).

Transformative Identity Work

Studies show that accountants responded to identity disruptions through transformative identity work (Goto, 2021; Rautianen et al., 2024). Transformative identity work occurs when individuals voluntarily alter or develop the meaning of their identity in ways that are perceived as significantly improving the competence, efficiency, and value they bring to their stakeholders (Bernardi et al., 2019; Sahay & Landen, 2025). Active identity work, which is skill-based and value-based, has been found to be most transformative, as changes in identity produce a positive image and strengthen it (Bernardi et al., 2019).

Horton and Wanderley (2018) describe active identity work as an agentic process of reconstructing identity in terms of the image projected and the work performed. Individuals tend to implement transformative identity work when no threat is involved, as they can focus on adding value to their work, the system, and the corresponding institutional routines, rather than on protecting their occupational identity (Bernardi et al., 2019). Given the chance to engage with the technology, individuals leverage its affordances to strengthen their identity, "thus redefining their occupational identity by drawing upon the very technology that had threatened their occupational identity in the first place" (Nelson & Irwin, 2014, p. 36). A study conducted by Strich et al. (2021) shows how the reaction of self-reliant loan consultants evolved from being threatened by technology, to being resistant to the change, and eventually to finding their reconfigured, stronger identities through the benefits that AI afforded them.

> "As a consultant, you have a very, very high added value, because you get all third-party liabilities... displayed at a relatively early stage and can talk directly to the customer about rescheduling their settlement plans. This was not possible before. And thus, in this way, you gain a higher level of consulting competence. And ... you can already provide the customers with liquidity today, before they even know they need it. (Sales Manager, AI Provider)," (Strich et al., 2021, p.12)

By exploring the new system, the loan consultants were able to provide more insightful advice to their customers, thereby enabling them to differentiate their role from that of AI-dependent consultants. It allowed the

loan consultants to address the identity threat posed by technology and jurisdictional competition. Goto (2021) found that accountants in Japan use collective agentic moves to protect their professional identity, and in so doing, protect their occupational identity. They reframed AI as a legitimacy-preserving resource, enabling them to maximize productivity and serve as data-empowered advisors to their clients. In the end, professionals' proactive contributions to the value of digital structures enable them to find a niche for themselves (Goto, 2021; Nelson & Irwin, 2014; Strich et al., 2021).

Adaptive Positioning of Identity Distinctiveness

Roles with strong professional identities, such as librarians and journalists, face the paradox of shifting expertise when undergoing digital transformation. The new technology is undermined, with the belief that it can never replace the profession (Kreft et al., 2025; Nelson & Irwin, 2014). Librarians and journalists in included studies distanced themselves from technology and emphasized the profession's distinctiveness by highlighting their roles' human-centric strengths as compared to the technology system's weaknesses (Guo, 2016; Kreft et al., 2025; Møller et al., 2025; Nelson & Irwin, 2014; Vaast & Pinsonneault, 2021). The paradox of shifting expertise has not been prevalent in the studies conducted on accountants, possibly because the profession has been exposed to many transformations in the past, including the introduction of accounting systems, ERP implementations, and, recently, the ability to record sales and purchases at the point of transaction through online banking and marketplaces.

Professions that are in constant identity conflict, such as accounting, are better equipped to respond with proactive identity work (Nelson & Irwin, 2014; Pemer, 2021). Cooper et al.'s (2019) study on RPA's impact on public auditors shows that the profession welcomes this technology because it frees financial auditors from mundane tasks, allowing them to focus on analysis and move up the career ladder faster. However, the onset of AI differs from the other changes, as it threatens even the human-centric capabilities focused on analysis and decision-making (Grosu et al., 2023). As highlighted in the theme ecosystem shaping occupational identity, this shift is compounded by the opacity of AI systems. Unlike earlier technologies such as ERP systems, which relied on rule-based logic that was largely transparent and interpretable, AI operates through complex, often inscrutable models. This lack of transparency limits professionals' ability to fully understand how these systems function, thereby intensifying uncertainty and reshaping how expertise is perceived and enacted (Mirbabaie et al.,

2022; Strich et al., 2021).

IT as Occupational Identity Anchor

Sustained engagement with digital technologies enables individuals to recognize and extend their affordances (Kreft et al., 2025; Mirbabaie et al., 2022; Pemer, 2021), thus addressing concerns about identity threat. However, deep system use is influenced not only by skills and features but also by employees' perceptions of their role and relationship with the technology (Hassandoust et al., 2024; Stein et al., 2013). In certain cases, the boundary between IT and the employee disappeared, and IT has been viewed as an extension of the individual employee (Stein et al., 2013; Vaast & Pinsonneault, 2021). Strong IT identity has been shown by Mirbabaie et al. (2022) to reduce identity threats arising from the introduction of new technology, especially when its functions are aligned with the employee's occupational and professional identities (Mirbabaie et al., 2022; Stein et al., 2013; Svejvig & Blegind Jensen, 2013). If there is any discrepancy with their preferred identities, they trigger a system enhancement to establish alignment (Svejvig & Blegind Jensen, 2013; Taj et al., 2021). In instances where association with the technology leads to a negative identity, individuals distance themselves from it (Moulaï et al., 2022).

Image-Based Identity Work

Identity work is also enacted through social and symbolic processes. Professionals respond to identity threats by changing the attitudes of their stakeholders, who are potential sources of threat, by showing the value their role offers (Bernardi et al., 2019). As a profession that puts their social status as "highly respected elites who enjoy very good reputation in the business world" (Guo, 2018, p. 27), accountants and similar professions seek self-elevation to distinguish themselves from other occupations (Guo, 2018; Strich et al., 2021; Vaast & Pinsonneault, 2021). Such status is sometimes achieved through discursive and dramaturgical identity work. Social interactions with operational managers, their CFO, and other stakeholders enable them to project their preferred identity (Goretzki & Messner, 2019; Parker & Warren, 2017). They broaden their scope by making claims to knowledge about functions beyond their current role (Bernardi et al., 2019; Guo, 2016; Kyratsis et al., 2017). They also use social interactions to manage the multiple, and oftentimes conflicting, expectations from multiple stakeholders (Ala-Heikkilä & Järvenpää, 2023). Findings from the studies of Kronblad and Jensen

(2023), Parker and Warren (2017), and Sahay and Landen (2025) indicate symbolic identity work in which professionals strategically manage environmental cues, projected values, and technological affordances to signal expertise, perform multiple professional roles, and shape both self-identity and external perceptions. These types of identity work are further strengthened when used alongside transformative identity work, as it enhances visibility of their value in the eyes of stakeholders (Goretzki & Messner, 2019; Sahay & Landen, 2025). Over time, elements that confirm the accountants' occupational identity, such as the outcomes of their work and the value they bring to the organization, can help build a shared narrative that defines what is or should be part of their identity. This creates a value system that shapes accountants' identity and strengthens its coherence and consistency (Goretzki & Messner, 2019).

Superiority Assertion through Identity Ranking

Employees may protect their occupational identity by asserting distinction through identity ranking. Those in the accounting field, especially the chartered accountants, regard themselves "as highly respected elites, who enjoy very good reputation in the business world" (Guo, 2013, p. 27). Accountants define themselves through perceived social hierarchies, often asserting superiority based on education, training, and certifications (Tomo, 2023). In Strich et al.'s (2021) study, the self-reliant loan consultants differentiated themselves from AI-dependent consultants by emphasizing their ability to provide better, more comprehensive advice. Similarly, data scientists in Vaast and Pinsonneault's (2021) paper emphasized that real data scientists' contributions were superior to those of data monkeys, or those who claim to belong to the profession but do not understand the data before applying machine learning.

Multiple Identities at Work Shape Self-Definitions and Motivation

Individuals who embraced multiple, conflicting identities and memberships were better able to effect change by drawing on these contradictory commitments and resources to support the legitimacy of their change efforts (Horton & Wanderley, 2018). Management accountants shaped their professional identity through social interactions with operational accountants, their main stakeholders, and developed ideas on how to manage conflicting expectations. (Ala-Heikkilä & Järvenpää, 2023)

Passive and Defensive Responses to Identity Disruption

While active identity work is a common response to identity disruption, other reactions are possible. Employees who have little to no room to manoeuvre and cannot take agentic action resort to passive identity work. Horton and Wanderley (2018) state that passive identity work "represents a means to cope with the constraints of organizational embeddedness without changing the circumstances of those constraints" (Horton & Wanderley, 2018, p.7). Passive identity work involves changing the identity without modifying work practices. The limited power to resolve their identity conflicts leaves them no choice but to accept the new role and identity and adapt to the prescribed work design. As such, passive identity work can eventually lead to demotivation and, in some cases, attrition (Andreassen, 2020; Horton & Wanderley, 2018).

In certain cases, professionals take actions that are not beneficial to their professional identity or to the organization implementing change. Other professionals adopt a defensive stance and downplay technology's potential benefits to protect their identity (c). To maintain the profession's high status, some accountants hide or disguise the existence of a negative identity resulting from unethical practices performed by certain members of the profession and by non-members who are conducting the same function (Horton & Wanderley, 2018; Tomo, 2023). Some change the process to justify their identity work (Bernardi et al., 2019), while others resort to data manipulation to inject the employee's inputs into the system's decision-making process (Mirbabaie et al., 2022; Strich et al., 2021). Others simply reject the technology or leave the company (Ala-Heikkilä & Järvenpää, 2023; Horton & Wanderley, 2018; Kreft et al., 2025; Sahay & Landen, 2025).

Closing Insights on Interpretive Responses to Identity Disruption

Interpretation-Driven Responses to Identity Disruption suggests that responses to changes in identity resulting from digital transformation vary based on the individual's interpretation of the digital structures. As digital transformation destabilizes established role boundaries and sources of expertise, individuals' responses are shaped by how they interpret technological affordances and constraints. These responses range from defensive identity protection to proactive, transformative reconstruction. Central to this theme is the concept of transformative identity work, which involves actively reconfiguring both work practices and self-concept in alignment with technological change. Transformative identity work paves the way for the next theme, recursive identity formulation.

Recursive Identity Reconfiguration

The theme recursive identity reconfiguration captures the iterative reshaping of occupational identity through the dynamic interplay of digital technologies and social structures. Through this theme, I explored three key dynamics captured through the codes: (1) mutual shaping of technology, social structures, and identity, (2) emergence of new professions and functions, and (3) eventual technology domination. Rather than unfolding linearly, identity transformation is recursive: individuals both shape and are shaped by evolving technological affordances and institutional arrangements (Bernardi et al., 2019; Brouard et al., 2017; Nelson & Irwin, 2014). Initial phases of digital transformation often prompt transformative identity work when agency is exercised (Horton & Wanderley, 2018). This, in turn, reshapes technologies and work processes, generating further cycles of reinterpretation and adjustment. With each iteration, individuals engage digital structures through a revised interpretive lens, reinforcing the recursive dynamic. Over time, this process fosters greater alignment among occupational identity, technology, and organizational arrangements, such that not only identity but also technological and organizational forms are progressively stabilized (Taj et al., 2021).

Mutual Shaping of Technology, Social Structures, and Identity

Where transformative value-based identity work is present, this change is not a discrete process, but rather a recursive one (Bernardi et al., 2019; Brouard et al., 2017; Nelson & Irwin, 2014). It is also not abrupt, but a series of small steps that lead to the alignment of occupational identity, digital and social structures, and organizational values. Recursive identity reconfiguration refers to the ongoing, iterative process through which professionals continually reinterpret who they are in response to technological advances, while also shaping how technologies are implemented within their work practices.

As MacKenzie et al. (2017) suggest, “The occupational identity observed in this study was created by the interaction of agency and structure, a process in which affordances were both the product and the mechanism of reproduction” (p.745). Instead of being passive recipients of technological change, professionals often actively engage in a dynamic process in which technology, social structures, and identity influence and reshape one another over time (Brouard et al., 2017; Nelson & Irwin, 2014). This continuous mutual reshaping between identity and the digital and social structures, compounded by organizations’ growing reliance on technology,

continues to pose challenges to identities and relations among professions (Vaast & Pinsonneault, 2021). As these elements continue to co-evolve, accountants' occupational identities should aim to be fluid (Rautiainen et al., 2024), adapting through continuous learning to keep pace with the technological advancements (Goto, 2021).

In the context of digital transformation, the theme duality of digital structures demonstrates that introducing new digital structures, comprising IT systems and related policies and procedures, may be seen as either an affordance or a constraint (Taj et al., 2021). This theme, Recursive Identity Reconfiguration, shows that affordances are realized as the technology is appropriated. Thus, the more the professionals engage with technology, the more affordances are realized and discovered (Kreft et al., 2025; Mirbabaie et al., 2022; Pemer, 2021). Studies show that professionals start their digital transformation journey with hesitation toward the technology but eventually realize its affordances as they use it more (Kreft et al., 2025; Nelson & Irwin, 2014; Pemer, 2021). Affordances are not just discovered; they are created over time as employees use technology. Svejvig & Blegind Jensen's (2013) longitudinal study of the ERP implementation showed that, despite an initial unsuccessful implementation, the ERP eventually sailed smoothly as requested customizations by the accountants were accommodated. Similarly, the librarians in Nelson and Irwin's (2014) study gradually shifted from the paradox of expertise to professionals who actively engage in and contribute to advancing online databases that rivalled traditional libraries. Thus, affordances are cumulative results of professionals' continued transformative enactment of the system (MacKenzie et al., 2017).

As professionals adapt and appropriate technology, their roles and routines evolve (Nelson & Irwin, 2014; Pemer, 2021; Taj et al., 2021). Initially driven by digital transformation and later by unfaithful appropriations and job crafting, these shifts trigger identity work as professionals upskill and project revised identities to stakeholders (Horton & Wanderley, 2018). Accountants, for example, may initially view technology as a constraint when its functions are not aligned with their preferred occupational identity. However, when granted agency, they address this concern by requesting a system modification to align it with their preferred self and process. In instances where such modification is not feasible, they may resort to its unfaithful appropriation (Horton & Wanderley, 2018; Taj et al., 2021).

The loan accountants in Strich et al.'s (2021) study resorted to data manipulation to have their inputs considered in the system's decision-making process. When this was discovered, the system was updated to

include controls and prevent such incidents from recurring. The dishonest behaviour by the loan accountants prompted the implementation of stronger controls, resulting in an improved loan system. “However, when AI Provider realized that some consultants were deliberately manipulating data, they introduced specialized pattern detection software to recognize and intervene in increased incidences of possible data manipulation.” (Strich et al., 2021, p. 12). In the same study, the self-reliant loan accountants shifted from feeling threatened to feeling empowered as they engaged more deeply with the system. They may have relinquished some power over loan approval to technology, but that same technology allowed them to take on new functions that increased their credibility with clients.

These evolving interactions among routines, technology, and identity can also reshape organizational social order (Taj et al., 2021), which, in turn, influences how technology is interpreted and used. Andreassen’s (2020) study illustrates this dynamic. When decision-making authority was centralized at headquarters, divisional management accountants lost autonomy, weakening their occupational self-perception. This shift reduced their willingness to question system-generated information and ultimately shaped how they enacted the system, demonstrating how changes in power structures can recursively influence both identity and technology use.

Emergence of New Professions and Functions

The introduction of advanced technologies paved the way for the emergence of new professions and accounting functions. Novel professions such as data scientists and AI or automation engineers are relevant to accountants because they are adjacent professions that offer opportunities for lateral movement (Vaast & Pinsonneault, 2021). Within the accounting function, new roles emerge as management accountants’ occupational identity shifts from data encoding and report generation to business partnering (Horton & Wanderley, 2018). Auditors also shifted roles as they moved from traditional manual auditing to handling client coordination and business consulting (Pemer, 2021).

Eventual Technology Domination

Despite employing agency to protect their occupational identity and the potential to achieve an optimized, harmonious level of occupational identity, digital and social structures, most professionals, including

accountants, believe that AI might eventually take over their entire jobs. That is, there will come a point when they can no longer compete with technology. The eventual obsolescence of the profession is shared with other professions (Kreft et al., 2025; Nelson & Irwin, 2014; Vaast & Pinsonneault, 2021). “Search moved from an activity that librarians dominated and viewed as core to their occupational identity to an activity in which librarians could no longer compete.” (Nelson & Irwin, 2014)

Closing Insights on Recursive Identity Reconfiguration

Recursive identity reconfiguration suggests that occupational identity is not static but continuously reconstructed through an ongoing interaction between the employees and technological change. Rather than a linear adaptation, identity transformation unfolds recursively: individuals both shape and are shaped by evolving technological affordances and institutional arrangements. Recent technological advancements have given rise to new functions and roles within the profession, as practitioners reinterpret and reposition their identities in relation to emerging practices. Over time, however, this mutual shaping may give way to a growing dominance of technology, as digital systems increasingly define the boundaries of work, authority, and professional meaning. This theme emphasizes the critical role of agency in successfully transforming occupational identity amidst digital transformation. This concept is further elaborated in the next theme, structurally enabled agency.

Structurally Enabled Agency

The theme structurally enabled agency was developed from the following codes: (1) affordances realized through appropriation, (2) latitude for agentic action, (3) professional growth and adaptation through learning, (4) leadership-enabled identity construction, and (5) governance and competency frameworks enable sustainable digital transformation.

The preceding themes underscored the centrality of agency in enabling professionals to align their occupational identities with organizational demands and, ultimately, to optimise this alignment. Building on this, the theme of structurally enabled agency highlights the role of agency not only in transformative identity work but also in its ongoing, recursive reconfiguration. Crucially, however, such agency must be aligned with organizational values and objectives. In this sense, structurally enabled agency constitutes a guided form, one that channels individual action in ways that sustain coherence between occupational identity, digital structures,

and organizational priorities. Within digitally transforming environments, this form of agency emerges from the continuous interaction between technological affordances, governance arrangements, leadership support, and opportunities for professional learning (Bernardi et al., 2019; Coman et al., 2022; Grosu et al., 2023; Horton & Wanderley, 2018; Mirbabaie et al., 2022). Together, these elements do not merely permit action but actively shape, support, and direct it, ensuring that identity work unfolds in ways that are both adaptive and strategically aligned.

Affordances Realized through Technology Appropriation

Organizational structures play a critical role in enabling such agency. Leadership support, business connectivity, and cross-functional involvement create the conditions for agency, which enables identity construction and role expansion (Bernardi et al., 2019; Horton & Wanderley, 2018). The level of empowerment provided to accountants and other professionals undergoing digital transformation depends on management. In the case of the management accountants in Andreassen's (2020) study, the system and work design were approved by someone from management. This involved removing the decision-making function from division management accountants, leading them to lose control and autonomy, and consequently, engage in passive identity work. Providing latitude for agency alone is not enough, though. Accountants need the appropriate skills and support from leadership and governance frameworks to perform value-adding system enactment and identity work (Bernardi et al., 2019; Coman et al., 2022; Horton & Wanderley, 2018).

Latitude for Agentic Action

The latitude for agentic action allows for the optimization of identities and digital structures by actively interpreting, negotiating, and responding to disruptions (Svejvig & Blegind Jensen, 2013). Agentic actions by accountants and other professionals heavily depend on their level of job discretion and room to manoeuvre (Horton & Wanderley, 2018; Pemer, 2021). Conversely, limited or no latitude for movement restricts agency, leading to passive identity work. The latter is described in the theme interpretive responses to identity disruption as changing one's self-perception based on what the organization or new digital structures impose, without changing the associated work.

Professional Growth and Adaptation Through Learning

Studies show that accountants who participated in their studies are open to digital transformation but are not yet fully prepared in terms of IT competence (Ala-Heikkilä & Järvenpää, 2023; Grosu et al., 2023; Mirbabaie et al., 2022). Core financial and IT skills are needed to adopt digitalization. AI, automation, data analytics, blockchain, and cybersecurity are among the most common skills expected from accountants (Andreassen, 2020; Bhimani & Willcocks, 2014; Coman et al., 2022; Cooper et al., 2019; Goto, 2021; Grosu et al., 2023; Khan et al., 2025). For auditors, IT forensics and IT audit have been identified as necessary (Grosu et al., 2023). Skills in handling and managing technology, such as process mapping and project management, are also essential for both management accountants and auditors (Goto, 2021; Grosu et al., 2023). These varied skills can be categorized as "ethical skills, digital skills, business skills, and transversal skills" (Grosu et al., 2023, p. 4). Digitalization can lead to identity conflicts, especially for individuals with less technical skill, as their initial expectations often differ from their future professional prospects (Grosu et al., 2023). A mismatch between the technology and the individual's skills leads to distrust of the technology, while high trust in potentially ineffective technology solutions may result in unwarranted over-reliance and misuse (Stogiannos et al., 2025). Engagement in the digital structures empowers optimization only if it is backed by the necessary skills. Higher technology literacy and AI experience lead to optimistic views about the future of their careers.

Continuous learning is not new to accountants; it is expected of them as part of their profession. Common continuous professional development opportunities keep accountants up to date on industry trends and technologies, fostering lifelong learning. By incorporating critical reflection, perspective transformation, and ongoing learning, transformative learning allows accountants to build new knowledge structures, redefine their professional roles, and develop a strong, future-ready professional identity that meets the needs of the digital age (Khan et al., 2025).

Leadership-Enabled Identity Construction

Managerial recognition and support are crucial, not just for individual agentic behaviour, but also for broader collective efforts at change (Bernardi et al., 2019; Horton & Wanderley, 2018; Pemer, 2021). Studies show that, aside from leadership by example, management can also support initiatives in digital expertise (Brünker et al., 2024; Pemer, 2021). Proper and timely communication from managers is also important. Consulting employees about the nature and purpose of the digital transformation also communicates that the

management is involving them in the endeavour (Mirbabaie et al., 2022; Strich et al., 2021).

Governance and Competency Frameworks Enable Sustainable Digital Transformation

Governance mechanisms and competency frameworks provide the stability and direction necessary for sustainable digital transformation, ensuring that initiatives align with broader organizational objectives. Clarity of the new roles and responsibilities introduced with the new digital structures further strengthens the support for strategic action (Tillema & van Veen-Dirks, 2022).

Governance and regulatory standards for digital accountability must also be established to ensure that controls are implemented and that agentic action aligns with organizational values and objectives (Coman et al., 2022; Mirbabaie et al., 2022). At the end of the day, alignment between the employees' occupational identities, digital structures, and organizational values and objectives needs to be established. Another aspect of the ecosystem that is not yet in place is external regulatory standards intended to guide organizations and professionals in the use of AI and other technologies that perform decision-making functions (Grosu et al., 2023). Such standards set accountability for decision-making and prevent ownership of AI decisions, which are often seen as black boxes. Some organizations have taken the initiative to educate the regulators through training and similar events in this regard (Pemer, 2021).

Closing Insights on Structurally Enabled Agency

Together, these structural enablers foster continuous professional growth through learning, adaptation, and collaboration. Structurally enabled agency is manifested through technology engagement, professional development, leadership processes, and organizational frameworks. This theme argues that agency in digital transformation is not merely an individual capability but a structurally supported capacity, emerging from the interplay between institutional supports and professional action.

Integrative Reflections

This scoping review examines how digital and social structures shape accountants' occupational identity during digital transformation. Across the literature, identity is not treated as stable but as continuously negotiated within professional ecosystems where technologies, organizational arrangements, and institutional expectations

intersect (Brouard et al., 2017). The findings reveal that this shaping occurs through a set of interrelated mechanisms, as illustrated by the themes developed from the selected studies: the duality of digital structures, ecosystem shaping of occupational identity, interpretive responses to identity disruption, recursive identity reconfiguration, and structurally enabled agency. These themes are summarized in Table 4.

Table 4

Themes Generated from the Study

Theme	Description
Duality of digital structures	This refers to the simultaneous enabling and constraining effects of digital technologies on professional work. Digital structures create new affordances and shift work toward more value-laden tasks, yet they also heighten performance expectations, intensify jurisdictional competition, and risk identity erosion as advanced technologies are introduced in the organization.
Ecosystem shaping occupational identity	Ecosystem shaping occupational identity captures how occupational identity is not formed in isolation but is continuously shaped by interactions among the elements comprising the broader accounting ecosystem. Identity construction is influenced by external perceptions, institutional expectations, and changing environmental conditions. In navigating these pressures, individuals often anchor their sense of self in personal value systems that shape how they interpret and respond to competing demands. Adoption of digital practices, therefore, is often motivated not only by technical efficiency but by value-based considerations about legitimacy, relevance, and alignment with evolving professional norms. This theme also underscores the importance of aligning occupational identity with the organization, technology, and the broader professional ecosystem. These tensions are often intensified by competing institutional logics that arise as individuals navigate multiple, sometimes conflicting, role identities.
Interpretive responses to identity disruption	Interpretive responses to identity disruption describe how professionals protect and reconstruct their occupational identity when faced with disruption from technological and role-related change. This includes protecting identity boundaries during conflict, engaging in image-based and skill-based identity work, asserting professional superiority through identity ranking, and adaptively repositioning their distinctiveness, often using IT as a stabilizing anchor for their sense of professional self. This also emphasizes that professionals' responses to identity disruption are driven by their interpretations of the affordances and constraints of digital structures.

Theme	Description
Recursive identity reconfiguration	Recursive identity reconfiguration is an ongoing process where professionals continually reshape their occupational identities as they interpret, enact, and integrate digital technologies into their work practices. Through this recursive interaction, technology, social structures, and occupational identity influence one another, leading to the emergence of new functions and the redefinition of role boundaries. Over time, this dynamic results in better alignment among these elements.
Structurally enabled agency	Structurally enabled agency refers to how organizational structures, leadership support, and governance mechanisms create the conditions that allow professionals to exercise agency in digital transformation. Through engagement with technology, individuals develop an awareness of affordances, appropriately use digital tools in meaningful ways, and build new competencies, enabling both professional growth and identity development aligned with evolving business needs. At the same time, connectivity with the business, along with governance and competency frameworks, ensures that these agentic actions contribute to coordinated and sustainable digital transformation.

The interaction between digital and social structures within professional ecosystems creates a complex landscape where occupational identities are constantly negotiated and redefined (Brouard et al., 2017). At the core of this dynamic lies the concept of the theme duality of digital structures, which suggests that technology can simultaneously act as both an affordance and a constraint (Grosu et al., 2023; Kreft et al., 2025; Kronblad & Jensen, 2023; Nelson & Irwin, 2014; Møller et al., 2025; Pemer, 2021; Strich et al., 2021). This duality highlights the ambiguity inherent in digital transformation, where professionals must navigate the evolving possibilities and limitations it presents. The interpretation of these affordances and constraints drives how professionals respond to identity disruption resulting from the digital transformation (Taj et al., 2021).

Social structures within the professional ecosystem also play a crucial role in shaping how professionals understand and respond to technological shifts. As demonstrated by the theme ecosystem shaping occupational identity, the professional ecosystem encompasses not only digital technologies but also the broader social, organizational, and institutional structures in which professionals operate (Brouard et al., 2017; Brünker et al., 2024). These structures influence the ways in which individuals interpret and enact their roles, often driving the alignment (or misalignment) of occupational identity with organizational values and objectives (Brouard et al., 2017; Goretzki & Messner, 2019; Mirbabaie et al., 2022; Parker & Warren, 2017; Stein et al., 2013; Svejvig & Blegind Jensen, 2013). The interpretation of digital structures' affordances and constraints thus becomes a critical

mechanism through which professionals respond to identity disruption during digital transformation (Taj et al., 2021). The theme interpretive responses to identity disruption explains that when digital tools are perceived as constraints, professionals may feel their identity is threatened or undermined. In contrast, when these tools are understood as affordances, they may enhance or reinforce professional identity by providing new ways to perform and assert expertise. However, these responses to identity disruption are not static or unidirectional. Instead, they unfold within a recursive process of co-evolution between occupational identity, digital structures, and organizational outcomes. As professionals continuously interact with technology, their identities are reshaped, and this reshaping, in turn, influences how they engage with digital structures (Bernardi et al., 2019; Brouard et al., 2017; Nelson & Irwin, 2014). As explained in the theme Recursive Identity Reconfiguration, this iterative process reflects the ongoing, fluid nature of identity work, where digital transformation is not a one-time event but a continuous process of adaptation and reconfiguration. The recursive process is enabled only when transformative identity work is employed. Transformative identity work requires agency to enable professionals, such as accountants, to explore the technology and its affordances (Horton & Wanderley, 2018; Pemer, 2021; Svejvig & Blegind Jensen, 2013). Supporting this agency requires creating spaces where professionals can actively engage with technology, propose adaptations, and take ownership of how digital tools are implemented and used (Horton & Wanderley, 2018). These actions, in turn, trigger the Recursive Identity Reconfiguration.

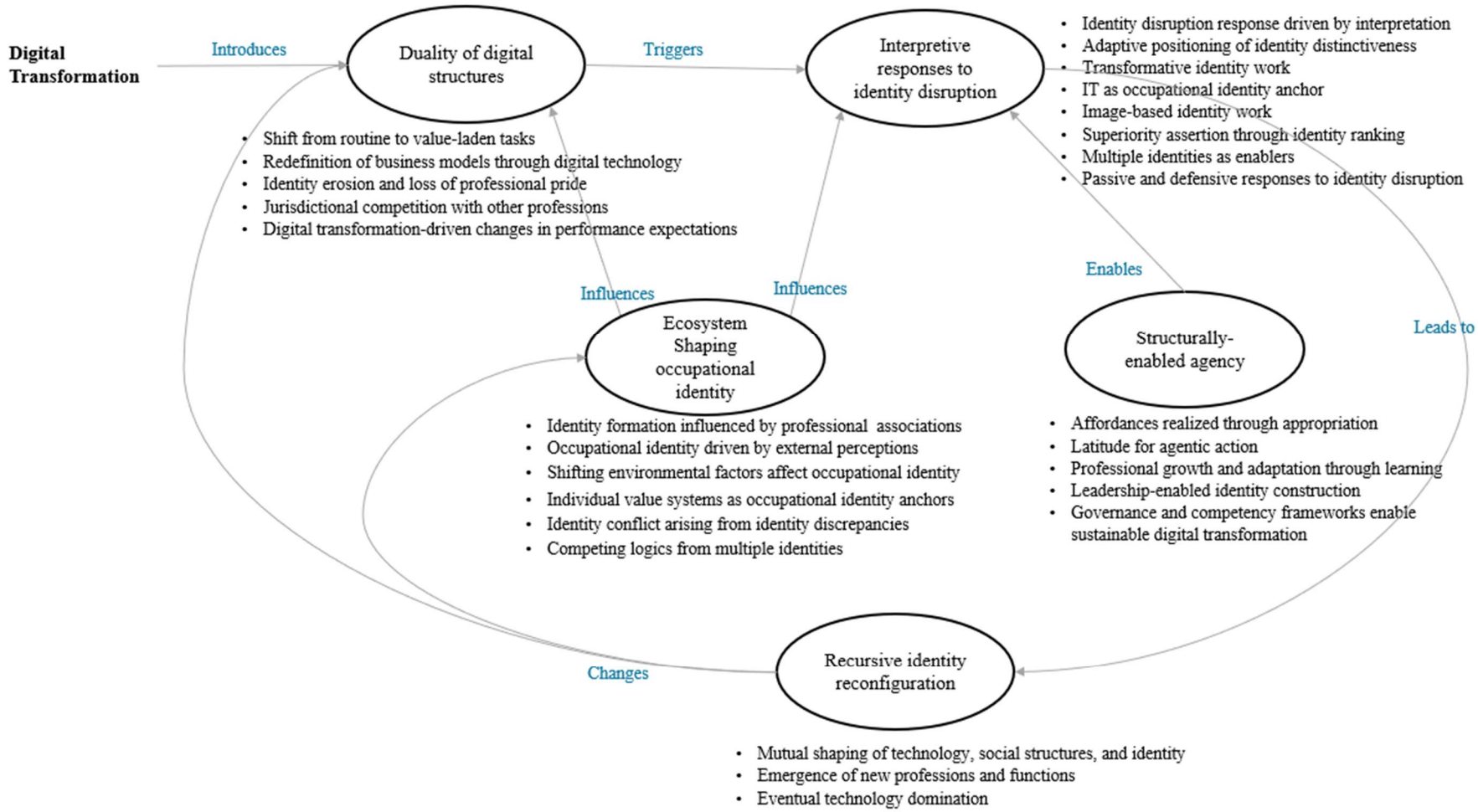
The need for agency in transformative identity work and recursive identity reconfiguration underscores the importance of the last theme, Structurally Enabled Agency. However, providing a structured support to agency is critical for the occupational identity to be aligned with the organization and the technology (Bernardi et al., 2019; Coman et al., 2022; Grosu et al., 2023; Horton & Wanderley, 2018; Mirbabaie et al., 2022). Ultimately, this alignment of occupational identity with both digital structures and organizational values is not achieved through a linear or one-time adjustment but through an ongoing, recursive process (Bernardi et al., 2019; Brouard et al., 2017; Nelson & Irwin, 2014). As professionals continually reinterpret their identities in response to technological changes, they shape and are shaped by the systems in which they work (MacKenzie et al., 2017). This co-evolution of identity and technology has profound implications for organizational outcomes, as individuals' engagement with technology can influence both their professional effectiveness and the broader

organizational culture.

In the digital age, professionals face the challenge of adapting their occupational identities within an evolving technological landscape. As digital tools and social structures intersect, they shape how professionals perceive their roles, skills, and expertise. Understanding how these interactions influence occupational identity is key to professionals navigating the complexities of digital transformation and crafting identities that align with personal values and organizational objectives. The interactions among the five themes generated in this study are illustrated in Figure 2.

Figure 2

Conceptual Clustering of Codes within the Thematic Map



In conclusion, the transformation of occupational identity in the digital age is a dynamic, multifaceted process shaped by the duality of digital structures, the professional ecosystem, and the continuous interaction between identity and technology. By supporting agentic behaviour and recognizing the recursive nature of identity work, organizations can facilitate more effective digital transformations that not only align with technological advancements but also respect and enhance the evolving professional identities of their members.

Chapter 4: Discussion

The findings generated from this scoping review support the idea that digital transformation fundamentally reshapes occupational identity. On the one hand, such transformation triggers identity disruption in the form of threat and conflict (Ala-Heikkilä & Järvenpää, 2023; Andreassen, 2020). On the other hand, paradoxically, digital transformation also influences identity reconstruction by recursively interacting with digital and social structures to shape accountants' occupational identity (Horton & Wanderley, 2018). The findings also reveal that the transformative process in occupational identity may be driven by digital transformation, but its alignment with the organization happens through a series of co-evolution processes involving identity, digital, and social structures. After conducting abductive reflexive thematic analysis on 44 studies, I developed two primary conceptual insights from the themes generated: (1) structured agentic identity work and (2) the socio-technical occupational identity co-evolution. Given the scarcity of accounting-focused studies, evidence from other professions was reviewed to identify broader patterns of occupational identity change under digital transformation. Nonetheless, the following discussion concentrates on accountants, as they remain the focal profession of this review.

I used the theories of adaptive structuration (DeSanctis & Poole, 1994) and identity work (Brown, 2017) as lenses to further analyse the conceptual insights highlighted by the themes. The results of the abductive review of the themes against the theoretical lenses are presented in Table 5, which maps the study's themes against these theories, highlighting both points of alignment and areas of tension. Notably, the table also surfaces surprising findings or points of tension that are not fully explained by the theoretical anchors. Some of these are supported by other theoretical perspectives, while others remain under-theorized. The reflexive notes indicate how I analysed the data and attempted to support my findings through the theoretical anchors and other conceptual resources.

The surprising findings and tensions presented in Table 5 highlight a set of concepts that, while empirically grounded in this study, remain underexplored in the existing literature. These concepts collectively constitute the primary contribution of this research. Taking together the themes duality of digital structures, ecosystem shaping occupational identity, interpretive responses to identity disruption, and structurally

supported agency, I formulated the conceptual insight, structurally enabled identity work. This insight captures how digital and social structures not only constrain but also actively enable the processes through which occupational identity is negotiated and reconstructed. Similarly, I developed the conceptual insight of co-evolution of occupational identity, technology, and organization from the theme recursive identity reconfiguration. This insight extends beyond the notion of identity change as an isolated outcome, instead emphasizing a dynamic, recursive process in which occupational identity, digital structures, and organizational practices co-evolve. Importantly, this process does not merely redefine or strengthen occupational identity but also contributes to the ongoing optimization of digital infrastructures and broader organizational outcomes.

Table 5

Abductive Reflexive Thematic Analysis Results

Theme	Core Analytical Insights	Theory-Supported Interpretation (AST / Identity Work)	Surprising / Tension Points	Reflexive Notes
Duality of digital structures	Digital structures embody both affordances and constraints. While affordances are interpreted as enablers for accountants to deliver value to their stakeholders, constraints are interpreted as identity threats or triggers of identity conflicts. This, in turn, initiates system modification or unfaithful appropriation of the technology.	AST supports the view that digital structures embody affordances or constraints. Identity work explains how identity conflict eventually triggers identity work.	The link between identity work and the affordances and constraints embodied by digital structures is under-explained in literature.	Linking this theme to interpretive responses to identity disruption, the findings indicate that how individuals interpret affordances and constraints embodied in digital structures shapes the type of response triggered. This partly answers the research question.
Ecosystem shaping occupational identity	This theme illustrates how accountants' occupational identity reconfiguration is shaped by the interplay of multiple factors within their professional ecosystem. It highlights the need to align occupational identity with often conflicting demands, as discrepancies and competing role expectations give rise to identity conflict.	The concept of identity conflict arising from contracting identities is supported by Brown's (2017) identity work.	The concepts of multiple identities and competing logics are not fully addressed within AST or identity work theory. However, other perspectives, such as Tajfel & Turner (1979), explain how multiple identities emerge from group membership. Thornton, Ocasio & Lounsbury (2012) explain the concept of competing logics. Both are strong theories supporting these concepts, and there are studies conceptually explaining them (Bernardi et al., 2020). However, there is no single theory that explains how competing logics arising from multiple identities at work are handled.	Although not supported by the theoretical anchors, this analytical insight is widely supported by data from selected studies and theories. I took note of the significance of the code shifting environmental factors affect occupational identity, as it also triggers a new cycle in the theme recursive identity reconfiguration.

Theme	Core Analytical Insights	Theory-Supported Interpretation (AST / Identity Work)	Surprising / Tension Points	Reflexive Notes
Interpretive response to identity disruption	Responses to identity disruption depend on how accountants interpret the affordances and constraints embedded in digital structures, which in turn shape how IT systems are appropriated.	This is not supported by AST and identity work.	Interpretation, as a preliminary step to identity response, is not covered by either AST or identity work theory. This has been presented by Taj et al. (2021) as part of how organizations respond to digital disruption. Horton and Wanderley (2018 also implied this in their study, but there is no work that explicitly discusses how the interpretation of digital structures plays as the preliminary step to identity work.	I draw on the corpus and available theories to support this finding, but no single theory explains it. As such, I use concepts from available, though fragmented, literature to support it.

Theme	Core Analytical Insights	Theory-Supported Interpretation (AST / Identity Work)	Surprising / Tension Points	Reflexive Notes
	Transformative identity work results from active identity work. This is the type of identity work that involves changing both the nature of work and image. While active identity work enhances occupational identity, passive identity work succumbs to the dictates of technology and the organization.	Identity work theory supports the idea that professionals, such as accountants, may respond to identity conflict or threat through identity work. In particular, the image-based identity work is captured by Brown's (2017) theory. Most of the studies covered in this scoping review involved dramaturgical, discursive, and symbolic identity work. However, this core analytic insight focuses on transformative identity work. The aspect involving change in the nature of work is not covered by Brown's (2017) identity work theory. The concept of active and passive identity work is also not covered. As AST does not cover identity, this concept is not covered by this theory.	Horton and Wanderley (2018) do not propose a standalone theory but offer a conceptual extension that introduces active and passive identity work. Their study also emphasizes the role of agency in performing identity work that leads to a transformative outcome. The concept of transformative identity work is also discussed in the studies of Bernardi et al. (2019) and Sahay and Landen (2025).	Multiple forms of responses to identity disruption were identified in this theme, yet only active identity work leads to transformative results. Interpreting this was challenging, as both the active–passive distinction and the notion of transformation are under-theorized and fragmented across the literature. This pushed me to rely more on the data to shape the concept, supported by concepts from the selected studies.

Theme	Core Analytical Insights	Theory-Supported Interpretation (AST / Identity Work)	Surprising / Tension Points	Reflexive Notes
Recursive identity reconfiguration	The recursive mutual reshaping of identity with digital and social structures impacts organizational outcomes, not just the occupational identity.	Identity work states that identity is constantly changing and that organizational identification is strengthened through the recursive process.	The following concepts or insights are not supported by AST and Identity Work: - The recursive mutual reshaping of identity with digital and social structures impacts organizational outcomes - The recursive process is enabled only when active identity work is employed.	I initially sought to interpret this finding through established theoretical lenses but found no single framework that adequately explained how recursive identity works and may lead to organizational outcomes. Drawing on related literature helped validate the empirical pattern, but also highlighted its conceptual fragmentation, leading me to articulate it as a distinct construct. .
Structurally supported agency	Agency alone is not enough to enable transformative identity work. Agency needs to be supported by an appropriate governance and competency framework, as well as strong leadership in order to enable identity work and IT system modification to be aligned with the organizational goals.	AST supports the concept of agency as used alongside affordances.	A key reflexive insight is that both theoretical anchors overlook the need to structurally enable agency for identity work to align with organizational goals. More broadly, there is currently no theory that explains this enabling relationship, leaving a significant gap in how structured support conditions transformative identity work.	This insight was developed through iterative analysis of data and supporting concepts from literature. Agentic identity work without structured support may prioritize the employee's preferred occupational identity at the expense of organizational goals. If the resulting redefined occupational identity remains incongruent with the organization, identity conflict remains. As such, alignment between occupational identity and organizational needs to be established. This can be done by providing support to identity work, on top of agency.

Theme	Core Analytical Insights	Theory-Supported Interpretation (AST / Identity Work)	Surprising / Tension Points	Reflexive Notes
	Affordances are discovered and created as technologies are appropriated. Appropriation of technology may be faithful (as intended) or unfaithful. Unfaithful appropriation may lead to changes in digital and social structures, triggering another identity disruption.	AST supports the following concepts: 1. Faithful and unfaithful appropriation of digital structures 2. Affordances being embodied by digital structures	Despite the fact that AST explains the concept of faithful and unfaithful appropriation, it does not explain these concepts: 1. How affordances are discovered through faithful appropriation 2. How new affordances are developed through unfaithful appropriation There is no single theory that supports this.	These concepts were developed through iterative analysis of data and connecting the logic of technology engagement with AST's appropriation. Similarly, benefits and added values realized from technology were interpreted as affordances.

Structured Agentic Identity Work

The importance of latitude for agency in performing active identity work has been discussed extensively in studies by Goto (2021), Horton and Wanderley (2018), and Pemer (2021). While agency enables accountants to appropriate digital structures as they see fit, latitude for agency is not the only driving factor. Structured agentic identity work explains that, in addition to providing job discretion and room to manoeuvre, governance- and competency-focused frameworks and resources are also necessary (Horton & Wanderley, 2018; Pemer, 2021). These factors also ensure that the outcomes of identity work and appropriation add value to the organization, not just to the individual.

Structurally agentic identity work, as illustrated in Figure 3, shows how the dynamics of digital and social structures, the professional ecosystem, and identity alignment shape responses to the identity disruption resulting from the digital transformation. These interrelated factors influence how accountants interpret the structures embedded in transformation, how technologies are appropriated, and how identity responses are constructed and enacted. I adopted a socio-technical approach (DeSanctis & Poole, 1994) to analyse the impact of digital transformation on occupational identity. As such, the digital and social structures were presented separately. Digital structures influence occupational identity through the affordances and constraints that they embody. On the other hand, social structures, such as organizational norms, governance arrangements, role expectations, and professional logics, along with the broader accounting ecosystem, shape how accountants interpret and respond to these affordances and constraints. This, in turn, determines how the accountants respond to the identity disruption (Goto, 2021; Nelson & Irwin, 2014; Taj et al., 2021). Beyond shaping interpretation, social structures also delimit the range of legitimate actions, distribute access to agency, and define what constitutes value-adding use of digital technologies. The extent of agency and the availability of supporting learning opportunities are also important determinants of how accountants respond. It is also important to note that engagement with the technology, whether through faithful or unfaithful appropriation, enables a more positive perspective on the transformation to be taken (Horton & Wanderley, 2018; Pemer, 2021). The accountants' interpretation of digital structures, latitude for agency, and structural support influence the type of response the accountants take to protect their occupational identity. While some engage in identity work, others reject the technology and

protect their occupational identity by differentiating themselves from it and highlighting human traits considered strengths over the system.

Identity work can be either active or passive. Active identity work leads to transformational results, involving changes to both the functional role of accountants and the image they project to themselves and their stakeholders. This form of identity work is enabled by agency. When accountants have room to manoeuvre, they are more likely to engage in deep system use and unfaithful appropriation, potentially modifying technologies, with the aim of optimizing it (Horton & Wanderley, 2018). In doing so, accountants draw on discursive, dramaturgical, and symbolic forms of identity work to negotiate their identities (Brown, 2017; Goretzki & Messner, 2019), often grounded in the value they contribute to organizational outcomes. As such, active identity work is associated with more favourable outcomes for both individuals and organizations. In contrast, passive identity work involves compliance with organization-imposed roles while adjusting one's projected image without altering the underlying nature of work. Accountants negotiate their occupational identity in ways that may not align with their preferred self-concept, leading to diminished motivation and, in some cases, eventually attrition (Horton & Wanderley, 2018).

Importantly, because digital and social structures shape occupational identity, the outcomes of identity work extend beyond identity itself to influence technological and organizational outcomes. While Brown's (2017) identity work theory provides a robust account of how identities are negotiated and organizational identification is achieved, it does not explicitly distinguish between active and passive forms. The findings of this scoping review highlight the analytical and practical importance of this distinction. Active identity work represents a more transformative and integrative response. On the other hand, passive identity work may seem to result in a smoother transition by involving less resistance but may produce suboptimal outcomes and contribute to disengagement and attrition.

The socio-technical stance taken in this study was influenced by adaptive structuration theory (DeSanctis & Poole, 1994). Despite the interrelated nature of digital and social structures, these structures separately impact accountants' occupational identity during digital transformation. The digital structures embody both affordances and constraints, which accountants interpret as opportunities or threats. Their interpretation is shaped by both the internal social structures and the external components of the accounting ecosystem. While

using the adaptive structuration theory lens to analyse digital transformation from a socio-technical perspective was useful, identity work theory (Brown, 2017) helped clarify how identity formation and reconstruction are influenced by social and environmental factors, which influence how accountants perceive the affordances and constraints embodied in digital structures. Adaptive structuration theory (DeSanctis & Poole, 1994) strongly supports the concept of affordances, but it underexplains constraints. Understanding how accountants respond to constraints is critical, as this determines the type of response they employ to protect occupational identity. While employees respond positively to affordances by becoming more open to transformation and developing a new occupational identity, their response to identity conflict is equally important. As presented by Horton and Wanderley (2018) and Pemer (2021), employees respond to identity conflict depending on how much latitude for agency is available. If there is high job discretion or room to manoeuvre, employees respond to constraints by requesting system enhancements or they appropriate technologies unfaithfully. Both responses add value to the organization by aligning employees' preferred identities with the organisation's objectives, as represented in its digital structures.

Brown's (2017) identity work theory recognizes how the ecosystem shapes the occupational identity. However, the impact of competing logics arising from multiple institutions affecting the profession and the organization is not explored (Bernardi & Exworthy, 2020). The concept of multiple identities (Ala-Heikkilä & Järvenpää, 2023; Brouard et al., 2017; Guo, 2016), as well as other threats resulting from digital transformation that have recently emerged and remain understudied. Among these threats is jurisdictional competition with other professions arising from the blurring of accountants' functional role boundaries (Andreassen, 2020; Brouard et al., 2017; Rautiainen et al., 2024; Strich et al., 2021).

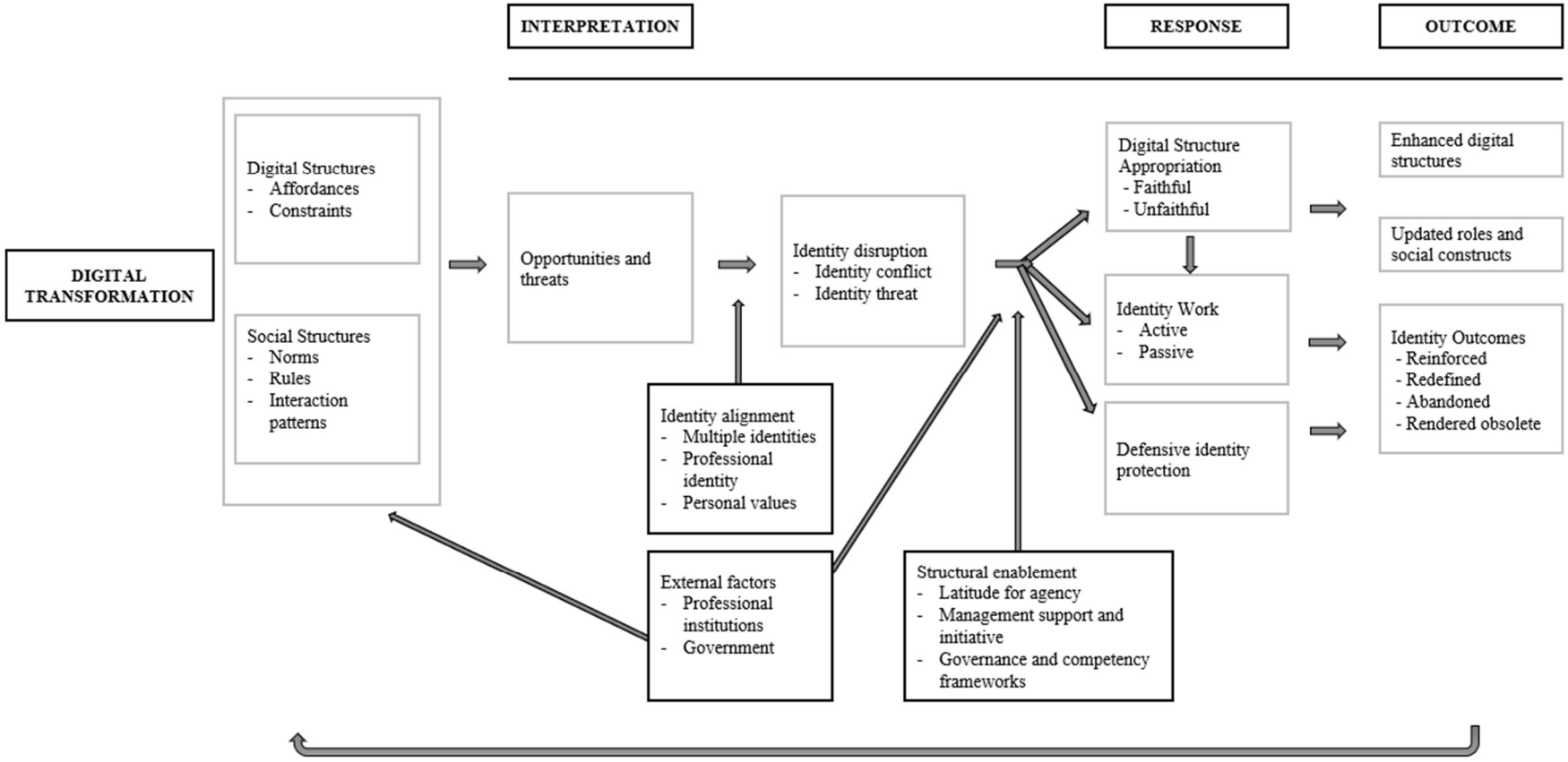
Moreover, although the impact of professional associations on this phenomenon is implied in studies, no study explicitly focuses on it. Since effective technology appropriation is an agentic function, it cannot occur unless there is sufficient latitude for agency. In this regard, the agency that triggers engagement with technology and conducts active identity work needs to be enabled and supported by social structures such as governance frameworks, managerial support, and competency development systems. Studies also show that identity conflict arises from identity discrepancies, particularly between the accountants' preferred future self resulting from the digital transformation and the new occupational identity being imposed (Grosu et al., 2023; Stein et al., 2013).

Redefinition of roles and identities through newly created affordances might exacerbate identity conflict if the reconstructed occupational identities result in greater misalignment with the organization. As such, clear governance and competency frameworks need to be established and communicated to the employees during periods of digital transformation (Coman et al., 2022; Mirbabaie et al., 2022; Tillema & van Veen-Dirks, 2022).

The findings emphasized the importance of engagement with technology as a driver for active identity work. Faithful appropriation enables realization and appreciation of intended affordances, while unfaithful appropriation enables discovery of new ones. Although adaptive structuration theory (DeSanctis & Poole, 1994) fully captures the value of appropriation and its role in shaping organizational outcomes, it does not establish a link to identity work. This scoping review addresses this gap by explaining how the realization and creation of affordances through engagement with technology reinforce the new occupational identity and reconstruct it around the roles those affordances create. These affordances enable the accountants to create value for themselves and for their stakeholders, thus producing a positive image of their self at work and for their stakeholders. This positive self-image, in turn, facilitates identity negotiation with the stakeholders. It is also important to note that, despite the significance of identity work as a response to identity disruption, other responses need to be understood. These include positioning of identity distinctiveness (Riemenschneider & Armstrong, 2021; Vaast & Pinsonneault, 2021) and asserting superiority through identity ranking (Guo, 2018; Strich et al., 2021; Tomo, 2023). Understanding the other types of responses underscores that only active identity work leads to value-laden identity transformation and eventual alignment with the organization. Faithful technology appropriation paired with passive identity work may involve a smooth path to technology acceptance, but it leads to a finite, suboptimal outcome for the organization and individuals involved. On the other hand, active identity work, characterized by more critical engagement, unfaithful appropriation of technology, and proactive demands for system modification, entails a more turbulent adjustment process (Horton & Wanderley, 2018). However, this turbulence can be generative, initiating a recursive cycle of identity-technology-organization realignment that fosters continuous improvement and, over time, more optimized outcomes for the organization (Taj et al., 2021).

Figure 3

Conceptual Framework for Structurally Enabled Identity Work during Digital Transformation

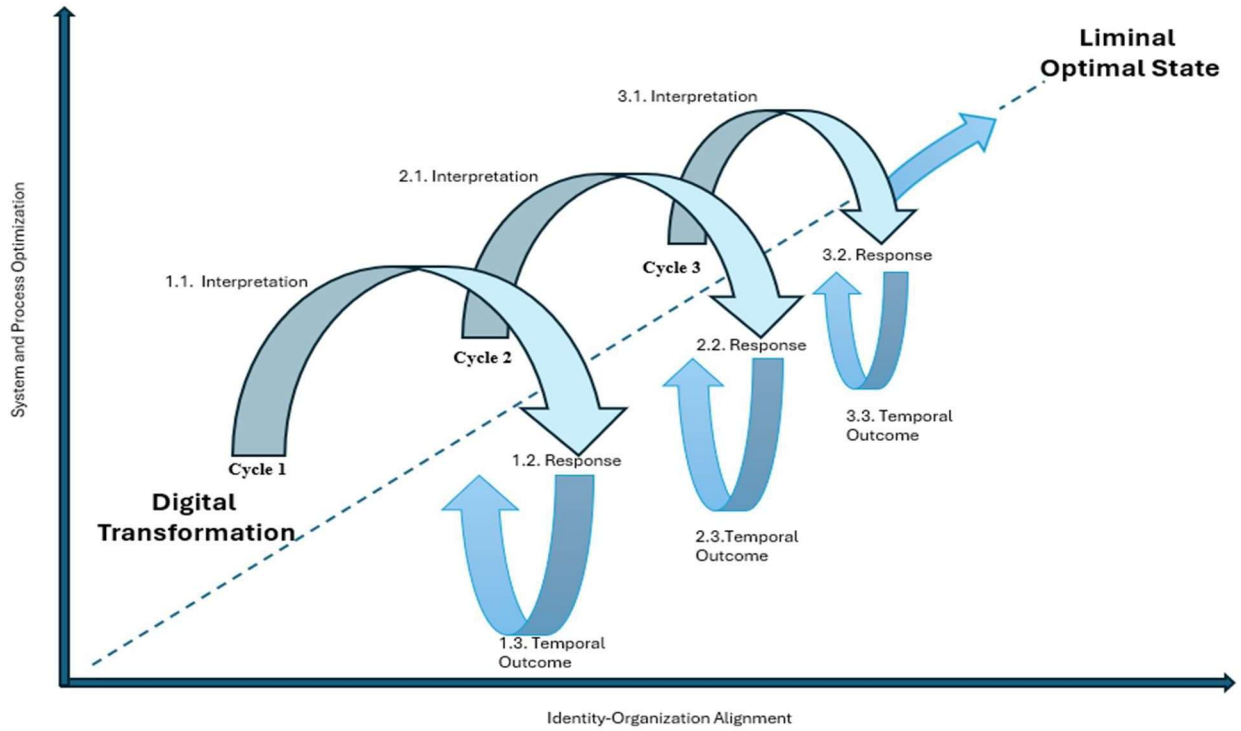


Co-evolution of Occupational Identity, Technology, and Organization

Both adaptive structuration and identity work theories acknowledge the concept of mutual reshaping of digital transformation's elements. Adaptive structuration theory affirms the duality of technology: as technology shapes society, society shapes technology as well (DeSanctis & Poole, 1994). As regards identity, Brown (2017) acknowledges that it is not static but constantly changes. However, this co-evolution of identity with the socio-technical components of digital transformation is underexplained by both theories. Adaptive structuration theory focuses on organizational outcomes, while identity work focuses on identity outcomes. This study merges the two and explains how this recursive process ultimately leads to an optimized system and its corresponding processes. Moreover, as the system, process, and identities are polished, alignment among these three elements is achieved.

Figure 4

Co-evolution spiral of occupational identity with digital and social structures



Note: The temporal outcome comprises the redefined occupational identity, the enhanced technology, and the

achievement of organizational goals. These are temporal because they eventually become inputs to the next cycle of the process. The optimal outcome remains liminal as external factors comprising the accounting ecosystem continue to evolve and affect occupational identity.

Figure 4 illustrates the concept of Co-Evolution of occupational identity with digital and social structures. Digital transformation introduces new digital structures that alter occupational identities and social structures within the organization (Bernardi et al., 2019; Sahay & Landen, 2025). Accountants affected by the change interpret the affordances and constraints embodied by the digital structure (Taj et al., 2021). Their appropriation of these structures, coupled with active identity work, generates shifts in their identity and the digital structures themselves (Horton & Wanderley, 2018; Pemer, 2021). These changes extend beyond the individual level, influencing organizational social structures that eventually redefine which practices and behaviours are considered legitimate within the organization. In this way, the outcomes of digital transformation are not confined to individual identity change, but also reconfigure the technology, the broader social context, and the organization as a whole. As discussed in the preceding conceptual insight, Structurally Enabled Identity Work, agency is critical to enabling these dynamics. When accountants perceive misalignment between the system features and their preferred occupational identity, they may request modifications to the IT system (Horton & Wanderley, 2018). Similarly, IT system modifications may arise from unfaithful appropriation of the same technology (Strich et al., 2021; Taj et al., 2021). When such agentic actions are supported by governance mechanisms and transformative learning, these technological adjustments can be better aligned with organizational goals. This alignment reduces friction arising from incongruence between occupational identity, technology, and organizational objectives. At the same time, the institutionalization of these changes contributes to shaping social structures by formalizing acceptable practices and behaviours.

Once occupational identities are redefined, they provide a new lens through which digital structures are interpreted. This initiated another cycle of identity response (Nelson & Irwin, 2014). As depicted in Figure 4.2, each iteration follows a recursive process: technological and process changes prompt interpretation of digital structures, which inform technology appropriation and active identity work, ultimately producing outcomes that reshape occupational identity, technology, and organization (Taj et al., 2021). Each iteration offers the potential for better alignment of the collective occupational identity, IT systems, and processes with organizational goals.

Ultimately, this cycle stops when the optimal state is achieved, defined as alignment among the collective occupational identity, the technology (IT system), and organizational goals. While Brown's (2017) identity work shows how the different approaches to identity work strengthen organizational identification, it is presented in a linear perspective. In contrast, this scoping review conceptualizes identity work as an ongoing, recursive process. It is important to note, though, that such an optimal state is liminal considering the continuous changes within the accounting ecosystem.

Given the ongoing evolution of regulatory frameworks, professional standards, and digital technologies, as well as shifts in the broader business environment, occupational identities within the accounting profession remain in a constant state of adaptation.

Theoretical Implications

This review contributes to theory by bridging the concepts of digital transformation and identity work, which have only been partially connected in prior research. The study was conducted through a socio-technical lens, a perspective that remains underutilized in this area of study of technology's impact on identity. While the digital and social components of digital transformation are explained by the adaptive structuration theory (DeSanctis & Poole, 1994), occupational identity reconstruction is explained by identity work (Brown, 2017). This study brings together these interdisciplinary concepts by showing how accountants' engagement with digital technologies shapes the realization and development of affordances, which, in turn, contributes to the reconfiguration of occupational identities. Through this process, occupational identity is reshaped around the evolving roles and practices made possible by these technological affordances. By leveraging such affordances, accountants can create greater value for themselves and their stakeholders, thereby fostering a more positive professional image and enhancing their perceived relevance within organizational contexts. In turn, this value creation process facilitates more effective identity negotiation with stakeholders, supporting the ongoing legitimation and stabilization of their evolving occupational roles.

This study contributes to digital transformation research by synthesizing evidence on its human consequences, particularly how occupational identity is reshaped through the interaction of digital and social structures within a socio-technical context. It also contributes to occupational identity research by highlighting a

practice-based understanding of identity work that complements the discursive, negotiation-based, and sensemaking approaches outlined by Brown (2017). Specifically, the review suggests that identity reconstruction is shaped not only through image-building and narrative processes, but also through enactment of redefined forms of work enabled by technology. Moreover, the findings also indicate that the outcomes of identity reconstruction may extend beyond accountants' occupational identity to broader organizational consequences. In doing so, the review advances understanding of the recursive co-evolution between occupational identity and changing digital and social structures.

Implications for the Practice

The following implications were derived from patterns identified across the reviewed literature. Consistent with the scoping review approach, these implications are intended to indicate how digital and social structures are associated with shifts in occupational identity, rather than to prescribe specific courses of action. These are presented by stakeholder group.

Implications for Accounting Professionals

As identity disruption through digital transformation becomes more prevalent, accountants may benefit from opportunities to upskill and engage with role repositioning and identity adaptation. Openness to continuous learning and greater role fluidity during digital transformation appear to be important enablers of identity work. The findings point to the relevance of individual agency and a proactive stance in shaping occupational identity, suggesting a possible shift in orientation from occupational identity protection to identity enhancement. From taking defensive actions to protect their occupational identity, management accountants and auditors take on more value-laden roles such as business partner or business consultant (Pemer, 2021). As digital technologies reshape work processes and structures, they simultaneously redefine professional roles and their value within organizations.

Implications for Professional Associations and Accounting Firms

My findings suggest that support from professional associations and the multinational accounting firms plays an important role in facilitating transformative identity work. Such support may take the form of redefining professional narratives and updating competency frameworks to reflect the value of accountants amid

the evolving technological and organizational transformations. Targeted training initiatives enable accountants to develop new capabilities, fostering collective transformative learning.

Implications for Educators, Regulators, and Clients

The findings point to the involvement of a broader set of stakeholders in shaping the context within which occupational identity evolves. These stakeholders are comprised of audit clients, operations managers, and regulatory institutions. Increased awareness of digital transformation and its implications is associated with shifts in professional expectations and, in some cases, adjustments in regulatory frameworks. Raising awareness among stakeholders, particularly regarding the implications of implementing AI, data analytics, robotic process automation, and system interoperability, can facilitate the implementation of interventions to mitigate job threats to accountants.

Implications for Organizations Undergoing Digital Transformation

Organizations intending to undergo digital transformation can provide latitude for agency alongside structured training opportunities to support both transformative and recursive identity work. Moreover, establishing clear frameworks that define and guide performance expectations, digital responsibility, and competency enables identity work outcomes to align with organizational objectives.

Limitations and Areas for Future Research

The contributions of this study should be understood in light of several limitations that offer opportunities for future research. While this review brings together both empirical and conceptual insights, it remains a secondary synthesis and does not empirically test the relationship between digital transformation and occupational identity. Future studies could build on these insights by undertaking longitudinal, process-based empirical work to examine how identity reconstruction unfolds over time alongside digital transformation initiatives. Such studies might identify the key moments when professionals reframe their roles, expertise, and value as digital transformation advances. At the same time, recent advances in technologies such as AI, robotic process automation, data analytics, and organizational interoperability are more disruptive. Understanding how these developments impact the accounting profession is another area that warrants further study. Further research is also needed on the implications of advanced technologies, such as AI, to investigate how they

reshape professional expertise and challenge traditional jurisdictional boundaries in knowledge work. Another important dimension concerns the role of institutions. Existing literature shows the significant impact of professional associations and large multinational accounting firms on the profession. Taking an institutional theory lens on how these organizations can prepare the profession for these advanced technologies can make a significant contribution to other organizations and the profession in the future. Another area warranting further exploration within the accounting profession is collective identity work. Given the pace of rapid technological advancement, understanding how the profession collectively responds to these changes is particularly important, as it has significant implications for both theory and practice. Finally, while accounting provides a theoretically rich setting due to the intensity of technological disruption it faces, future research should explore the extent to which these findings are transferable to other professions undergoing comparable transformations. Expanding the scope in this way would help examine the broader applicability of the study's insights, while also uncovering important profession-specific nuances.

Conclusion

This review highlights that digital transformation is more than just technological change; it is a socio-technical process in which occupational identities are actively reshaped. Professionals utilize technological affordances to redefine their roles, create new value, and negotiate legitimacy with stakeholders. By integrating adaptive structuration theory with identity work perspectives, the study integrates previously separate fields and emphasizes how digital capabilities serve as tools and resources for professional identity construction. I identified two conceptual insights from synthesizing the selected studies. First, structurally enabled identity work demonstrates that agency, supported by governance, competence frameworks, and resources, facilitates transformative identity work. Agency alone is not sufficient to address identity disruption. Governance and competency frameworks and resources must support agency to ensure that efforts in identity work, digital structure appropriation, and system enhancements align with the organization's goals. Second, the co-evolution of identity, technology, and organization, with iterative identity work structurally supported, enables the optimization of occupational identity and organizational outcomes. This paper suggests that while faithful appropriation combined with passive identity work may enable a smoother digital transition, it does not

necessarily produce optimal systems, processes, or strong organizational identification. In contrast, unfaithful appropriation coupled with active identity work may generate friction but can lead to better alignment among occupational identity, technology, and the organization through iterative adaptation and refinement.

Future research on the changing nature of work should use longitudinal, process-oriented methods to better understand how professionals rebuild their occupational identity over time as they interact with digital technologies. Such studies might identify the key moments when professionals reframe their roles, expertise, and value as digital transformation advances. Further research is also needed on the implications of advanced technologies, such as AI, to investigate how they reshape professional expertise and challenge traditional jurisdictional boundaries in knowledge work. Additionally, examining these developments through an institutional lens may offer valuable insights, especially in professions such as accounting, where professional bodies, regulators, and large multinational firms play a major role in shaping identity by setting norms, competencies, and expectations for digital work. Finally, extending this research beyond accounting to other professions undergoing digital transformation could help determine whether these identity shifts indicate wider changes in professional work or are specific to certain contexts.

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Glossary

Term	Definition	Supporting Theory/Literature
Active Identity Work	This refers to deliberate efforts to shape, reconstruct, or defend identity. This usually involves a proactive effort to change the nature of work.	Paradox of Embedded Agency (Horton & Wanderley, 2018)
Agency	This refers to the capacity of actors to intentionally act and shape outcomes	Structuration Theory (Giddens, 1984)
Digital structures	This refers to the technology, underlying processes, and policies that enable its use.	Adaptive Structuration Theory (DeSanctis & Poole, 1994)
Faithful appropriation	Using a technology or structure as intended	Adaptive Structuration Theory (DeSanctis & Poole, 1994)
Job Crafting	This refers to the proactive process through which employees redesign aspects of their jobs—tasks, relationships, and the meaning they attach to their work—to better align with their strengths, values, and motivations.	Job Crafting Theory (Wrzesniewski & Dutton, 2001)
Jurisdictional competition	This is the process where professional groups, occupations, or organizational actors compete to claim authority, control, or legitimacy over a particular domain of work, expertise, or decision-making.	The System of Professions (Abbott, 1988)
Passive identity work	Reactive or adaptive identity adjustments in response to external pressures. There may be attempts to redefine occupational identity to oneself and to others but no change is done in the nature of work.	Paradox of Embedded Agency (Horton & Wanderley, 2018)
Professional distinctiveness	This refers to how a profession differentiates itself from others	The System of Professions (Abbott, 1988)
Role identity	This refers to the meanings individuals attach to themselves in relation to a specific role they occupy in a social structure.	Identity Theory (Stryker & Burke, 2000)
Social structures	This refers to the norms, roles, hierarchies, and expectations embedded in social systems	Adaptive Structuration Theory (DeSanctis & Poole, 1994)

Term	Definition	Supporting Theory/Literature
Transformative identity work	This refers to identity work that leads to fundamental change in identity. It involves a change in one's image to oneself and others, and a change in the nature of work. This is often triggered by disruption.	Identity Work Theory (Brown, 2015; Sveningsson & Alvesson, 2003)
Unfaithful appropriation	Use of technology and/or structure deviates from their intended use.	Adaptive Structuration Theory (DeSanctis & Poole, 1994)

Appendices

Appendix A

Table 6

Inclusion and Exclusion Criteria

PCC Component / Search Criteria	Inclusion Criteria	Exclusion Criteria
Population	Accountants, professionals, and knowledge workers who have undergone digital transformation since 2010	Non-knowledge workers, individuals who have not experienced digital transformation since 2010
Concept	Occupational identity and the co-evolution of digital technologies and organizational norms (e.g., roles, rules, routines, values)	Studies lacking a conceptual focus on identity or organizational norms; purely technical or infrastructure-focused studies
Context	Work or organizational settings impacted by digital transformation	School, volunteering organizations, and non-organizational contexts (e.g., personal use of technology, informal settings)
Year Published	2010 – present	Prior to 2010
Language	English	Non-English articles
Type	Peer-reviewed journal articles, conference papers,	Editorials, opinion pieces, book reviews, and non-scholarly blog posts
Sources	High-quality journals and conferences meeting predefined criteria*	Journals and conferences not meeting quality thresholds *

*The journal quality criteria are presented in Appendix D.

Appendix A

Table 7

Search Strings per Construct

Combination Code	Construct	Script
1	Accountant	"accountant*" or "accounting" or "financial analyst" or "audit"
2	Digital structures	"digital technolog*" or "information system*" or "Information technolog*" OR "cyber-physical system*" OR "smart technolog*" OR "automation" OR "IoT" OR "machine learning" OR "digital system*"
3	Social structures	“organizational culture” OR "organizational norms" OR "workplace values" OR "institutional practices" OR "organizational routines" OR "organizational behavior"
4	Occupational identity	"occupational identity" OR "professional identity" OR "worker identity" OR "employee identity" OR "role identity" OR "career identity" OR "identity work" OR "identity formation" OR "identity redefinition"
5	Digital transformation	"digital transformation" OR "technology transformation" OR "systems transformation" OR "digital innovation" OR "technology innovation"

Appendix B

Table 8

Search Script Combinations

No	Combination code	Accountant	Digital structures	Social structures	Occupational identity	Digital transformation
1	5 or 2 and 3 and 4		x	x	x	x
2	2 and 3 and 4		x	x	x	
3	2 and 4		x		x	
4	2 and 4 and 5		x		x	x
5	4 and 5				x	x
6	1 and 2 and 4	x	x		x	
7	5 or 2 and 4 and 1	x	x		x	x
8	1 and 2 and 4	x	x		x	
9	1 and 2	x	x			
10	1 and 4	x			x	

Appendix C

Table 9

Number of Studies by Journal Quality Classification

Journal Quality Classification	ABDC	SJR	H-Index	Number of Studies
AAA	A, A*	> 1	> 60	27
AAB	A, A*	> 1	< 60	2
ABA	A, A*	< 1	> 60	1
ABB	A, A*	< 1	< 60	7
BAA	Not A, A*	> 1	> 60	6
BAB	Not A, A*	> 1	< 60	0
BBA	Not A, A*	< 1	> 60	1
BBB	Not A, A*	< 1	< 60	0

Appendix D

Table 10

Phases of Reflexive Thematic Analysis

Phase number	Phase	How this was executed in the study
1	Data familiarization	Full-text studies were thoroughly examined multiple times to detect patterns concerning occupational identity, digital structures, and social structures. Data mapping and a synthesis matrix helped record initial insights.

2	Coding	Semantic and latent codes were manually created in Excel, encompassing both explicit content and deeper conceptual processes. The coding process was iterative and continuously refined. A coding review was conducted with the two supervisors.
		This went through three coding cycles:
		• Cycle 1
		  ○ Open, inductive coding. Extracts were obtained from the findings, discussion, and conclusion. The focus was on identifying semantic codes.
		  ○ Latent codes and reflexive notes were written as these were identified.
		• Cycle 2
		  ○ Reviewed the semantic codes and updated them as needed.
		  ○ Continued with latent coding. Entered reflexive notes.
		• Cycle 3
		  ○ Reviewed the excerpts and updated the codes.
		  ○ Removed duplicates.
		  ○ Consolidated similar and conceptually linked codes
		  ○ Excerpts and codes that were not relevant to the study were eliminated.
		  ○ Code labels were reviewed and updated.

3	Theme development	Codes were grouped into potential themes using abductive reasoning, drawing on literature about adaptive structuration and identity work. Themes were crafted through interpretive synthesis.

Phase number	Phase	How this was executed in the study
4	Theme review and refinement	Themes were evaluated for coherence, uniqueness, and conceptual value. Thematic maps and matrices helped refine and analyze the relationships. Supervisors reviewed the themes, facilitating triangulation among researchers. The themes were also mapped against the theoretical anchors to identify any surprising findings.
5	Theme definition and naming	Each theme was defined by its scope, essence, and relevance to the guiding research question.
6	Narrative integration	Themes were integrated into a cohesive narrative, linking empirical patterns to theoretical insights. Reflexivity was maintained throughout interpretation and reporting.

Appendix E

Table 11

Characteristics of the Selected Studies

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
Stein et al., 2013	Y		Y	Empirical	Qualitative	Grounded theory	Identity Work Theory	Enterprise information systems (EIS)	Multiple professions	US
Svejvig, 2013		Y	Y	Empirical	Qualitative	Case study	Structurational Model of Technology	Enterprise information systems (EIS)	Accounting-related profession	Denmark
Elbanna & Linderoth, 2015	Y		Y	Empirical	Qualitative	Case study	Sensemaking theory (Weick) Technology mental models / technology frames	Telemedicine Video conferencing + diagnostic/optical equipment	Medical professionals	Sweden
Yu et al., 2015	Y	Y		Empirical	Quantitative	Regression testing	Interactionist perspective on professional socialization		Accounting-related profession	Australia
Guo, 2016	Y	Y		Conceptual	Qualitative	Conceptual analysis	Institutional work & institutional experimentation		Accounting-related profession	US

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
MacKenzie et al., 2017	Y		Y	Empirical	Qualitative	Narrative synthesis	Affordance Theory	Electromechanical switching technology Digital switching technology Work Manager system	Telecommunications engineers	UK
Thorne et al., 2017	Y	Y		Conceptual	Qualitative	Conceptual analysis	Social Identity Theory Sociology of professions		Accounting-related profession	Multiple regions
Brouard et al. , 2017	Y	Y		Conceptual	Qualitative	Integrative literature review	Social Identity Theory Sociology of professions		Accounting-related profession	Multiple regions
Parker & Warren, 2017	Y	Y		Empirical	Qualitative	Reflexive photo interviewing	Dramaturgical Theory		Accounting-related profession	Multiple regions
Horton & Wanderley, 2018	Y	Y		Conceptual	Qualitative	Conceptual analysis	Social Identity Theory		Accounting-related profession	Europe
Guo, 2018	Y	Y		Empirical	Qualitative	Netnography	Identity Theory		Accounting-related profession	Canada
Evans, 2019	Y		Y	Empirical	Qualitative	Case study	Professional identity work (discursive, relational)	Social media platforms - Personal Learning Environments	HR Practitioners	Europe

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
								(PLEs) - Personal Learning Networks (PLNs) - Webinars, digital learning tools		
Goretzki & Messner, 2019	Y	Y		Empirical	Qualitative	Case study	Dramaturgical framework		Accounting-related profession	Europe
Nguyen, 2019	Y	Y		Empirical	Qualitative	Case study	Institutional theory		Accounting-related profession	Vietnam
Andreassen, 2020	Y	Y	Y	Empirical	Qualitative	Case study	Concepts of jurisdiction of expert labour Identity Social role theory	Integrated information systems Machine learning Big data System integration Visual analytics	Accounting-related profession	Europe
Pemer, 2021	Y		Y	Empirical	Qualitative	Case study	Occupational identity and jurisdiction	Automation Artificial Intelligence (AI) Machine learning Robotic process automation Blockchain	Accounting-related profession	Sweden

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
								Predictive and prescriptive analytics Human–robot and robot–robot interfaces Data analytics		
Strich et al., 2021	Y		Y	Empirical	Qualitative	Case study	Professional Role Identity	Substitutive decision-making AI system	Loan consultants	Germany
Goto, 2021	Y	Y	Y	Empirical	Qualitative	Conceptual analysis	Professional role identity Institutional logics theory	Artificial Intelligence, data analytics, automation	Accounting-related profession	Japan
Vaast & Pinsonneault, 2021	Y		Y	Empirical	Qualitative	Case study	Occupational Identity Theory	Programming (R, Python) Big data analytics Automation Visualization AI	Data scientists	North American countries
Mirbabaie et al., 2022	Y		Y	Empirical	Quantitative	SLR, PLS-SEM	IT Identity Theory	AI	Multiple professions	UK
Moulaï et al., 2022	Y		Y	Empirical	Qualitative	Case study	Ableism theory	Self-service checkout machines (SSCOs)	Supermarket cashiers	Europe
Coman et al., 2022		Y	Y	Empirical	Quantitative	Cross-sectional descriptive	Digital transformation theory	Cloud Accounting, Artificial	Accounting-related profession	Romania

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
						study with Statistical analysis		Intelligence, Robotic Process Automation		
Tillema et al., 2022	Y	Y		Empirical	Qualitative	Case study	Resilience theory		Accounting-related profession	Europe
Kronblad & Jensen, 2023	Y		Y	Empirical	Qualitative	Conceptual analysis	Professions and professional identity Technology and digitalization in relation to professions Sociomateriality and how symbols are used in professional identity work	AI Blockchain Automation	Legal profession	Europe
Grosu et al., 2023		Y	Y	Empirical	Quantitative	Econometric model	Unified Theory of Acceptance and Use of Technology (UTAUT) methodology with Technology Readiness (TR)	Blockchain, cryptocurrency, AI, cybersecurity tools Also considered BI, EDI, collaboration platform, RPA	Accounting-related profession	Europe
Tomo, 2023	Y	Y		Empirical	Qualitative	Netnography	Guo's (2018) Identity Sense-		Accounting-related profession	Italy

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
							Making Framework: - Identity Ranking (social status, exams, experience) - Identity Experiencing (past, present, future professional journey)			
Ala-Heikkilä & Järvenpää, 2023	Y	Y		Empirical	Qualitative	Case study	Identity theory & role theory (e.g., Ashforth & Mael, Burke & Stets, Biddle) guide analysis of how identity forms under multiple expectations.		Accounting-related profession	Multiple regions
Abouzahra et al., 2024	Y		Y	Empirical	Quantitative	PLS-SEM	Attitude–Behavior (A-B) Model (	Health Information Technology (HIT), in particular, Knowledge-based Clinical decision support systems (KB-CDSS) and	Medical professionals	Canada

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
								Electronic Medical Records (EMR)		
Hassandoust et al., 2024	Y		Y	Empirical	Quant itative	Quantitative survey study using structural modeling	Identity Theory	Enterprise information systems Specifically CRM systems (e.g., Salesforce, Microsoft Dynamics) - Focus: post-adoption deep use (“infusion”)	Sales and Marketing	Not stated
Brünker et al., 2024	Y		Y	Empirical	Qualit ative	Case study	Identity theory, particularly professional identity construction and change.	Digital workplace technologies enabling remote-first work	Multiple professions	Not stated
Khan et al., 2025	Y	Y	Y	Empirical	Quant itative	Moderated mediation model	Constructivism Theory Social Identity Theory	AIS Integration of advanced technologies	Accounting-related profession	Australia
Kreft et al., 2025	Y		Y	Empirical	Qualit ative	Interview and Thematic analysis	Liminality theory	Algorithmic journalism Automated content creation	Journalists	Poland

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
								AI / Natural Language Generation Content personalisation algorithm		
Møller et al., 2025	Y		Y	Empirical	Qualitative	Interview and Thematic analysis	System of Professions / Jurisdiction & Boundary Work	Generative AI (e.g., ChatGPT) Automated writing systems Transcription and data-processing tools	Journalists	Denmark
Sahay & Landen, 2025	Y		Y	Empirical	Qualitative	Case study	Identity Work Theory	Uganda: Feature phones + SMS reporting (DHIS2 integration) Malawi: Smartphones + decision-support app + WhatsApp Digital reporting systems Data dashboards SMS notification systems	Health information professionals	Africa
Stogiannos et	Y		Y	Empirical	Quant	Cross-	Professional	Artificial	Medical	Europe

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
al., 2025					itative	sectional quantitative survey with inferential statistical analysis	Identity Theory	Intelligence (AI) in: - Image acquisition - Image analysis - Workflow optimization - Radiotherapy planning - Quality assurance - Decision-support systems	professionals	
Kunzl, 2025	Y	Y		Empirical	Qualitative	Case study	Identity Work Theory		Accounting-related profession	Europe
Brooks et al., 2011	Y		Y	Empirical	Quantitative	Structural Equation Modeling	Identity Theory Social Identity Theory Self-Categorization Theory	No specific technology mentioned	IT/IS professionals	US
Nelson & Irwin, 2014	Y		Y	Empirical	Qualitative	Case study	Occupational Identity Theory	Internet search engines Related tools such as metadata tagging, social cataloging (LibraryThing), and reference extraction systems	Librarians	US

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
Bernardi et al., 2019	Y		Y	Empirical	Qualitative	Case study	Institutional Theory (Deinstitutionalization)	Health Management Information Systems (HMIS) DHIS2 (web-based, cloud, configurable platform	Health information professionals	Africa
Bernardi & Exworthy, 2020	Y		Y	Empirical	Qualitative	Case study	*Institutional logics*	2 Telehealth applications - Obstructive Sleep Apnoea (OSA) - Heart Failure (HF) Digitally-enabled electrocardiogram (ECG)	*Clinical managers*	*UK/England*
Isensee et al., 2020			Y	Empirical	Quantitative	SLR, PLS-SEM	Belief–Action–Outcome (BAO) Framework	No specific technology mentioned	SME managers/executives	Germany
Taj et al., 2021			Y	Conceptual	Qualitative	Hermeneutic literature review	Organizational Routines Theory	No specific technology mentioned	Multiple professions	Multiple regions
Hadid & Al-Sayed, 2021		Y	Y	Empirical	Quantitative	PLS-SEM	Contingency Theory	No specific technology	Accounting-related profession	UK

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
								mentioned		
Riemenschneider & Armstrong, 2021	Y		Y	Empirical	Mixed methods		Social Identity Theory Professional identity Conservation of Resources (COR) Theory Job embeddedness Social inclusion theory	No specific technology mentioned	IT/IS professionals	US
Rautiainen et al., 2024	Y	Y	Y	Empirical	Qualitative	Case study	Role identity theory	SAP R3 RPA AI	Accounting-related profession	Finland
Leonardi & Barley, 2010			Y	Conceptual	Qualitative	Critical Literature Review	Sociomateriality / Constructivist theory of technology	Information systems Communication technologies Enterprise systems	Not stated	Not stated
Cooper et al., 2019		Y	Y	Conceptual	Qualitative	Practitioner-informed discussion	Implicitly grounded in: - Technology-enabled process transformation Automation theory in professional	RPA	Accounting-related profession	US

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
							services Not explicitly theory-heavy; applied professional orientation.			
Bhimani & Willcocks,		Y	Y	Conceptual	Qualitative	Conceptual analysis	Information processing theory/Digitisation logic	Digitisation technologies Big Data analytics Real-time data systems Integrated enterprise systems Predictive analytics tools	Accounting-related profession	Multiple regions
Iyer et al.,	Y	Y		Empirical	Quantitative	Regression testing	Social Identity Theory		Accounting-related profession	US
Kyratsis et al.,	Y		Y	Empirical	Qualitative	Interview and Gioia methodology	Institutional Logics Theory	No specific technology mentioned	Medical professionals	Europe
Nach & Lejeune,	Y		Y	Conceptual	Qualitative	Narrative synthesis	Identity Control Theory	Enterprise Systems Decision Support Systems (DSS) Knowledge Management Systems (KMS)	Multiple professions	Multiple regions

Author, Year	Id	Actg	DT	Study type	Qual/ Quan	Method	Theoretical Anchor/ Conceptual Resource	Type of Technology	Profession	Country/ Region
								Financial information systems Telehomecare technologies GIS systems Groupware systems		
Pareliussen et al.,	Y		Y	Empirical	Qualitative	Case study	Connective professionalism	Remote monitoring systems Predictive maintenance (machine learning) LNG fuel control systems Automated control systems ICT-based engine management	Ship engineers	Norway

Notes on Column Headers:

Id – Identity-Reated
Actg – Accounting-related
DT – Digital transformation-related
Qual/Quant – Indicator as to whether the study is qualitative or quantitative

Appendix F

Table 12

Illustrative Quotes Supporting Thematic Findings

Theme	Code Label	Excerpts	Study Type
Duality of digital structures	Shift from routine to value-laden tasks	"Auditors observed that AI-based improvements could be framed as a means of enabling them to focus on the essential part of audit tasks—the elements that are complex but add value." (Goto, 2021, p. 13)	Empirical
Duality of digital structures	Identity erosion and loss of professional pride	"Expertise with AI is also closely related to feelings of losing autonomy and controllability (E2). AI is capable of performing certain tasks which may lead to situations in which humans are not able to control certain conditions (E2, E3)." (Mirbabaie et al., 2022, p. 86)[1]	Empirical
Ecosystem-negotiated occupational identity	Shifting environmental factors affect occupational identity	"Accounting associations also play an important and changing role in transnational regulation and policy issues (Cooper and Robson 2006; Greenwood et al. 2002; Samsonova-Taddei and Humphrey 2014; Suddaby et al. 2007). Self-regulation by accounting associations which were more national in nature has become more international and global (Gillis et al. 2014), transforming at the same time the nature of the accountant as a global professional (Picard et al. 2014)." (Brouard et al., 2017, p. 9)	Conceptual
Ecosystem-negotiated occupational identity	Identity conflict arising from identity discrepancies	"Therefore, we argue that management accountants' beliefs, perceived demands and colliding internal expectations create a conflict between the desired "should-would be" and the actual identity. " (Ala-Heikkilä & Järvenpää, 2023, p. 360)	Empirical
Interpretive responses to identity disruption	Transformative identity work	"Therefore, by taking advantage of the opportunities from devolution and the new IT system, HRIOs at the counties engaged in an identity restructuring response." (Bernardi et al., 2019, p. 15)[2]	Empirical

Theme	Code Label	Excerpts	Study Type
Interpretive responses to identity disruption	Passive and defensive responses to identity disruption	“In particular, the authors showed that organizational agents in a French aero-nautical firm made adjustments to accounting practices, including the delegation and management of tasks and the reporting of accounts, in an effort to reconcile inherent contradictions in their identities.” (Horton & de Araujo Wanderley, 2018, p.6)	Conceptual
Recursive identity reconfiguration	Mutual shaping of technology, social structures, and identity	“The relationship between librarians and Internet search provides an instructive example of how an occupational identity can interact with a new technology. We found, specifically, that librarians’ occupational identity refracted Internet search by shaping both librarians’ interpretations of the technology and the activities in which they engaged. Like a lens that bears the imprint of the light it refracts, however, this process also changed the occupational identity itself. In turn, the changed identity refracted the technology differently and, therefore, was associated with different interpretations and activities. This process repeated over time, resulting in changes to both identity and technology.” (Nelson & Irwin, 2014, p. 36)	Empirical
Recursive identity reconfiguration	Eventual technology domination	"Since the traditional model can also survive (at least for the time being), some professionals may transform, and while others may not." (Goto, 2021, p. 19)	Empirical

Theme	Code Label	Excerpts	Study Type
Structurally enabled agency	Affordances realized through technology appropriation	"Our research emphasizes that a substitutive decision-making AI system provides no opportunity for employees to interact with the system in terms of influencing the decision-making process or adapting or overruling the decision-making outcome. This restricts employees' ability to integrate the AI as part of themselves and develop an AI-related identity. A strong IS-related identity promotes acceptance of and beneficial engagement with technology, which then results in higher organizational performance (Carter et al., 2020b). " (Strich et al., 2021, p.16)	Empirical
Structurally enabled agency	Latitude for agentic action	"… members of occupations with well-defined occupational identities and jurisdictions might paradoxically have more room to manoeuver as it is clear to both the occupational members—their clients and their stakeholders—"who they are" and "what they do" (Pratt et al., 2006). Thus, they can afford to experiment with new ways of performing tasks (e.g., using robots rather than manual work to analyze financial data), as long as the service role they perform is congruent (Wirtz et al. 2018) with more overarching occupational ideas on what type of service work their members "do" (e.g., providing advisory services related to auditing). " (Pemer, 2021, p. 15)	Empirical

[1] E2 and E3 refer to the anonymized participants of the study.
[2] HRIO refers to Health Records Information Officers (Bernardi et al., 2019)

Appendix G

Table 13

Audit Trail of Coding

Excerpts	Coding Cycle 1		Coding Cycle 2		Coding Cycle 3		Reflexive Notes
	Semantic	Latent	Semantic	Latent	Semantic	Latent	
"Auditors observed that AI-based improvements could be framed as a means of enabling them to focus on the essential part of audit tasks—the elements that are complex but add value." (Goto, 2021, p. 13)	AI-based improvements enable auditors to focus on more value-laden tasks			Shift from routine to value-laden tasks		Shift from routine to value-laden tasks	From a semantic code that derives interpretation from data alone, I shifted to a latent code in the second cycle as I connected this excerpt with other data from the corpus.
"Therefore, we argue that management accountants' beliefs, perceived demands and colliding internal expectations create a conflict between the desired "should-would be" and the actual identity." (Ala-Heikkilä & Järvenpää, 2023, p. 360)	Identity conflict arises from an unfulfilled self-desired identity			Identity conflict arising from identity discrepancies		Identity conflict arising from identity discrepancies	
"Therefore, by taking advantage of the opportunities from devolution and the new IT system, HRIOs at the counties engaged in an identity restructuring response." (Bernardi et al., 2019, p. 15)	Transformative identity work: skill-based identity expression		Transformative identity work: skill-based identity expression			Transformative identity work	

Excerpts	Coding Cycle 1		Coding Cycle 2		Coding Cycle 3		Reflexive Notes
	Semantic	Latent	Semantic	Latent	Semantic	Latent	
"The relationship between librarians and Internet search provides an instructive example of how an occupational identity can interact with a new technology. We found, specifically, that librarians' occupational identity refracted Internet search by shaping both librarians' interpretations of the technology and the activities in which they engaged. Like a lens that bears the imprint of the light it refracts, however, this process also changed the occupational identity itself. In turn, the changed identity refracted the technology differently and, therefore, was associated with different interpretations and activities. This process repeated over time, resulting in changes to both identity and technology." (Nelson & Irwin, 2014, p. 36)	Interpretations of Technology Shaped by Identity Activities Shaped by Identity Identity is also shaped by interpretations of technology and activities Recursive process of technology and occupational identity reshaping each other		Activities Shaped by Identity Identity is also shaped by interpretations of technology and activities	Bi-directional shaping among the digital and social structures with employees Occupational Identity as a Lens on Technology	Enactment of IT systems and identity work driven by its interpretation	Mutual shaping of technology, social structures, and identity	This was initially interpreted as seen from the excerpt. In the second cycle, latent code was introduced as the excerpt was analyzed through the identity work perspective. Moreover, the underlying observations were consolidated to form the new code. This was further updated on Cycle 3 to consolidate the code label with other similar observations.

Excerpts	Coding Cycle 1		Coding Cycle 2		Coding Cycle 3		Reflexive Notes
	Semantic	Latent	Semantic	Latent	Semantic	Latent	
"Our research emphasizes that a substitutive decision-making AI system provides no opportunity for employees to interact with the system in terms of influencing the decision-making process or adapting or overruling the decision-making outcome. This restricts employees' ability to integrate the AI as part of themselves and develop an AI-related identity. A strong IS-related identity promotes acceptance of and beneficial engagement with technology, which then results in higher organizational performance (Carter et al., 2020b). " (Strich et al., 2021, p.16)	Interaction with the system enables the formation of the IT-enabled identity Strong IS-related identity promotes technology acceptance.	Importance of room to maneuver and ability to interact with the system		Engagement with technology enabled affordances that redefined their core identity Importance of room to maneuver and ability to interact with the system		Latitude for agentic action Affordances realized through technology appropriation	Semantic and latent codes were derived from the excerpt in the first cycle. The latent code was derived as this was related to another study previously analyzed. In Cycle 2, the codes were consolidated and linked to AST. These were further updated to consolidate code labels with conceptually similar codes.

Appendix H

Asking ChatGPT to explain institutional logic and cite reliable references

Tool: ChatGPT

Prompt:

Explain institutional logic. Cite reliable academic references.

Response:

Institutional logic is a core concept in institutional theory used to explain how socially constructed belief systems shape actors' cognition, behavior, and organizational practices within a given institutional context.

What is Institutional Logic?

Institutional logics are historically contingent, socially constructed systems of values, beliefs, norms, and rules that provide meaning to social reality and guide action within institutional fields (e.g., healthcare, accounting, education).

In simple terms, institutional logics answer:

- *What is considered legitimate?*
- *What goals should be pursued?*
- *How should work be organized and evaluated?*
- *Who has authority and why?*

They operate as cultural frames that influence how individuals and organizations interpret situations and make decisions.

Origins of the Concept

The concept was formalized by Friedland and Alford (1991), who argued that modern societies are organized around multiple, sometimes competing, institutional logics such as:

- Market
- State
- Profession
- Family
- Religion
- Corporation

Each logic carries its own:

- Assumptions
- Values
- Sources of legitimacy
- Identities and roles

Key Components of Institutional Logics

Scholars typically describe institutional logics as comprising:

1. Material practices
   – Technologies, routines, and structures through which work is done.
2. Symbolic systems
   – Values, norms, vocabularies, and narratives that give meaning to practices.

3. Sources of legitimacy and authority
   – What makes actions "right," "appropriate," or "professional."
4. Identity prescriptions
   – Expectations about who actors are and how they should behave.

(*Thornton, Ocasio, & Lounsbury, 2012*)

Multiple and Competing Logics

A central insight of institutional logic theory is that multiple logics often coexist within the same field.

For example, in healthcare:

- A professional logic emphasizes clinical autonomy and patient care.
- A market logic emphasizes efficiency, cost control, and performance metrics.
- A managerial or corporate logic emphasizes accountability and standardization.

These logics can:

- Coexist peacefully
- Compete (creating tensions and conflict)
- Hybridize (leading to new practices and identities)

Institutional Logics and Agency

Unlike early institutional theory, the institutional logics perspective recognizes that actors are not passive rule-followers.

Actors:

- Draw selectively on different logics
- Engage in sensemaking
- Act strategically to maintain, blend, or challenge dominant logics

This makes the framework particularly useful for studying:

- Institutional change
- Identity work
- Professional transformation
- Digital transformation and technology adoption

(*Battilana, 2006; Thornton et al., 2012*)

Institutional Logics and Identity

Institutional logics are tightly linked to identity:

- Logics define "who we are" and "what we do"
- Identity conflicts often arise when actors are exposed to incompatible logics
- Individuals may experience identity strain or threat when dominant logics shift

This linkage is especially relevant in studies of:

- Occupational identity
- Professional work
- Technology-driven change

(*Pratt et al., 2006; McPherson & Sauder, 2013*)

Why Institutional Logic Matters

Institutional logic theory helps explain:

- Why organizations in the same field behave differently

- How change occurs without formal rule changes
- Why technology adoption leads to different outcomes
- How professionals negotiate meaning and legitimacy

It is widely used in:

- Organization studies
- Information systems
- Healthcare research
- Accounting and professional services research

Key Academic References

Foundational works

- Friedland, R., & Alford, R. R. (1991). *Bringing society back in: Symbols, practices, and institutional contradictions.* In W. W. Powell & P. J. DiMaggio (Eds.), The New Institutionalism in Organizational Analysis. University of Chicago Press.

Core theoretical development

- Thornton, P. H., Ocasio, W., & Lounsbury, M. (2012). The Institutional Logics Perspective: A New Approach to Culture, Structure, and Process. Oxford University Press.

Empirical and agency-focused work

- Thornton, P. H., & Ocasio, W. (1999). *Institutional logics and the historical contingency of power in organizations.* American Journal of Sociology, 105(3), 801–843.
- Battilana, J. (2006). *Agency and institutions: The enabling role of individuals' social position.* Organization, 13(5), 653–676.

Identity and logics

- Pratt, M. G., Rockmann, K. W., & Kaufmann, J. B. (2006). *Constructing professional identity: The role of work and identity learning cycles.* Academy of Management Journal, 49(2), 235–262.
- McPherson, C. M., & Sauder, M. (2013). *Logics in action: Managing institutional complexity in a drug court.* Administrative Science Quarterly, 58(2), 165–196.

If you'd like, I can tailor this explanation to healthcare, accounting, or digital technologies, or help you position institutional logics within your theoretical framework (e.g., linking to identity conflict or IT identity).

Appendix I

Understanding Reflexive Thematic Analysis

Tool: CoPilot

Prompt: What makes a good reflexive thematic analysis code?

Response:

A good reflexive thematic analysis (RTA) code is conceptually rich, context-sensitive, and analytically generative—it captures meaning, not just content.

Here's a detailed breakdown of what makes a code effective in Braun and Clarke's reflexive thematic analysis framework:

🧠 Conceptual Depth and Meaning

- Goes beyond description: A good code doesn't just label what is said—it interprets it. For example, instead of "feeling sad," a richer code might be "navigating emotional dissonance."
- Captures latent meaning: It reflects underlying ideas, assumptions, or tensions, not just surface-level statements.

🧩 Contextual and Situated

- Responsive to context: Codes are shaped by the research question, theoretical framework, and analytic lens. What counts as "support" in one study may be "dependency" in another.
- Flexible and evolving: Codes are not fixed—they shift as your understanding deepens. Reflexive TA encourages iterative coding.

🔍 Analytical Utility

- Supports theme development: Good codes help you build coherent, compelling themes. They're stepping stones toward patterns of shared meaning.
- Avoids fragmentation: Instead of atomizing data into tiny bits, codes should preserve meaningful chunks that retain context.

🛠️ Crafted with Reflexivity

- Acknowledges researcher subjectivity: Your theoretical positioning, assumptions, and emotional responses shape the coding. This is a strength, not a bias.
- Documented and transparent: Reflexive memos and codebooks help track how and why codes were developed, revised, or discarded.

📌 Examples of Strong Codes

Weak Code (Descriptive)	Strong Code (Interpretive)
"Worried about job"	"Anticipating professional instability"
"Happy with support"	"Experiencing relational validation"

Weak Code (Descriptive)	Strong Code (Interpretive)
“Doesn’t trust system”	“Negotiating institutional betrayal”

🧭 Tips for Developing Good Codes

- Start broad, then refine: Initial codes can be messy—refinement comes through immersion and reflection.
- Use evocative language: Codes should resonate with the emotional and conceptual tone of the data.
- Check for coherence: Ask yourself: Does this code help me tell a meaningful story about the data?

For deeper guidance, Braun and Clarke’s resources and examples from doctoral theses offer excellent illustrations of well-crafted codes cdn.auckland.ac.nz Thematic Analysis Degree Doctor®.

Would you like help refining your own codebook or mapping codes to themes? I’d be glad to assist.

Appendix J

Output from SciSpace

title	Problem Statement	Objectives	Methods Used	Population Sample	Contributions	Practical Implications	Results	Findings	Conclusions	Limitations	Future Research
Pemer F - Enacting-professional-service-work-in-times-of-digitalization-and-potential-disruption.pdf	- The paper explores how digitalization disrupts service industries, particularly in knowledge-intensive B2B services like auditing and PR/C consulting . - It highlights the need for understanding how frontline workers adapt their service work amidst increasing automation and AI integration . - The study identifies a knowledge gap between traditional service providers and digital experts, complicating the adoption of digital services . - It emphasizes the influence of occupational identity and service climate on technology adoption among frontline workers .	- The research aims to explore how frontline workers enact their service work amid digitalization in B2B service industries . - It investigates the influence of technological innovations on service work and occupational identities . - The study seeks to develop propositions and a conceptual model to support frontline workers' integration of digital technologies .	- The study utilized an interview approach with 50 professionals to gather data on service work enactment in response to digitalization . - Data analysis was performed iteratively, involving meticulous reading and coding of transcripts into informant-centric codes . - The analysis included organizing codes into first-order codes and comparing them with an analytical framework . - An abductive approach was employed to identify theoretical categories and aggregate dimensions from the data .	- The study involved interviews with 50 partners and digital experts from four auditing firms and six PR/C firms in Sweden . - The sampling method included semi-structured interviews, varying by firm size, with more interviews in larger auditing firms . - All studied firms had been established for over 10 years and were among the largest in their industry . - Interviews were conducted in 2018, lasting approximately 45-90 minutes, and were recorded and transcribed .	- The study explores how digitalization affects service work in knowledge-intensive B2B industries, particularly auditing and PR consulting . - It develops a conceptual model linking macro-level phenomena like digitalization to micro-level enactments by frontline workers . - The findings highlight the influence of occupational identity and service climate on technology adoption among frontline workers . - Practical implications suggest service firms analyze their technology-service intelligence fit to enhance efficiency and competitiveness . - The paper encourages further interdisciplinary research on the impact of digital technologies on service work and customer interactions .	- Service firms should analyze the intelligence types their services rely on and the technology-service intelligence fit . - Unbundling services and applying digital technologies can enhance efficiency and allow workers to focus on value-adding tasks . - Firms are advised to revise HRM practices to support recruitment and development of necessary digital skills . - Leaders must actively support the adoption of new digital skills and tools, acting as role models . - Service workers should explore extending their occupational identities into new jurisdictions while maintaining congruence in their roles . - The findings indicate a need for service firms to embrace digitalization to remain competitive .	- The study explores how digitalization affects service work in auditing and PR/C consulting industries . - Findings indicate that auditing firms embrace digitalization more than PR/C firms . - Frontline workers' service enactment is influenced by technology-service intelligence fit, occupational identities, and service climate . - The research identifies industry-specific differences in service intelligence and climate shaping service work . - Practical implications suggest firms analyze their service intelligence types and improve HRM practices for digitalization support .	- The study finds that auditing firms embrace digitalization more than PR/C firms, contrary to previous research findings . - Frontline workers' service work is influenced by the fit between technology and service intelligence . - Dimensions of service intelligence, occupational identity, and service climate shape how frontline workers enact their service work . - Industry-specific differences in service work enactment were identified, highlighting the need for tailored approaches . - The findings suggest that service firms should analyze their intelligence types and technology-service fit .	- The paper concludes that digitalization significantly impacts service work in professional service firms (PSFs). - It identifies dimensions like service intelligence and occupational identity influencing frontline workers' service enactment. - The study reveals industry-specific differences in how auditing and PR/C firms embrace digitalization. - The authors develop propositions and a conceptual model to guide service firms in supporting digital technology integration. - Practical implications include enhancing HRM practices to recruit and develop necessary digital skills.	- The study is limited to two professional service industries: auditing and PR/C consulting . - Generalizability of findings to other knowledge-intensive B2B services is uncertain . - More empirical studies are needed to understand the new translator role in service work . - The impact of technology on frontline workers' practices requires further investigation . - Occupational identity's influence on technology adoption among frontline workers needs more interdisciplinary studies .	- Future research should explore how occupational identity affects technology adoption among frontline workers . - Investigating the link between new services and sales metrics or customer retention is essential . - More empirical studies are needed on the evolving translator role in service work . - Research should examine how digital technologies augment service work across various industries . - Testing the generalizability of findings in other knowledge-intensive B2B services is recommended . - Future studies should analyze how frontline workers adapt to human-robot interactions due to technological advancements . - The impact of technology-service intelligence fit on responses to digitalization warrants further

title	Problem Statement	Objectives	Methods Used	Population Sample	Contributions	Practical Implications	Results	Findings	Conclusions	Limitations	Future Research
											investigation . - Understanding the infusion of digital technologies in service work is crucial for future research .