1. Record Nr. UNIPARTHENOPE000037357

Autore	Agostini, Marisa
Titolo	Big data and analytics in accounting [risorsa elettronica] : theories, regulations and implications / Marisa Agostini, Daria Arkhipova
Pubbl/distr/stampa	Torino, : Giappichelli, 2023
Titolo uniforme	Big data and analytics in accounting
ISBN	979-12-211-7913-2
Descrizione fisica	1 testo elettronico (IX, 145 p.)
Collana	Business administration and accounting studies ; 22
Altri autori (Persone)	Arkhipova, Daria
Disciplina	005.7
Collocazione	EBOOK
Lingua di pubblicazione	Inglese
Formato	Risorsa elettronica
Livello bibliografico	Monografia
Nota di contenuto	Indice del libro free access: (http://digital.casalini.it/9791221179132)
Sommario/riassunto	Digital technologies such as big data analytics (BDA) are being increasingly used by businesses to create economic and societal value (Ferraris et al., 2019; Constantiou and Kallinikos, 2015; Günther et al., 2017; Rana et al., 2023). As a consequence, academic literature has emphasised their "disruptive potential\201D for enhancing corporate sustainability performance (Etzion and Aragon-Correa, 2015), creating more equal and inclusive society (Secundo et al., 2017), fostering optimal reallocation of underutilized resources (Etter et al., 2019) and enabling more participatory and democratic forms of governance (Neu et al., 2019; Ojala et al., 2019; Uldam, 2018). Conversely, the advocates of the critical approach have raised concerns about digital technologies related to privacy and security threats (La Torre et al., 2018), limitations of autonomy and freedom (Andrew and Baker, 2019), labour exploitation (Fuchs, 2010), lack of algorithmic accountability (Martin, 2019),