# Exploring the Impact of Artificial Intelligence on Business Talent Development in Higher Education: A Systematic Literature Review and Research Agenda

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### Appendix A Inclusion and Exclusion Criteria for Papers

Inclusion and Exclusion Criteria for Papers

#### Inclusion criteria:

The study must concurrently address topics related to artificial intelligence (AI) and the cultivation of business talents in higher education institutions.

The publication date must fall within the period from January 1, 2015, to December 31, 2024.

The document must be a formally published academic journal article or literature review.

The language of publication must be English.

The source must be classified as a journal publication.

#### **Exclusion criteria:**

The study does not simultaneously focus on both AI and the cultivation of business talents in higher education.

The publication date falls outside the range of January 1, 2015, to December 31, 2024.

The document is not a formally published academic journal article or literature review.

The publication is not written in English.

The document has been officially retracted.

The source is not a journal-type publication.

#### Appendix B Search Strategy and Process

Step 1: On January 17, 2025, search the Scopus database using key terms in the TITLE-ABS-KEY field. The search string is as follows: TITLE-ABS-KEY=( (("education" OR "higher education" OR "business education" OR "management education" OR "business schools")) AND (( "artificial intelligence" OR "robot\*" OR "machine learning" OR "computer vision" OR "neural network" OR "deep learning" OR "natural language processing" OR "big data" OR "data science" OR "data mining" )) AND (( "business" OR "management" OR "market\*" OR "supply chain management" OR "commerce" OR "finance" OR "accounting" OR "econom\*" OR "entrepreneurship" OR "operations management" OR "human resource management" OR "strategic management" OR "decision science" OR "logistics management" OR "risk management" OR "investment management" )) ), By setting the time range from January 1, 2015 to December 31, 2024, 19,524 documents were obtained. Among them, 8,744 papers of the type "Article & Article Review" were selected. After excluding non-English and retracted documents, 8,276 papers remained. By choosing the source publication type as "Journal", 8,222 papers were left. Finally, by selecting the subject categories of "Business, Management and Accounting + Decision Sciences + Economics, Econometrics and Finance", 1,210 papers were left.

Step Two: On January 17, 2025, through the Web of Science Core Collection, the Social Sciences

Citation Index database was selected. Key terms were used for a search in the Topic field, with the search string and time range being exactly the same as those used in the Scopus database, resulting in 1,810 documents. Then, the type was narrowed down to Article & Article Review & Early Access and the language to English, leaving 1,735 documents. After selecting the subject categories of "Management + Operations Research Management Science + Economics + Business + Business Finance + Education Educational Research + Education Scientific Disciplines + Hospitality Leisure Sport Tourism +

Communication + Education Special + Information Science Library Science + Computer Sciences Interdisciplinary + Computer Science Interdisciplinary Applications + Computer Science Artificial Intelligence + Computer Science Cybernetics + Computer Science Theory Methods + Computer Science Software Engineering", 1,009 papers remained.

# Appendix C Quality Standards for Selected Papers

#### **Quality Standards for Selected Papers**

#### **Quality criteria:**

The article explicitly discusses issues related to the cultivation of business talents in higher education institutions and involves the integration of artificial intelligence (AI).

It fully or partially addresses the three core research questions of this study.

A complete full-text version of the article is retrievable.

The research methods and conclusions are appropriate.

# Appendix D List of Journals with Citation Frequency of 15 Times or More in the References

List of Journals with Citation Frequency of 15 Times or More in the References

| Frequency | Centrality | <b>Publication Title</b>   | Frequency | Centrality | Publication Title                                  |
|-----------|------------|--|-----------|------------|--|
| 48        | 0.07       | Harvard Business<br>Review   | 19        | 0.03       | Issues in Accounting Education                     |
| 37        | 0.12       | Journal of Business<br>Research  | 19        | 0.1        | Technological Forecasting and Social Change        |
| 34        | 0.16       | MIS Quarterly  | 18        | 0.11       | Journal of Education for<br>Business               |
| 34        | 0.01       | Sustainability   | 18        | 0.03       | International Journal of<br>Information Management |
| 24        | 0.06       | Journal of Accounting<br>Education   | 17        | 0.08       | Studies in Higher Education                        |
| 23        | 0.05       | Accounting Horizons  | 17        | 0.03       | Computers in Human<br>Behavior                     |
| 23        | 0.07       | Education and<br>Information<br>Technologies   | 17        | 0.04       | IEEE Access  |
| 23        | 0.02       | International Journal of<br>Educational Technology<br>In Higher Education<br>Journal of Emerging | 16        | 0.06       | Business Horizons                                  |
| 22        | 0.02       | Technologies In Accounting   | 16        | 0.03       | Nature   |
| 22        | 0.03       | The International<br>Journal of Management<br>Education  | 16        | 0.01       | Journal of Marketing<br>Education                  |
| 21        | 0.08       | Accounting Education   | 15        | 0.07       | Computers & Education                              |
| 19        | 0.06       | Accounting   | 15        | 0.02       | Education Sciences                                 |

# Appendix E List of Papers on Al and Business Education in Higher Education Institutions Cited 30 Times or More from 2015 to 2024

| Citat<br>-ion | Paper Title  | Authors                      | Affiliation<br>(Country)                         | Publication<br>Title  | Methods      | Module  | Theme  |
|---------------|--|------------------------------|--|---|--------------|---|--|
| 670           | Marketing analytics for data-rich environments   | Wedel et<br>al.              | University of<br>Maryland<br>(USA)               | Journal of<br>Marketing                                       | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 343           | Artificial intelligence and sustainable development  | Goralsk<br>et al.            | University of<br>North<br>Carolina<br>(USA)      | The<br>International<br>Journal of<br>Management<br>Education | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Interdisciplinary<br>Integration   |
| 268           | The digital transformation of external audit and its impact on corporate governance  | Manita<br>et al.             | Université<br>Paris-Dauphin<br>e (France)        | Technological<br>Forecasting<br>and Social<br>Change          | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency Requirements in the Field of Accounting and Finance             |
| 140           | Embracing Digitalization:<br>Student Learning and New<br>Technologies  | Crittende<br>n et al.        | Northeastern<br>University<br>(USA)              | Journal of<br>Marketing<br>Education                          | Qualitative  | Paradigm<br>Shift in<br>Learning                        | Experiential<br>Learning   |
| 139           | Toward integration of Big Data, technology and information systems competencies into the accounting curriculum Mediating effect of use   | Sledgian-<br>owski et<br>al. | Hofstra<br>University<br>(USA)                   | Journal of<br>Accounting<br>Education                         | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 137           | perceptions on<br>technology readiness and<br>adoption of artificial<br>intelligence in accounting   | Damerji<br>et al.            | Concordia<br>University<br>(Canada)              | Accounting<br>Education                                       | Quantitative | Paradigm<br>Shift in<br>Learning                        | Technology<br>Acceptance and<br>Adoption                                   |
| 137           | Redefining entrepreneurship education in the age of artificial intelligence: An explorative analysis   | Vecchiari<br>ni et al.       | Politecnico di<br>Milano (Italy)                 | The<br>International<br>Journal of<br>Management<br>Education | Mixed        | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Entrepreneur-<br>ship     |
| 123           | The Evolution and Future of Retailing and Retailing Education  | Grewal<br>et al.             | Babson<br>College (USA)                          | Journal of<br>Marketing<br>Education                          | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Interdisciplinary<br>Integration   |
| 112           | Blockchain technology,<br>business data analytics,<br>and artificial intelligence:<br>Use in the accounting<br>profession and ideas for<br>inclusion into the<br>accounting curriculum | Qasim et<br>al.              | Zayed<br>University<br>(United Arab<br>Emirates) | Journal of<br>Emerging<br>Technologies<br>in Accounting       | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 110           | "Big Data": A new twist to accounting  | Janvrin<br>et al.            | Iowa State<br>University<br>(USA)                | Journal of<br>Accounting<br>Education                         | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |
| 79            | Generative artificial intelligence (ChatGPT): Implications for management educators  | Ratten et<br>al.             | La Trobe<br>University<br>(Australia)            | The<br>International<br>Journal of<br>Management<br>Education | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |
| 74            | Education and training for<br>successful career in big<br>data and business<br>analytics   | Dubey et<br>al.              | Montpellier<br>Business<br>School<br>(France)    | Industrial and<br>Commercial<br>Training                      | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management                |
| 72            | Relevance of big data to forensic accounting practice and education  | Rezaee<br>et al.             | University of<br>Memphis<br>(USA)                | Managerial<br>Auditing<br>Journal                             | Quantitative | Teaching Content and Curriculum                         | Al-related<br>Technologies   |

Design

| 61<br>55 | Let's stop trying to be<br>"sexy" – preparing<br>managers for the (big)<br>data-driven business era<br>The Impact of Generative<br>AI on Syllabus Design and<br>Learning | Carillo et al.       | Toulouse Business School (France) Korea University (South Korea)   | Business<br>Process<br>Management<br>Journal<br>Journal of<br>Marketing<br>Education | Qualitative<br>Quantitative | Business<br>Practices and<br>Competency<br>Requirements<br>Innovation in<br>Teaching<br>Models | Competency<br>Requirements in<br>the Field of<br>Management<br>Technology<br>Enabled<br>Teaching Tools |
|----------|--|----------------------|--|--|-----------------------------|--|--|
| 55       | Artificial intelligence in business curriculum: The pedagogy and learning outcomes   | Xu et al.            | Bentley<br>University<br>(USA)                                     | The International Journal of Management Education                                    | Mixed                       | Paradigm<br>Shift in<br>Learning   | Active Learning  |
| 53       | ChatGPT has Aced the<br>Test of Understanding in<br>College Economics: Now<br>What?<br>Does higher education   | Geerling<br>et al.   | University of<br>Virginia (USA)                                    | American<br>Economist  | Quantitative                | Innovation in<br>Teaching<br>Models  | Technology<br>Innovated<br>Teaching<br>Methods   |
| 53       | properly prepare<br>graduates for the growing<br>artificial intelligence<br>market? Gaps'<br>identification using text<br>mining   | Benhayo<br>un et al. | Université<br>Paris-Saclay<br>(France)                             | Human<br>Systems<br>Management   | Quantitative                | Teaching<br>Content and<br>Curriculum<br>Design  | Al-related<br>Technologies   |
| 45       | Big Data and Data<br>Science: Opportunities<br>and Challenges of iSchools  | Song et al.          | Drexel<br>University<br>(USA)                                      | Journal of<br>Data and<br>Information<br>Science                                     | Qualitative                 | Teaching<br>Content and<br>Curriculum<br>Design  | Al-related<br>Technologies   |
| 38       | Team challenges: Is artificial intelligence the solution?  | Webber<br>et al.     | Suffolk<br>University<br>(USA)                                     | Business<br>Horizons   | Qualitative                 | Business<br>Practices and<br>Competency<br>Requirements  | Competency<br>Requirements in<br>the Field of<br>Management  |
| 37       | Artificial intelligence and business education: What should be taught  | Sollosy<br>et al.    | Marshall<br>University<br>(USA)                                    | The International Journal of Management Education                                    | Qualitative                 | Teaching<br>Content and<br>Curriculum<br>Design  | Interdisciplinary<br>Integration   |
| 37       | Professional, Research,<br>and Publishing Trends in<br>Operations and Supply<br>Chain Management   | Simpson et al.       | Monash<br>University<br>(Australia)                                | Journal of<br>Supply Chain<br>Management   | Qualitative                 | Business<br>Practices and<br>Competency<br>Requirements  | Competency<br>Requirements in<br>the Field of<br>Management  |
| 37       | Application of Analytics in<br>Supply Chain<br>Management from<br>Industry and Academic<br>Perspective   | Kumar,A.<br>et al.   | IMT<br>Nagpur(India)   | FIIB Business<br>Review  | Qualitative                 | Business<br>Practices and<br>Competency<br>Requirements  | Competency<br>Requirements in<br>the Field of<br>Management  |
| 35       | Exploring University Students' Perceptions of Generative Artificial Intelligence in Education  | Țală et<br>al.       | Bucharest University of Economic Studies (Romania)                 | Amfiteatru<br>Economic   | Quantitative                | Paradigm<br>Shift in<br>Learning   | Technology<br>Acceptance and<br>Adoption   |
| 35       | Digital Explosion and<br>Entrepreneurship<br>Education: Impact on<br>Promoting<br>Entrepreneurial Intention<br>for Business Students                                     | Dabbous<br>et al.    | Saint Joseph<br>University<br>(Lebanon)                            | Journal of<br>Risk and<br>Financial<br>Management                                    | Quantitative                | Paradigm<br>Shift in<br>Learning   | Technology<br>Acceptance and<br>Adoption   |
| 33       | The impact of artificial intelligence and Industry 4.0 on transforming accounting and auditing practices   | Abdullah<br>et al.   | Prince Sattam<br>Bin Abdulaziz<br>University<br>( Saudi<br>Arabia) | Journal of Open Innovation: Technology, Market, and Complexity                       | Quantitative                | Business<br>Practices and<br>Competency<br>Requirements  | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance                             |
| 31       | Data science in the business environment: Insight management for an Executive MBA  | Lu et al.            | University of<br>Winchester(U<br>K)                                | The<br>International<br>Journal of<br>Management<br>Education                        | Qualitative                 | Teaching<br>Content and<br>Curriculum<br>Design  | Al-related<br>Technologies   |

| 30 | The dark side of generative artificial intelligence: A critical analysis of controversies and risks of ChatGPT | Wach et<br>al.         | Krakow<br>University<br>ofEconomics<br>(Poland) | Entrepreneuri<br>al Business<br>and<br>Economics<br>Review | Qualitative | Teaching<br>Content and<br>Curriculum<br>Design | Al Ethics and<br>Governance                               |
|----|--|------------------------|---|--|-------------|---|---|
| 30 | Artificial Intelligence: Reshaping the Accounting Profession and the Disruption to Accounting Education        | Holmes<br>et al.       | Trinity<br>University(US<br>A)                  | Journal of<br>Emerging<br>Technologies<br>in Accounting    | Qualitative | Teaching<br>Content and<br>Curriculum<br>Design | Al-related<br>Technologies                                |
| 30 | A data-driven approach to aligning academic offerings with industry needs for business and economy in Slovenia | Andono-<br>vikj et al. | University of<br>Ljubljana<br>( Slovenia)       | Journal of<br>Decision<br>Systems                          | Mixed       | Teaching<br>Content and<br>Curriculum<br>Design | Integration of<br>Industry,<br>Research, and<br>Education |

Appendix F List of Other Papers Included in the Review Besides Highly Cited Papers (162 Papers)

| No. | Paper Title   | Authors                 | Publication<br>Title  | Methods      | Module  | Theme  |
|-----|---|-------------------------|---|--------------|---|--|
| 1   | The Future of Marketing and<br>Marketing Education  | Grewal et al.           | Journal of<br>Marketing<br>Education  | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Marketing                 |
| 2   | Artificial intelligence and ChatGPT:<br>Exploring Current and potential<br>future roles in marketing education        | McAlister<br>et al.     | Journal of<br>Marketing<br>Communication<br>s                               | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Marketing                 |
| 3   | Future applications of generative large language models: A data-driven case study on ChatGPT                          | Chiarello<br>et al.     | Technovation  | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Management                |
| 4   | Artificial intelligence in entrepreneurship education: a scoping review   | Chen et<br>al.          | Education and<br>Training   | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Entrepreneur-<br>ship     |
| 5   | Navigating the new frontier:<br>the impact of artificial intelligence<br>on students' entrepreneurial<br>competencies | Somià et<br>al.         | International<br>Journal of<br>Entrepreneurial<br>Behaviour and<br>Research | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Entrepreneur-<br>ship     |
| 6   | From ideas to ventures: building entrepreneurship knowledge with LLM, prompt engineering, and conversational agents   | Thanasi-B<br>oçe et al. | Education and<br>Information<br>Technologies                                | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Entrepreneur-<br>ship     |
| 7   | Hyperbole or reality? The effect of auditors' AI education on audit report timeliness                                 | Liao et al.             | International<br>Review of<br>Financial<br>Analysis                         | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |
| 8   | The interdisciplinary curriculum alignment to enhance graduates' employability and universities' sustainability       | Akhtar et<br>al.        | The<br>International<br>Journal of<br>Management<br>Education               | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Interdisciplinary<br>Integration   |

| 9  | Whether mismatch finds match in<br>the digitalized era: A comparison of<br>five types of graduates to align<br>business education and banking<br>jobs        | Rahman<br>et al.       | Industry and<br>Higher<br>Education                 | Mixed        | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |
|----|--|------------------------|---|--------------|---|--|
| 10 | Al applications in business: Trends and insights using bibliometric analysis   | Dissanaya<br>ke et al. | The International Journal of Management Education   | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 11 | How can we improve Al competencies for tomorrow's leaders: Insights from multi-stakeholders' interaction   | Gupta et<br>al.        | The International Journal of Management Education   | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Integration of<br>Industry,<br>Research, and<br>Education                  |
| 12 | A Constructivist Approach to<br>Integrating AI in Marketing<br>Education: Bridging Theory and<br>Practice  | Richter et<br>al.      | Journal of<br>Marketing<br>Education                | Quantitative | Paradigm Shift in Learning                              | Experiential<br>Learning   |
| 13 | Integrating Al-driven marketing analytics techniques into the classroom: pedagogical strategies for enhancing student engagement and future business success | Allil                  | Journal of<br>Marketing<br>Analytics                | Quantitative | Paradigm Shift in Learning                              | Experiential<br>Learning   |
| 14 | Generative Artificial Intelligence in<br>Business Higher Education: A Focus<br>Group Study   | Huo et al.             | Journal of<br>Global<br>Information<br>Management   | Quantitative | Paradigm Shift in Learning                              | Personalized<br>Learning   |
| 15 | Tools or Fools: Are We Educating<br>Managers or Creating<br>Tool-Dependent Robots?   | Hyde et<br>al.         | Journal of<br>Management<br>Education               | Mixed        | Paradigm Shift in Learning                              | Experiential<br>Learning   |
| 16 | Ethical use of artificial intelligence based tools in higher education: are future business leaders ready?   | Mumtaz<br>et al.       | Education and<br>Information<br>Technologies        | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Al Ethics and<br>Governance  |
| 17 | What drives economics students to use generative artificial intelligence?  | Balytska<br>et al.     | Knowledge and<br>Performance<br>Management          | Quantitative | Paradigm Shift<br>in Learning                           | Technology<br>Acceptance and<br>Adoption                                   |
| 18 | Poietic symbiosis or algorithmic subjugation: generative AI technology in marketing communications education   | Karimova<br>et al.     | Education and<br>Information<br>Technologies        | Mixed        | Paradigm Shift in Learning                              | Technology<br>Acceptance and<br>Adoption                                   |
| 19 | Can generative AI motivate management students? The role of perceived value and information literacy   | Jose et al.            | The International Journal of Management Education   | Quantitative | Paradigm Shift in Learning                              | Technology<br>Acceptance and<br>Adoption                                   |
| 20 | Al-enabled correction: A professor's journey   | Daly et al.            | Innovations in Education and Teaching International | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                   |
| 21 | The influence of AI text generators on critical thinking skills in UK business schools   | Essien et<br>al.       | Studies in<br>Higher<br>Education                   | Mixed        | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                   |
| 22 | Generative Al's Impact on Critical Thinking: Revisiting Bloom's Taxonomy   | Gonsalves<br>et al.    | Journal of<br>Marketing<br>Education                | Mixed        | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                   |
| 23 | Intelligent Retrieval and Comprehension of Entrepreneurship Education Resources Based on Semantic Summarization of Knowledge Graphs                          | Yu et al.              | IEEE<br>Transactions on<br>Learning<br>Technologies | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                   |
| 24 | Artificial Intelligence in Business<br>Education: Benefits and Tools   | Surugiu et<br>al.      | Amfiteatru<br>Economic                              | Quantitative | Paradigm Shift in Learning                              | Technology Acceptance and Adoption   |
| 25 | Exploring the Antecedents of<br>Artificial Intelligence Products'<br>Usage. The Case of Business   | Duffett et<br>al.      | Amfiteatru<br>Economic                              | Quantitative | Paradigm Shift in Learning                              | Technology<br>Acceptance and<br>Adoption                                   |

## Students

| 26 | Quantitative Evaluation of<br>Willingness to Use Artificial<br>Intelligence Within Business and<br>Economic Academic Environment<br>Implementing generative Al            | Serban et<br>al.                    | Amfiteatru<br>Economic  | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Adoption and<br>Role<br>Reconfiguration                      |
|----|---|-------------------------------------|---|--------------|---|--|
| 27 | chatbots as a decision aid for enhanced values clarification exercises in online business ethics education  | Hu                                  | Educational<br>Technology &<br>Society  | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                                    |
| 28 | GitHub Copilot: Introducing the artificial intelligence tool in an information systems course   | Kapakos<br>et al.                   | Issues in<br>Information<br>Systems   | Quantitative | Paradigm Shift in Learning                              | Technology<br>Acceptance and<br>Adoption                                   |
| 29 | ChatGPT: reflections from the UK higher education institutions, accountancy bodies and BIG4s  | Sales de<br>Aguiar                  | Accounting<br>Research<br>Journal   | Qualitative  | Teaching Content and Curriculum Design                  | Al Ethics and<br>Governance  |
| 30 | Navigating the Future: Exploring Al<br>Adoption in Chinese Higher<br>Education Through the Lens of<br>Diffusion Theory  | Huang et<br>al.                     | Interdisciplinar<br>y Journal of<br>Information,<br>Knowledge,<br>and<br>Management | Quantitative | Paradigm Shift<br>in Learning                           | Technology<br>Acceptance and<br>Adoption                                   |
| 31 | Bridging the Gap: Applying AI and<br>Bayesian Statistics to Traditional<br>Educational Leadership Training  | Donoso et<br>al.                    | European<br>Public and<br>Social<br>Innovation<br>Review                            | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                                    |
| 32 | Future Business Workforce: Crafting<br>a Generative Al-Centric Curriculum<br>Today for Tomorrow's Business<br>Education   | Nithithan<br>atchinnap<br>at et al. | Data Base for<br>Advances in<br>Information<br>Systems                              | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al Ethics and<br>Governance  |
| 33 | Exploring the Impact of Artificial Intelligence on Financial Accounting: Opportunities, Challenges, and Future Directions   | Gatea                               | Financial and<br>Credit Activity:<br>Problems of<br>Theory and<br>Practice          | Mixed        | Business<br>Practices and<br>Competency<br>Requirements | Competency Requirements in the Field of Accounting and Finance             |
| 34 | Al Integration for Communication<br>Skills: A Conceptual Framework in<br>Education and Business   | Phan                                | Business and<br>Professional<br>Communication<br>Quarterly                          | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                                    |
| 35 | Accounting analytics data types and structures: an educational perspective  | Askary et al.                       | International Journal of Management and Decision Making                             | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |
| 36 | Generative Artificial Intelligence<br>and the Academic Integrity of<br>Graduation Works in Economics –<br>Exploring Perceptions of Romanian<br>Academia                   | Întorsurea<br>nu et al.             | Economic Computation and Economic Cybernetics Studies and Research                  | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                                    |
| 37 | Enhancing academic performance<br>of business students using<br>generative AI: An<br>interactive-constructive-active-passi<br>ve (ICAP) self-determination<br>perspective | Gao et al.                          | The<br>International<br>Journal of<br>Management<br>Education                       | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                                    |
| 38 | Social Media Marketing: A<br>Commentary on Teaching and<br>Learning in a Dynamic Field  | Parker et<br>al.                    | Journal of<br>Marketing<br>Education  | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Marketing                 |
| 39 | The (lack of) ethics at generative Al in Business Management education and research   | Matos et<br>al.                     | Revista de<br>Administracao<br>Mackenzie  | Qualitative  | Teaching Content and Curriculum Design                  | Al Ethics and<br>Governance  |

| 40 | The big data crossroads: Accounting education and the challenge of 21st century technology   | Fogarty<br>et al.             | Journal of<br>Accounting<br>Education                                    | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                                  |
|----|--|-------------------------------|--|--------------|---|---|
| 41 | ChatGPT and learning outcomes in tourism education: The role of digital literacy and individualized learning   | Dalgıç et<br>al.              | Journal of<br>Hospitality,<br>Leisure, Sport<br>and Tourism<br>Education | Quantitative | Paradigm Shift<br>in Learning                           | Experiential<br>Learning                                    |
| 42 | A critical review of Al in accounting education: Threat and opportunity  | Ballantine<br>et al.          | Critical<br>Perspectives on<br>Accounting                                | Qualitative  | Teaching Content and Curriculum Design                  | AI Ethics and<br>Governance                                 |
| 43 | Analytical skills for accounting students in a data-driven job market: Australian evidence   | Askary et<br>al.              | Accounting<br>Research<br>Journal  | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | AI-related<br>Technologies                                  |
| 44 | Leadership training and development in the age of artificial intelligence  | Sposato                       | Development<br>and Learning in<br>Organizations                          | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management |
| 45 | The Critique of Management: An Interview with Vincent Blok   | Schomber<br>g                 | Philosophy of<br>Management  | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | AI Ethics and<br>Governance                                 |
| 46 | Big data meets sustainable<br>marketing: A new integrated<br>curriculum for hospitality education  | Horng et al.                  | Journal of<br>Hospitality,<br>Leisure, Sport<br>and Tourism<br>Education | Mixed        | Paradigm Shift<br>in Learning                           | Active Learning   |
| 47 | Academic impressions pertaining to the "new normal" in tourism education and practice in accordance with digital technology and creativity                               | Girgen<br>et al.              | Worldwide<br>Hospitality and<br>Tourism<br>Themes                        | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                     |
| 48 | The use of artificial intelligence in modern business education: The impact on students' cognitive and communication skills in the United Kingdom                        | Gerlich                       | IEEE<br>Engineering<br>Management<br>Review                              | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                     |
| 49 | Artificial Intelligence's Capabilities,<br>Limitations, and Impact on<br>Accounting Education: Investigating<br>ChatGPT's Performance on<br>Educational Accounting Cases | Cheng et al.                  | Issues in<br>Accounting<br>Education                                     | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                     |
| 50 | Competencies Needed by Business<br>Professionals in the AI Age:<br>Character and Communication Lead<br>the Way   | Cardon et<br>al.              | Business and<br>Professional<br>Communication<br>Quarterly               | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Soft Skills<br>Requirements                                 |
| 51 | Is it Worth it? How Paradoxical Tensions of Identity Shape the Readiness of Management Educators to Embrace Transformative Technologies in their Teaching                | Fischer et<br>al.             | Journal of<br>Management<br>Education                                    | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods              |
| 52 | Evolution of the use of conversational agents in business education: Past, present, and future   | Bohorque<br>z-Lopez et<br>al. | Revista de<br>Administracao<br>Mackenzie                                 | Mixed        | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                     |
| 53 | ChatGPT in marketing: innovative pathways, decision systems, and forward perspectives  | Singh et al.                  | Journal of<br>Decision<br>Systems  | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Marketing  |
| 54 | Artificial intelligence and management education: A conceptualization of human-machine interaction   | Clegg et<br>al.               | The<br>International<br>Journal of<br>Management<br>Education            | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods              |
| 55 | Generative AI and Marketing<br>Education: What the Future Holds  | Guha et<br>al.                | Journal of<br>Marketing  | Mixed        | Business<br>Practices and                               | Competency<br>Requirements in                               |

|    |  |                         | Education   |              | Competency<br>Requirements                              | the Field of<br>Marketing  |
|----|--|-------------------------|---|--------------|---|--|
| 56 | Ethics and AI Assemblages: A<br>Heuristic Analysis of Undergraduate<br>Business Student Perspectives   | McElroy<br>et al.       | Business and<br>Professional<br>Communication<br>Quarterly            | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al Ethics and<br>Governance  |
| 57 | Maintaining Your Marketing<br>Competitiveness Through<br>Marketing Innovations   | Church                  | Mercados y<br>Negocios  | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Marketing                 |
| 58 | Boosting the efficacy of green accounting for better firm performance: artificial intelligence and accounting quality as moderators  | Khan et<br>al.          | Meditari<br>Accountancy<br>Research                                   | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency Requirements in the Field of Accounting and Finance             |
| 59 | Will artificial intelligence drive the advancements in higher education? A tri-phased exploration  | Kumar et<br>al.         | Technological<br>Forecasting<br>and Social<br>Change                  | Mixed        | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |
| 60 | Redesign of Accounting Education<br>to Meet the Challenges of Artificial<br>Intelligence – A Literature Review   | Brabete<br>et al.       | Amfiteatru<br>Economic  | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 61 | Marketing Educators and Artificial Intelligence: A Perspective on Productivity and Innovation  | Rogers et<br>al.        | Journal of<br>Marketing<br>Education                                  | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Adoption and<br>Role<br>Reconfiguration                      |
| 62 | The achievement of digital leadership sustainability and business performance through the implementation of business intelligence, artificial intelligence, and quality learning in private universities in Jordan | Hanandeh<br>et al.      | Uncertain<br>Supply Chain<br>Management                               | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management                |
| 63 | Generative AI for scalable feedback to multimodal exercises  | Jürgensm<br>eier et al. | International Journal of Research in Marketing                        | Mixed        | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |
| 64 | Leveraging Artificial Intelligence in<br>Virtual Education: A Decision<br>Sciences Perspective on Challenges<br>and Opportunities  | Hashim et<br>al.        | Operational Research in Engineering Sciences: Theory and Applications | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 65 | Evolving paradigms in accounting education: A bibliometric study on the impact of information technology   | Handoyo                 | The International Journal of Management Education                     | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 66 | Perspectives on How Robotic<br>Process Automation Is Transforming<br>Accounting and Auditing Services  | Tiron-Tud<br>or et al.  | Accounting<br>Perspectives  | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |
| 67 | Exploring the Answering Capability<br>of Large Language Models in<br>Addressing Complex Knowledge in<br>Entrepreneurship Education   | Lang et al.             | IEEE<br>Transactions on<br>Learning<br>Technologies                   | Mixed        | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |
| 68 | Integrating data analytics in teaching audit with machine learning and artificial intelligence   | Prokofiev<br>a          | Education and<br>Information<br>Technologies                          | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 69 | Testing accountants' perceptions of<br>the digitization of the profession<br>and profiling the future professional   | Grosu et<br>al.         | Technological<br>Forecasting<br>and Social<br>Change                  | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |

| 70 | Bean counter to value-adding business partner: the changing role of the accountant and situated rationality in a multinational firm                 | Samanthi<br>et al.    | Journal of<br>Accounting and<br>Organizational<br>Change      | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                                  |
|----|---|-----------------------|---|--------------|---|---|
| 71 | "Hacking marketing": how do firms develop marketers' expertise and practices in a digital era?  | Hafezieh<br>et al.    | Journal of<br>Enterprise<br>Information<br>Management         | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Marketing  |
| 72 | Entrepreneurship education in the era of generative artificial intelligence   | Bell et al.           | Entrepreneur-<br>ship Education                               | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods              |
| 73 | Generative Ai and The Future of<br>Education: Ragnarök or<br>Reformation? A Paradoxical<br>Perspective from Management<br>Educators                 | Lim Wm                | The<br>International<br>Journal of<br>Management<br>Education | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                     |
| 74 | Business students' perceptions of<br>Dutch higher educational<br>institutions in preparing them for<br>artificial intelligence work<br>environments | Abdelwah<br>ab et al. | Industry and<br>Higher<br>Education                           | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Integration of<br>Industry,<br>Research, and<br>Education   |
| 75 | Empowering undergraduates through machine learning  | Urtasun               | Industry and<br>Higher<br>Education                           | Qualitative  | Paradigm Shift in Learning                              | Experiential<br>Learning                                    |
| 76 | What to teach when we teach digital strategy? An exploration of the nascent field   | Cepa et al.           | Long Range<br>Planning  | Qualitative  | Teaching Content and Curriculum Design                  | Interdisciplin-<br>ary Integration                          |
| 77 | Teachers' perceptions of the potential use of educational robotics in management education  | Tang et al.           | Interactive<br>Learning<br>Environments                       | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Adoption and<br>Role<br>Reconfiguration       |
| 78 | ChatGPT in practice: Increasing event planning efficiency through artificial intelligence   | Keiper et<br>al.      | Journal of Hospitality, Leisure, Sport and Tourism Education  | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                    |
| 79 | Is there a glitch in the matrix?<br>Artificial intelligence and<br>management education   | Krammer               | Management<br>Learning  | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology-<br>Innovated<br>Teaching<br>Methods             |
| 80 | The ChatGPT Artificial Intelligence<br>Chatbot: How Well Does It Answer<br>Accounting Assessment Questions?<br>Teaching advanced data analytics,    | Wood et<br>al.        | Issues in<br>Accounting<br>Education<br>Journal of            | Quantitative | Innovation in<br>Teaching<br>Models<br>Teaching         | Technology<br>Enabled<br>Teaching Tools                     |
| 81 | robotic process automation, and artificial intelligence in a graduate accounting program  | Ng                    | Emerging Technologies in Accounting                           | Mixed        | Content and<br>Curriculum<br>Design                     | Al-related<br>Technologies                                  |
| 82 | Preparing for the New Era of Artificial Intelligence: My Experience of Teaching "Artificial Intelligence in Advertising"                            | Yang                  | Journal of<br>Advertising<br>Education                        | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Marketing  |
| 83 | Artificial intelligence-based large language models and integrity of exams and assignments in higher education: the case of tourism courses         | Ülkü                  | Tourism and<br>Management<br>Studies                          | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods              |
| 84 | Next generation employability and career sustainability in the hospitality industry 5.0   | Hussain et<br>al.     | Worldwide<br>Hospitality and<br>Tourism<br>Themes             | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management |
| 85 | Logistics 4.0: Exploring Artificial<br>Intelligence Trends in Efficient<br>Supply Chain Management  | Albarracín<br>Vanoy   | Data and<br>Metadata  | Mixed        | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Management |
| 86 | Artificial Intelligence: A Catalyst for<br>Entrepreneurship Education in the<br>Baltics   | Voronov<br>et al.     | Baltic Region   | Qualitative  | Teaching Content and Curriculum                         | Al-related<br>Technologies                                  |

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| 87  | Accuracy and detection of student use of ChatGPT in business analytics courses  | Laker et<br>al.      | Issues in<br>Information<br>Systems                          | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                                    |
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| 88  | Analysis of entrepreneurial skills among the students of higher education system in India   | Solanki et<br>al.    | International<br>Journal of<br>Business and<br>Globalisation | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency Requirements in the Field of Entrepreneur- ship                 |
| 89  | Empowering Business Students: The<br>Rise of Experiential Learning,<br>Collaborative Mentoring, and Data<br>Science                             | Lei et al.           | Rutgers<br>Business<br>Review                                | Qualitative  | Paradigm Shift<br>in Learning                           | Experiential<br>Learning   |
| 90  | A Systematic Review of Data<br>Analytics Job Requirements and<br>Online-Courses   | Almgerbi<br>et al.   | Journal of<br>Computer<br>Information<br>Systems             | Quantitative | Teaching Content and Curriculum Design                  | Al-related<br>Technologies   |
| 91  | Human resource management practices in higher education: a literature review using co-word analysis   | Nguyen et<br>al.     | nternational Journal of Management in Education              | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management                |
| 92  | Hospitality and Tourism Higher Education in the Post-COVID Era: Is It Time to Change?   | Xu et al.            | Journal of<br>Hospitality and<br>Tourism<br>Education        | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Management                |
| 93  | A multivariate analysis of undergraduate business schools' curricula in Turkey  | Sarıgül et<br>al.    | Journal of<br>Education for<br>Business                      | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Interdisciplinary<br>Integration   |
| 94  | Objectives and curriculum for a graduate business analytics capstone: Reflections from practice   | Anand et<br>al.      | Decision Sciences Journal of Innovative Education            | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Integration of<br>Industry,<br>Research, and<br>Education                  |
| 95  | Management accounting and the concepts of exploratory data analysis and unsupervised machine learning: a literature study and future directions | Nielsen              | Journal of<br>Accounting and<br>Organizational<br>Change     | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 96  | Embracing Emerging Technologies<br>and Artificial Intelligence into the<br>Undergraduate Accounting<br>Curriculum: Reflections from the<br>UAE  | Qasim et<br>al.      | Journal of<br>Emerging<br>Technologies in<br>Accounting      | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 97  | Big Data Analytics Knowledge and<br>Skills: What You Need as a 21st<br>Century Accounting Graduate  | Zin et al.           | Management<br>and Accounting<br>Review                       | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |
| 98  | Machines augmenting entrepreneurs: Opportunities (and threats) at the Nexus of artificial intelligence and entrepreneurship                     | Shepherd<br>et al.   | Journal of<br>Business<br>Venturing                          | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Entrepreneur-<br>ship     |
| 99  | The Impact of Artificial Intelligence on Expertise Development: Implications for HRD  | Ardichvili<br>et al. | Advances in<br>Developing<br>Human<br>Resources              | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management                |
| 100 | The product life cycle revisited: an integrative review and research agenda   | Iveson et<br>al.     | European<br>Journal of<br>Marketing                          | Mixed        | Business Practices and Competency Requirements          | Competency Requirements in the Field of Management                         |
| 101 | Computer-based business games in higher education: A proposal of a gamified learning framework  | Grijalvo et<br>al.   | Technological<br>Forecasting<br>and Social<br>Change         | Mixed        | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |

| 102 | How to Teach a 14-Week Robotic<br>Process Automation (RPA) Course<br>for Accounting Students   | Zhang et<br>al.               | Issues in<br>Accounting<br>Education                                  | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
|-----|--|-------------------------------|---|--------------|---|--|
| 103 | Technology driven change in the retail sector: Implications for higher education   | Woods et<br>al.               | Industry and<br>Higher<br>Education                                   | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Marketing                 |
| 104 | Mentorrd EduTech: charting new territories through social media marketing  | Senecha<br>et al.             | Emerald<br>Emerging<br>Markets Case<br>Studies                        | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Marketing                 |
| 105 | Improving Quality of Online<br>Teaching Finance and Business<br>Management Using Artificial<br>Intelligence and Backward Design                                      | Moşteanu<br>et al.            | Quality - Access<br>to Success  | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |
| 106 | "Big results require big ambitions": big data, data analytics and accounting in masters courses  | Mcbride<br>et al.             | Accounting<br>Research<br>Journal                                     | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |
| 107 | A Perspective on the Potential of<br>Chinese Business Schools: A Call for<br>Greater Attention to Context,<br>Differentiation, and Developing an<br>Indigenous Model | Fey                           | Management<br>and<br>Organization<br>Review                           | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 108 | Social Media Analytics and its<br>Applications in Marketing  | Moon et<br>al.                | Foundations<br>and Trends in<br>Marketing                             | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 109 | Doing more with less: Using Al-based Big Interview to combine exam preparation and interview practice  | Fulk et al.                   | Issues in<br>Information<br>Systems                                   | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |
| 110 | Research on Teaching Resource<br>Reform of Innovation and<br>Entrepreneurship Education for<br>Business Administration Specialty                                     | Xu et al.                     | Educational<br>Administration:<br>Theory and<br>Practice              | Mixed        | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                                    |
| 111 | The evolution of accounting technology education: Analytics to STEM  | Moore et<br>al.               | Journal of<br>Education for<br>Business                               | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 112 | Design requirements of a modern business Master's degree course: perspectives of industry practitioners  | Miah et<br>al.                | Education and<br>Information<br>Technologies                          | Qualitative  | Teaching Content and Curriculum Design                  | Integration of<br>Industry,<br>Research, and<br>Education                  |
| 113 | Seven principles to ensure future-ready accounting graduates — a model for future research and practice  | De Villiers<br>et al.         | Meditari<br>Accountancy<br>Research                                   | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Soft Skills<br>Requirements  |
| 114 | A data-driven approach for discovery of the latest research trends in higher education for business by leveraging advanced technology and big data                   | Park et al.                   | Journal of<br>Education for<br>Business                               | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |
| 115 | The strategic transformation of accounting into a learned profession   | Aldredge<br>et al.            | Industry and<br>Higher<br>Education                                   | Qualitative  | Teaching Content and Curriculum Design                  | Al-related<br>Technologies   |
| 116 | Analytics Capability in Marketing<br>Education: A Practice-Informed<br>Model   | Kurtzke et<br>al.             | Journal of<br>Marketing<br>Education                                  | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Integration of<br>Industry,<br>Research, and<br>Education                  |
| 117 | A Review of Big Data Research in Accounting  | Aboagye-<br>Otchere<br>et al. | Intelligent<br>Systems in<br>Accounting,<br>Finance and<br>Management | Mixed        | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |

| 118 | Is the Revolution of Technologies<br>Transforming Human Resources?   | Nawaz et<br>al.        | Journal of Management Information and Decision Sciences                  | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management                |
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| 119 | Who owns and cares about the data? A method for identifying and gathering information for business research investigations   | Cullen et<br>al.       | Business<br>Information<br>Review  | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 120 | Developing institutional skills for<br>addressing big data: Experiences in<br>implementation of AACSB Standard<br>5  | Sarkar et<br>al.       | Journal of<br>Accounting<br>Education                                    | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency Requirements in the Field of Accounting and Finance             |
| 121 | Developing talents vis-à-vis fourth industrial revolution  | Anshari et<br>al.      | International Journal of Asian Business and Information Management       | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management                |
| 122 | Big data applications in accounting:<br>Insights for higher education<br>curriculum planning   | Hoodlebri<br>nk et al. | Issues in<br>Information<br>Systems                                      | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 123 | Business methodology for the application in university environments of predictive machine learning models based on an ethical taxonomy of the student's digital twin | Gallastegu<br>i et al. | Administrative<br>Sciences   | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods                             |
| 124 | Industry 4.0 technologies in tourism education: Nurturing students to think with technology  | Bilotta et<br>al.      | Journal of<br>Hospitality,<br>Leisure, Sport<br>and Tourism<br>Education | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 125 | Review of Data Analytic Teaching Cases, Have We Covered Enough?  | Raschke<br>et al.      | Journal of<br>Emerging<br>Technologies in<br>Accounting                  | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 126 | A framework for auditor data literacy: A normative position  | Appelbau<br>m et al.   | Accounting<br>Horizons   | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency Requirements in the Field of Accounting and Finance             |
| 127 | EmpoderaData: Sharing a successful work-placement data skills training model within Latin America, to develop capacity to deliver the SDGs                           | Carter et<br>al.       | Statistical<br>Journal of the<br>IAOS                                    | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 128 | Dual roles of educational robotics in<br>management education:<br>Pedagogical means and learning<br>outcomes   | Tang et al.            | Education and<br>Information<br>Technologies                             | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                   |
| 129 | A design-based research approach for developing data-focussed business curricula   | Miah et<br>al.         | Education and<br>Information<br>Technologies                             | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Integration of<br>Industry,<br>Research, and<br>Education                  |
| 130 | Delivering business analytics competencies and skills: A supply side assessment  | Seal et al.            | INFORMS<br>Journal on<br>Applied<br>Analytics                            | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies   |
| 131 | Artificial intelligence products reshape accounting: time to re-train  | Shaffer et al.         | Development<br>and Learning in<br>Organizations                          | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Accounting and<br>Finance |
| 132 | Emerging Technology: Introducing<br>Tableau to CIS and Non-CIS Majors<br>in a Core Business Class  | Kapakos<br>et al.      | Issues in<br>Information<br>Systems                                      | Mixed        | Teaching<br>Content and<br>Curriculum                   | Al-related<br>Technologies   |

Design

| 133 | Effective learning of tax regulations using different chatbot techniques   | Mellado-S<br>ilva et al. | Advances in<br>Science,<br>Technology and<br>Engineering<br>Systems | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods |
|-----|--|--------------------------|---|--------------|---|--|
| 134 | Redesigning database management course syllabus: A predictive approach using data mining technique   | Funcion                  | International Journal of Scientific and Technology Research         | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                     |
| 135 | Data analytics research-informed teaching in a digital technologies curriculum   | Lu                       | INFORMS<br>Transactions on<br>Education                             | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | AI-related<br>Technologies                     |
| 136 | A systematic review on business analytics  | Yin et al.               | Journal of<br>Industrial<br>Engineering<br>and<br>Management        | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                     |
| 137 | Coronavirus (Covid-19) and the entrepreneurship education community  | Ratten                   | Journal of<br>Enterprising<br>Communities                           | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods |
| 138 | Helping Business Students Acquire<br>the Skills Needed for a Career in<br>Analytics: A Comprehensive<br>Industry Assessment of Entry-Level<br>Requirements | Stanton et al.           | Decision<br>Sciences<br>Journal of<br>Innovative<br>Education       | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                     |
| 139 | Antecedents of entrepreneurial intentions in smart city of Neom Saudi Arabia: Does the entrepreneurial education on artificial intelligence matter?        | Nuseir et al.            | Cogent<br>Business and<br>Management                                | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods |
| 140 | The 3S process: A framework for teaching AI strategy in business education   | Bhalla                   | Technology<br>Innovation<br>Management<br>Review                    | Qualitative  | Teaching Content and Curriculum Design                  | Al-related<br>Technologies                     |
| 141 | Introduction of artificial intelligence tools into the training methods of entrepreneurship activities   | Tkachenk<br>o et al.     | Journal of<br>Entrepreneursh<br>ip Education                        | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods |
| 142 | Customer relationship management technology: bridging the gap between marketing education and practice   | Harrison<br>et al.       | Journal of<br>Marketing<br>Analytics                                | Quantitative | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                     |
| 143 | Building a culture of business<br>analytics: a marketing analytics<br>exercise   | Haywood<br>et al.        | International<br>Journal of<br>Educational<br>Management            | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                     |
| 144 | Potential influence of artificial intelligence on the managerial skills of supply chain executives   | Bălan                    | Quality - Access<br>to Success                                      | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods |
| 145 | Marketing research education in the Big Data era   | Paas                     | International<br>Journal of<br>Market<br>Research                   | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                     |
| 146 | Listening skills: Accountancy educators in retreat?  | Reddrop<br>et al.        | Australasian<br>Accounting,<br>Business and<br>Finance Journal      | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Soft Skills<br>Requirements                    |
| 147 | How to turn managers into data-driven decision makers Measuring attitudes towards business analytics   | Carillo et<br>al.        | Business<br>Process<br>Management<br>Journal                        | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods |

| 148 | Impact of Data Analysis on the<br>Business Administration Education<br>Reform in Teaching Style                                      | Yang et al.            | Educational<br>Sciences-Theor<br>y & Practice                       | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods              |
|-----|--|------------------------|---|--------------|---|---|
| 149 | Model Innovation and Teaching<br>Effect Evaluation of Accounting<br>Teaching in Higher Vocational<br>Colleges in the Era of Big Data | Zhang                  | Educational<br>Sciences-Theor<br>y & Practice                       | Qualitative  | Innovation in<br>Teaching<br>Models                     | Technology<br>Innovated<br>Teaching<br>Methods              |
| 150 | How data analytics is changing entrepreneurial opportunities?  | Sedkaoui               | International<br>Journal of<br>Innovation<br>Science                | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                                  |
| 151 | Lessons from the Great Recession:<br>A digital recovery rewards digital<br>skills in emerging fields                                 | Fitzgerald<br>et al.   | Industry and<br>Higher<br>Education                                 | Qualitative  | Business Practices and Competency Requirements          | Competency<br>Requirements in<br>the Field of<br>Management |
| 152 | Application of time series analyses in big data: Practical, research, and education implications                                     | Rezaee et<br>al.       | Journal of<br>Emerging<br>Technologies in<br>Accounting             | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | AI-related<br>Technologies                                  |
| 153 | Human resources for Big Data<br>professions: A systematic<br>classification of job roles and<br>required skill sets                  | De Mauro<br>et al.     | Information<br>Processing &<br>Management                           | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management |
| 154 | Building an Educational Platform<br>Using NLP: A Case Study in Teaching<br>Finance   | Montalvo<br>et al.     | Journal of<br>Universal<br>Computer<br>Science                      | Quantitative | Innovation in<br>Teaching<br>Models                     | Technology<br>Enabled<br>Teaching Tools                     |
| 155 | The Current Landscape of Teaching<br>Analytics to Business Students at<br>Institutions of Higher Education:<br>Who is Teaching What? | Phelps et<br>al.       | American<br>Statistician  | Mixed        | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                                  |
| 156 | Teaching HRM in contemporary hospitality management: a case study drawing on HR analytics and big data analysis                      | Martin-Ri<br>os et al. | Journal of<br>Teaching in<br>Travel and<br>Tourism                  | Qualitative  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management |
| 157 | Determining the value of undergraduate business programs from market vs academic perspectives  | Fisher et<br>al.       | International<br>Journal of<br>Educational<br>Management            | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management |
| 158 | Scientific training in the era of big data: A new pedagogy for graduate education  | Aikat et<br>al.        | Big Data  | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                                  |
| 159 | Implications of the Data Revolution for Statistics Education   | Ridgway<br>et al.      | International<br>Statistical<br>Review                              | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                                  |
| 160 | Business analytics programs offered<br>by AACSB-accredited U.S. colleges<br>of business: A web mining study                          | Zhao et al.            | Journal of<br>Education for<br>Business                             | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management |
| 161 | Big data analytics the next big learning opportunity   | Henry et<br>al.        | Journal of<br>Management<br>Information<br>and Decision<br>Sciences | Qualitative  | Teaching<br>Content and<br>Curriculum<br>Design         | Al-related<br>Technologies                                  |
| 162 | Data science, predictive analytics,<br>and big data in supply chain<br>management: Current state and<br>future potential             | Schoen-<br>herret al.  | Journal of<br>Business<br>Logistics                                 | Quantitative | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements in<br>the Field of<br>Management |

Appendix G List of Papers with Co-citation Frequency of 3 Times or More (Excluding Those Overlapping with Highly Cited Papers) Exported by Citespace

| No. | Count | Cited References   | Module  | Theme  |
|-----|-------|--|---|--|
| 1   | 5     | Baidoo-Anu D (2023). Education in the Era of Generative Artificial Intelligence (Ai): Understanding the Potential Benefits of Chatgpt in Promoting Teaching and Learning @ Journal of Al | Paradigm Shift in Learning                              | Personalized<br>Learning   |
| 2   | 5     | Chalmers D (2021). Artificial Intelligence and Entrepreneurship: Implications for Venture Creation in the Fourth Industrial Revolution @ Entrepreneurship Theory and Practice            | Business Practices and Competency Requirements          | Competency<br>Requirements<br>in the Field of<br>Management                |
| 3   | 5     | Peres R (2023). On Chatgpt and Beyond: How Generative Artificial Intelligence May Affect Research Teaching and Practice @ International Journal of Research in Marketing                 | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements<br>in the Field of<br>Marketing                 |
| 4   | 4     | Appelbaum D (2017). Big Data and Analytics in the Modern Audit Engagement: Research Needs @ Auditing: A Journal of Practice & Theory   | Business<br>Practices and<br>Competency<br>Requirements | Competency Requirements in the Field of Accounting and Finance             |
| 5   | 4     | Chan Cky (2023). A Comprehensive Al Policy Education Framework for University Teaching and Learning @ International Journal of Educational Technology in Higher Education                | Teaching<br>Content and<br>Curriculum<br>Design         | Al Ethics and<br>Governance  |
| 6   | 4     | Cooper La (2019). Robotic Process Automation in Public Accounting @ Accounting Horizons  | Business<br>Practice and<br>Talent Demand               | Competency Requirements in the Field of Accounting and Finance             |
| 7   | 4     | Kokina J (2017). The Emergence of Artificial Intelligence: How Automationis Changing Auditing @ Journal of Emerging Technologies in Accounting   | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements<br>in the Field of<br>Accounting and<br>Finance |
| 8   | 4     | Shoufan A (2023). Exploring Students' Perceptions of Chatgpt: Thematic Analysis and Follow-Up Survey @ IEEE Access   | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                   |
| 9   | 3     | Cope B (2020). Artificial Intelligence for Education: Knowledge and Its Assessment in Ai-Enabled Learning Ecologies @ Educational Philosophy and Theory                                  | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                   |
| 10  | 3     | Chatterjee S (2020). Adoption of Artificial Intelligence in Higher Education: a Quantitative Analysis Using Structural Equation Modelling @ Education and Information Technologies       | Paradigm Shift in Learning                              | Technology Acceptance and Adoption   |
| 11  | 3     | Al-Htaybat K (2018). Educating Digital Natives for the Future: Accounting Educators' Evaluation of the Accounting Curriculum @ Accounting Education                                      | Teaching Content and Curriculum Design                  | Integration of Industry, Research, and Education                           |
| 12  | 3     | Elbanna S (2024). Exploring the Integration of Chatgpt in Education: Adapting for the Future @ Management & Sustainability: an Arab Review   | Paradigm Shift in Learning                              | Personalized<br>Learning   |
| 13  | 3     | Appelbaum D (2017). Impact of Business Analytics and Enterprise Systems On Managerial Accounting @ International Journal of Accounting Information Systems                               | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements<br>in the Field of<br>Accounting and<br>Finance |
| 14  | 3     | Kadaruddin K (2023). Empowering Education Through Generative Ai: Innovative Instructional Strategies for Tomorrow'S Learners @ International Journal of Business                         | Paradigm Shift in Learning                              | Personalized<br>Learning   |
| 15  | 3     | Chen L (2020). Artificial Intelligence in Education: a Review @ IEEE   | Paradigm Shift  | Personalized   |

|    |   | Access   | in Learning   | Learning   |
|----|---|--|---|--|
| 16 | 3 | Davenport T (2020). How Artificial Intelligence Will Change the Future of Marketing @ Journal of the Academy of Marketing Science  | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements<br>in the Field of<br>Marketing<br>Competency |
| 17 | 3 | Cockcroft S (2018). Big Data Opportunities for Accounting and Finance Practice and Research @ Australian Accounting Review   | Business<br>Practice and<br>Talent Demand               | Requirements<br>in the Field of<br>Accounting and<br>Finance             |
| 18 | 3 | Cooper G (2023). Examining Science Education in Chatgpt: an Exploratory Study of Generative Artificial Intelligence @ Journal of Science Education and Technology                  | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                 |
| 19 | 3 | Dwivedi Yk (2023). "So What If Chatgpt Wrote It?"<br>Multidisciplinary Perspectives On Opportunities @ Challenges and<br>Implications of Generative Conversational Ai for Research | Business Practices and Competency Requirements          | Competency Requirements in the Field of Marketing                        |
| 20 | 3 | Ray Pp (2023). Chatgpt: a Comprehensive Review On Background Applications Key Challenges Bias Ethics Limitations and Future Scope @ Internet of Things and Cyber-Physical Systems  | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                 |
| 21 | 3 | Tilli a (2023). What If the Devil Is My Guardian Angel: Chatgpt As a Case Study of Using Chatbots in Education @ Smart Learning Environments                                       | Innovation in<br>Teaching<br>Models                     | Technology-<br>Enabled<br>Teaching Tools                                 |
| 22 | 3 | Rudolph J (2023). Chatgpt: Bullshit Spewer Or the End of Traditional Assessments in Higher Education? @ Journal of Applied Learning and Teaching                                   | Innovation in<br>Teaching<br>Models                     | Technology-<br>Innovated<br>Teaching<br>Methods                          |
| 23 | 3 | Kasneci E (2023). Chatgpt for Good? On Opportunities and Challenges of Large Language Models for Education @ Learning and Individual Differences                                   | Paradigm Shift in Learning                              | Personalized<br>Learning   |
| 24 | 3 | Eulerich M (2023). Can Artificial Intelligence Pass Accounting Certification Exams? Chatgpt: Cpa @ Cma   | Innovation in<br>Teaching<br>Models                     | Technology-<br>Innovated<br>Teaching<br>Methods                          |
| 25 | 3 | Firat M (2023). How Chat Gpt Can Transform Autodidactic Experiences and Open Education?  | Paradigm Shift in Learning                              | Experiential<br>Learning   |
| 26 | 3 | Fuchs K (2023). Exploring the Opportunities and Challenges of Nlp Models in Higher Education: Is Chat Gpt a Blessing Or a Curse? @ Frontiers in Education                          | Paradigm Shift in Learning                              | Personalized<br>Learning   |
| 27 | 3 | Obschonka M (2020). Artificial Intelligence and Big Data in Entrepreneurship: a New Era Has Begun @ Small Business Economics   | Business<br>Practices and<br>Competency<br>Requirements | Competency<br>Requirements<br>in the Field of<br>Entrepreneur-<br>ship   |
| 28 | 3 | Van Dis Ea (2023). Chatgpt: Five Priorities for Research @ Nature  | Innovation in<br>Teaching<br>Models                     | Technology-<br>Innovated<br>Teaching<br>Methods                          |