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A representation of the business model concepts in the e-business, management and accounting fields

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ABSTRACT: *The business model (BM) concept has been deeply investigated in management and accounting research. Academics' and practitioners' great interest in this concept led to the formulation of an increasing number of definitions that do not necessarily cohere with each other. The aim of this study is to review BM definitions provided by scholars and practitioners within the e-business, management and accounting fields to understand whether communalities exist between these definitions and to identify which ones have the most in common. To do so, the Scopus database was used to build a sample of research products whose BM definitions were analysed and compared to identify similarities/dissimilarities. To compare the definitions, a social network analysis was adopted to build an adjacency matrix: that represents a network whose vertices are the different definitions analysed and whose edges connect those definitions that have the majority of elements in common. The results show that there are definitions that have not much in common with each other. Other definitions show more or less similarities according to the number of edges that link the different vertices of the network. On the one hand, the representation of the network gives insights that there are similarities between definitions provided by authors that belong to different fields of study. On the other hand, the absence of integration between the definitions provided by academics and practitioners deserves close attention for the implications that the BM concept has for practice. Both the analysis of the definitions and the network suggest that the most common topics that one can find in the BM definitions are value creation, the activity in which the firm is involved, the use of resources within this activity and a link with the strategic choices of the firm. Value creation can be found in the large majority of documents that have something in common with the first cut-point of the network (Petrovic et al., 2001). The second element regards the nature of the business and thus the activities in which it is involved. This is typical of the definitions that present communalities with the second cut-point of the network (Onetti et al., 2012). The third focuses mostly on the resources used to develop the business activity and can be found in the definitions that are similar to the third cut-point of the network (Mitchell and Coles, 2004). The last aspect refers to the strategic choices and could be found in the fourth cut-point of the network (Wirtz et al., 2016). These findings lead to considering the BM as the consequence of strategic choices that plan what the company does through the combination of its resources and how it creates value for its stakeholders.*

KEYWORDS: *business model; e-business; management; accounting; social network analysis.*

1. Introduction

Over the years, interest in the business model (BM) concept has increased; the topic has received academic attention and standard setters and regulators have shown an interest in this concept. To give an idea of the extent of such interest, at the end of April 2018, the Scopus database listed 10,102 articles, 8,146 conference papers, 1,479 book chapters, 1,369 reviews, 402 books and 1,210 other documents (including conference reviews, short surveys, articles in press, notes, editorials, letters, erratum, business articles and abstract reports) on the subject. Scanning all these documents, it is evident that although the topic has been extensively investigated in the literature, there is still no consensus on the BM definition. In addition, other than academics, practitioners have also provided very significant and interesting BM concepts.

The objective of this study is to show how practitioners and academics involved in dif-

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