



## Application Actor–Network Theory (2023-2025): A systematic Literature Review

Rissa Nadiah Afifah Sembiring<sup>1\*</sup>, Sambas Ade Kesuma<sup>2</sup>, Iskandar Muda<sup>3</sup>, Firman Syarif<sup>4</sup>

Accounting Departement of Faculty Economic and Business, Universitas Sumatera Utara, Indonesia

**Corresponding Author:** Rissa Nadiah Afifah Sembiring  
[rissanadiah0700@gmail.com](mailto:rissanadiah0700@gmail.com)

---

### ARTICLE INFO

*Keywords:* Actor–Network Theory (ANT), Systematic Literature Review (SLR), Non-Human Agency

*Received :* 16, October

*Revised :* 30, October

*Accepted:* 19, November

©2025 Sembiring, Kesuma, Muda, Syarif: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



### ABSTRACT

This study is a Systematic Literature Review (SLR) that aims to map the utilization of Actor–Network Theory (ANT) in accounting studies published during the 2023–2025 period. The research method employs the PICO framework (Population, Intervention, Comparison, Outcome) to establish inclusion criteria and conduct thematic analysis. The primary data consist of 33 articles that were collected and mapped into a source file. The results show a dominance of qualitative methods (case studies, ethnography, and discourse analysis), a focus on human non-human interactions in accounting practices, and the significant role of nonhuman elements (e.g., information systems, factories, devices) in shaping organizational tensions and outcomes. This SLR provides a conceptual contribution by recommending the integration of ANT with institutional theory and the use of mixed-method research in future studies.

---

## **INTRODUCTION**

The development of accounting research over the past two decades has shown a paradigm shift from technical and normative approaches toward more social and interdisciplinary perspectives. One of the prominent frameworks used to understand socio technical dynamics in accounting practice is Actor–Network Theory (ANT). This theory was first developed by Bruno Latour, Michel Callon, and John Law in the 1980s as a new way to examine how science and technology are constructed through the relationships between humans and non-human entities (Callon, 1986; Latour, 2005; Law, 1992).

Conceptually, ANT views the world as a heterogeneous network composed of both human and non-human actors that interact and influence social outcomes (Law & Singleton, 2014). Within this framework, entities such as information systems, documents, technological devices, and organizational infrastructures are regarded as possessing agency that shapes human behavior and decision making. Thus, social practices, including accounting, are understood as the result of negotiation and translation processes among actors operating dynamically within a network.

In the context of accounting, the application of ANT provides an analytical lens to trace how accounting information systems, reporting standards, and technological devices function as non-human actors that influence organizational structures, processes, and outcomes (Quattrone & Hopper, 2005). Previous studies have demonstrated that ANT helps explain the formation of accounting practices, from information system design and auditing to sustainability reporting (Justesen & Mouritsen, 2011). ANT also highlights the role of obligatory passage points (OPP) critical nodes in a network that channel and regulate relationships among actors in determining translation processes and the distribution of power within organizations (Callon, 1986).

However, although ANT has been widely applied in social and organizational research, systematic mapping of its recent application in accounting studies remains limited, particularly in the post 2023 period marked by the growing influence of digital technology, ESG reporting, and sustainability practices. Therefore, this study aims to map and analyze the trends in the application of Actor–Network Theory (ANT) in accounting studies published between 2023 and 2025. A Systematic Literature Review (SLR) approach is employed to identify thematic patterns, dominant research methods, and the theoretical contributions emerging from recent ANT based accounting literature.

The objectives of this research are to:

1. **RQ1:** How has Actor–Network Theory (ANT) been applied in accounting studies published between 2023 and 2025?
2. **RQ2:** What are the dominant research methods and thematic focuses used in accounting studies based on Actor–Network Theory (ANT)?
3. **RQ3:** What are the theoretical contributions and practical implications of applying Actor–Network Theory (ANT) in accounting research?

Through this approach, the study seeks to provide conceptual contributions to strengthening the theoretical foundation of socio technical

perspectives in accounting while offering practical implications for developing accounting systems and practices that are more adaptive to technological and organizational dynamics.

## LITERATURE REVIEW

### *Development and Application of Actor–Network Theory (ANT)*

Since its introduction by Bruno Latour, Michel Callon, and John Law in the early 1980s, Actor–Network Theory (ANT) has evolved into one of the key theoretical frameworks in socio technical studies. ANT is used to explain how social, technological, and organizational phenomena are formed through networks of relationships between human and non-human actors (*Latour, 2005; Callon, 1986; Law, 1992*).

In the social sciences, ANT has been widely applied to examine the processes of knowledge production, innovation diffusion, and technology adoption. The approach rejects the traditional dichotomy between humans and technology, emphasizing analytical symmetry that both human and non-human entities have active roles (*agency*) in shaping social outcomes (*Latour, 2005*). The development of ANT beyond the realm of science, particularly in management and accounting, became evident in the late 1990s. Researchers began to recognize the potential of ANT in understanding how accounting practices and systems are constructed through complex interactions among humans, documents, software, and organizational procedures (*Quattrone & Hopper, 2005; Justesen & Mouritsen, 2011*).

### *Actor–Network Theory in Accounting Research*

In accounting, Actor–Network Theory (ANT) has been employed as an analytical tool to understand the social and technological processes that shape accounting practices and reporting systems. According to Justesen and Mouritsen (2011), ANT helps identify how accounting technologies and documents function as active actors in organizing behavior, regulating information flows, and mediating managerial decision making.

Quattrone and Hopper (2005), in their seminal study, demonstrated that Enterprise Resource Planning (ERP) systems function not only as administrative tools but also as actors that shape accounting logic and organizational decision making. In other words, technology is not neutral. it actively participates in constructing meaning and social structure within organizations.

In another study, Andon, Baxter, and Chua (2007) applied ANT to trace how performance management tools (such as the Balanced Scorecard) are formed and accepted through the translation process including problematization, intersement, enrolment, and mobilization. This process shows that accounting practices are not linear outcomes but rather the result of ongoing negotiations among various actors and artifacts.

More recent studies, such as those by Lowe (2017) and Cuganesan (2018), have extended the use of ANT to the context of public accountability and government accounting. These studies reveal that financial reporting documents,

e-audit systems, and fiscal regulations act as obligatory passage points (OPP) that structure the relationships among institutions, auditors, and the public.

### ***ANT and the Adoption of Digital Accounting Technologies***

The digital transformation of modern accounting has made ANT increasingly relevant. According to *Arnaboldi, Lapsley, and Steccolini (2017)*, ANT allows researchers to explore how cloud based accounting systems and artificial intelligence (AI) contribute to shaping new forms of practice and accountability. These technologies act as non-human actors that alter the ways in which data are collected, processed, and disseminated. In the context of digital public accounting, *Grossi and Argento (2021)* employed ANT to understand how electronic financial reporting platforms create new networks connecting governments, citizens, and digital infrastructures.

They found that digital systems not only accelerate reporting processes but also redefine accountability relationships, in which clarity and transparency are shaped through human machine interactions.

### ***Synthesis and Research Gaps***

From the reviewed studies, it can be concluded that ANT has been widely used to explain how accounting practices are formed through interactions between human and non-human actors. However, most of these studies have focused on large organizational settings, such as corporations and public institutions (*Lowe, 2017; Cuganesan, 2018*).

Research gaps remain regarding the application of ANT in digital accounting within small and medium sized enterprises (SMEs) or in AI based accounting systems. Furthermore, there is limited research that integrates ANT with other theoretical perspectives, such as Institutional Theory or Socio Materiality (*Modell, 2019*). Therefore, future research that further develops ANT in the digital era particularly in the context of modern accounting information systems and data driven accountability is highly needed. This approach can enrich our understanding of how technology and humans jointly construct new, complex, and dynamic accounting practices.

## **METHODOLOGY**

### ***Types and Approaches of Research***

This study employs a Systematic Literature Review (SLR) approach structured around the PICO framework (Population, Intervention, Comparison, Outcome). The PICO model serves as a systematic guide for the process of identifying, selecting, and synthesizing literature that discusses the application of Actor–Network Theory (ANT) in accounting research. This approach is qualitative and interpretive, focusing on theoretical synthesis rather than statistical generalization.

Based on the application of the PICO framework, this study finds that the use of Actor–Network Theory (ANT) in accounting research provides a

multidimensional understanding of how accounting systems, audit mechanisms, and information infrastructures are socially constructed. The ANT approach demonstrates that accounting is not merely a technical activity, but a networked practice formed through interactions among humans, technologies, documents, and institutional rules (Callon, 1986; Latour, 2005; Quattrone & Hopper, 2005).

Although ANT has been widely applied in the context of large organizations and the public sector, a research gap still exists regarding its application to digital transformation, AI integration, and data driven decision making in modern accounting. Therefore, this study aims to synthesize existing insights and identify new directions for the theoretical development of ANT in contemporary accounting research.

### ***Literature Research Strategy***

The literature search was conducted systematically through several major academic databases, namely Scopus, ScienceDirect, Emerald Insight, and Taylor & Francis. The selection of these databases aimed to ensure broad coverage, encompassing reputable international journals as well as nationally accredited journals (Sinta 1-2). The search keywords used in this study were: "Actor Network Theory" AND "Actor-Network Theory" OR "ANT."

The search criteria were limited to peer reviewed journal articles published during the 2023–2025 period, written in English, and available in full text format.

Each article was screened based on its title, abstract, keywords, and theoretical framework to ensure its relevance to the research topic.

### ***Inclusion and Exclusion Criteria***

Booth (2016) in "Searching for Qualitative Research for Inclusion in Systematic Reviews" emphasized that inclusion and exclusion criteria function not only as selection guidelines but also as tools to maintain the credibility and replicability of research results. Meanwhile, Tranfield, Denyer, and Smart (2003) asserted that establishing clear criteria helps reduce researchers' subjective bias and ensures that the reviewed literature aligns with the context and objectives of the study.

Inclusion Criteria:

1. Studies discussing Actor–Network Theory (ANT) and its application in the fields of accounting, digital transformation, or socio technical systems.
2. Articles published in reputable international journals (indexed in Scopus or Web of Science/WoS).
3. Articles published during the 2023–2025 period, written in English, and available in full text format.

Exclusion Criteria:

1. Non-scientific materials such as editorials, policy reports, book reviews, or conference proceedings without full text availability.
2. Articles unrelated to Actor–Network Theory (ANT).

3. Duplicate publications or those that are inaccessible and lack clear methodological or empirical grounding.

The application of these criteria ensures that the selected literature is relevant, credible, and theoretically well founded, thereby providing a solid basis for research analysis and synthesis.

### *Data Analysis approaches*

The selected articles were analyzed using qualitative content analysis and thematic coding methods. This analysis focused on identifying patterns, trends, and conceptual relationships within the reviewed literature. Data were manually coded to identify recurring themes and subthemes across studies. Subsequently, a thematic synthesis was conducted to integrate findings from various sources, thereby revealing dominant patterns and research gaps. This analytical approach provides a comprehensive understanding of the contribution of Actor-Network Theory (ANT) to the development of digital accounting, audit practices, and accounting information systems research.

## **RESEARCH RESULT AND DISCUSSION**

### *Research Overview*

Based on the literature search conducted using the Systematic Literature Review (SLR) approach with the PICO framework (Population, Intervention, Comparison, Outcome), the number of publications examining the application of Actor-Network Theory (ANT) in the field of accounting and information systems showed fluctuations during the 2023–2025 period.

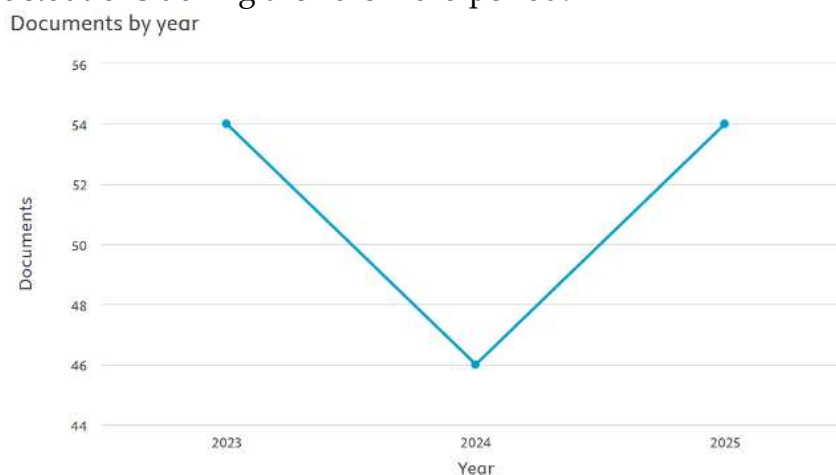


Figure 1. Indexed by Scopus

As shown in Figure 1, This increase also reflects the expanding application of ANT in modern accounting studies, such as the integration of AI and cloud based accounting information systems, research on digital accountability and technology assisted auditing, and the exploration of socio technical relationships between human and non-human actors within organizations.

Overall, this publication pattern demonstrates that ANT remains a key theoretical framework for understanding the paradigm shift in accounting in the era of digital transformation.

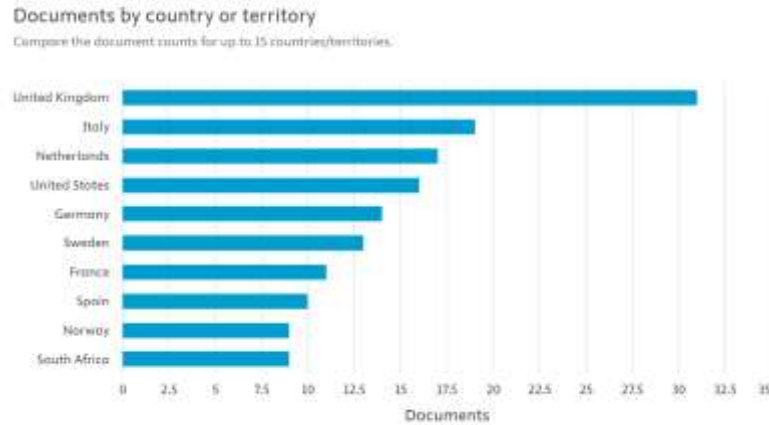


Figure 2. Indexed by Scopus

Based on Figure 2, research utilizing Actor–Network Theory (ANT) in the field of accounting is dominated by Western European countries. The United Kingdom ranks highest with more than 30 publications, followed by Italy, the Netherlands, and the United States with around 15–20 publications. Overall, this distribution indicates that ANT research in accounting remains concentrated in Europe and America, but it also presents significant opportunities for developing countries to expand the contextual application of this theory.

**Publication Trends (2023-2025)**

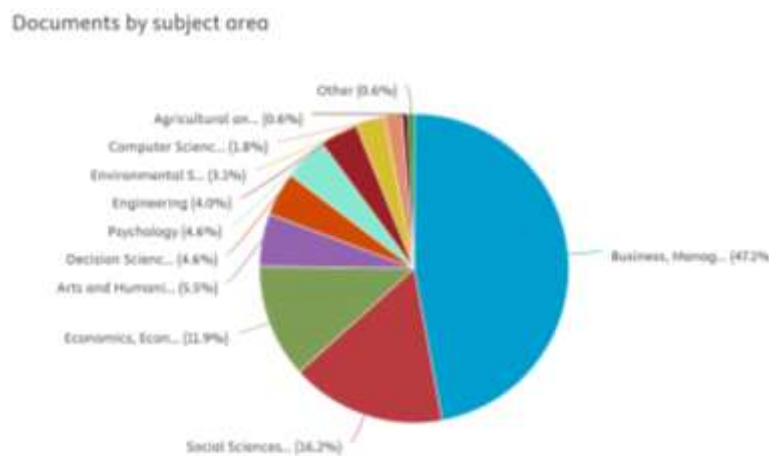


Figure 3. Indexed by Scopus

Based on Figure 3, studies utilizing Actor–Network Theory (ANT) are most frequently published in the field of Business, Management, and Accounting with a proportion of 47.1%, indicating the dominance of ANT applications in accounting and digital management research.

The development of research trends during this period can be described as follows. In 2023, research focused mainly on the analysis of actor networks in organizational management, governance, and information systems, particularly within Business, Management, and Accounting. In 2024, the focus began to shift toward network based decision making, digital economy, and inter institutional

collaboration, showing the application of ANT in Economics and Decision Sciences.

In 2025, research trends evolved toward technology, sustainability, and social innovation, where ANT was used to understand human technology interactions in Engineering, Environmental Science, and Computer Science.

Overall, the focus of SLR studies employing ANT from 2023 to 2025 demonstrates a transition from organizational studies toward socio technological and environmental integration, reflecting a growing interest in multidisciplinary approaches to understanding the relationships among human and non-human actors.

### ***Main Findings***

Based on a review of 33 research articles employing Actor-Network Theory (ANT) during the period 2023–2025, several key findings were obtained as follows. First, ANT based research in accounting is dominated by qualitative approaches, particularly case studies, ethnography, and discourse analysis. This approach is considered most appropriate for ANT's nature, which traces the processes of negotiation and the complex relationships between human and non-human actors within organizational contexts (Latour, 2005; Callon, 1986; Law, 1992).

Second, the main focus of research lies in the interaction between human and non-human actors in accounting practices. Entities such as information systems, digital devices, documents, and algorithms are recognized as having agency, which actively shapes accounting practices and organizational decision making (Quattrone & Hopper, 2005; Justesen & Mouritsen, 2011).

Third, there has been a growing role of digital technology and artificial intelligence (AI) in ANT related research. Recent studies employ ANT to understand how cloud accounting, e-audit, and AI systems shape data driven financial reporting and digital accountability practices (Arnaboldi, Lapsley & Steccolini, 2017; Grossi & Argento, 2021).

Fourth, there is a broadening of research scope from traditional domains such as Business, Management, and Accounting toward Economics, Decision Sciences, as well as Environmental Science and Engineering (Lowe, 2017; Cuganesan, 2018). This indicates that ANT research is becoming increasingly multidisciplinary, focusing on the interconnections between technology, sustainability, and social innovation.

Fifth, a research gap remains, as there is still a limited number of ANT studies applied in the context of Small and Medium Enterprises (SMEs) and in AI based accounting systems. Furthermore, the integration of ANT with other theoretical frameworks such as Institutional Theory and Socio Materiality remains scarce (Modell, 2019). Future studies are recommended to employ mixed-method approaches to produce more comprehensive and empirically grounded findings.

Finally, on a conceptual level, this review reaffirms that accounting is a networked practice the result of simultaneous interactions among humans,

technologies, and institutional structures. Actor–Network Theory provides an essential contribution to understanding the processes of translation, negotiation, and power formation within modern organizations (Callon, 1986; Latour, 2005). Practically, the findings of this SLR provide a conceptual foundation for developing adaptive and socially responsive digital accounting systems in the era of digital transformation.

### ***Methodological Model***

Accounting research based on Actor–Network Theory (ANT) during the 2023–2025 period remains dominated by qualitative and interpretive approaches, particularly case studies, ethnography, and discourse analysis (Latour, 2005; Callon, 1986; Law, 1992). However, a shift is emerging toward integrative and digital approaches, where ANT is applied in the context of cloud accounting, AI, and technology-based accounting (Arnaboldi, Lapsley & Steccolini, 2017; Grossi & Argento, 2021). Efforts to combine ANT with Institutional Theory and Socio-Materiality are also developing to strengthen empirical validity and to understand the socio-technological relationships embedded within modern accounting systems (Modell, 2019; Lowe, 2017; Quattrone & Hopper, 2005; Justesen & Mouritsen, 2011).

### ***General Discussion***

A review of 33 articles shows that Actor–Network Theory (ANT) in accounting during the 2023–2025 period has developed significantly toward an integrative and multidisciplinary approach, involving fields such as Economics, Environmental Science, and Engineering (Lowe, 2017; Cuganesan, 2018). Research is still dominated by qualitative methods, but there is a growing use of mixed methods and integration with Institutional Theory and Socio-Materiality (Modell, 2019; Callon, 1986; Law, 1992).

The main findings indicate that information systems, digital devices, and algorithms play an active role in shaping accounting practices and digital accountability (Quattrone & Hopper, 2005; Arnaboldi, Lapsley & Steccolini, 2017). However, the application of ANT in Small and Medium Enterprises (SMEs) and AI-based accounting systems remains limited, suggesting the need for further research to strengthen understanding of the relationships between humans, technology, and institutions in developing adaptive and sustainable digital accounting systems (Latour, 2005; Grossi & Argento, 2021).

### ***Theoretical Implications and Practical Implications***

Actor–Network Theory (ANT) provides a vital framework for understanding accounting as a networked and socio-technological practice, where humans, technologies, and institutions interact to form dynamic accounting systems (Latour, 2005; Callon, 1986). ANT extends traditional accounting perspectives by recognizing the agency of non-human actors such as digital devices, information systems, and algorithms that shape accounting practices and decision-making processes (Quattrone & Hopper, 2005). Its

integration with Institutional Theory and Socio-Materiality further enhances its explanatory power in analyzing the formation of organizational structures through both social and material interactions (Modell, 2019; Cuganesan, 2018). Practically, ANT serves as a foundation for developing adaptive, collaborative, and data-driven digital accounting systems, emphasizing accountability through the interaction between humans and technology (Arnaboldi, Lapsley & Steccolini, 2017; Grossi & Argento, 2021). Future studies are encouraged to apply ANT within Small and Medium Enterprises (SMEs) and AI-based accounting models to promote transparency, participation, and sustainability in modern accounting practices.

## **CONCLUSIONS AND RECOMMENDATIONS**

This Systematic Literature Review (SLR) of 33 journal articles published between 2023 and 2025 reveals that the application of Actor–Network Theory (ANT) in accounting research has evolved significantly toward a more integrative, multidisciplinary, and socio technological paradigm. ANT has expanded beyond traditional organizational studies in Business, Management, and Accounting to encompass broader fields such as Economics, Decision Sciences, Environmental Science, and Engineering. The findings indicate that ANT based accounting research is still dominated by qualitative approaches (case studies, ethnography, and discourse analysis), which align with the interpretive nature of ANT in exploring negotiation and translation processes among human and non-human actors (Latour, 2005; Callon, 1986). However, a gradual methodological shift is observed toward mixed-method and theory integrative approaches, particularly through its combination with Institutional Theory and Socio Materiality (Modell, 2019).

Empirically, the results show that non-human entities including information systems, algorithms, and digital infrastructures play an active role in shaping accounting practices, governance mechanisms, and data driven accountability (Quattrone & Hopper, 2005; Arnaboldi, Lapsley & Steccolini, 2017). These findings reaffirm that accounting should be viewed as a networked practice, formed through continuous interactions between humans, technologies, and institutions.

Overall, this SLR highlights that ANT contributes to both theoretical development by reframing accounting as a socio technical construct and practical advancement by providing conceptual foundations for adaptive, collaborative, and sustainable digital accounting systems (Grossi & Argento, 2021; Cuganesan, 2018).

## **ADVANCED RESEARCH**

Future research should aim to expand the empirical application of ANT beyond large organizations to include Small and Medium Enterprises (SMEs) and public sector accounting, especially in the context of AI based systems and data driven accounting frameworks. Integrating ANT with quantitative and computational approaches will help strengthen its explanatory power and improve the generalizability of findings.

Scholars are also encouraged to explore interdisciplinary integrations of ANT with frameworks such as Institutional Theory, Socio Materiality, and Technology Acceptance Models to explain the complexity of socio technological interactions in modern accounting.

For practitioners, ANT can serve as a strategic tool for mapping actor relationships both human and technological to design accounting systems that are transparent, participatory, and ethically governed. In the era of digital transformation, adopting ANT principles can help organizations balance technological innovation with accountability, fostering resilience and sustainability in accounting practices.

## REFERENCES

- Andersson, G., Lynch, M. P. J., Johansen, F. R., Fineide, M. J., & Martin, D. (2023). *Exploring perceptions of Lean in the public sector. Public Money & Management. <https://doi.org/10.1080/09540962.2020.1847454>*
- Capaverde, C. B., Fogaça, L., & Henriqson, É. (2023). *Actor-network theory for safety science: Reassembling social and technical elements. RAE-Revista de Administração de Empresas. <http://dx.doi.org/10.1590/S0034-759020230302x>*
- Chu, Z., Li, X., Bian, C., & Yang, J. (2024). *An actor-network theory analysis and modelling of carbon reduction policy coordination in China: A collaborative environmental governance perspective. Journal of Cleaner Production. Elsevier Ltd. <https://doi.org/10.1016/j.jclepro.2024.140966>*
- Condé, L., & Münch, C. (2025). *Resilient by Design: Exploring the social abilities and actor-network roles of artificial intelligence in supply chain management. Journal of Business Logistics. John Wiley & Sons Inc. <https://doi.org/10.1111/jbl.70032>*
- de La Ville, V.-I., Lefebvre, A., & Prothero, A. (2024). *The shaping of marketplace moral sentiments: Field-level dynamics and interaction ritual chains. Journal of Business Research. Elsevier Inc. <https://doi.org/10.1016/j.jbusres.2024.114810>*
- Esposito, G., Terlizzi, A., Desdemoustier, J., Pichault, F., & Crutzen, N. (2025). *Smart city development as public entrepreneurship: An in-depth case study of mayoral action based on actor-network theory. International Journal of Public Administration. Taylor & Francis. <https://doi.org/10.1080/01900692.2024.2329672>*
- George, R., D'Alessandro, S., Mehmet, I. M., Nikidehaghani, M., Evans, M. M., Laud, G., & Tedmanson, D. (2024). *On the path to decolonizing health care services: The role of marketing. Journal of Marketing. <https://doi.org/10.1177/00222429231209925>*

- Georgiou, O. (2024). *The politics of prudence in accounting standards*. *Accounting, Organizations and Society*. Elsevier Ltd. <https://doi.org/10.1016/j.aos.2024.101571>
- Guo, L. (2025). *Reexamining intercultural competence in Mainland China through actor-network theory*. *Journal of Intercultural Communication*. Immigrant Institutet. <https://doi.org/10.36923/jicc.v25i3.1194>
- Glover, S., & Hartz-Karp, J. (2025). *Sustainability in the making: Enduring commitment to socio-ecological change through an actor-network lens*. *Scandinavian Journal of Management*. Elsevier Ltd. <https://doi.org/10.1016/j.scaman.2025.101350>
- Haga, T. S., Ravn, J. E., Imaz Alias, O., & Greenwood, D. J. (2024). *Merging worklife organizational innovation and educational programs: Promoting continuous adaptations to the global economy*. *Systemic Practice and Action Research*. Springer New York. <https://doi.org/10.1007/s11213-024-09701-2>
- Iyamu, T., & Ibitomi, R. A. (2024). *A model for supporting information technology solutions selection and evaluation in a Nigerian bank*. *Journal of Logistics, Informatics and Service Science*. <https://doi.org/10.33168/JLISS.2024.0421>
- Jääskeläinen, T. (2024). *Purification as a tactic of marginalisation in business-community relations: Epistemic dimensions in the exclusion of indigeneity in Arctic development strategy*. *Organization*. SAGE Publications Ltd. <https://doi.org/10.1177/13505084231180478>
- Johnnie, A., & Iyamu, T. (2023). *The unknown dynamism in the adoption of the incident command system*. *Issues in Information Systems*. [https://doi.org/10.48009/4\\_iis\\_2023\\_118](https://doi.org/10.48009/4_iis_2023_118)
- Johnnie, A., & Iyamu, T. (2025). *A metrics model for assessing incident command system: A case of a South African municipality*. *Journal of Logistics, Informatics and Service Science*. <https://doi.org/10.33168/JLISS.2025.010>
- Madsen, K. C., Knudsen, M., & Pedersen, J. S. (2024). *The translation of lean management: Prospects of a relational approach for successful practice*. *Public Money & Management*. <https://doi.org/10.1080/09540962.2022.2111884>
- McArthur, J., Dunne, S., & Ivory, S. B. (2025). *Architectural design and managerial control: Lefebvre, Latour and the process of enrollment*. *Organization*. SAGE Publications. <https://doi.org/10.1177/13505084241241489>
- Mendonca, H., & Iyamu, T. (2024). *Improving the justice system services in Namibian rural communities through mobile technology*. *Issues in Information Systems*. International Association for Computer Information Systems. [https://doi.org/10.48009/4\\_iis\\_2024\\_102](https://doi.org/10.48009/4_iis_2024_102)
- Milano, C., Novelli, M., & Cheer, J. M. (2023). *Rethinking the space of tourism: Its power geometries and spatial justice*. *Journal of Sustainable Tourism*. <https://doi.org/10.1080/09669582.2022.2091141>

- Mlambo, N., & Iyamu, T. (2024). *Conceptualising the use of detective analytics underpinned by Actor-Network Theory*. *Issues in Information Systems*. International Association for Computer Information Systems. [https://doi.org/10.48009/4\\_iis\\_2024\\_107](https://doi.org/10.48009/4_iis_2024_107)
- Moolman, J., & Shuttleworth, C. C. (2025). *Qualitatively pre-testing a tailored financial literacy measurement instrument for professional athletes*. *Journal of Risk and Financial Management (JRFM)*. Multidisciplinary Digital Publishing Institute (MDPI). <https://doi.org/10.3390/jrfm18060317>
- Ngissah, E., Leeuwis, C., Cieslik, K., & Freeman, C. (2025). *Uberisation of mechanisation: Exploring the features and establishment of matchmaker digital tractor-hire platforms in Ghana through the lens of actor-network theory*. *NJAS: Impact in Agricultural and Life Sciences*. Taylor and Francis Ltd. <https://doi.org/10.1080/27685241.2025.2531122>
- Nocentini, M. G. (2025). *Beyond coordination: An actor-network account of the roles of metropolitan institutions in regional climate adaptation*. *Cities*. Elsevier Ltd. <https://doi.org/10.1016/j.cities.2025.106287>
- Priori de Deus, E., da Silveira, A. B., Maines da Silva, L., & de Camillis, P. K. (2024). *Tensions in coopetition between gypsy and non-gypsy breweries in the light of Actor-Network Theory*. *BAR – Brazilian Administration Review*. ANPAD – Associação Nacional de Pós-Graduação e Pesquisa em Administração. <https://doi.org/10.1590/1807-7692bar2024230101>
- Quinn, Ú., McCusker, P., & Gallagher, P. (2025). *Social enterprise development in Ireland: Making a case for actor-network theory*. *Journal of Business and Socio-Economic Development*. Emerald Publishing. <https://doi.org/10.1108/JBSED-06-2024-0061>
- Samarghandi, H., Askarany, D., & Banitalebi Dehkordi, B. (2023). *A hybrid method to predict human action actors in accounting information system*. *Journal of Risk and Financial Management*. <https://doi.org/10.3390/jrfm16010037>
- Schrire, D. (2023). *Postcards of the Holy Land: Kaleidoscopic heritage offered by a modern global object*. *International Journal of Heritage Studies*. <https://doi.org/10.1080/13527258.2023.2193903>
- Schneider-Kamp, A., Franco, P., Bajde, D., & Nøjgaard, M. Ø. (2024). *(Dis)entangling Actor-Network Theory and Assemblage Theory in consumer and marketing scholarship: A review and future directions*. *Journal of Marketing Management*. Taylor & Francis Ltd. <https://doi.org/10.1080/0267257X.2024.2426191>
- Siivonen, M., Hautala, R., & Komu, P. (2024). *Disconnection in nature-based tourism experiences: An actor-network theory approach*. *Annals of Leisure Research*. <https://doi.org/10.1080/11745398.2022.2150665>

- Slitine, R., Chabaud, D., & Richez-Battesti, N. (2024). *Towards local sustainability: How intermediation fosters social innovation*. *Technological Forecasting & Social Change*. Elsevier Inc. <https://doi.org/10.1016/j.techfore.2024.123790>
- Tiwari, A., Perera, S., & Kumar, K. (2023). *Effects of trigger events on innovation behaviour: Insights from the data collected from construction professionals during COVID-19*. *Construction Management and Economics*. <https://doi.org/10.1080/01446193.2023.2186454>
- Vincent, S., & Tregaskis, O. (2023). *Useful seroant or dangerous master? Technology in business and society debates*. *Business & Society*. <https://doi.org/10.1177/00076503211068029>
- Weber, R. (2023). *Sociomateriality, agential realism, and the metaphysics of accounting information systems: A response to Vosselman and De Loo*. *International Journal of Accounting Information Systems*. <https://doi.org/10.1016/j.accinf.2023.100639>