

**AI in Professional Service Firms: Unlocking Key Resources and Future
Research Pathways from a Resource-Based View Perspective**

Track: Management Consultancies

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Summary

The rapid development and integration of artificial intelligence (AI) are reshaping traditional business practices, like Professional Service Firms (PSFs). This study examines AI's influence on the key resources of PSFs through the lens of the Resource-Based View (RBV). Conducting a systematic review of 43 high-quality peer-reviewed studies, the research evaluates AI's impact on critical intangible resources, including knowledge, relational skills, service quality, innovation and reputation across different PSF categories.

By introducing the RBV-PSF framework, this study offers a structured synthesis of current literature, uncovers key research gaps, and provides a comprehensive analysis of AI's transformative role. The proposed future research agenda underscores the importance of examining AI's strategic adoption, its potential to drive innovation, and its long-term implications for competitive advantage in PSFs. These insights serve as a valuable resource for both academics and industry professionals navigating AI-driven changes in PSFs.

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1. Introduction

Professional Service Firms (PSFs), encompassing sectors such as legal, accounting, consulting, and healthcare, are uniquely positioned due to their knowledge-intensive nature (Nordenflycht, 2010; Trincado Munoz, 2024). The rapid development and integration of artificial intelligence (AI) into various sectors have significantly changed traditional business operations (Lee et al., 2019). In particular, the processes within PSFs—especially those tied to knowledge management—are undergoing substantial transformations (Falconbridge et al., 2023). This study aims to explore the impact of AI on PSFs, focusing on how AI influences the key resources of the different PSFs (Li et. al., 2022).

Current literature reveals a fragmented understanding of AI's impact on PSFs, often highlighting technological capabilities without fully addressing the organizational and structural implications (Frank et. al., 2019). Susskind and Susskind (2015) predict the decline of today's professions and explain how increasingly capable systems, like AI will bring fundamental change in the way practical expertise of specialists is made available in society. Further research emphasizes the evolving roles and responsibilities within organizations, highlighting how AI disrupts professional competence and transforms decision-making processes (Ahuja et al., 2019). The gap between AI potential and its practical, organizational integration in PSFs and their key resource's needs comprehensive exploration (Smets et. al., 2017). This study aims to depict the latest research that attempts to close this gap.

To close this research gap, we analyze the literature on AI in PSFs using our developed RBV PSF Framework (see Figure 1). In our literature review, according to Dwertmann and van Knippenberg (2021), we systematically and replicable analyze how the influence of AI in the previous PSF literature has been examined concerning these key resources to answer the research question: *How does AI affect the key resources of a PSF and is AI a new key resource of PSFs?*

Additionally, we are identifying future research fields and thus making a valuable contribution to future academic research. The study aims to provide a comprehensive summary of current literature and uncover the ways AI reshapes not only processes and services but also the foundational organizational elements that define PSFs. As well as the previous focus of the academic literature on the impact of AI on the key resources of a PSF (Morris and Empson 1998, Greenwood et. al., 2005, Nordenflycht, 2010). Addressing the research question contributes to academic discourse by introducing a framework to analyse the current impact of AI on the key resources of a PSF. Additionally, it presents the status quo of existing scientific literature and identifies potential research gaps in the process (Smets et al., 2017; Falcounbridge, 2023).

Our study begins by introducing the foundational theoretical concepts, focusing on AI, the RBV and PSFs, followed by the presentation of our research framework. We then describe the sampling and coding process applied to the final selection of 43 papers. The findings of the literature review are analyzed and interpreted through the lense of the framework's key resources. These results are systematically presented in tables and integrated into the framework through a detailed discussion. Finally, the paper concludes with a future research agenda addressing the gaps identified in the integrative literature review.

2. Theoretical Background

This section outlines the theoretical foundation underpinning the literature review. It aims to elucidate the key concepts, models, and theories that serve as the basis for the analysis. By integrating existing scholarly insights, it provides a structured framework that guides the review and fosters a deeper understanding of the subject matter.

2.1 AI & Resource Based View

A study by MIT Sloan Management Review reveals that over 80% of companies perceive AI as a strategic opportunity, while nearly 85% see AI as a strategy to achieve a competitive advantage (Ransbotham et al., 2017; Enholm et al., 2021). By emphasizing valuable, rare, inimitable, and non-substitutable resources, the RBV provides a suitable framework for positioning AI as a strategic resource, enabling firms to achieve long-term competitive advantages (Wernerfelt, 1984; Barney, 1991).

Building on the RBV, it is essential to understand how AI can be positioned as a pivotal organizational resource and utilized accordingly to secure a competitive advantage. A recurring theme in the literature is that AI capability hinges on how effectively a firm applies its AI-specific resources to foster value creation (Schmidt et al., 2020; Wamba-Taguimdje et al., 2020). More concretely, Mikalef and Gupta (2021) define AI capability as “the ability of a firm to select, orchestrate, and leverage its AI-specific resources.” Furthermore, AI capability can be framed as a firm's aptitude for integrating and managing organizational, human, and AI-specific resources to generate and capture business value (Abijith & Wamba, 2012; Kim et al., 2011; Liu et al., 2013).

To identify a company's critical resources, the RBV-framework underscores the importance of developing complementary assets, allowing organizations to derive tangible business value from AI investments (Mikalef & Gupta, 2021a; Wamba-Taguimdje et al., 2020; Enholm et al., 2021). Previous studies have shown that the RBV is particularly well-suited to dynamic and uncertain developments, such as arising AI technologies, especially when resource complementarity is a focal point (Mikalef & Gupta, 2021). Recognized as one of the most influential theories in strategic management (Powell, 2001; Priem & Butler, 2001; Rouse &

Daellenbach, 2002), the RBV is rooted in Barney's (1991) assertion that resources and capabilities are unequally distributed among firms and are not perfectly mobile. Firms possessing resources that are both valuable and rare can thus achieve a competitive advantage and improve performance (Barney, 1991). Although this logic applies across various industries, PSFs remain a notable case where the impact of AI on key resources is still relatively unclear and underexplored (Smets et al., 2017; Süsskind & Süsskind, 2022, Falconbridge et al., 2023).

2.2 Professional Service Firm

AI adoption further challenges conventional notions of expertise and collaboration by adding services to PSFs' offerings (Benbya et al., 2020). Professional Service Firms (PSFs) are organizations whose primary assets are their highly specialized employees, offering mostly intangible products that require a certain level of expertise and knowledge (Nordenflycht, 2010; Greenwood et al., 2005). Nordenflycht identified three main features a firm must possess to be classified as a PSF (Nordenflycht, 2010). The characteristics of these PSFs include *knowledge intensity*, *low capital intensity*, and *professionalized workforce* (Nordenflycht, 2010). Historically, traditional professions such as law, taxation and accountancy gained more attention as a part of the study for PSFs (Smets et al. 2017, Falconbridge et. al, 2024). However, during the 1990s, there was a noticeable shift in PSF scholarship towards a more managerial approach to expand the scope to include various business service providers (Smets, 2017). This shift was driven by the emergence of knowledge-intensive firms such as management consultants which posed challenges to established professional standards (Nordenflycht, 2010).

As part of this evolution, other types of PSFs, often referred to as 'neo-PSFs', garnered significant focus. These contemporary firms reflect the expanding focus and diversity of PSFs (Smets et al., 2017). A typology of classic PSFs (e.g. *law and accounting firms*), professional grounds such as neo PSFs (e.g. *advertising and management consulting firms*), and two remaining groups marked as technology developers and professional campuses, which can be called capital-intensive PSFs, was developed to articulate this heterogeneity by Nordenflycht (2010).

2.3 Resource Based View and PSFs

This far-reaching differentiation of the PSF industry also reflects the challenges and difficulties that arise when integrating AI solutions compared to traditional organizations in the industry (Falconbridge et al., 2024). The distinctive organizational structure of a PSF leads to notable differences compared to traditional industries, particularly in terms of resources. For a resource to serve as a source of sustainable competitive advantage for PSFs, it must be rare, valuable, imperfectly imitable, and non-substitutable (Barney, 1991). The core principle of the RBV is that a firm leverages its internal resources and capabilities as foundational elements to establish entry barriers and achieve a sustainable competitive advantage (Barney, 1991; Wernerfelt, 1984; Vinh La et al., 2009).

In PSFs, tangible resources such as office facilities and technology are easy for competitors to replicate (de Brentani, 2001, cited in Vinh La et al., 2009). Conversely, intangible resources—such as reputation, expertise, and service quality—are significantly more challenging for competitors to imitate and represent the source of competitive advantage for PSFs (Vinh La et al., 2009).

Competitive resources can be categorized into firm-related factors, such as innovation and reputation, and human/individual-related factors, including interpersonal skills, technical expertise, and customer orientation (Vinh La et al., 2009). Unlike manufacturing firms, PSFs

primarily rely on intangible resources like reputation, knowledge, expertise, service quality, relational skills, and innovativeness—attributes that stem from the knowledge and skills of their service personnel (Vinh La et al., 2009). Interpersonal skills, in particular, refer to a service provider's ability to communicate effectively, both verbally and non-verbally, and to build strong relationships with clients (Rentz et al., 2002).

Clients of professional services often assess quality, value, and satisfaction based on intangible indicators, or surrogates, such as the relational skills demonstrated by individual service providers during delivery, the firm's reputation, its geographic origin, and the level of cultural sensitivity exhibited. Reputation is frequently regarded as a service firm's most valuable yet intangible asset (Vinh La et al., 2009). According to Aaker (1989), a firm's reputation for quality is the most referenced source of sustainable competitive advantage (Vinh La et al., 2009).

3. Research Gap and Justification

While substantial research exists on the technical capabilities of AI and its applications across various domains, there remains a significant gap in understanding its broader organizational impacts, particularly on PSFs (Giuggioli & Pellegrini, 2023; Treiblmaier, 2018; Wang et al., 2019). While several high-quality reviews have addressed the role of AI in organisations (Andronie et al., 2021; Bankins et al., 2023; Bao et al., 2023), existing research remains fragmented due to inconsistent terminology (Duan et al., 2019). This inconsistency highlights the need for a systematic review to consolidate insights and provide actionable guidance (Trunk et al., 2020). Existing studies predominantly examine the role of AI in performing specific tasks or within specific industries, often overlooking its structural and operational implications for PSFs (Frank et al., 2019). Susskind and Susskind (2015) foresee the decline of traditional professions and highlight how increasingly capable systems, such as AI, will fundamentally reshape the way society accesses and utilises the practical expertise of professionals. Further studies emphasise the shift in roles and tasks, highlighting how AI disrupts professional competence and decision-making processes (Ahuja et al. 2019). Pemer (2021) further discusses AI, redefining professional autonomy, and shifting the boundaries of professional collaboration. Therefore, sector-specific research on AI adoption in PSFs is needed (Faulconbridge et al., 2023). The gap between AI potential and its practical, organizational integration in PSFs and their key resource's needs comprehensive exploration (Smets et. al., 2017, Falconbridge et al. 2023).

This paper seeks to address this gap and inconsistency by conducting a comprehensive literature review to provide a nuanced understanding of the impact of AI on PSFs' key resources. The analysis examines current applications of AI across different types of PSFs and their key resources, and ultimately proposes a future research agenda.

4. Research Framework

Figure 1: Research Framework: Influence of AI on Key Resources of a PSF



To fill this research gap, we analyse the literature on AI in PSFs using the framework we have developed (Figure 1). To summarise the theoretical background, a PSF has general - and key resources (Vinh La et. al, 2009). The most important and difficult to imitate key resources of a PSF are intangible resources (knowledge experiential and expertise, relational skills, service quality, innovativeness, reputation/brand) (Vinh La et. al, 2009). Tangible resources, specifically physical assets, financial assets and technology, can be easily imitated by many competitors, unlike intangible resources (Vinh La et. al.2009). Also important to examine is the organisation's ability to orchestrate and effectively leverage AI-specific resources (Mikalef and Gupta, 2021). In our literature review, we analyse how the influence of AI has been examined in the previous PSF literature with regard to these key resources of a PSF, with the aim of answering the research question: *How does AI affect the key resources of a PSF and is AI a new key resource of PSFs?*

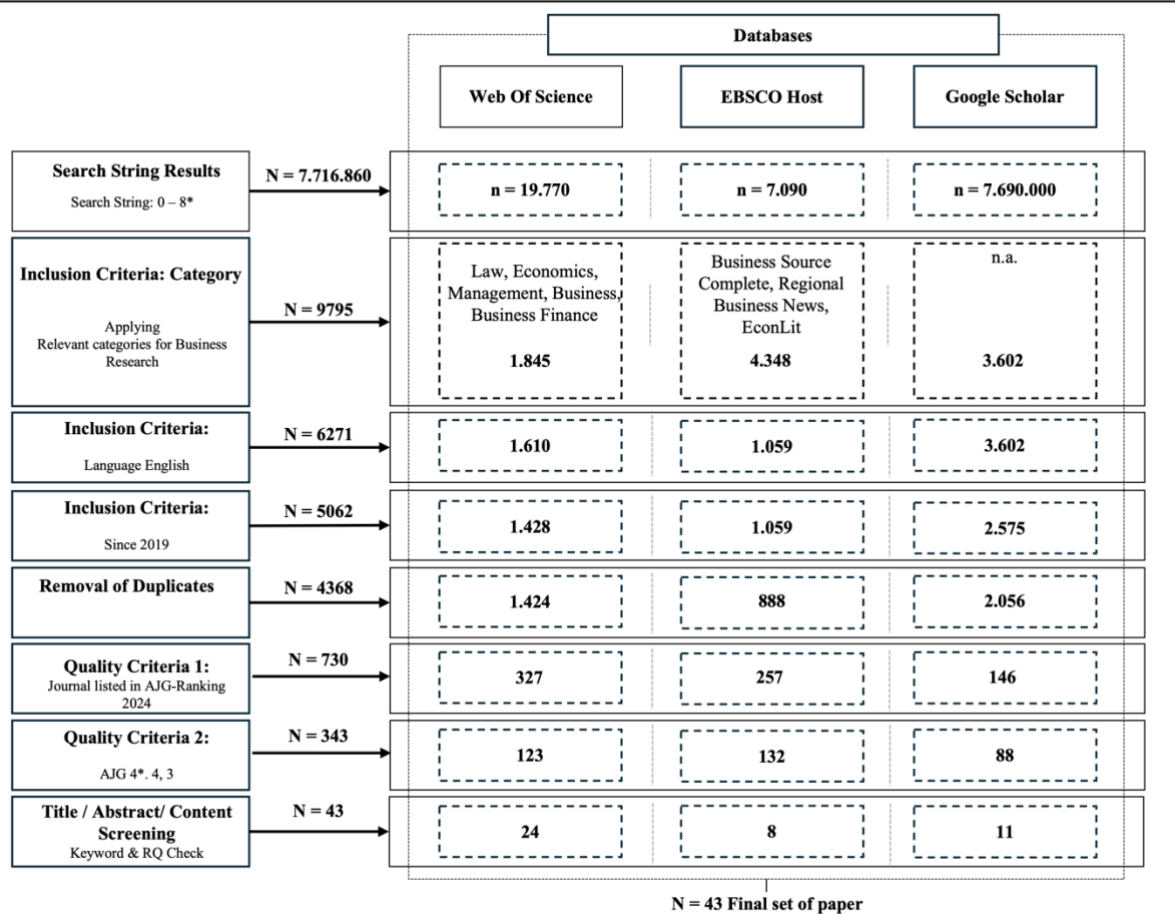
5. Methodology

This study employs a structured and systematic literature review for data extraction and synthesis, which includes data collection, evaluation, analysis, and interpretation, all guided by robust sampling and coding procedures. The methodology integrates established frameworks for literature reviews, drawing on the approaches of Randolph (2009), Cooper (1982) and Dwertmann and van Knippenberg (2021). Given the dynamic and evolving nature of AI, this approach is used to examine its impact on the critical resources of PSFs. Dwertmann and van Knippenberg (2021) emphasise the importance of theoretical contributions in integrative reviews, particularly in addressing inconsistencies in previous findings and providing potential reasons based on categorisations that capture them. This involves categorising and analysing disparities to uncover underlying patterns and proposing explanations. The RBV serves as a central lens in this review, focusing on how AI is reshaping, enhancing, or challenging the strategic resources that underpin PSF competitiveness. By exploring AI's influence on key resources of PSFs such as knowledge, reputation, and client relationships, the review aims to provide new insights into resource orchestration and sustainable advantage (Vinh La et al., 2009).

The intended outcome is the development of an integrative theoretical framework that extends existing RBV theories or introduces novel conceptualisations tailored to the context of PSFs (Dwertmann and Van Knippenberg, 2021). Anchored in these theoretical insights, the study

proposes a research agenda that synthesises current knowledge while providing a clear roadmap for future investigations (Dwertmann and Van Knippenberg, 2021). By integrating these methodologies, the study aims to provide a comprehensive and rigorous literature review to develop a future research agenda under the lens of the RBV approach for AI in PSFs. The entire data collection process is shown in Figure 2.

Figure 2: Process flow of literature review



5.1 Sampling Process

The search focused primarily on the subject areas of "Artificial Intelligence" and "Professional Service Firms". Academic databases – namely "Web of Science", "Google Scholar" and "EBSCO Host" – were screened using nine search strings, all following different adaptations of the individual queries of the research question. The search strings and Boolean operators were based on the methodology of Mergel et al. (2015) and detailed in **Appendix A**. The aim was to select articles that specifically address the impact of AI on PSFs in particular their key resources, rather than general technical AI applications across industries (Vinh La et al., 2009). The search strategies used ranged from accumulating basic search terms to solely seeking literature on AI in the context of PSFs, to integrating more complex in-depth search inquiries such as organizational structure, workforce dynamics, pricing- and strategic transformation. All results were precisely documented. This first step resulted in 7.716.860 results (Dwertmann and van Knippenberg 2021). In order to ensure the applicability and quality of the literature reviewed, strict assessment criteria were applied. First, only articles in the categories of *law, economics, management, business, and finance* were included. Second, only *English* language articles were included. Third, we focused on publications from 2019 onwards, in line with our primary definition of AI (Haenlein et al., 2019) and recognizing the rapid evolution of the field

(Goodfellow et al., 2016; Stone et al., 2022). Fourth, to ensure the inclusion of high quality, rigorously peer-reviewed academic sources, only articles classified as 4*, 4, or 3 in the AJG 2024 ranking were considered (Carraher & Yuyenyongwatana, 2008). David and Han (2004) claim that restricting the scope to journal articles improves quality control. To further legitimise the validity of the results, title, and abstract checks were carried out by two independent researchers. All abstracts and titles containing at least one keyword were read and considered either suitable or unsuitable for further discussion of the research question. Although one of our basic established criteria was to only analyse papers rated 4*, 4 and 3 in the AJG 2024 ranking, we decided to include lower ranked papers. Five papers came from the Journal of Professions and Organization - a renowned source for PSFs - which was ranked 2 by the Academic Journal Guide. Additionally, some papers were added via backtracking (Perifanis & Kitsios, 2023; X. Zhang et al., 2024). This left 57 final sources. The coding process was carried out. The number of 57 was reduced to 43 final papers during the analysis by excluding papers that were deemed to be of no value and did not add to the research. The final list of papers is shown in **Table 1**.

Insert Table 1

5.2 Coding Process

The search process (see Figure 2) resulted in 43 papers being considered for further analysis. The literature was screened with using guided questions designed to extract codes based on the research questions to identify the impact of AI on the key resources. Each article is systematically analysed, with results homogenised and coded to ensure a thorough understanding of the impact of AI within PSFs. The research context examines the broader environment in which AI operates, while the focus of the study narrows to specific elements, such as tasks or processes affected by AI. The central research question clarifies the primary objective of the several studies, often addressing the role or outcomes of AI in PSFs. Identified research gaps highlight underexplored areas and form the basis for literature tables. Key elements analysed include study type, industry, and classification within Nordenflycht's (2010) PSF framework to contextualize different AI impacts. The methodology section details research techniques and data collection methods, allowing for cross-study comparisons. Findings are categorized according to the study context, while AI-influenced tasks and their organisational implications are systematically reviewed.

The core of the study is centered on a focused key resource analysis, which assesses how AI affects the fundamental resources of PSFs based on the framework (see Figure 1). This framework outlines how AI transforms these essential elements.

The sampled papers were systematically reviewed and coded. If a paper analysed the impact of AI on one or more key resources, it was marked with a '+'; otherwise, it was marked with a '-'. An appropriate code was assigned to each key resource affected by AI in each respective paper. The entire coding process and its results are summarised in **Table 2**.

Insert Table 2

Challenges, acceptance, and the value generated by AI are analysed alongside antecedents, outcomes, and potential issues such as cost-benefit implications. The business model section

examines the impact of AI on operational and strategic frameworks, including service quality and performance measures. This coding strategy concludes with a holistic analysis of each study's contribution to understanding the role of AI within PSFs. It identifies patterns, highlights key trends, and addresses gaps in the literature. By integrating the analysis of key resources, this approach deepens insights into how AI is transforming the foundational elements of PSFs and provides a nuanced understanding of its impact on organisational success.

6. Results

6.1 General Overview

Following the systematic analysis of the relevant literature and the application of the developed framework, the subsequent section presents the key findings of the study, which provide critical insights into how AI influences resource orchestration and value creation within PSFs. These findings offer a nuanced understanding of the interplay between AI-driven innovations and the RBV framework, highlighting critical trends and implications for resource management and strategic positioning (Dwertmann and Kippenberg, 2021; Mikalef and Gupta, 2021). The analysis examines the impact of AI on various organizational resources and capabilities across a comprehensive set of studies. The findings (**Table 2**) are summarized as follows.

Insert Table 2

6.2 Quantitative Results

The studies reviewed are categorised according to the type of PSF as described in Nordenflycht's taxonomy (Nordenflycht, 2010). Classic PSFs, neo-PSFs and professional campuses are presented, but there are no studies focusing exclusively on technology developers. Most of the studies reviewed - about 40% - focus on classic PSFs, such as law firms and accounting firms. Neo-PSFs, which emphasise dynamic and technology-driven environments, are examined in about 17% of the studies, and professional campuses in about 14%. The remaining 29% of studies deal with types of service providers that cannot be categorised according to Nordenflycht (2010).

The types of AI technologies studied vary widely, with machine learning (ML) being the most commonly studied, at 40% of studies. Natural language processing (NLP) also plays an important role, appearing in 25% of studies. Deep learning techniques, which appear in 20% of studies, are increasingly being used for tasks such as fraud detection and risk analysis.

Generative AI, an emerging technology, is covered in 10% of the studies. The remaining 5% of studies focus on niche technologies, including robotics and neural networks.

In terms of methodological approaches, qualitative research dominates, accounting for about 70% of the studies. These studies rely primarily on literature reviews, interviews, case studies and conceptual analysis to explore the nuanced organisational and technological implications of AI. In contrast, quantitative methods such as surveys and experiments are used in only 15% of the studies reviewed, revealing a significant gap in empirical and statistical analysis. The

remaining 15% are mixed-method approaches that combine qualitative and quantitative data, reflecting a growing interest in integrating different methods to gain deeper insights.

6.3 General Results

The findings of the individual papers can be grouped into broader themes based on their similarities and relationships, and how the findings have been translated into practical or theoretical outcomes. A prominent theme across the studies is the pursuit of improved efficiency and performance (Moser et al., 2023; Milana & Ashta, 2021; Yang et al., 2024). Outcomes such as the introduction of new business opportunities (Pemer & Werr, 2023), improved quality (Yang et al., 2024) and reduced costs (Fedyk et al., 2022; Timoshenko & Hauser, 2019) are central to these discussions. The reduction of audit liabilities, along with increased trust, underscores the broader benefits of these efficiency-focused transformations, enabling organisations to operate more effectively in a competitive environment (Libby & Witz, 2020). The literature highlights significant organisational changes and structural adaptations driven by emerging technologies and evolving market demands (Nehmer, 2020). Notable outcomes include organisational restructuring (Armou & Sako, 2020) and efficiency improvements - also in non-PSFs (Loureiro et al., 2021). Studies often mention the reconfiguration of professional roles (Goto, 2021) and the successful integration of innovative tools (Goto, 2023), leading to increased productivity and satisfaction within organisations (Makarius et al., 2020). Proposed curriculum changes, particularly in classic PSFs, reflect adaptation to these changes and ensure that professionals are equipped with the necessary skills to meet new demands (Nehmer, 2020). In addition, addressing barriers to implementation has increased understanding of how organisations can better prepare for these changes (Rodgers et al., 2022). Outcomes such as increased creativity (Trocin, 2023), greater collaboration and improved idea evaluation demonstrate the impact of innovation on organisational practice (Eapen & Finkelstadt, 2023). In addition, expanded problem and solution spaces have enabled firms to approach challenges with greater sophistication (Bouschery et al., 2022). Improved service quality (Pemer, 2021) and offerings (Goto, 2022), as well as increased automation and economies of scale, point to the transformative potential of these innovations in reshaping services and creating new value propositions (Tschang, 2021). The literature also sheds light on the human element of these transformations, particularly in the adaptation of roles within organisations. Findings highlight the adoption of collaborative machine learning (ML), which has led to increased efficiency but has also introduced challenges such as the displacement of labour (Fedyk et al., 2022; Eapen & Finkelstadt, 2023). The emergence of new roles, often requiring digital skills, reflects a shift in the professional landscape (Sako et al., 2022; Pemer & Werr, 2023), client communication (Yang et al., 2024; Shepherd & Majchzark, 2022; Goto, 2021), and demonstrates the importance of bridging knowledge gaps and setting future research agendas (Huh et al., 2023). Correspondingly, outcomes such as engaged and unengaged medical diagnoses and improved adherence to advice demonstrate the evolving nature of client-provider interactions in this context (Lebovitz et al., 2022). The development of governance frameworks has been identified as essential to address the complexities introduced by technological advances (Chhillar & Aguilera, 2022). Future research is also needed to explore ethical issues and promote proactive governance practices. Recommendations for legal reform emphasise the importance of advocating for full employment and fair wages (McGaughey, 2022), particularly given the potential for labour displacement (Fedyk et al., 2022). These outcomes reflect the growing recognition of governance and ethics as foundational elements of sustainable innovation (Di Vaio et al., 2020; Munoko et al., 2020). While the findings demonstrate significant progress, they also highlight areas for further exploration.

6.4 Results of framework analysis

Knowledge (experiential and expertise) was the most frequently addressed category, with 31 studies. The impact of AI is mainly seen in enhancing or redefining experiential knowledge and expertise, often by enabling efficiency, automation, or augmentation of professional tasks (Sako et al., 2022). **Human Capital** considerations were observed in 23 studies. Key impacts include enhanced collaboration between professionals and AI technologies, as well as concerns over the potential loss of experiential learning among junior staff. Efficiency and cost reductions were also noted as recurring themes (Trocin, 2023). **Relational skills** were less frequently discussed, with 14 mentions. The role of AI in this area was primarily supportive, focusing on facilitating or augmenting human-to-human interactions rather than replacing them (Goto, 2021). **Service quality** was identified as a critical impact area in 24 studies. AI was shown to improve service quality by improving processes and reducing errors, although some studies raised concerns about potential limitations (Falconbridge et al. 2023). **Innovativeness** was examined in 10 studies. AI was often linked with driving innovation by enabling novel solutions and process improvements, although this area remains underexplored compared to others (Pemer, 2021). **Reputation and brand** were highlighted in 8 studies. The contribution of AI was mostly indirect, improving organisational processes that affect reputation, such as customer satisfaction and operational transparency (Libby & Witz, 2020). **Tangible resources** were rarely mentioned, with only 1 study addressing their relationship with AI (Falconbridge et al., 2021). **Further intangible resources** were highlighted in several studies, such as concerns about pricing models (Armou & Saku, 2020) and sustainable resource management (Di Vaio et al, 2022). These findings highlight the complex influence of AI on organizational strategy and long-term planning. **Organisational capabilities** were discussed in 17 studies. The role of AI role was largely associated with improving strategic operations, reducing costs, and enhancing collaboration across different domains (Huh et al., 2023).

6.5. Key resources of different PSFs

The analysis of key resources reveals significant differences in emphasis between different PSF types. By comparing each PSF type with the overall results, notable deviations become apparent, highlighting unique resource strategies. See in **Table 3**.

Insert Table 3

Across all studies, knowledge (experiential & expertise) was the most emphasised resource, accounting for 76% of all records. This was followed by service quality (59%) and organisational capabilities (56%). Relational skills were mentioned in 34% of cases, while innovativeness (24%) and reputation/brand (20%) were moderately referenced. Human capital was mentioned in 41% of cases, while tangible resources were rarely emphasised, accounting for just 2%.

Neo PSFs

The neo-PSFs showed some notable deviations from the other PSF-categories. The strongest emphasis of AI impact was placed on organisational capabilities (67% compared to 56% overall) and innovativeness (67% compared to 24% overall,) reflecting the importance of agility and innovation in this PSF category (Nordenflycht, 2010). However, significantly less attention was paid in the neo-PSF literature to relational skills (17% compared to 34% overall) human capital (17% compared to 41%) and reputation/brand (17% compared to 20%). These three categories

accounted for the 2% of total hits across all papers for neo-PSFs. Overall, neo-PSFs were underrepresented across all studies, accounting for only 10% of the total hits across all papers.

Classic PSFs

Classic PSFs closely followed the overall trends, with knowledge (90%) being the dominant resource, well above the overall average of 76%. Service quality (81%) and human capital (48%) were also strongly emphasised, reflecting the traditional reliance on expertise and individual competencies. While relational skills (43%, compared to 34% overall) and reputation/brand (29%, compared to 20% overall) were moderately emphasized, Classic PSFs gave slightly less attention to innovativeness (29%) than neo-PSFs. Organisational capability (57%) was close to the overall trend (56%).

Professional campus models

Professional campus models showed a strong focus on service quality (83%) and relational skills (67%), well above the overall averages of 59% and 34% respectively. This emphasis reflects the importance of customer-centric processes and interpersonal relationships. However, reputation/brand was completely absent (0% compared to 20%), indicating minimal reliance on branding. Knowledge (67%) and organisational capabilities (67%) were on a par with the neo-PSFs, while innovativeness (17%) and human capital (17%) were less emphasised compared to the overall trends.

Other PSFs

The 'other' category shows a balanced emphasis on resources, with relational skills, service quality, innovativeness, reputation/brand, and organisational capabilities each accounting for 85% of hits. This even distribution contrasts sharply with the overall trends, which were dominated by resources such as knowledge. Knowledge was significantly under-represented in this category (8% compared to 76% overall), while tangible resources (23% compared to 2%) were disproportionately emphasized. These findings suggest a diverse and less traditional approach to resource allocation.

Technical Developers

There were no hits for technical developers in any of the key resource categories.

7. Discussion and Future Research

The current state of research reveals many imbalances in the existing literature on the influence of AI on the key resources of PSFs, especially under the Resource Based View. The findings of this study open several avenues for future research, focusing on the unique resource priorities and strategic deviations observed across different types of PSFs. Based on our framework, significant differences in the underlying literature have been identified. On the one hand, different resources are weighted differently in terms of mentions, probably reflecting the specific characteristics and application areas of AI, which have a particular impact for example on knowledge management (Falconbridge et al., 2023). On the other hand, the studies show different frequencies regarding different types of PSF. This observation is in line with recent research recommendations that emphasise the need for a more detailed study of neo-PSFs, given their specific characteristics (Nordenflycht, 2010), as well as the influence of AI (Falconbridge et al., 2024). The following research streams could deepen our understanding of resource utilization and its implications in PSFs.

The distribution of attention across the different resource categories shows a clear emphasis on knowledge and human capital, suggesting that these are the main areas affected by AI integration (Sako et al., 2022). However, neo-PSFs remain underrepresented, accounting for only 10% of the total number of references in the studies analysed.

Relationship skills account for 34% of total references, but are less emphasised in neo-PSFs (17%) than in classic PSFs (43%). This suggests that the potential of AI to enhance relationship skills has been considered more in classic PSFs. Future research could explore three key areas: First, how AI tools can enhance relationship skills by personalising interactions with customers and fostering stronger relationships (Goto, 2021), Second, how neo-PSFs use AI to enhance relationship skills, thereby enabling scalability and consistency in customer management (Makarius et al., 2022), and third, how AI-driven relationship tools differ between professional campuses and classic PSFs in improving customer engagement and trust building.

Service quality emerges as a prominent resource, accounting for 59% of the total references, with a focus that differs across PSF types. Studies of classic PSFs focus more on service quality (83%) than studies of neo-PSFs (50%). Future studies should explore customer perceptions of AI-enabled services, especially in neo-PSFs where human interaction is crucial (Falconbridge et al., 2024).

Reputation and brand account for only 20% of the total references, suggesting that few studies examine how AI affects these important intangibles. This gap is particularly evident in neo-PSF studies, which account for only 2% of the references in the current literature. Future research should examine how AI and AI-generated solutions affect customer trust and brand perceptions, particularly in neo-PSFs, and explore the implications of AI in service delivery and its impact on brand reputation in different types of PSFs (Falconbridge et al., 2024).

Studies of neo-PSFs put less emphasis on relationship skills (17% compared to 34% overall). Future studies could examine how neo-PSFs use AI-enabled customer relationship management, processes and tools (Pemer and Werr, 2023).

Neo-PSFs studies place a high value on the impact of AI on the key resources of innovation capability (67%) and organisational capability (67%), above the overall average of 24% and 56% respectively. Future research could explore how these two resources interact and reinforce each other to create competitive advantage. Specific questions could address whether organisational structures and processes are conducive to innovation.

The impact of AI on reputation/brand was not mentioned in the professional campus studies (0% compared to 20% overall). Future studies could explore whether these organisations rely more on operational excellence, referrals rather than branding. Researchers could also explore whether the lack of emphasis on brands influenced by AI affects long-term competitiveness.

Low emphasis on human capital in neo-PSFs and professional campuses Neo-PSFs and professional campuses showed a significantly lower emphasis on studying the impact of AI on human capital (17% compared to 41% overall). This is contrary to established theory, which sees people as the key resource of a PSF. (Nordenflycht, 2010) Future research could examine whether these firms are more likely to rely on standardised systems, automation or collaborative knowledge-sharing platforms. It would also be valuable to explore the potential long-term implications for talent acquisition, employee engagement and organisational learning.

Balanced use of resources in 'other' PSFs The 'other' category had a uniquely balanced distribution of resources, with relationship capabilities, service quality, innovation capabilities,

reputation/brand and organisational capabilities each accounting for 85% of responses. This is in stark contrast to the dominance of knowledge in other PSF categories (Birkstedt et al., 2023).

Future research could explore whether this balance reflects a deliberate strategy to meet different customer needs or whether these firms operate in a more flexible, less specialised environment. It is also debatable whether research in other areas is more advanced than research in the PSF.

Long-term implications of resource prioritisation The differences in resource emphasis between different types of PSF - such as the strong focus on innovation capabilities and organisational capabilities in neo-PSFs or the reliance on relationship capabilities in professional campus models - raise questions about their long-term implications (Huh et al., 2023). Future studies could examine whether resource prioritisation improves scalability, customer loyalty or financial performance. For example, do firms that prioritise relationship capabilities have stronger customer retention, or does a focus on organisational capabilities lead to greater efficiency and growth?

Regional and industry differences in resource use. Future research could examine whether resource prioritisation differs by region or industry. For example, do neo-PSFs in technologydriven sectors differ from those in financial services? Such studies could shed light on how external factors, such as market dynamics or cultural norms, influence resource strategies. **The role of knowledge in professional campus models and 'other' PSFs** While knowledge dominated the overall findings (76%), its lower importance for professional campus models (67%) raises questions about alternative approaches to knowledge management (Sampson & Pires dos Santos, 2021). Future studies could explore whether these firms rely on decentralised knowledge sharing networks, external partnerships or other mechanisms to compensate for this lower priority.

8. Conclusion

The aim of this study was to provide an overview of the fragmented existing literature on the effects of AI in PSFs and to develop a future research agenda. A systematic literature review and the inclusion of several databases resulted in a comprehensive and high quality dataset.

The influences of AI on the key resources of a PSF were analysed through the lens of the RBV framework. This provided a strategic comparative framework for the analysis. The results provide a good overview of the areas in which the literature has already extensively considered the impact of AI on PSFs. Some differences and gaps were identified. In particular, the limited consideration of the literature on neo-PSFs. According to the discussion and outlined avenues for future research, AI needs to be examined from multiple perspectives, as the technology challenges PSFs' organisational resources according to our framework. On the one hand, AI acts as an enabler, enhancing existing key resources and making PSFs more competitive (Barney, 1991). On the other hand, AI itself emerges as a self-sufficient resource that is essential for the future success of organisations. The extreme competition in the sector forces PSFs to adapt and integrate resources strategically. Future research should focus on analysing and monitoring developments to understand whether AI models in PSFs are primarily internal or external, and how these models fit into the broader resource landscape.

Table 1. Overview of sample papers (1/2)			
Authors (Year)	Title	Type of PSF	Type of study
Armou & Sako (2020)	AI-enabled business models in legal services: from traditional law firms to next-generation law companies?	Classic PSF	Qualitative
Birkstedt et. al. (2023)	AI governance: themes, knowledge gaps and future agendas	Others	Qualitative
Bouschery et. al. (2022)	Augmenting human innovation teams with artificial intelligence: Exploring transformer-based language models	Others	Qualitative
Cchillar & Aguilera (2022)	An Eye for Artificial Intelligence: Insights Into the Governance of Artificial Intelligence and Vision for Future Research	Others	Qualitative
Di Vaio et. al. (2022)	Artificial intelligence and business models in the sustainable development goals perspective: A systematic literature review	Others	Qualitative
Eapen & Finkelstadt (2023)	How Generative AI Can Augment Human Creativity	Others	Qualitative
Einola et. al. (2023)	A colleague named Max: A critical inquiry into affects when an anthropomorphised AI (ro)bot enters the workplace	Neo PSF	Qualitative
Estep et. al. (2024)	How do financial executives respond to the use of artificial intelligence in financial reporting and auditing?	Classic PSF	Mixed Methods
Falcounbridge et. al. (2021)	How professional actions connect and protect	Classic PSF	Qualitative
Falcounbridge (2023)	How Professionals Adapt to Artificial Intelligence	Classic PSF	Qualitative
Falcounbridge et. al. (2024)	Accommodating Machine Learning Algorithms in Professional Service Firms	Classic PSF	Qualitative
Fedyk et. al. (2022)	Is artificial intelligence improving the audit process?	Classic PSF	Mixed Methods
Goto (2021)	Collective professional role identity in the age of artificial intelligence	Classic PSF	Qualitative
Goto (2022)	Accepting the future as ever-changing: professionals' sensemaking about artificial intelligence	Classic PSF	Qualitative
Goto (2023)	Anticipatory innovation of professional services: The case of auditing and artificial intelligence	Classic PSF	Qualitative
Holström (2022)	From AI to digital transformation: The AI readiness framework	Neo PSF	Qualitative
Huh et. al. (2023)	ChatGPT, AI Advertising, and Advertising Research and Education	Neo PSF	Qualitative
Kemp (2023)	Competitive Advantages Through Artificial Intelligence	Professional Campus	Qualitative
Lebowitz et. al. (2022)	To Engage or Not to Engage with AI for Critical Judgments: How Professionals Deal with Opacity	Professional Campus	Quantitative
Libby & Witz (2020)	Can Artificial Intelligence Reduce the Effect of Independence Conflicts on Audit Firm Liability?	Classic PSF	Qualitativ
Loureiro et. al. (2021)	Artificial intelligence in business: State of the art and future research agenda	Others	Qualitativ

Table 1. Overview of sample papers (2/2)

Authors (Year)	Title	Type of PSF	Type of study
Makarius et. al. (2020)	Rising with the machines: A sociotechnical framework for bringing artificial intelligence into the organization	Classic PSF / Neo PSF	Qualitative
McGaughey (2021)	Will Robots Automate Your Job Away? Full Employment, Basic Income and Economic Democracy	Others	Qualitative
Milana & Ashta (2021)	Artificial intelligence techniques in finance and financial markets: A survey of the literature	Neo PSF	Qualitative
Moser et al. (2023)	Taking Situatedness Seriously in Theorizing About Competitive Advantage Through AI-	Others	Qualitative
Munoku et al. (2020)	The Ethical Implications of Using Artificial Intelligence in Auditing	Classic PSF	Qualitative
Nehmer (2020)	The Ethical Implications of Using Artificial Intelligence in Auditing	Classic PSF	Qualitative
Olsazk et. al. (2021)	Business Intelligence & Big Data for Innovative and Sustainable Development of Organizations	Others	Mixed Methods
Pemer (2021)	Enacting Professional Service Work in Times of Digitalization and Potential Disruption	Classic PSF / Neo PSF	Qualitative
Pemer & Werr (2023)	Defusing Digital Disruption Through Creative Accumulation: Technology-Induced Innovation in Professional Service Firms	Classic PSF	Qualitative
Real et. al. (2021)	ARTIFICIAL INTELLIGENCE IN BUSINESS AND ECONOMICS RESEARCH: TRENDS AND FUTURE	Others	Qualitative
Rodgers et. al. (2022)	Protocol Analysis Data Collection Technique Implemented for Artificial Intelligence Design	Classic PSF	Qualitative
Sako et. al. (2022)	Future of professional work: evidence from legal jobs in Britain and the United States	Classic PSF	Quantitative
Sampson & Pires dos Santos (2021)	Reengineering professional services through automation, remote outsourcing, and task delegation	Classic PSF / Neo PSF / Professional Campus	Quantitative
Shepherd & Majchzark (2022)	Machines augmenting entrepreneurs: Opportunities (and threats) at the Nexus of artificial intelligence and entrepreneurship	Classic PSF / Professional Campus	Qualitative
Smaiollo (2023)	Auditor judgment in the fourth industrial revolution	Classic PSF	Qualitative
Timoshenko & Hasuer (2018)	Identifying Customer Needs from User-Generated Content.	Others	Quantitative
Trocin (2023)	Machine Learning (ML) diffusion in the design process: A study of Norwegian design consultancies	Neo PSF	Qualitative
Tschang (2021)	Artificial Intelligence as Augmenting Automation: Implications for Employment	Others	Qualitative
Wang & Yim (2019)	Effects of dominance transitions on advice adherence in professional service conversations	Classic PSF / Professional Campus	Mixed Methods
Yang et. al. (2024)	Artificial intelligence adoption in a professional service industry: A multiple case study	Classic PSF	Qualitative

Authors (Year)	Tangible Ressource	Knowledge (experiential) & expertise	Relational Skill	Service Quality	Innovativeness	Reputation Brand	Further Intangible Resources	Human Capital	Organisational Capabilities
Armou & Sako (2020)	-	+	+	-	-	+	Pricing	+	-
Birkstedt et. al. (2023)	-	+	-	-	-	-	-	-	-
Bouschery et. al. (2022)	-	+	-	+	+	-	-	+	+
Cchillar & Aguilera (2022)	-	-	-	-	-	-	-	-	+
Di Vaio et. al. (2022)	-	+	-	-	-	-	Sustainable Resource Managmt.	+	+
Eapen & Finkelstadt (2023)	-	+	-	+	+	-	-	+	+
Einola et. al. (2023)	-	-	-	+	-	-	-	-	+
Estep et. al. (2024)	-	+	-	+	-	+	-	+	+
Falcounbridge et. al. (2021)	+	+	-	+	+	-	Collaboration of Professional and Technology	+	+
Falcounbridge (2023)	-	+	-	+	-	-	-	+	+
Falcounbridge et. al. (2024)	-	+	-	+	+	-	-	+	+
Fedyk et. al. (2022)	-	+	-	+	-	-	Reduced Fees	+	+
Goto (2021)	-	+	+	+	-	+	-	-	+
Goto (2022)	-	+	-	+	-	-	-	+	-
Goto (2023)	-	+	-	-	-	-	-	-	-
Holström (2022)	-	-	-	-	-	-	-	-	+
Huh et. al. (2023)	-	+	-	-	+	+	-	-	+
Kemp (2023)	-	+	+	-	-	-	-	-	+
Lebowitz et. al. (2022)	-	+	-	+	-	-	-	+	+
Libby & Witz (2020)	-	+	+	+	-	+	Trust	-	-
Loureiro et. al. (2021)	-	+	-	+	-	-	-	-	-

Authors (Year)	Tangible Ressource	Knowldege (experiental) & expertise	Relational Skill	Service Quality	Innovativeness	Reputation Brand	Further Intangible Resources	Human Capital	Organisational Capabilities
Makarius et. al. (2020)	-	+	+	+	-	-	-	-	-
McGaughey (2021)	-	-	-	-	-	-	-	+	-
Milana & Ashta (2021)	-	-	-	+	-	-	Less costly	-	+
Moser et al. (2023)	-	+	+	-	-	+	-	-	+
Munoku et al. (2020)	-	+	+	+	-	+	-	+	+
Nehmer (2020)	-	+	-	+	+	-	-	-	-
Olsazk et. al. (2021)	-	-	-	-	-	-	-	-	-
Pemer (2021)	-	+	-	+	+	-	Concerns about the pricing models	-	+
Pemer & Werr (2023)	-	+	-	+	+	-	-	+	+
Real et. al. (2021)	-	+	+	-	-	-	-	-	-
Rodgers et. al. (2022)	-	+	-	-	-	-	-	-	-
Sako et. al. (2022)	-	+	+	-	-	-	Efficiency	+	-
Sampson & Pires dos Santos (2021)	-	+	-	+	+	-	Cost reduction	-	+
Shepherd & Majchzark (2022)	-	-	+	+	-	-	Efficiency	-	+
Smaiollo (2023)	-	+	+	+	-	-	Loss of experiental learning of juniors	-	+
Timoshenko & Hasuer (2018)	-	-	-	-	-	-	-	-	-
Trocin (2023)	-	+	+	-	+	-	-	+	+
Tschang (2021)	-	-	-	-	-	-	-	+	+
Wang & Yim (2019)	-	+	+	+	-	-	-	-	-
Yang et. al. (2024)	-	-	+	+	-	+	-	-	-
Total hits	1	31	14	24	10	8		17	23

Table 3: Results of the evaluation of the key resources covered in the papers									
Description	Tangible Ressource	Knowldege (experiental) & expertise	Relational Skill	Service Quality	Innovativeness	Reputation Brand	Further Intangible Resources	Human Capital	Organisational Capabilities
Total Hits in all papers	1	31	14	24	10	8	n.a.	17	23
Percentage of hits of all papers	2%	76%	34%	59%	24%	20%	n.a.	41%	56%
Neo PSFs									
Number of hits in Neo PSFs	n.a.	4	1	3	4	1	-	1	4
Percentage of hits to NEO PSFs	n.a.	67%	17%	50%	67%	17%	-	17%	67%
Percentage of hits out of all papers	n.a.	10%	2%	7%	10%	2%	-	2%	10%
Classic PSFs									
Number of hits in Classic PSF	1	19	9	17	6	6	-	10	12
Percentage of hits to Classic PSFs	5%	90%	43%	81%	29%	29%	-	48%	57%
Percentage of hits out of all papers	2%	46%	22%	41%	15%	15%	-	24%	29%
Professional Campuses									
Number of hits in Professional Campuses	n.a.	5	4	5	1	0	-	1	4
Percentage of hits to Professional Campuses	n.a.	83%	67%	83%	17%	0%	-	17%	67%
Percentage of hits out of all papers	n.a.	12%	10%	12%	2%	0%	-	2%	10%
Others									
Number of hits in Others	3	12	11	11	11	11	-	11	11
Percentage of hits to others	23%	8%	85%	85%	85%	85%	-	85%	85%
Percentage of hits out of all papers	7%	2%	27%	27%	27%	27%	-	27%	27%
Technical Developers									
Number of hits in TD	0	0	0	0	0	0	0	0	0

Appendix

Appendix A: Overview Search Strings (1/2)

SEARCH STRING BASE	"Professional Service Firms" OR "PSF" OR "CONSULTANT" AND "ARTIFICIAL INTELLIGENCE" OR MACHINE INTELLIGENCE" OR "DEEP LEARNING" OR "COGNITIVE COMPUTING" OR "COMPUTER VISION" OR NATURAL LANGUAGE PROCESSING" OR "EXPERT SYSTEM" OR "INTELLIGENT SYSTEM"
SEARCH STRING 0: AI & PSF	"Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND "Artificial Intelligence" OR "AI" OR "Machine Intelligence" OR "Deep Learning" OR "Cognitive Comput" OR "Machine Learning" OR "Computer Vision" OR "Natural Language Processing" OR "Expert System" OR "Intelligent System"
SEARCH STRING 1: PRICING, AI, PSF	"Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND Artificial Intelligence" OR "AI" OR "Deep Learning" OR "Cognitive Comput" OR "Machine Learning" AND "Pricing" OR "Pricing Model" OR "Costing Approach" OR "Pricing Strateg" OR "Monetary Strategy" OR "Revenue Impact" OR "Income Effect" OR "Fee Structure" OR "Pricing Framework" OR "Cost Management" OR "Expense Control" OR "Value Capture" OR "Business Model" OR "ROI" OR "Return on Investment" OR "Rentability" OR "Productivity" OR "Turnaround" OR "Profit" OR "Revenue" OR "Profitability Analysis" OR "Value Based Pricing" OR "Outcome-Based Pricing" OR "Fee"
SEARCH STRING 2: ORGANIZATIONAL STRUCTURE, AI, PSF	"Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND Artificial Intelligence" OR "AI" OR "Deep Learning" OR "Cognitive Comput" OR "Machine Learning" AND "Organizational Structure" OR "Corporate Structure" OR "Organizational Change" OR "Corporate Transformation" OR "Firm Hierarch" OR "Company Hierarchy" OR "Workforce Dynamic" OR "Employee Relations" OR "Operational Shift" OR "Process Shift"
SEARCH STRING 3: IMPLEMENTATION & ORGANIZATIONAL TRANSFORMATION	"Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND "AI Implementation" OR "AI Deployment" OR "AI Adoption" OR "AI Utilization" AND "Organizational Transformation" OR "Corporate Transformation" OR "Organizational Restructuring" OR "Business Reorganization" OR "Leadership Change" OR "Executive Shift" OR "Operational Model" OR "Business Model"
SEARCH STRING 4: AI ADOPTION AND ORGANIZATIONAL STRUCTURE	"AI Adoption" OR "AI Utilization" OR "Artificial Intelligence" AND "Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND "Organizational Design" OR "Corporate Design" OR "Firm Structure" OR "Business Structure" OR "Management Change" OR "Executive Change" OR "Strategic Realignment" OR "Strategic Shift"
SEARCH STRING 5: AI IMPACT & STRATEGIC ALIGNMENT	"AI Impact" OR "Artificial Intelligence" OR "AI" OR "Deep Learning" OR "Cognitive Comput" OR "Machine Learning" AND "Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND "Business Transformation" OR "Corporate Transformation" OR "Innovation" OR "Technological Innovation" OR "Competitive Advantage" OR "Market Edge" OR "Digital Disruption" OR "Technological Disruption"
SEARCH STRING 6: AI & FIRM STRUCTURE	"Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND "Artificial Intelligence" OR "AI" OR "Deep Learning" OR "Cognitive Comput" OR "Machine Learning" AND "Corporate Structure" OR "Company Structure" OR "Organizational Framework" OR "Corporate Framework" OR "Firm Configuration" OR "Company Setup" OR "Governance Model" OR "Governance Structure"
SEARCH STRING 7: AI & WORKFORCE DYNAMICS	"Artificial Intelligence" OR "AI" OR "Deep Learning" OR "Cognitive Comput" OR "Machine Learning" AND "Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND "Organizational Dynamic" OR "Company Dynamics" OR "Structural Change" OR "Organizational Change" OR "Business Operation" OR "Corporate Operations" OR "Operational Efficiency" OR "Process Efficiency"
SEARCH STRING 8: AI & CHANGE MANAGEMENT	"Artificial Intelligence" OR "AI" OR "Deep Learning" OR "Cognitive Comput" OR "Machine Learning" AND "Impact on Professional Service Firms" OR "Professional Service Firm" OR "PSF" OR "Consult" OR "Legal" OR "Highly Knowledge Intensive" AND "Operational Efficiency" OR "Process Efficiency" OR "Service Deliver" OR "Service Provision" OR "Client Interaction" OR "Customer Interaction" OR "Market Positioning" OR "Market Placemen"

Appendix A: Overview Search Strings (2/2)

SEARCH STRING 0: AI & PSF	"Professional Service Firm*" OR "PSF*" OR "Consult*" OR "Legal" OR "Highly Knowledge Intensive" AND "Artificial Intelligence" OR "AI" OR "Machine Learning*" OR "Deep Learning" OR "Cognitive Comput*" OR "Machine Learning" OR "Computer Vision" OR "Natural Language Processing"
SEARCH STRING 1: PRICING, AI, PSF	"Professional Service Firm*" OR "PSF*" OR "Consult*" AND Artificial Intelligence" OR "AI" OR "Machine Learning" AND "Pricing" OR "Pricing Strateg*" OR "Revenue Impact*" OR "Cost Management" OR "ROI" OR "Rentability" OR "Productivity" OR "Turnaround" OR "Profit" OR "Revenue" OR "Profitability"
SEARCH STRING 2: ORGANIZATIONAL STRUCTURE, AI, PSF	"Professional Service Firm*" OR "PSF*" OR "Consult*" OR "Legal" OR "Highly Knowledge Intensive" AND Artificial Intelligence" OR "AI" OR "Machine Learning" AND "Structure*" OR "Structure*" OR "Change" OR "Corporate Transformation" OR "Firm Hierarch" OR "Hierarchy*" OR "Workforce" OR "Shift"
SEARCH STRING 3: IMPLEMENTATION & ORGANIZATIONAL TRANSFORMATION	"Professional Service Firm*" OR "PSF*" OR "Consult*" OR "Legal" AND "AI Implementation*" OR "AI Adoption" OR "AI Utilization" AND "Organizational*" OR "Corporate Transformation*" OR "Restructuring" OR "Reorganization" OR "Leadership Change*" OR "Executive*" OR "Operational*" OR "Business Model"
SEARCH STRING 4: AI ADOPTION AND ORGANIZATIONAL STRUCTURE	"AI Adoption" OR "AI Utilization" OR "Artificial Intelligence" AND "Professional Service Firm*" OR "PSF*" OR "Consult*" OR "Legal" AND "Corporate Design*" OR "Firm*" OR "Business Structure*" OR "Change*" OR "Realignment*" OR "Shift"
SEARCH STRING 5: AI IMPACT & STRATEGIC ALIGNEMENT	"Artificial Intelligence" OR "AI" OR "Machine Learning" AND "Professional Service Firm*" OR "PSF*" OR "Consult*" OR "Highly Knowledge Intensive" AND "Business Transformation*" OR "Corporate*" OR "Innovation*" OR "Competitive Advantage*" OR "Market Edge*" OR "Digital" OR "Technological Disruption"
SEARCH STRING 6: AI & FIRM STRUCTURE	"Professional Service Firm*" OR "PSF*" OR "Consult*" OR "Highly Knowledge Intensive" AND "Artificial Intelligence" OR "AI" OR "Cognitive Comput*" OR "Machine Learning" AND "Corporate Structure*" OR "Company*" OR "Organizational*" OR "Framework*" OR "Configuration" OR "Governance" OR "Structure"
SEARCH STRING 7: AI & WORKFORCE DYNAMICS	"Artificial Intelligence" OR "AI" OR "Deep Learning" OR "Cognitive Comput*" OR "Machine Learning" AND "Professional Service Firm*" OR "PSF*" OR "Consult*" AND "Organizational*" OR "Dynamics*" OR "Structural*" OR "Change*" OR "Business*" OR "Corporate*" OR "Operational Efficiency" OR "Process"
SEARCH STRING 8: AI & CHANGE MANAGEMENT	"Artificial Intelligence" OR "AI" OR "Machine Learning" OR "Professional Service Firm*" OR "PSF*" OR "Highly Knowledge Intensive" AND "Operational" OR "Efficiency*" OR "Service Deliver*" OR "Provision*" OR "Client*" OR "Customer Interaction*" OR "Market Positioning" OR "Placement"

Appendix B: Overview : Auxiliary Sample

This auxiliary sample comprises 21 papers that, while not fully meeting the sampling criteria, are nonetheless noteworthy. They contribute meaningful perspectives to the subject and guide readers toward further exploration of sources beyond the scope of this literature review (Maschke & Knypphausen, 2012).

Authors	Year	Titel
Kronblad, C; Pregmark, JE; Berggren, R	2023	Difficulties to digitalize: ambidexterity challenges in law firms
Kondapaka, P; Khanra, S; Malik, A; Kagzi, M; Hemachandran, K	2023	Finding a fit between CXO's experience and AI usage in CXO decision-making: evidence from knowledge intensive professional service firms
Panda, A; Pasumarti, SS; Hiremath, S	2023	Flourishing digital technology in professional services firms: multidisciplinary perspectives in India
Hoffman, FP; Freyn, SL	2019	The future of competitive intelligence in an AI-enabled world
Bezuidenhout, C; Heffernan, T; Abbas, R; Mehmet, M	2023	The impact of Artificial Intelligence on the marketing practices of Professional Services Firms
Beebejaun, A; Gunpath, RP	2023	A Study of the Influence of Artificial Intelligence and Its Challenges: The Impact on Employees of the Legal Sector of Mauritius
Staszkiwicz, P; Horobiowski, J; Szelagowska, A; Strzelecka, AM	2024	Artificial intelligence legal personality and accountability: auditors' accounts of capabilities and challenges for instrument boundary
Nielsen, S	2022	Management accounting and the concepts of exploratory data analysis and unsupervised machine learning: a literature study and future directions
Zhang, ZW; Nandhakumar, J; Hummel, JT; Waardenburg, L	2020	Addressing the Key Challenges of Developing Machine Learning AI Systems for Knowledge-Intensive Work
Kronblad, C	2020	Digital innovation in law firms: The dominant logic under threat
Alexopoulos, C; Saxena, S; Saxena, S	2024	Natural Language Processing (NLP)-Powered Legal A(t)Ms (LAMs) in India: Possibilities and Challenges
Tung, K	2019	AI, the internet of legal things, and lawyers
Fang, CY; Wilkenfeld, JN; Navick, N; Gibbs, JL	2023	AI Am Here to Represent You: Understanding How Institutional Logics Shape Attitudes Toward Intelligent Technologies in Legal Work
Harkens, A	2022	Artificial Intelligence and the Legal Profession
Osborne, S	2024	Smart contracts, the legal profession and COVID- 19: Highlighting the need to embrace technology

Tiron-Tudor, A; Deliu, D	2022	Reflections on the human-algorithm complex duality perspectives in the auditing process
Nguyen, PT; Kend, M; Le, DQ	2024	Digital transformation in Vietnam: the impacts on external auditors and their practices
Lorenz, H; Stephany, F; Kluge, J	2023	The future of employment revisited: how model selection affects digitization risks
Lugli, E; Bertacchini, F	2023	Audit quality and digitalization: some insights from the Italian context

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