Mapping Digital Entrepreneurship: Developments and Connections with the Financial and Accounting Field

Simona-Maria Brînzaru[1], Anatol Melega, Corina Petrescu

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Abstract
In today's context, digital entrepreneurship is an important pillar of the economy, characterized by the integration of new technologies in the development of innovative, sustainable and flexible businesses. This type of entrepreneurship contributes to the transformation of business models, to the adaptation of professions in different fields, as well as to the redefinition of the skills in demand in the labor market. The main aim of the paper is to explore the topic of digital entrepreneurship, with a focus on identifying its implications for accounting and finance professions. To achieve the proposed goal, a bibliometric analysis was performed using the VOSviewer software based on 660 papers published between 2000-2024 and indexed in the Web of Science (WOS) database. The results obtained allowed the identification of five thematic clusters that highlight the high impact of digital entrepreneurship in the new economic era and, at the same time, outline the status of the topic within the literature. The usefulness of the results is found among researchers as a starting point for future research, as well as among entrepreneurs who are interested in how digital entrepreneurship has developed, helping to identify gaps in the field that can be turned into future business opportunities.

Keywords
digital entrepreneurship; innovation; digital transformation; digital platforms; professions

Introduction

The new digital technologies are widely recognised as one of the most impactful developments since the industrial revolution, marking the transition to a new era of the economy - the digital economy. Thus, we can talk about a digital transformation of the business environment that replaces physical processes with digital ones (Kohli & Melville, 2019) and contributes to innovation and sustainable growth (Gaglio et al., 2022). As new technologies have been integrated into innovative business models and start-ups across diverse business domains, digital entrepreneurship has developed and is actively transforming industries and markets.

Within the literature, the study by Kollmann et al. (2022) presents three main stages of the development of digital entrepreneurship as follows: The Seed-Era (1990-2000) which marks the beginning of the historical development of this field and focuses on internet technology and how it has led to the scaling of businesses internationally; The Startup-Era (2001-2015) which is one of transition through the development of new digital technologies, social media platforms, mobile phones, cloud computing, sharing economy platforms, etc. and The Expansion-Era (2016-20xx) is characterised by the emergence of many new digital technologies that contribute to a changing business environment. This stage can be said to be still unfolding today when digital entrepreneurship is increasingly oriented towards the use of artificial intelligence, automation and blockchain

[1] Coresponding author: Brînzaru Simona-Maria, e-mail: simona.brinzaru@usm.ro

technology. Moreover, the multiple restrictions during the COVID-19 pandemic contributed to an economic slowdown in most parts of the world, while digital entrepreneurial activities have seen strong growth (Baranauskas & Raišienė, 2022; Modgil et al., 2022; Yáñez-Valdés et al., 2023).

Thus, digital entrepreneurship has opened new market niches for firms, as consumers have been brought into the digital era, which influences all areas of business, including the evolution of professions. Therefore, the digital transformation started more than 20 years ago and continues today, thus creating a new type of entrepreneurship, the digital entrepreneurship that represents the intersection between new technologies and entrepreneurship (Nambisan, 2017). At the same time, the digital transformation has led to the disappearance or development of new professions and the redefinition of others. Therefore, digital entrepreneurship uses technology to transform traditional businesses, create innovative businesses, optimize processes, and expand markets. Developments in this field are generating significant transformations in finance and accounting through the digitization of accounting processes, the emergence of new financial models, and the demand for advanced digital skills. As a result, finance and accounting professionals must adapt quickly to facilitate innovation, respond to the complexity of new business models, provide up-to-date, high-quality services, and maintain tax compliance in an increasingly digitalized economic environment.

In this context, the main aim of this paper is to explore the topic of digital entrepreneurship, with a focus on identifying its implications for the accounting and finance professions. Subsequently, the following research objectives were defined:

- O1: To understand the evolution of key terms that shape the field of digital entrepreneurship by identifying the most commonly used terminologies and the links between key terms that form the most relevant thematic clusters.
- O2: Identify the most important publications that have contributed to the development of the targeted topic;
- O3: Analysing how digital entrepreneurship has influenced the evolution of the field of accounting and finance.

To achieve the main aim and the proposed objectives, a bibliometric analysis of 660 scientific papers published between 2000-2024 and indexed in the Web of Science (WOS) database was used to analyse the most relevant thematic clusters on digital entrepreneurship, using VOSviewier software to process the data exported from WOS.

The obtained results summarize the status of the literature from the perspective of digital entrepreneurship and are useful for researchers as they represent a starting point for future research on this topic. At the same time, they are useful for digital entrepreneurs who are interested in how digital entrepreneurship has developed, helping to identify gaps in the field that can be turned into future business opportunities.

Literature review

Within the literature, the definition of digital entrepreneurship is closely related to the integration of new technologies. Thus, Hull et al. (2007) states that digital entrepreneurship is "a sub-category of entrepreneurship in which some or all of what would be physical in a traditional economic entity has been digitised, such as digital goods or services and distribution". Whereas, Davidson & Vaast (2010) and Guthrie (2014) argue that "digital entrepreneurship is the identification of opportunities based on the use of digital media and other information and communication technologies". In addition, Naudé & Liebregts (2020) state that digital entrepreneurship involves the use of digital technologies which influences and innovates the process of business creation. Thus, digital entrepreneurship involves the use of digital technologies and the internet to develop, promote and manage businesses across all sectors (Brinzaru et al., 2024). A broader definition of the concept of digital entrepreneurship is provided by European Commission (2013) which states that it encompasses all new economic entities and the transformation of existing ones to generate economic and/or social value through the creation and use of new digital technologies. Digital economic entities are characterised by a high intensity of use of new digital technologies (such as, blockchain, big data, mobile, cloud, ERP systems, etc) to improve business operations and invent new business models, but also, to contribute to economic growth. Thus, digital entrepreneurship in the context of the digital economy is characterised by innovation, adaptability and the ability of entrepreneurs to harness the advantages of new technologies in order to identify business opportunities, create and develop innovative businesses in a changing environment.

Various bibliometric analyses in the literature have highlighted the fragmentation of the topic of digital entrepreneurship, despite the fact that it is in the process of development both in practice and in scientific research. For example, Rodriguez-Marin et al. (2022) pointed out that researchers' interest in the topic of digital entrepreneurship has increased with the COVID-19 pandemic, an idea also supported by the bibliometric analysis by Rayane Silva Bezerra et al. (2022) and innovation is the most cited word in relation to this type of entrepreneurship. Moreover, the results of Dana et al. (2023) show that digital entrepreneurship has significant potential to bring new and unique perspectives on entrepreneurship theory. In a different vein, the study by Santos et al. (2023) highlights that women's digital entrepreneurship has been driven by social inclusion, women's empowerment, poverty reduction and the stimulation of regional economic growth and development.

The most recent bibliometric analyses on the topic of digital entrepreneurship (Antara et al., 2024; Lungu et al., 2024) highlight that the focus in the literature is on the integration of new digital technologies into entrepreneurship practices and the need for dynamic capabilities seen as promoters of the adoption of new business models and strategies to increase business performance. The results of the study by Fadillah et al. (2024) show that there is a growing interest in digital entrepreneurship in education and those of Martins et al. (2024) show that the definition of the concept is still fragmented and should be better delineated. In addition, they identified that studies on this topic are still scattered and in need of new relational networks, in the same vein with previous results of bibliometric analyses (Secundo et al., 2020). In this context, the three research objectives mentioned in the introduction were defined and in addition to previous research, our bibliometric analysis aims to identify the implications of digital entrepreneurship on accounting and finance professions.

Research methodology

Currently, bibliometric analysis is a commonly used and rigorous method for exploring and analysing large volumes of scientific data as it allows mapping cumulative scientific knowledge networks as well as the evolution of research domains or a theme from different perspectives (authors, journals, countries and institutes) (Donthu et al., 2021). In order to fulfil the main purpose, we opted for a keyword analysis with the purpose of identifying the most relevant research clusters (Van Eck & Waltman, 2010) and a citation analysis which helps to examine the number of citations over a period of time. Citation analysis shows the intellectual links of cited articles, which are formed when a publication cites another publication (Donthu et al., 2021). At the same time, citation frequency highlights the visibility and importance of a scholarly work, so that a high number of citations suggests the presence of notable findings within the research topic (Hota et al., 2020).

The data required for the proposed bibliometric analysis were collected from the international Web of Science (WOS) database, using the criteria presented in Table 1. and exported through the Tab delimited and Full record and Cited references options. These data were analysed and further processed with VOSviewer software. Table 1 summarises the main steps of the applied research for WOS and VOSviewer.

Table 1. Research steps

Web of Science Core Colletion		**VOSviewer**	
Analysis period	2000 - December 2024	**Type of analysis**	**Materiality threshold**
Published works	All types of documents except notes, corrigenda, abstracts, editorial materials.	Co-occurance and unit of analysis All keywords.	Minimum 10 frequencies;
Language	English	Citation and unit of analysis Documents.	Minimum 30 citations;
Topic (title, abstract, author keyword and keyword plus)	*"digital entrepreneur*"*	Check selected keywords and remove irrelevant ones.	
Final results	***660***	***5 clusters of 80 keywords***	***17 clusters***

Source: Author's own elaboration

The following inclusion and exclusion criteria were applied in the WoS search protocol for the topic "digital entrepreneur*": articles, books, book chapters, conference papers published between 2000 and December 2024 were included as selected documents, except for notes, corrigenda,

abstracts, and editorial materials; the selected language of the works was English, thus eliminating works written in other languages; the WoS categories included were Business, Management, Economics, Computer Science Information Systems, Information Science Library Science (being the categories with the most published works). Applying the selection criteria resulted in 660 papers relevant to the topic of digital entrepreneurship from the WOS database that contributed to the construction of a keyword network and a network of cited articles that highlighted the most influential publications within the analysed topic, using the VOSviewer software (see Table **1**. Research steps).

Results and discussions

According to the protocol mentioned in Table 1, we obtained a total of 660 papers addressing the concept of digital entrepreneurship. These results are presented in the figures below, highlighting the evolution over time of the published papers, their geographical distribution and their categorisation according to the WOS research domains.

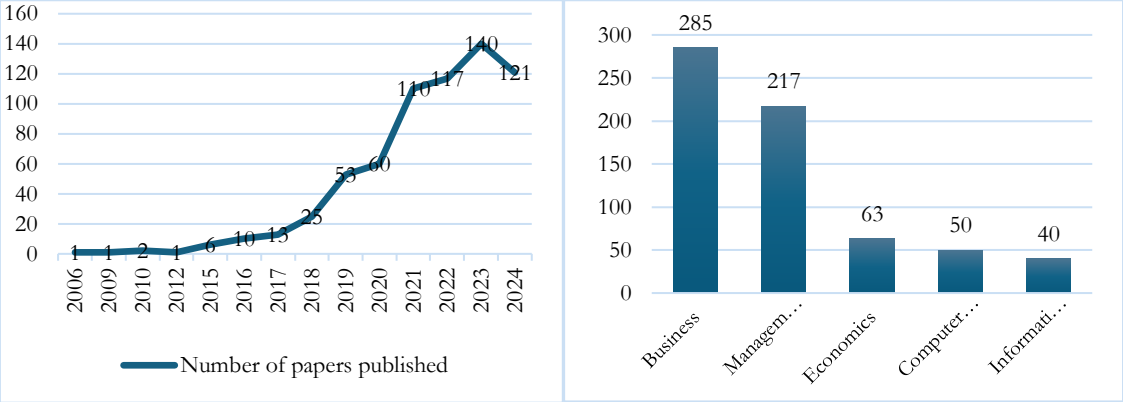

Figure 1. Evolution of papers by year of publication and WOS research domains
Source: Own processing based on data provided by WOS

Figure **1** shows the evolution of papers published in the period 2000-2024 on the concept of digital entrepreneurship. It can be observed that this concept made its debut later in the literature, only in 2006, but has experienced a significant growth since 2017, and reached a peak of 140 papers in 2023. The upward trend in scientific research can be attributed to the changes that have occurred in the global economy, resulting from the digitisation process and the crisis conditions generated by the COVID-19 pandemic. This conjuncture accelerated the digital transformation of businesses (Zakharov et al., 2022) and changed consumer behaviour during the COVID-19 pandemic (Panggati et al., 2023) , shifting towards online shopping. As a result, businesses also needed to adapt to external conditions in order to cope with the changing environment. In this context, a new form of entrepreneurship has emerged, namely digital entrepreneurship, which has direct implications for business, and researchers may be motivated to explore this area due to its significant impact on the way firms operate, innovate and develop their strategies adapted to the industrial revolution 4.0. Thus, we note that the highest number of papers published is in the field of business, followed by management with 217 papers and economics with 63 (see Figure **1**).

In terms of geographical distribution, Figure **2** shows countries that have published between 9 and 69 papers on digital entrepreneurship. In first place is the US with 69 publications, followed by the UK (57), China (55), Italy (50), Germany (46), Australia (35), France (24), Spain (21), India (20) and Finland (18). Our results are in line with those obtained by Dana et al. (2023) who suggest that Western countries largely dominate the literature on this entrepreneurship concept, as most of the contributions come from the US and the UK. This aspect may contribute to conceptualising digital entrepreneurship from a Western view, eliminating other cultural perspectives.

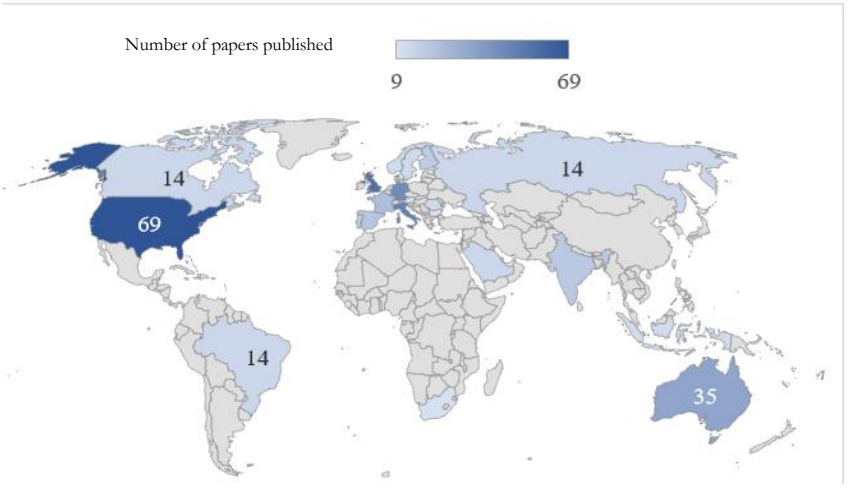

Figure 2. Evolution of published works by geographical distribution
Source: Own processing based on data provided by WOS

With only 13 papers published, Romania shows a modest interest in this concept, and this is also reflected in practice, where forms of digital entrepreneurship, such as e-commerce, are underdeveloped. For example, Voineagu et al., (2016) shows that Romania occupies one of the last places in the hierarchy of countries according to the number of computer users per 100 inhabitants, due to the lack of computers in rural areas, which influences the use of specific e-commerce tools. Moreover, the low rate of e-commerce use is due to fear of fraud, lack of confidence in the security of internet payments and low promotion of e-commerce. However, the COVID-19 pandemic has led to a significant growth of e-commerce in our country (Purcărea et al., 2022) , also taking into account the development of several European funding projects for business digitisation.

Data exported from the WOS platform were processed using Vosviewer software, resulting in 2214 keywords. Applying the minimum threshold of 10 frequencies led to the formation of a structure with 80 keywords grouped in five clusters, where, the highest frequency is for the concept of digital entrepreneurship (1064) with a link intensity of 259 and the average year of publication was 2021 and the average number of citations related to publications in which this concept appears is 16.65. These are followed in descending order of frequency by the terms innovation (715), entrepreneurship (498), technology (382), performance (362), business (261), management (219), digital transformation (199), etc. This keyword network is presented in Figure **3** as five clusters as follows.

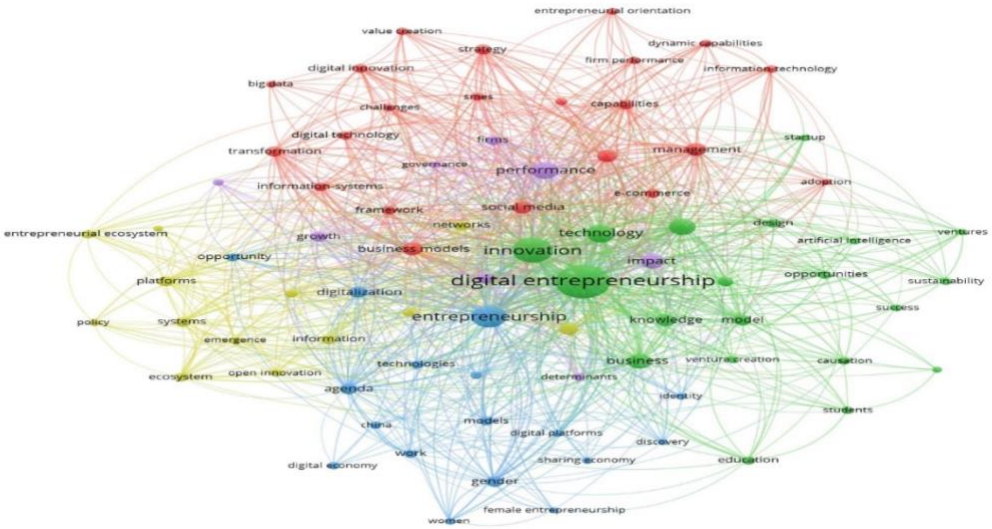

Figure 3. Network of keywords on the concept of digital entrepreneurship
Source: Author's own processing in VOSviewer

Cluster I: *Digital transformation of accounting and finance businesses and professions*. The terms that make up the most developed cluster highlighted by the red colour in Figure **3** are business models, big data, digital innovation, digital technologies, information technology, social media, transformation, value creation, e-commerce, entrepreneurial guidelines, etc.

Digital technologies have significantly influenced existing business models in both developed and developing countries, offering economic entities the opportunity to improve their traditional business models (Dana et al., 2023) . Thus, digital transformation refers to the increasing adoption of digital technologies in firms' operations, transforming physical processes into digital ones (Kohli & Melville, 2019) and contributing to innovation and sustainable growth (Gaglio et al., 2022) . Recent research on digital transformation has attempted to explain this process from an innovation perspective, such as how institutional environments can influence entrepreneurship through promoting innovation (Hansen, 2019) , namely business model innovation (Bican & Brem, 2020) , green process innovation that can contribute to CO_2emission reduction (Wei & Sun, 2021; Zhou & Liu, 2024) , identifying the effect of digital transformation strategies on service innovation (Soto Setzke et al., 2023) , etc. Hence, we agree with Bican & Brem (2020) who argue that innovation should be at the core of a digital business model that utilises digital technologies. Digital readiness facilitates both internal and external organisational processes of digital transformation within organisations. In this way, digital transformation is sustainable and impacts the underlying digital business models underpinning businesses in the current economic context. For example, Rodrigues et al. (2022) and Ferreira Costa et al. (2024) show that SMEs can increase their competitiveness relative to their rivals when they aim to improve customer relationships by adopting an organisational culture of innovation and using information technology to identify new business opportunities. Also, the use of digital technologies have a long-term impact on the development of the tourism industry (Zhou et al., 2022). In addition, Tsou & Chen (2023) have shown that new digital technologies positively influence innovation and digital transformation, which in turn positively affect the performance of firms. In the same vein, Wang et al. (2023) Wang et al. (2023) showed that digital transformation can influence firms' ESG performance by improving firms' innovation capability, increasing the transparency of information in firms, and improving firms' governance capability. In fact, digital tools enable entrepreneurs to further improve their company's performance, regardless of the stage of the company, thus opening up new, previously unexplored avenues and opportunities (Dana et al., 2023).

In this context, entrepreneurial activity can be fostered by digital technologies in different forms (digital products, platforms, tools or infrastructure, web-based services) that together lead to the development of new types of businesses, such as e-commerce. The results of the study by Soava et al. (2022) show that the share of companies engaged in e-commerce activities and the turnover from e-sales vary significantly by company size, and the forecast results estimate that by 2025, there will be a significant growth in e-commerce in most European countries. Moreover, the Covid-19 pandemic has forced economic entities to turn to digital solutions to survive, and in this way, e-commerce has gained momentum globally (Modgil et al., 2022; Munshi et al., 2023; Iordache et al., 2023). For example, Bâra et al. (2023) demonstrated that the restrictions during the pandemic led to a change in consumer behaviour, so that between 2019-2021, e-commerce has grown significantly in Romania, especially in the IT sector as a result of online schooling and remote working. Finally, Modgil et al. (2022) emphasises the emergence of digital entrepreneurship opportunities in e-commerce (contactless delivery, payment methods, augmented reality), technology (EdTech, FinTech, cybersecurity), healthcare (diagnostics, virtual care, fitness) and entertainment (over the top, gaming, social media). As a result, the digitisation process of business is generating new business opportunities, transforming traditional entities and providing innovative solutions to address social and environmental issues, contributing to sustainable economic development. On the other hand, the digital transformation of business is influencing professions in many fields, including accounting and finance. This topic, less visible in the cluster but of significant importance, has captured the attention of researchers worldwide.

Digital business models open new perspectives on core competences for accounting professionals, requiring deep understanding of business processes to account for them and contribute to their success (Fredo et al., 2023). On the other hand, blockchain technology, big data, cloud computing, electronic data exchange, digital platforms or specialised software accessible from any corner of the world will significantly influence the way accounting-finance professionals conduct their work. These technologies contribute to accessing large amounts of data and analysing them in real time, increasing work speed, making working time more efficient by eliminating repetitive tasks, reducing human errors, transport or personnel costs, increasing the degree of advice given to

entrepreneurs, and increasing connections with other areas of activity (Stoica & Ionescu-Feleagă, 2021; Guse & Mangiuc, 2022; Cotirsau, 2023) . In addition, results obtained by Grosu et al. (2023) show that young accounting professionals are more willing to adopt digital tools at work, are ready to accumulate new knowledge in line with new trends and have that positive attitude that encourages innovation and creativity. In the same vein, Yigitbasioglu et al. (2023) Yigitbasioglu et al. (2023) states that accounting professionals will have an advisory role because they are a valuable strategic resource due to their unique capabilities to combine generic human capital with digital human capital and social capital resources.

In conclusion, digital transformation will imply the continuous adaptation of the accounting and finance professions due to the integration of artificial intelligence-based technologies (Gherman et al., 2021; Leitner-Hanetseder et al., 2021) , as well as, the acquisition of additional digital skills (Almeida & Carvalho, 2022; Zainuddin et al., 2022; Karcioglu & Binici, 2023).

Cluster II: *Digital entrepreneurship - driving innovation and sustainability*. The second green coloured cluster is centred around the concept of digital entrepreneurship and includes terms such as artificial intelligence, innovation, entrepreneurship education, students, startup, knowledge, opportunities, prospects, sustainability, etc. After digital entrepreneurship, the most used term in the analysed network is innovation which highlights the strong link between these two terms that contribute to sustainable development. Thus, our findings are in line with those obtained by Rodriguez-Marin et al. (2022) which emphasise that innovation is the linking word between digital entrepreneurship and new business development, even radical, AI, reducing operating costs, improving consumer relations, increasing online visibility, smart cities, digital product and service development. The development and use of AI-based technologies creates new opportunities for entrepreneurs (Fernandes et al., 2022), enabling the development of new economic entities and the improvement of business processes that ensure economic, environmental and social sustainability (Tohanean et al., 2020; Baranauskas & Raišienė, 2022; Isensee et al., 2023). Moreover, Duong et al. (2024) demonstrate that AI solutions help to strengthen the relationship between digital competences and digital entrepreneurial intention. The use of new technologies, on the other hand, also leads to the creation of sustainable business models (Ireta-Sanchez, 2023). For example, the involvement of digital technologies with the circular economy concept in digital entrepreneurship allows the optimisation of resources in production by reducing the need to use new resources (Manea et al., 2021). Especially as the results obtained by Awal & Chowdhury (2024) demonstrate that an increased level of digitisation of business improves the sustainability of companies, showing that digital technology can effectively contribute to achieving the Sustainable Development Goals (SDGs) set by the 2030 Agenda. In another vein, the association of smart cities with digital entrepreneurship contributes significantly to promoting sustainability, given the support of entrepreneurship from government institutions (Gorelova et al., 2021; Manjon et al., 2022) or the use of smart apps at scale through AI, blockchain technology, etc (Angelidou et al., 2018).

Another important indicator is entrepreneurship education which is also linked to innovation and helps to foster digital entrepreneurship (Rodriguez-Marin et al., 2022) . Entrepreneurship education can increase interest in studying digital entrepreneurship in HEIs. In this regard, efforts by higher education institutions to develop incubators and accelerators can strengthen future entrepreneurs' interest in digital entrepreneurship (Dana et al., 2023). In addition, the results of Li et al. (2024) indicate that digital entrepreneurship education and digital entrepreneurial knowledge stimulate students' digital entrepreneurial intentions.

In conclusion, innovation is a key element for the development of digital entrepreneurship as it ensures competitive advantage in a changing business environment. Taken together they contribute not only to technological progress but also to job creation, sustainable business models and economic development.

Cluster III: *Digital Entrepreneurship Development Context*. The terms in this cluster revolve around the concept of entrepreneurship and are highlighted in blue in Figure **3** where we note the digital economy, digitisation, technologies, digital platforms, female entrepreneurship, gender, opportunities. As a result of the internationalisation of business and the integration of new technologies into the business environment, their complexity has increased significantly and health, political-military or energy crises have accelerated the adoption of digital solutions to ensure business continuity. This has forced us to adapt to the new reality, placing us in a new economic era, namely the digital economy. In this context, entrepreneurship has a key role to play in identifying innovative solutions to meet the challenges, but also business opportunities that contribute to economic development. Thus, an interesting trend has developed in recent years on the empowering role of

digital entrepreneurship in shaping new entrepreneurs (Dana et al., 2023). For example, the findings of Biclesanu et al. (2021) have shown that the motivations behind the development of digital entrepreneurship are the low number of employees, the reduction of some types of costs, the moderate initial investment and the ease of setting up new digital businesses compared to traditional ones. There is also a strong emphasis on developing entrepreneurs' digital competences as early as during their university studies in order to increase students' adaptability to current economic conditions and to stimulate digital entrepreneurship (Gonzalez-Calatayud et al., 2022).

Within cluster III, we note researchers' interest in female digital entrepreneurship. For example, Shukla et al. (2021) and Hull et al. (2023) have shown that women who possess digital skill sets or have a well-defined innovation-based strategy are more likely to engage in entrepreneurial activities, thus paving the way for further narrowing the entrepreneurial gender gap, compared to previous studies suggesting that entrepreneurial intentions are higher among men (Batjargal et al., 2019; Lavelle & Kenny, 2022; Dragin et al., 2022; Mousa et al., 2024). We believe that digital entrepreneurship has made it easier for women to combine business development, even from the incentive of their own home, with family responsibilities which has contributed to significantly higher averages than men in terms of investment, personal education and personal health decision making in the entrepreneurial context (Miniesy et al., 2022). This topic is currently less explored and can be considered as a future research direction for digital entrepreneurship.

Cluster IV: *Digital platforms - the basis for entrepreneurial ecosystems*. The yellow coloured cluster groups 13 terms that led to its naming, including platforms, entrepreneurial ecosystems or digital entrepreneurial ecosystems, digital technologies, systems, systems, network, strategy, policy, etc. Within the literature, digital platforms have been viewed as new entrepreneurial ecosystems that are inherently different from traditional entrepreneurial networks (Srinivasan & Venkatraman, 2018). The traditional entrepreneurial ecosystem can be defined as a space where various individual resources are allocated and utilised to capture or generate new business creation opportunities and are influenced by the presence of entities or institutions (Wibisono, 2023). In the era of digital transformation, the conventional economy of the 20th century has been replaced by the platform-based digital economy (digital ecosystems) of the 21st century (Williams, 2021).

For example, several researches address the EU-wide digital platform economy index to analyse differences between countries in terms of the level of digitisation of the economy (Daashinkhuu, 2024; Dorjnyambuu, 2023). On the other hand, previous research results highlight a strong correlation between the digital entrepreneurship ecosystem and the economic development of a country which leads to a lower level of digitalisation in Eastern European countries such as Romania (Apostol, 2023) . In contrast, Yang et al. (2023) indicates that both the service capabilities of digital platforms and the digital transformation capabilities of cross-border e-commerce companies have a positive impact on firm performance. The same results were also identified in the study by Liu et al. (2023). Thus, digital platforms contribute to developing business relationships, shaping social interactions, developing new professions, entering new markets, facilitating access for products/services, and improving firm performance.

Cluster V: *Factors and effects of digital entrepreneurship* is the weakest currently developed cluster, highlighted by the colour purple and putting the term performance at its centre. For example, Satalkina & Steiner (2020) analyses the determinants of digital entrepreneurship that contribute to performance enhancement. In contrast, Nambisan & Baron (2021) provides a novel perspective on the costs of digital entrepreneurship by analysing the negative relationship between stress and firm performance moderated by entrepreneurs' self-control.

In conclusion, keyword-based bibliometric analysis highlights that digital entrepreneurship changes classical business models through innovation and integration of new digital technologies. It is influencing entrepreneurial intentions and the accounting and finance professions that will have to adapt and reconfigure their way of doing business based on automation and technology. At the same time, digital entrepreneurship contributes to the development of these professions through the accumulation of specific knowledge, additional professional skills and digital competences that will contribute to their smooth functioning and to the innovation of financial-accounting services.

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accumulation of specific knowledge, additional professional skills and digital competences that will contribute to their smooth functioning and to the innovation of financial-accounting services.

Figure **4** shows the Network of the most cited articles that have addressed the concept of digital entrepreneurship. The network is formed by 17 clusters, where the red coloured one is the most developed, being formed by 16 scientific research.

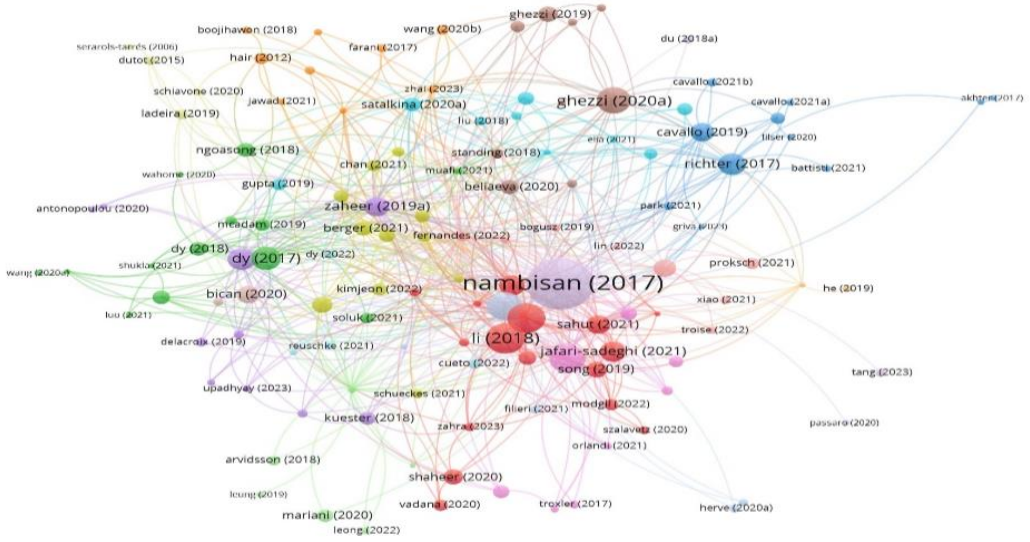

Figure 4. Network of published papers by number of citations
Source: Author's own processing in VOSviewer

Cluster 1 includes research that addresses the digital transformation of the economy, the international business environment, SMEs, and its impact on different professions or business models, including the period of the Covid-19 pandemic is captured from this perspective. The second cluster (green colour) comprises 13 studies that focus on the influence of gender on digital entrepreneurship, specifically female digital entrepreneurship where several researchers argue that digital entrepreneurship reduces the entrepreneurial gender gap in the sense that it contributes to the increase in female entrepreneurial intentions (Shukla et al., 2021; Kelly & McAdam, 2023). The third cluster captures work that pays attention to innovative business models (Richter et al., 2017; Sanasi et al., 2020). The fourth yellow coloured cluster in Figure 4 brings to the fore the costs of digital entrepreneurship (Nambisan & Baron, 2021b) and the use of new technologies such as blockchain (Chalmers et al., 2021). The next cluster consists mainly of articles linking artificial intelligence and digital entrepreneurship. Clusters 6 and 7 consist of papers that address digital entrepreneurship in specific countries of the world, even studying the difference between emerging and developed economies (Boojihawon & Ngoasong, 2018). Clusters 8 and 9 comprise papers that mainly address digital entrepreneurial ecosystems and business model innovation. The next cluster highlights the role of digital platforms in entrepreneurship development. The most cited papers in clusters 11 and 12 refer to the digitalisation of tourism (Mariani, 2019; Filieri et al., 2021) which has contributed to improved customer relations. Cluster 13 concentrates articles that study the influence of entrepreneurial characteristics on entrepreneurial intentions. In the last three clusters we find theoretical scholarly research on the concept of digital entrepreneurship, literature reviews, including the implications of entrepreneurship on social problem solving or sustainability.

The most cited article by Nambisan (2017) Nambisan (2017) presents an approach on existing entrepreneurial theories in the context of digital technology so that its considerations try to answer the most important questions on digital entrepreneurship. The author argues that digital entrepreneurship is an area of research within entrepreneurship that has developed with the rapid digitisation of products and services in various industries, and that entrepreneurial opportunities in these markets are also increasingly infused with digital technologies. We also note that five of the most cited scientific papers were published in 2017, the year in which the upward trend in publications on this topic began. The scientific papers published in this year have had a significant impact, becoming references in the field and developing future research directions.

Finally, we consider that digital entrepreneurship is a living and developing field within the specialised literature and one of the characteristics of its research is its multidisciplinarity which leads to increased complexity in delineating thematic clusters. Therefore, it is not surprising that the research field is somewhat heterogeneous, with several lines of exploration, each with distinct characteristics and directions.

Conclusions

The bibliometric analysis on the concept of digital entrepreneurship highlights innovation, business model, digital transformation, digital transformation, digital economy, digital platforms, entrepreneurial education, performance as the dominant key terms. The detailed analysis of the five thematic clusters shows an evolution from general terms towards more specialised concepts (e-commerce, digital scalability, etc.) that interfere with elements pertaining to the digital economy such as artificial intelligence, blockchain, new technologies, cloud computing. Thus, the evolution of terminology reflects the paradigm shift from technological adoption in the context of the digital economy to strategic integration in the work of all types of organisations with the aim of achieving innovation. At the same time, the results of the network of papers published according to the number of citations highlight a significant increase in the number of publications in the last decade, suggesting high academic interest, but we cannot yet speak of maturation of the research field as there are still many lines of exploitation of digital entrepreneurship in the current economic context characterised by dynamism and the fulminating evolution of new technologies.

Digital entrepreneurship has accelerated the adoption of new technologies in business models, directly influencing entrepreneurial intentions as well as the evolution of professions, including accounting and finance, which will have to adapt to the digital demands of today's labour market, playing an integral role in the digital transformation of the economy. At the same time, innovative business models based on new technologies are opening up new perspectives on core competences for accounting professionals, contributing to the development of broad professional skills and the acquisition of advanced digital competences. Moreover, digital entrepreneurship is shifting the role of accountants to an advisory-orientated one that contributes to business success in the digital economy. Finally, we believe that adapting to the changes caused by artificial intelligence and new technologies is not only a necessity, but also an opportunity for accounting and finance professionals to increase the quality of the services offered, optimise their professional activity, but also to innovate entrepreneurship in the field.

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Simona-Maria Brînzaru
"Ştefan cel Mare" University of Suceava, Romania
simona.brinzaru@usm.ro
ORCID: https://orcid.org/0000-0003-4777-6589

Anatol Melega
"Ştefan cel Mare" University of Suceava, Romania
melega.anatol@usm.ro
ORCID: https://orcid.org/0000-0003-4763-0520

Corina Petrescu
"Ştefan cel Mare" University of Suceava, Romania
corina_petrescu23@yahoo.com
ORCID: https://orcid.org/0000-0002-8160-6893