FINANCIAL RESILIENCE OF IT ENTITIES IN THE CONTEXT OF PROJECT-ORIENTED BUSINESS MODELS

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Victor COJOCARU
Academy of Economic Studies of Moldova/
Ștefan cel Mare University of Suceava, Romania
Email account: vcojocaruserv@gmail.com
ORCID ID: https://orcid.org/0000-0002-9512-7455

Abstract: *The research addresses the issue of financial resilience of IT entities in the context of project-oriented business models, aiming to identify the main research directions, dominant concepts, and the relationships between digital transformation, organizational flexibility, and the financial sustainability of companies operating in the information technology sector. The relevance of the topic stems from the increasing economic and technological uncertainties, the dependence of IT companies on intellectual capital and intangible assets, as well as the volatility of revenues generated by project-based activities. The research methodology is based on a bibliometric and conceptual analysis of the international scientific literature indexed in Web of Science. The study selection process was conducted according to the PRISMA methodological framework adapted to bibliometric analysis, using the Biblioshiny tool from the Bibliometrix package. The application of the search query and thematic filters related to the fields of "Management", "Business", "Business Finance", and "Economics" enabled the identification of a final bibliometric corpus of 26 scientific papers, of which 14 studies with high conceptual relevance were selected for in-depth analysis. The findings reveal that the international literature predominantly approaches the resilience of IT companies through the perspectives of digital transformation, dynamic capabilities, organizational flexibility, and agile business models. At the same time, the conceptual and thematic analysis identified significant gaps regarding the integration of the financial dimension into studies dedicated to project-oriented companies. This study provides an integrated perspective on the financial resilience of IT entities by correlating organizational, technological, and financial dimensions within a unified conceptual framework.*

Key words: *financial resilience, IT companies, project-based business models, organizational resilience, digital transformation, dynamic capabilities*

JEL: M41, G32, O33, L86, M15, D22

Introduction

Digitalization-driven transformations and the intensification of economic and technological uncertainties have led to a reconsideration of how companies build stability and adaptive capacity. In this context, organizational and financial resilience has become an important direction of international research, particularly within the IT sector, characterized by high volatility and project-oriented business models. According to Sincora et al. (2023), organizational resilience is influenced by process maturity and by the ability of entities to integrate adaptive mechanisms into operational activities. The specific nature of IT companies generates challenges related to operational continuity, financial flexibility, and responsiveness to technological changes. Additionally, project-oriented business models involve revenue fluctuations and greater exposure to operational and financial risks. In this regard, Coiciu and Militaru (2024) emphasize that the integration of digital business continuity systems and the development of cyber resilience contribute to strengthening the ability of digital organizations to manage technological disruptions. The international literature highlights that the resilience of IT companies is influenced by factors such as digital transformation, dynamic capabilities, organizational flexibility, project management, and the effective use of intellectual capital.

In this context, recent studies emphasize the role of agile business models and adaptive capacity in strengthening organizational competitiveness. In this regard, Li, Li, and Ding (2025) demonstrate that digital transformation positively contributes to organizational innovation and the development of adaptive capabilities, thereby enhancing the resilience of technology-oriented companies.

However, the specialized literature reveals the existence of gaps in the integrated approach to the financial resilience of IT entities. Most studies examine resilience predominantly from organizational, operational, or technological perspectives, while the financial dimension remains insufficiently explored. Furthermore, limited attention is given to the relationships between financial flexibility, the volatility of project-based revenues, and the specific characteristics of agile business models in the IT sector. The relevance of the topic stems from the intensification of risks associated with the digital environment, including cyber vulnerabilities, rapid technological changes, and competitive pressures generated by the digital economy. Under these conditions, the ability of IT companies to adapt organizational structures and maintain financial stability becomes essential for ensuring business continuity and long-term competitiveness.

The aim of the research is to analyze the financial resilience of IT entities in the context of project-oriented business models by identifying the main thematic directions and the relationships between organizational flexibility, digital transformation, and financial sustainability. In this regard, the study employs a bibliometric and conceptual analysis of the international scientific literature indexed in Web of Science in order to identify dominant research trends and existing gaps within the analyzed field.

Methodologically, the research is based on the use of the Biblioshiny tool from the Bibliometrix package and on the application of a literature selection procedure according to the PRISMA framework adapted to bibliometric analysis. Following the filtering process, 26 relevant studies were identified, of which 14 papers with high conceptual relevance were used to substantiate the thematic directions related to organizational and financial resilience, adaptive capacity of digital entities, financial sustainability, agile business models, and IT project management.

The research findings contribute to a deeper understanding of the relationship between financial resilience and the specific characteristics of project-oriented IT companies, highlighting the need for integrated approaches that correlate financial performance, operational flexibility, digital transformation, and the adaptive capacity of digital entities.

Research methodology

The research methodology was designed to ensure the rigorous identification and selection of scientific papers relevant to the analysis of the financial resilience of IT entities in the context of project-oriented business models. In this regard, the study was conducted using the Web of Science database, considered one of the most relevant international sources for academic studies in the fields of management, economics, and information technologies due to its high indexing standards and the interdisciplinary nature of the included publications. To ensure the transparency and consistency of the scientific literature selection process, the stages of identification, filtering, and inclusion of studies were structured according to the PRISMA methodological framework adapted to bibliometric analysis, as presented in Figure 1.

The application of the PRISMA methodology within the research is justified by the need to ensure a systematic, transparent, and reproducible process for the identification, selection, and analysis of scientific sources, thereby contributing to increased methodological rigor and reducing the risk of subjectivity in the literature review process, in accordance with the recommendations proposed by David Moher et al. (2009) and updated by Matthew J. Page et al. (2021).

The data collection process was based on the use of a search query formulated to capture the dimensions of organizational and financial resilience, the specific characteristics of IT companies, and the particularities of project-oriented business models. The search formula used is presented in Figure 1. The application of this search query in the Web of Science database initially generated 63

scientific papers covering the period 2006-2026. Subsequently, in order to ensure the relevance and timeliness of the research, the analysis was restricted to the 2015-2026 period, characterized by the intensification of digitalization processes and the development of agile business models within the IT sector. To increase the relevance and scientific coherence of the sample, the selection process was conducted in several stages. In the first stage, only scientific articles and papers published in international conference proceedings were selected, as these contain original research findings and scientifically validated methodological approaches.

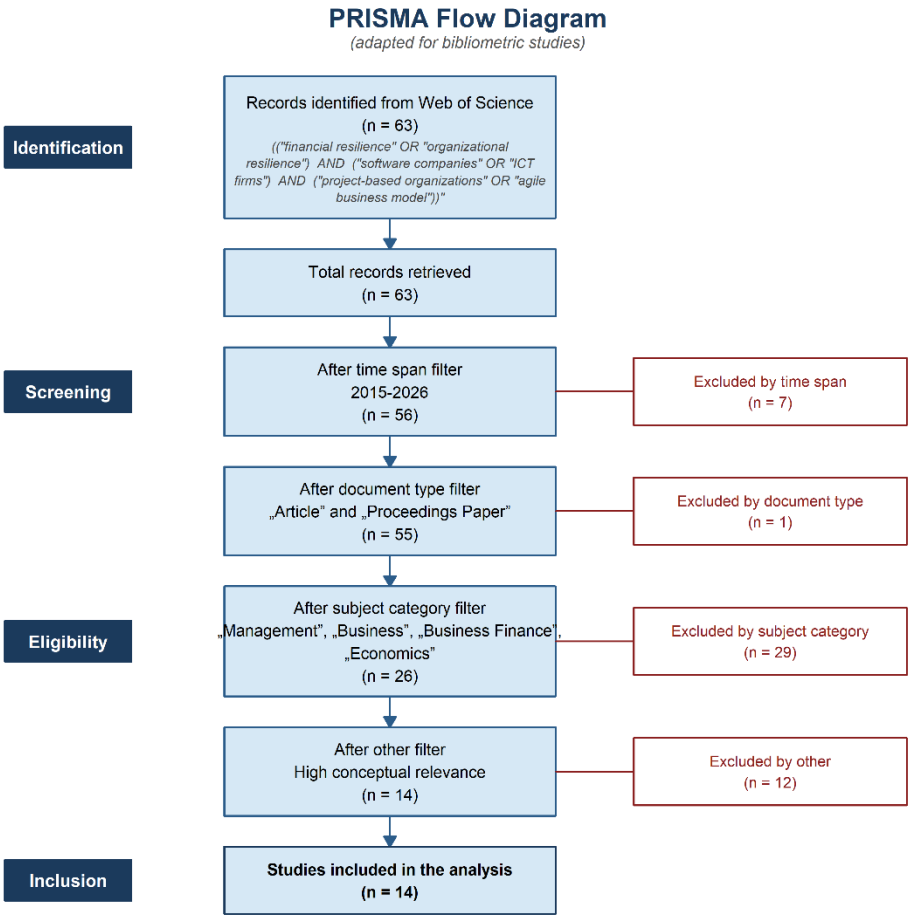

Figure 1. PRISMA diagram of the selection process for scientific papers included in the research

Source: author's processing in the Biblioshiny application (Bibliometrix), based on data extracted from Web of Science

In the next stage, filters related to the thematic categories within Web of Science were applied in order to orient the analysis toward the economic, financial, and managerial dimensions of IT entities' resilience and to exclude studies focused exclusively on technological aspects. Following the PRISMA filtering procedure, a final bibliometric corpus of 26 scientific papers was identified. Subsequently, 14 studies with the highest conceptual relevance to the research objective were selected for the in-depth thematic and comparative analysis, while two additional methodological sources related to the PRISMA framework were included to substantiate the research methodology. Moreover, the selected studies were grouped according to the predominant thematic area: organizational and financial resilience, agile business models, IT project management, financial sustainability, and the adaptive capacity of digital entities.

The applied methodology enabled the development of a coherent research framework focused on identifying dominant trends and existing gaps in the analysis of the relationship between financial resilience and the specific characteristics of business models within the IT industry.

Basic content

The bibliometric analysis conducted using the Biblioshiny tool from the Bibliometrix package enabled the identification of the main thematic directions related to the financial and organizational resilience of project-oriented IT entities. The interpretation of conceptual networks, thematic maps, and keyword co-occurrence relationships facilitated the identification of dominant concepts and emerging trends within the international literature.

Figure 2 presents the conceptual structure of research on the organizational and financial resilience of IT entities by illustrating the relationships among concepts such as "organizational resilience", "dynamic capabilities", "information technology", "firm performance", "digital transformation", and "risk", thereby confirming the interdisciplinary nature of the analyzed field.

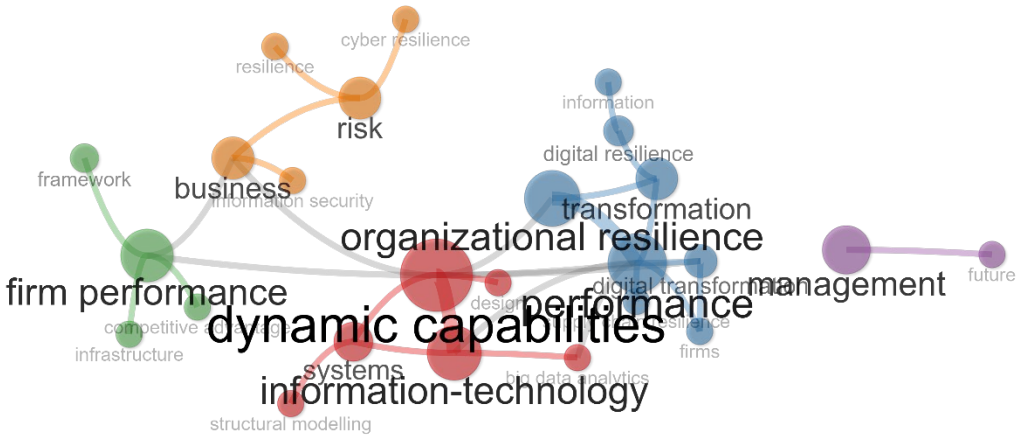

Figure 2. Co-occurrence network of concepts associated with organizational and financial resilience in the IT Sector

Source: author's processing in the Biblioshiny application (Bibliometrix), based on data extracted from Web of Science

A relevant aspect of the analysis is the positioning of the concept "dynamic capabilities" at the center of the conceptual network, suggesting that recent literature considers organizational adaptability as an essential mechanism for maintaining the competitiveness of IT companies in an environment characterized by volatility and uncertainty. Thus, resilience is approached as a result of operational flexibility and the integration of digital technologies into business models. At the same time, the connections between the concepts of "organizational resilience", "digital transformation", and "information technology" reflect the role of digital transformation in strengthening organizational resilience and reducing operational vulnerabilities, particularly within project-oriented companies.

Simultaneously, the cluster associated with the concepts of "risk", "business", and "cyber resilience" highlights concerns related to technological and cyber risks, as well as the relationship between organizational resilience, information security, and operational continuity. Furthermore, the relationships among "firm performance", "management", and "digital transformation" demonstrate that organizational performance is also analyzed through companies' ability to integrate digital technologies and agile business models.

The conceptual network analysis also reveals the existence of insufficiently explored directions, particularly regarding the relationship between financial resilience, the accounting and financial specificities of IT entities, and project-oriented business models. Although the literature emphasizes the role of digital transformation and dynamic capabilities, there is limited research integrating the

financial dimension, the volatility of project-based revenues, and the operational flexibility of IT companies simultaneously, which justifies the relevance of the present research.
Figure 3 presents the thematic structure of research on the organizational and financial resilience of IT entities by outlining the main conceptual clusters according to their relevance (centrality) and level of thematic development (density). The thematic map analysis enables the identification of dominant research directions and emerging themes.

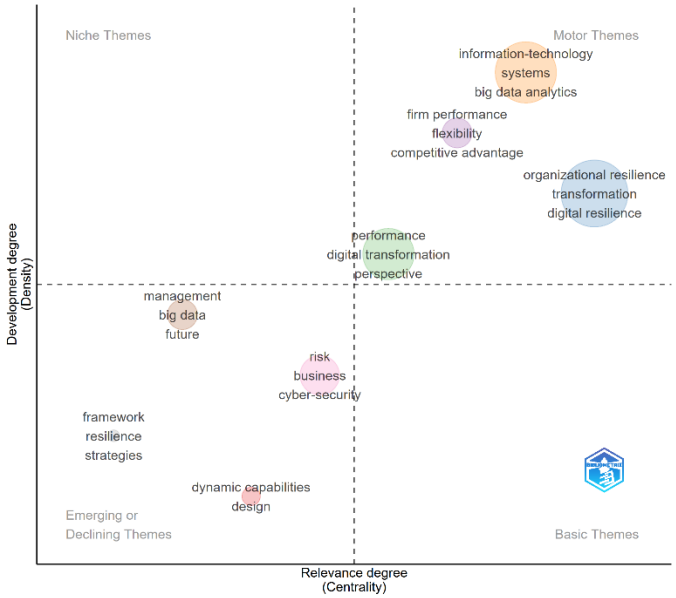

Figure 3. Thematic map of research on organizational resilience and digital transformation in the IT Sector

Source: author's processing in the Biblioshiny application (Bibliometrix), based on data extracted from Web of Science

In the upper-right quadrant, associated with the "Motor Themes," concepts such as "organizational resilience," "digital resilience," "transformation," "information-technology," "systems," and "big data analytics" are identified. Their positioning reflects the attention given to the relationship between digital transformation and the ability of organizations to respond to technological and economic changes. Additionally, the high density of these themes suggests the existence of a well-developed conceptual framework regarding digital resilience and the integration of information technologies into organizational processes.
In the same quadrant, the concepts of "firm performance," "flexibility," and "competitive advantage" are also identified, confirming that resilience is analyzed as a determinant of organizational performance and competitiveness, as well as a source of strategic consolidation and long-term sustainability. The central area of the thematic map is dominated by concepts such as "digital transformation," "performance," and "perspective," reflecting the transversal character of digital transformation in current research. Their positioning indicates highly relevant themes that are still undergoing conceptual and methodological development.
In the lower-left quadrant, associated with "Emerging or Declining Themes," concepts such as "dynamic capabilities," "framework," "resilience strategies," "cyber-security," "risk," and "business" are identified. The presence of these concepts highlights the growing interest in the relationship between cyber risks, continuity strategies, and the adaptive capacity of digital organizations, particularly in the context of project-oriented IT companies.
At the same time, the absence of explicitly financial concepts within the central thematic areas reflects the existence of a gap in the specialized literature. Although current studies frequently address digital transformation and organizational resilience, the financial resilience dimension of IT companies

remains insufficiently examined in an integrated manner, which justifies the relevance of the present research.

Based on the bibliometric analysis and the evaluation of the content of the 14 selected studies, the research was structured into five main thematic directions: organizational and financial resilience, agile business models, IT project management, financial sustainability, and the adaptive capacity of digital entities. The analysis results indicate that organizational and financial resilience represents one of the central research directions regarding IT companies and digital transformation. In this context, the selected studies were comparatively synthesized, with emphasis on the research objectives, methodologies used, and the main contributions identified in the analyzed literature.

Table 1. Synthesis of research on the organizational and financial resilience of IT entities

Authors	Research objective	Methodology	Main findings
Gemici, Alpkan & Giglio (2024)	Analysis of the influence of technology management capabilities on organizational resilience in ICT companies.	SEM modeling and questionnaire applied to ICT firms in Turkey.	Technological capabilities contribute to increasing resilience and product innovation.
Sincora et al. (2023)	Evaluation of the relationship between process maturity and organizational resilience.	PLS-SEM analysis based on a survey conducted among operational professionals.	Process maturity positively influences adaptive capacity and resilience.
Wu (2021)	Examination of the influence of information costs on business continuity.	Conceptual analysis and evaluation of organizational factors.	Information costs and organizational capacity enhance business continuity.
García-Valenzuela et al. (2023)	Investigation of managerial adaptability in volatile contexts.	Comparative managerial analysis.	Adaptive leadership positively influences resilience.
Gemici, Alpkan & Giglio (2024)	Analysis of organizational change and resilience.	Conceptual and managerial analysis.	Organizational change facilitates resilience.

Source: elaborated by the author based on the studies selected from the Web of Science Core Collection

The comparative analysis of the studies presented in Table 1 reveals that the specialized literature approaches organizational resilience through managerial flexibility, operational continuity, and the dynamic capabilities of digital entities. Furthermore, the analyzed studies demonstrate that digital transformation and the integration of information technologies directly influence companies' ability to respond to economic and technological uncertainties. However, the financial dimension of resilience remains insufficiently explored, particularly regarding the implications of project-oriented business models for the sustainability of IT companies. This gap justifies the need for further research on the financial resilience of IT entities. Based on the results obtained through bibliometric analysis and the interpretation of conceptual networks, the adaptive capacity of digital entities was identified as one of the emerging research directions regarding organizational resilience and digital transformation. In this context, the selected studies were comparatively analyzed in order to highlight the factors influencing organizational flexibility and continuity within the IT sector.

The studies summarized in Table 2 indicate that adaptive capacity represents an essential component of organizational resilience in the digital environment. The analyzed studies demonstrate that digital transformation, the development of dynamic capabilities, and the effective use of intellectual capital contribute to increasing organizational flexibility and improving the ability of IT companies to respond to technological and economic changes.

Table 2. Synthesis of research on the adaptive capacity of digital entities

Authors	Research objective	Methodology	Main findings
Zhou, Wang & Zhao (2025)	Analysis of the impact of digital transformation on corporate resilience.	Econometric model based on panel data for Chinese firms.	Digital transformation reduces operational risk and improves resilience.
Li, Li & Ding (2025)	Analysis of the effects of digital transformation on innovation and organizational resilience.	Empirical analysis and statistical modelling.	Digital transformation stimulates innovation and adaptive capacity.
Makhloufi et al. (2024)	Examination of digital ecosystems and resilience.	Information systems analysis.	Digital systems support flexibility and continuity.

Source: elaborated by the author based on the studies selected from the Web of Science Core Collection

Moreover, organizational adaptability is predominantly approached from operational and technological perspectives, while the financial implications of digital transformation remain insufficiently integrated into existing analytical models. In particular, the literature provides a limited number of studies examining the relationship between adaptive capacity and the financial stability of project-oriented IT companies. This gap highlights the need for interdisciplinary approaches that correlate financial resilience with organizational flexibility. The results of the bibliometric analysis indicate that financial sustainability represents a developing research direction, increasingly associated with digital transformation and the adaptive capacity of IT entities. In this context, the selected studies were comparatively analyzed in order to highlight the relationship between digitalization, resilience, and the financial sustainability of technology companies.

The literature synthesized in Table 3 reveals that the financial sustainability of digital entities is influenced by digital transformation, organizational flexibility, and the ability of firms to integrate innovative technologies into operational processes. The analyzed studies demonstrate that digitalization contributes to strengthening economic resilience through the optimization of decision-making processes and the improvement of organizations' ability to respond to external disruptions.

Table 3. Synthesis of research on the financial sustainability of digital entities

Authors	Research objective	Methodology	Main findings
Elnadi et al. (2026)	Analysis of the influence of digital transformation on sustainable performance.	Empirical analysis and statistical modeling.	Digital transformation improves sustainability and organizational flexibility.
Li & Wang (2025)	Investigation of the relationship between digital transformation and industrial chain resilience.	Empirical analysis based on regional data.	Financial support strengthens the relationship between digitalization and resilience.

Source: elaborated by the author based on the studies selected from the Web of Science Core Collection

At the same time, the specialized literature approaches financial sustainability predominantly at a general level, without sufficiently analyzing the specific characteristics of project-oriented IT companies and their dependence on volatile revenues and intangible assets. In particular, there is limited research correlating financial resilience with contractual flexibility and the specific features of agile business models in the software industry. This gap highlights the need to develop integrated models for analyzing financial sustainability in the context of IT entities.

The results of the bibliometric analysis indicate that agile business models represent one of the central research directions regarding the organizational resilience of IT companies. In this context, recent literature emphasizes the role of strategic flexibility, digital transformation, and market orientation in strengthening organizations' ability to respond to economic and technological changes. To further

explore this direction, the selected studies were comparatively analyzed from the perspective of research objectives, methodologies used, and the main findings obtained.

The comparative analysis of the studies presented in Table 4 reveals that agile business models contribute to the development of organizational resilience by increasing strategic flexibility and improving the ability to adapt to changes in the external environment. The analyzed studies demonstrate that digital transformation, market orientation, and the development of organizational relationships represent important factors for strengthening the competitiveness and continuity of IT companies.

Table 4. Synthesis of research on agile business models and organizational resilience

Authors	Research objective	Methodology	Main findings
Zhang, Li & Zhao (2025)	Analysis of the impact of digital transformation on organizational resilience and agile response.	Empirical analysis and statistical modelling.	Digital transformation and innovation capability strengthen resilience and organizational flexibility.
Mehmood et al. (2025)	Evaluation of innovation management and resilience.	Managerial and empirical analysis.	Strategic innovation contributes to organizational stability.

Source: elaborated by the author based on the studies selected from the Web of Science Core Collection

Simultaneously, the existing literature approaches agile business models predominantly from managerial and operational perspectives, without sufficiently analyzing the financial implications of project-oriented activities. In particular, there is limited research regarding the influence of revenue fluctuations and project dependency on the financial resilience of IT entities. This gap highlights the need for integrated approaches that correlate agile business models with the financial sustainability of digital companies.

The bibliometric analysis indicates that IT project management represents one of the relevant research directions regarding organizational resilience and the adaptive capacity of digital companies. The specialized literature emphasizes the role of technological strategies and managerial capabilities in strengthening organizational flexibility and managing the risks specific to project-oriented activities. In this context, the selected studies were comparatively analyzed from the perspective of research objectives, methodologies used, and the main findings obtained.

The comparative analysis of the studies presented in Table 5 indicates that IT project management influences the development of organizational resilience through the strengthening of managerial capabilities, the integration of technological strategies, and the stimulation of innovative processes. The analyzed studies demonstrate that the flexibility of project processes and the use of digital technologies contribute to improving organizations' responses to operational risks and changes in the economic environment.

Table 5. Synthesis of research on IT project management and organizational resilience

Authors	Research objective	Methodology	Main findings
Tello-Gamarra, J., Mayorga Gutierrez, D. J., Hernani-Merino, M., Zevallos, J. (2024)	Examination of the relationship between technological intensity and innovation capability in firms operating in an emerging economy.	Statistical modeling and managerial analysis.	Greater technological intensity enhances innovation capability and strengthens firms' competitive positioning.
Coiciu & Militaru (2024)	Analysis of the implementation of digital business continuity systems and cyber resilience.	Conceptual analysis and applied study.	Digital continuity systems enhance organizational resilience and risk response capacity.

Source: elaborated by the author based on the studies selected from the Web of Science Core Collection

Therefore, the existing literature approaches IT project management predominantly from operational and strategic perspectives, without sufficiently integrating the financial dimension of project-based activities. In particular, there is limited research regarding the influence of project revenue fluctuations and contractual dependency on the financial resilience of IT companies. This gap justifies the need to develop integrated approaches that correlate IT project management with the financial sustainability and organizational stability of digital entities.

Conclusions

The conducted bibliometric and conceptual analysis reveals that the resilience of IT companies should be approached as an integrated mechanism combining financial flexibility, adaptive capacity, digital transformation, and the specific characteristics of project-oriented business models. The analyzed studies demonstrate that the development of dynamic capabilities, the integration of information technologies, and the use of agile models contribute to strengthening the stability and competitiveness of digital organizations. Additionally, the obtained results confirm the existence of gaps in the specialized literature. Although numerous studies examine organizational resilience, digital transformation, or IT project management, the financial resilience dimension remains insufficiently integrated into research on project-oriented companies. In particular, there is limited research correlating revenue volatility, contractual dependency, and operational flexibility with the financial sustainability of IT entities.

In this context, the author's contribution consists in developing an integrated approach to the financial resilience of IT entities by correlating organizational, technological, and financial dimensions within a unified conceptual framework. The originality of the research lies in the delimitation and systematization of the five dominant thematic directions identified in the international literature, as well as in highlighting the interdependencies among them. Furthermore, the research contributes to expanding the perspective on IT companies by integrating the specific characteristics of project-based activities into the analysis of financial resilience, emphasizing the role of revenue fluctuations, contractual flexibility, and intellectual capital in maintaining the economic stability of digital entities. Another contribution of the research is the use of bibliometric analysis and visual conceptual interpretation tools for identifying dominant trends and existing gaps in the international literature. Through the use of thematic maps, co-occurrence networks, and the PRISMA procedure adapted to bibliometric analysis, the study provides a structured overview of the evolution of the research field. Overall, the findings suggest that financial resilience may represent an important condition for the sustainability and competitiveness of digital organizations in the context of accelerating technological transformation and increasing economic uncertainties.

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