1. Record Nr. UNINA9910726285103321 Autore Vitale Gianluca **Titolo** Understanding Supply Chain Digitalization Through Actor-Network Theory: The Interplay Between Blockchain, Accounting and Management Control / / Gianluca Vitale Cham, Switzerland:,: Springer, Springer Nature Switzerland AG,, Pubbl/distr/stampa [2023] ©2023 **ISBN** 9783031309885 Edizione [First edition.] 1 online resource (XV, 110 p. 1 illus.) Descrizione fisica SIDREA Series in Accounting and Business Administration Series Collana Disciplina 657.0285 Soggetti Accounting - Data processing Actor-network theory Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Nota di bibliografia Includes bibliographical references. Nota di contenuto Intro -- Foreword -- Preface -- Acknowledgements -- Contents --Abbreviations and Acronyms -- Chapter 1: Information Technologies for Business Management: From Big Data to Blockchain, a Literature Overview -- 1.1 Introduction -- 1.2 What Is Big Data? -- 1.3 BD and Management Issues -- 1.3.1 BD in Management Accounting and Control Activities -- 1.4 What Is Blockchain? -- 1.5 Blockchain and Management Accounting Issues -- 1.6 Literature Shortcomings and Research's Objectives -- 1.7 Conclusion -- References -- Chapter 2: Theoretical Framework: The Actor-Network Theory (ANT) -- 2.1 Introduction -- 2.2 Conceptualizing Technology in Management Research: Why ANT? -- 2.3 What Is Ant? A Historical Background --2.3.1 Power -- 2.3.2 Actors -- 2.3.3 Actor-Network -- 2.3.4 Control

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## Sommario/riassunto

Combining two different actor-network theory perspectives and relying on the single case study methodology, this book offers important empirical evidence and managerial implications on the use of blockchain for accounting and control purposes. Exploring the first agro-food European case of blockchain application for supply chain management, this research work is among the pioneers in analysing the interaction between this new technology and traditional management accounting and control practices.