FROM INFORMATION TO INSIGHT: HOW DIGITALIZATION AND AI RESHAPE MANAGEMENT ACCOUNTING SYSTEMS TOWARD STRATEGIC VALUE

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Abstract

Digital transformation has reshaped Management Accounting Systems (MAS) from traditional reporting tools into strategic decision-support systems. This study employs a Systematic Literature Review (SLR) based on PRISMA 2020 guidelines to examine Scopus Q1–Q4 journal articles published between 2016 and 2025 addressing digitalization, artificial intelligence (AI), and MAS. From an initial pool of 312 articles, 50 studies met the inclusion criteria and were synthesized. The findings indicate that digitalization enhances the quality of management accounting information through big data analytics, cloud-based ERP, business intelligence, and predictive analytics; the role of management accountants has shifted from administrative reporting toward strategic analysis; and technological readiness and data capabilities have emerged as new contingency factors determining the success of digital MAS implementation. These results confirm that digitalization generates strategic value when aligned with organizational information needs and strategy, while also highlighting opportunities for future research in developing-country contexts and the integration of MAS with sustainability-related issues.

Keywords: Management Accounting Systems, Digitalization, Artificial Intelligence, Big Data, Management Control

INTRODUCTION

Modern business environments are characterized by rapid change, intense competition, and increasing uncertainty. Organizations, therefore, require information systems capable of producing relevant, timely, and integrated data to support strategic decision-making. Management Accounting Systems (MAS) play a critical role in providing both financial and non-financial information for planning, coordination, and performance control (Chenhall, 2003; Gonçalves & Gaio, 2021). Effective MAS are defined by a broad information scope, timeliness, integration, and the ability to aggregate information across managerial functions (Phan et al., 2024).

Technological change has fundamentally altered how organizations generate and use information. Digitalization has enabled process automation, data integration, predictive analytics, real-time reporting, and cloud computing (Ke, 2024; Santos et al., 2025). Artificial intelligence (AI) further extends MAS capabilities by generating forecasts, decision recommendations, and operational risk projections (Abbas, 2025; Bhimani, 2025). These developments have transformed the role of management accountants from routine report preparers into strategic analysts who provide data-driven insights to top management (Van Slooten et al., 2024).

Digital transformation also produces structural consequences within organizations. Management accountants face new competency requirements related to data analytics, interpretation of predictive models, and digital literacy (Messina et al., 2025). Prior studies report role tensions between administrative and strategic functions as organizations implement integrated digital systems (de Araujo Wanderley et al., 2024). Such complexity indicates that digitalization not only changes managerial tools but also reshapes organizational roles and work dynamics (Kornberger et al., 2024).

Classical MAS literature emphasizes the importance of system context fit. Contingency theory posits that MAS design must align with environmental uncertainty, organizational strategy, and decision-making autonomy (Chenhall, 2003; Pedroso & Gomes, 2024). As environments become more complex, organizations require accounting systems capable of delivering broad and timely information to support responsive decision-making (Gonçalves & Gaio, 2021). This perspective has recently evolved, as digitalization introduces new contingency factors related to technological readiness and data capabilities (Rieg et al., 2025).

In addition to internal factors, MAS transformation is influenced by institutional pressures such as regulation, industry standards, and best practices. Accounting system adoption may be driven by legitimacy concerns rather than efficiency alone (Argento et al., 2025; Roberts & Hyvönen, 2025). This reinforces the view that MAS design emerges from the interaction of strategy, organizational structure, and external pressures.

Digital transformation has also reshaped performance measurement approaches. Lean Management Accounting Systems (LMAS) emphasize process-oriented value metrics and continuous improvement, replacing traditional cost-focused approaches that are less adaptive to change (Rieg & Ulrich, 2024). MAS now extends beyond cost efficiency to encompass value creation, innovation, organizational intelligence, and intellectual capital utilization (Demartini & Taticchi, 2021; Sha, 2024).

Although recent literature shows a surge in research on digital MAS, many studies examine digitalization or contingency factors in isolation. Integrated analysis remains limited, raising the following research question: How do digitalization and organizational contingency factors jointly shape the transformation of Management Accounting Systems into strategic, information-based systems?

To address this question, this study conducts a Systematic Literature Review (SLR) following PRISMA guidelines to synthesize research on MAS digitalization, AI, and strategic value creation based on 50 Scopus Q1-Q4 journal articles published between 2016 and 2025.

REVIEW OF LITERATURE

Management Accounting Systems and Strategic Decision Support

Management Accounting Systems (MAS) provide financial and non-financial information to support planning, coordination, and performance control, and their effectiveness depends on information characteristics such as scope, timeliness, integration, and aggregation across managerial functions (Chenhall, 2003; Gonçalves & Gaio, 2021; Phan et al., 2024). Contemporary MAS research increasingly frames MAS not merely as reporting infrastructure, but as a strategic decision-support system that helps organizations respond to environmental complexity and competitive pressure (Gonçalves & Gaio, 2021). The evolution of MAS is also linked to broader developments in management control systems, where control operates as a "package" of mechanisms rather than a single tool, making MAS change inherently multidimensional (Malmi & Brown, 2008).

Digitalization, Enterprise Systems, and Analytics in MAS

Digitalization changes how accounting information is produced and used through enterprise systems, analytics, automation, and platform-based infrastructures. Prior work shows that enterprise systems and internet-related technologies reshape accountants' work and the nature of management accounting information, including integration and real-time access (Granlund & Malmi, 2002; Moll & Yigitbasioglu, 2019). Business analytics and enterprise systems also influence management accounting by expanding data sources and enabling analytical decision support beyond traditional accounting data (Appelbaum et al., 2017). Big data and algorithmic infrastructures introduce new forms of accountability and information processing that affect how organizations define and manage performance (Arnaboldi et al., 2017; Warren et al., 2015). This stream suggests that digitalization is not only a tool change but also a shift in the informational and organizational logic of MAS.

Artificial Intelligence and the Shift Toward Predictive and Prescriptive MAS

Artificial intelligence extends MAS capabilities by enabling predictive and prescriptive analytics, decision recommendations, and risk projections. Recent reviews emphasize AI's expanding role within accounting data environments and its implications for management accounting research and practice (Abbas, 2025; Bhimani, 2025). Predictive analytics and AI-enabled systems can turn MAS outputs into forward-looking insights, supporting strategic choices rather than retrospective evaluation alone (Santos et al., 2025). Such developments increase the importance of data analytics competence in the management accounting function and reshape required skills and professional identities (Brüggen et al., 2021; Knauer et al., 2020; Järvenpää, 2022).

Role Change and Tensions in the Management Accounting Function

Digitalization transforms management accountants' roles from routine reporting toward analysis, interpretation, and strategic partnering. Empirical evidence indicates that digitalization may create role conflict and "boundary work" tensions between administrative and strategic expectations, especially during implementation and transition periods (Van Slooten et al., 2024; de Araujo Wanderley et al., 2024). Digital work settings also alter processes and interactions across functions, making management accountants' contribution more dependent on analytical and communicative capabilities (Messina et al., 2025; Järvenpää, 2022). This literature positions role transformation as both an opportunity and a source of organizational tension.

Theoretical Lenses: Contingency and Institutional Perspectives

Contingency theory argues that MAS design must fit organizational context such as environmental uncertainty, strategy, and structural characteristics (Chenhall, 2003). Recent research extends this view by proposing technology readiness, digital capability, and data capability as new contingency factors influencing MAS utilization and performance outcomes (Pedroso & Gomes, 2024; Rieg et al., 2025). Institutional perspectives further explain why MAS changes can be driven by legitimacy pressures, regulatory expectations, and field-level norms, not only efficiency considerations (Argento et al., 2025; Roberts & Hyvönen, 2025). Together, these lenses justify examining MAS digitalization as a socio-technical and context-dependent transformation.

Digitalization, Performance Measurement, and Strategic Value Creation

Digital transformation affects performance measurement and control, including shifts toward value-oriented metrics and continuous improvement. Industry 4.0 contexts require performance measurement systems capable of supporting responsiveness and value creation, beyond cost efficiency (Demartini & Taticchi, 2021). Lean-oriented approaches and digital management control research suggest performance effects are contingent and depend on alignment between digital tools, information needs, and organizational objectives (Rieg & Ulrich, 2024; Rieg et al., 2025). Emerging literature also links digitalization with sustainability reporting and broader accountability concerns, implying that MAS can support strategic value creation by integrating economic and non-economic information (Di Vaio et al., 2023; Argento et al., 2025).

RESEARCH METHOD

Research Design

This study adopts a Systematic Literature Review (SLR) approach following the PRISMA 2020 (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) framework. SLR was selected to ensure a transparent, structured, and replicable synthesis of prior research examining the evolution of Management Accounting Systems (MAS) in the context of digitalization, artificial intelligence, and strategic value creation.

Database and Data Sources

The literature search was conducted using the Scopus database, which provides comprehensive coverage of reputable international journals (Q1-Q4) in accounting, management, and digital technologies. No SINTA-indexed or non-Scopus sources were included, in accordance with journal audit requirements.

Table 1.
Inclusion and Exclusion Criteria

Criteria	Description
Inclusion	Peer-reviewed Scopus Q1-Q4 journal articles addressing MAS, digitalization, AI, LMAS, value creation, or management accountants' roles
Exclusion	Conference proceedings, SINTA journals, working papers, book chapters, editorials without empirical evidence
Study Area	Management accounting, management information systems, digital accounting, data analytics
Study Type	Quantitative, qualitative, mixed-method, and SLR studies

Table 2.
PRISMA Flow Screening

PRISMA Stage	Number of Articles	Description
Initial identification via Scopus	312	Initial search results
Duplicates removed	268	Metadata rechecked
Title and abstract screening	119	Topic relevance
Full-text eligibility assessment	65	Digital MAS focus
Final articles included	50	Scopus Q1-Q4 journals

RESULTS AND DISCUSSION

The Scopus search yielded 50 articles published between 2016 and 2025 addressing management accounting, digitalization, artificial intelligence, and business performance. Analysis indicates a clear increase in publications after 2020, corresponding with the widespread adoption of cloud ERP, big data analytics, business intelligence systems, and AI in management control and strategic decision-making processes.

Table 3.
Journal Distribution and Number of Articles

Index (Scopus Quartile)	Sources (Journals)	Total Articles Used
Q1	*The British Accounting Review* (Elsevier)	12
Q1	*Accounting, Organizations and Society* (Elsevier)	3
Q1	*Qualitative Research in Accounting & Management* (Emerald)	6
Q1	*Journal of Cleaner Production* (Elsevier)	1
Q1	*International Journal of Information Management* (Elsevier)	1
Q1	*Neural Computing and Applications* (Springer)	1
Q1	*Journal of Business Research* (Elsevier)	2
Q1	*Journal of Management Control* (Springer)	6

Q1	*Accounting, Auditing & Accountability Journal* (Emerald)	3
Q1	*International Journal of Productivity and Performance Management* (Emerald)	1
Q2	*Management Accounting Research* (Elsevier)	2
Q2	*Journal of Applied Accounting Research* (Emerald)	2
Q2	*Cogent Business & Management* (Taylor & Francis)	2
Q2	*International Journal of Accounting Information Systems* (Elsevier)	2
Q2	*Accounting Horizons* (AAA / Wiley)	1
Q2	*Digital Transformation & Society* (Emerald)	1
Q2	*Procedia Computer Science* (Elsevier – Scopus Indexed Conference Series)	1
Scopus Indexed (Book / Professional)	*Handbook of Management Accounting and Control (Springer)*	1
Scopus Indexed (Professional / MAQ)	*Management Accounting Quarterly* (IMA / Scopus Indexed)	1
Scopus Indexed (Professional / Controlling)	*Controlling* (Springer)	1

The distribution across accounting, management control, information systems, and digital transformation journals confirms that MAS digitalization is a multidisciplinary research domain with global relevance.

Discussion

The review confirms that digitalization and AI reshape MAS along three interrelated dimensions: information quality and decision usefulness, role transformation in the management accounting function, and the emergence of new contingency conditions that determine whether digital MAS generates strategic value.

First, evidence across the reviewed studies indicates that digital technologies expand MAS from a backward-looking reporting system to an insight-oriented decision-support infrastructure. Big data analytics, business intelligence, and enterprise systems increase information timeliness, integration, and breadth, enabling cross-functional visibility and more granular performance understanding (Appelbaum et al., 2017; Arnaboldi et al., 2017). AI further amplifies this shift by supporting predictive and prescriptive capabilities, turning accounting information into recommendations and forward-looking projections that can directly inform strategic choices (Abbas, 2025; Bhimani, 2025; Santos et al., 2025). This pattern supports the view that MAS effectiveness increasingly depends on how organizations leverage digital infrastructures to produce actionable insights rather than merely accurate reports.

Second, findings highlight a pronounced transformation of management accountants' roles. Automation reduces manual and routine tasks, while the demand for analytical interpretation, visualization, and strategic communication rises (Brüggen et al., 2021; Knauer et al., 2020; Järvenpää, 2022). At the same time, the literature shows that role change is not frictionless. Digitalization can generate role conflict and boundary tensions, particularly when administrative expectations persist alongside pressures for strategic partnering (Van Slooten et al., 2024; de Araujo Wanderley et al., 2024). This indicates that MAS digitalization is simultaneously a capability shift and a professional identity shift, requiring organizational redesign and skill development to realize benefits.

Third, the synthesis suggests that performance effects of digital MAS are contingent rather than automatic. Contingency-based arguments remain central: MAS design and use must align with organizational strategy and environmental demands (Chenhall, 2003; Gonçalves & Gaio, 2021). New work extends these contingencies to include technological readiness and data analytics capabilities as critical determinants of successful adoption and performance impact (Pedroso & Gomes, 2024; Rieg et al., 2025). Institutional pressures also shape adoption patterns organizations may implement digital accounting practices for legitimacy and conformity, not solely for efficiency, which can influence how deeply digital tools are integrated into decision processes (Argento et al., 2025; Roberts & Hyvönen, 2025). Consequently, strategic value creation depends on alignment among technology, information needs, human competencies, and organizational context.

Finally, the literature points toward a broadening scope of MAS digitalization research beyond efficiency to strategic value creation and accountability. Performance measurement in Industry 4.0 contexts emphasizes responsiveness and value, reinforcing the argument that MAS must evolve to support innovation and long-term competitiveness (Demartini & Taticchi, 2021). Links between digitalization and sustainability reporting further suggest expanding MAS boundaries to incorporate non-financial metrics and stakeholder-oriented accountability (Di Vaio et al., 2023). These trajectories imply that future MAS research and practice should treat digitalization and AI not merely as tools, but as enablers of strategic insight and integrated value measurement provided that the socio-technical and institutional conditions support meaningful use.

CONCLUSION

This study demonstrates that digitalization reshapes Management Accounting Systems by improving information quality, transforming the role of management accountants into strategic analysts, and introducing new contingency factors related to technology and data capabilities. MAS has evolved from a traditional reporting system into a strategic, information-driven decision-support system that influences organizational structure, competencies, and strategic orientation.

Implications

Digital MAS implementation requires alignment between technology, organizational strategy, and information needs. Management should invest not only in digital infrastructure but also in human capital development to enhance analytical and digital competencies.

Research Gap and Limitations

Research gaps include limited evidence from developing countries, insufficient integration of MAS with sustainability and long-term value metrics, and minimal empirical

testing of AI and machine-learning-based MAS. This study is limited to Scopus-indexed articles from 2016-2025 and relies on bibliometric and content analysis, which may constrain interpretive depth.

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