

---

## Optimizing Management Accounting in the Digital Age: Artificial Intelligence for Operational Efficiency and Strategic Decision Making

Shalsa Billa Eka Putri<sup>1</sup>, Farah Arda Wardani<sup>2</sup>, Aprilia Wahana Putri<sup>3</sup>, Irda Agustin Kustiwi<sup>4</sup>

<sup>1,2,3</sup> Faculty of Economics and Business, Universitas 17 Agustus 1945  
Surabaya, Indonesia

[1222200075@surel.untag-sby.ac.id](mailto:1222200075@surel.untag-sby.ac.id) ; [1222200104@surel.untag-sby.ac.id](mailto:1222200104@surel.untag-sby.ac.id)  
; [1222200178@surel.untag-sby.ac.id](mailto:1222200178@surel.untag-sby.ac.id) ; [irdakustiwi@untag-sby.ac.id](mailto:irdakustiwi@untag-sby.ac.id)

Received: April, 2025; Accepted: April, 2025; Published: June, 2025

Permalink/DOI:

---

### Abstract

*The development of digital technology in the era of the Industrial Revolution 4.0 has driven a major transformation in management accounting practices, particularly through the utilization of Artificial Intelligence (AI). This article aims to explore the role of AI in optimizing management accounting, improving operational efficiency, and supporting data-driven strategic decision-making. Using the Systematic Literature Review (SLR) approach, this article examines various recent scientific literatures that discuss the application of AI in accounting information systems, predictive analysis, anomaly detection, and business process automation. The results of the review show that AI integration can accelerate financial reporting, improve information accuracy, and change the role of accountants into strategic partners of management. Previous studies also prove that AI contributes to creating competitive advantages in dynamic sectors such as e-commerce and tourism. Thus, optimizing management accounting through AI not only drives efficiency, but also strengthens the competitiveness of companies in the face of digital market dynamics.*

**Keywords :** Management Accounting, Artificial Intelligence, Operational Efficiency, Strategic Decision Making, Digital Transformation

---

### INTRODUCTION

The 4.O industrial revolution characterized by the integration of digital technology, artificial intelligence, Internet of Things (IoT), and big data has triggered a deep transformation in all aspects of business operations, including accounting information systems and management accounting practices. In an

increasingly competitive and uncertain business environment, organizations are required not only to rely on intuition in decision making, but also to be based on accurate, real-time, and relevant data and information. Management accounting as an information system that provides financial and non-financial data for the internal interests of the Company, is now entering a new phase that demands digital technology-based optimization.

Artificial Intelligence (AI) is one of the main elements of this transformation. AI is no longer just a futuristic discourse, but has become a concrete reality in the Company's operations, including in the financial reporting process, budget planning, performance management, and cost control. This technology enables automation of routine activities, accurate predictive analysis, and detection of anomalies in accounting data that may be indicative of fraud or inefficiency. According to (Efendi et al., 2025) in the context of management accounting, the application of AI is believed to be able to accelerate the process of making strategic decisions and improve the overall efficiency and effectiveness of company operations.

The application of AI in accounting information systems has been shown to increase organizational efficiency and innovation, especially in dynamic sectors such as *e-commerce* and tourism. (Kustiwi, 2024) in his study at the Elok Mekar Sari Farmer Group suggests that the integration of AI in accounting information systems can accelerate financial reporting and improve the accuracy of decision making based on current data. This technology supports the digital transformation process by simplifying information flow, increasing transparency, and accelerating organizational response to market changes. In fact, in another study, (Febrika Nurfianti, Uci Oktavia, 2024) emphasizes that the digitalization of accounting systems supported by AI has changed the position of accountants from mere data technicians to strategic management partners in designing long-term business policies based on analytical data.

In addition, research by (Tara & Hwianus, 2023) confirmed that the quality of financial information plays an important role in determining firm value. In the context of property companies listed on the IDX, they found that managing accurate and relevant financial data can improve corporate competitiveness through strategic decision making based on macroeconomic indicators, CSR, and ownership structure. This finding shows that the role of management accounting in supporting corporate strategy is becoming increasingly critical, especially with the presence of AI technology that can increase the speed and accuracy of financial data processing.

In a study conducted by (Efendi et al., 2025) on the role of AI in *e-commerce* business efficiency asserts that AI enables *real-time* analysis of large amounts of data, accelerates strategic decision-making, and enhances innovation through features such as recommendation systems and the integration of *Augmented Reality* (AR) and *Virtual Reality* (VR). The research also shows that AI not only improves internal efficiency, but is also a key element in creating a sustainable competitive advantage in the digital business ecosystem. In the context of decision-making. Human cognitive limitations as described in the *bounded rationality* theory by

Herbert Simon, can be compensated by AI working with machine learning algorithms to produce faster and objective decisions (Efendi et al., 2025) .

The phenomenon occurring in Indonesian digital businesses also reinforces the urgency of AI adoption in managerial practices. Local *e-commerce* companies are now actively using AI to manage supply chains, analyze customer behavior, and strengthen service personalization to increase customer loyalty. As mentioned in the study (Efendi et al., 2025) , the use of AI-based chatbots, predictive analytics, and image recognition technology has brought significant changes in operational efficiency and effectiveness. AI not only helps in reducing costs, but also increases the speed of response to fluctuations in market demand and consumer preferences.

Therefore, this article aims to examine how management accounting optimization can be done through the utilization of *Artificial Intelligence*, especially in improving operational efficiency and supporting data-driven strategic decision making. by reviewing scientific literature, empirical case studies, as well as experiences from sectors that have successfully adopted AI, this article is expected to contribute conceptual and practical for the development of management accounting in the ever-evolving digital era.

## **OVERVIEW**

### **Management Accounting**

Management accounting is a branch of accounting science that focuses on providing financial and non-financial information for internal parties of the organization, especially managers, to support decision making, planning, and operational control. The information generated by management accounting is used to assess the efficiency and effectiveness of operational activities and to design appropriate strategies in achieving organizational goals. According to (Hwihanus et al., 2019) , management accounting is a system that deals with how information from management is used in the company, so that it can help management make decisions, manage and perform the task of monitoring company performance. Management accounting also helps prepare plans for violations, helps supervision and control to overcome deviations.

Along with the development of today's technology, management accounting is not only a cost control and efficiency tool, but also the foundation of real-time data-based strategic decision making. The use of technologies such as artificial intelligence, big data analytics, and digital-based accounting information systems has driven a significant transformation in management accounting practices. This allows companies to process large amounts of data quickly, produce more accurate and relevant information, and improve managers' ability to formulate strategies that are adaptive to market dynamics and an increasingly complex business environment. Thus, modern management accounting is not only reactive, but also proactive in supporting the organization's competitive advantage.

### **Artificial Intelligence**

Artificial Intelligence (AI) is a branch of computer science that deals with the design of intelligent systems capable of mimicking the way humans think and act. AI is designed to mimic human thought processes such as learning, reasoning,

and problem solving through the use of algorithms and automated data analysis. According to (Tjahjono et al., 2024) , AI is a system capable of performing tasks that usually require human intelligence, such as understanding language, recognizing patterns, and making decisions based on available information. The application of AI in the context of management accounting is to improve operational efficiency through automation of routine tasks such as transaction data processing, cost analysis, and financial reporting. This allows companies to reduce manual workload, minimize errors, and save time and costs. In addition, AI also supports strategic decision-making by providing data-based information that is predictive and real-time.

### **Strategic Decision Making**

Strategic decision-making is the process of determining important steps that will affect the direction, goals and survival of the organization in the long term. This decision is comprehensive, involves the allocation of major resources, and is usually taken by top management because it concerns the organization's future position. According to (Arfah & Pramono, 2025) , strategic decision making is a managerial activity that includes selecting one among various alternative courses of action that have a significant impact on the survival and competitive advantage of the organization. Every strategic decision requires an in-depth analysis of internal and external factors, such as company strengths and weaknesses, market opportunities and threats, and industry trends. These decisions not only affect short-term activities, but also shape the future structure and direction of the organization. Therefore, this process demands sharp analytical thinking, risk balancing, and the ability to project the impact of each decision taken. With the right approach, strategic decision-making can help an organization effectively achieve its goals, strengthen its competitive position, and create long-term value for stakeholders.

### **METHOD**

This research uses a Systematic Literature Review (SLR) approach that aims to study the impact of Artificial Intelligence (AI) implementation on operational efficiency and strategic decision-making. This approach was chosen because it allows a systematic, clear, and replicative synthesis of various previous research findings, thus providing a strong theoretical and empirical foundation. To ensure the currency and relevance of the analyzed literature, data collection was conducted through a search for scientific articles published on Google Scholar with a publication time span from 2019 to 2025. The criteria used were articles that directly discussed the impact of AI implementation in the context of business process efficiency and organizational strategic decision making, both small and large organizations. The articles obtained were then selected based on the appropriateness of the topic and its relationship to the research variables of each study. After the initial selection process, each article that met these criteria was analyzed using a thematic approach to discover patterns, relationships, and conceptual contributions from the results. Therefore, it is expected that this research can produce results that are not only descriptive but also analytical to understand

---

how artificial intelligence (AI) is able to drive operational efficiency and support more accurate and data-driven decision-making.

## **RESULTS AND DISCUSSION**

The 4.0 industrial revolution brings major changes in various fields, including management accounting, which now integrates digital technologies such as Artificial Intelligence (AI), Internet of Things (IoT), and big data. In an increasingly dynamic and uncertain business context, effective decision-making is crucial. Companies no longer rely solely on managerial intuition, but must base decisions on accurate and relevant data and information. Management accounting, as an internal information system that provides financial and non-financial data, is now required to be more optimized by using innovative digital technology.

Artificial Intelligence (AI) now plays an important role in changing the way management accounting works in modern companies. AI is no longer just wishful thinking, but has become an integral part of daily business activities. In management accounting, AI is utilized for various tasks, ranging from creating financial reports, preparing budgets, managing performance, to monitoring costs. This is because AI is able to perform repetitive tasks automatically, analyze data to predict trends, and detect oddities in accounting data that may indicate fraud in company operations. Thus, companies can make strategic decisions faster and improve overall performance and efficiency (Efendi et al., 2025) .

The application of Artificial Intelligence (AI) in accounting information systems has proven effective in improving company performance and innovation, especially in the fields of e-commerce and tourism. (Kustiwi, 2024) explains that with AI, the process of making financial reports is faster and decisions are more precise because it uses the latest data. Digital changes supported by AI make the flow of information simpler, increase transparency in corporate finance, and allow companies to respond more quickly to market changes. According to (Febrika Nurfianti, Uci Oktavia, 2024) , digital accounting systems that use AI change the duties of accountants. If previously accountants were busy with data processing, now they are more focused on developing long-term business strategies supported by in-depth data analysis.

Good financial information is very important to determine the value of a company. Research from (Tara & Hwianus, 2023) shows that if financial data is managed correctly and accordingly, the competitiveness of the company will increase. In their research on property companies on the Indonesia Stock Exchange, they found that the company's important decisions related to economic conditions, social responsibility, and how the company's ownership is organized, these depend heavily on the quality of its financial information. The results of this study show that management accounting is becoming increasingly important in helping companies strategize, especially since AI is present and able to process financial data more quickly and precisely.

In the world of e-commerce business, research (Efendi et al., 2025) shows that AI is very useful for analyzing large amounts of data directly. This allows companies to make strategic decisions faster and increase innovation through



features such as recommendation systems and the incorporation of Augmented Reality (AR) and Virtual Reality (VR) technologies. AI not only makes company operations more efficient, but is also key to creating a sustainable advantage in the ever-changing digital business world. In addition, AI can also help overcome human limitations in making decisions. Herbert Simon's bounded rationality theory explains that the human ability to process information and make rational decisions is limited. With its machine learning algorithms, AI is able to process large amounts of complex information quickly and efficiently, resulting in more objective decisions and reducing the possibility of prejudice in human decision-making.

Events in the digital business world in Indonesia also show how important it is to use AI in the way they manage their business. More and more local e-commerce companies are using AI to manage inventory, study customer habits to understand what they like and what is trending, and customize services to make customers more loyal. Research such as that conducted by (Efendi et al., 2025) shows that the use of AI-based technologies such as chatbots, analytics to predict the future, and image recognition technology has resulted in significant improvements in company performance and efficiency. AI not only helps companies reduce expenses, but also enables them to respond more quickly to changes in market demand and consumer desires in order to remain competitive in a changing market position.

As such, the optimization of management accounting in the digital age is closely tied to the ability of companies to use and implement Artificial Intelligence (AI) into their business operations. AI offers great potential to improve operational efficiency, enable better strategic decision-making, and create greater value for organizations.

## **CONCLUSION**

The use of Artificial Intelligence (AI) brings major changes to management accounting in the digital age. AI helps companies to manage financial information more efficiently, from report generation to data analysis. With AI, routine tasks can be automated, human errors are reduced, and the information generated becomes faster and more accurate. This allows managers to make better and faster decisions. In addition, AI also supports strategic decision-making. By analyzing large amounts of data, AI can provide valuable predictions and insights for long-term planning. The use of AI in management accounting not only improves operational efficiency, but also helps companies to be more competitive and adapt to changes in the market.

## **REFERENCES**

- Arfah, M., & Pramono, S. A. (2025). *Exploration of Digital Transformation in HRM: The Impact of Artificial Intelligence and Big Data Analytics Integration on Strategic Decision Making*. 14, 183–192.
- Efendi, R. P., Qolbi, I., Zahra, S., Afandi, A., Kusumasari, I. R., & Hidayat, R. (2025). *The Role of Artificial Intelligence in Decision Making: Improving E-Commerce Business Efficiency and Innovation*. 2(2), 1–10.

- Febrika Nurfianti, Uci Oktavia, I. A. K. (2024). Revitalizing the Accounting Profession Through Accounting Digitalization. *Journal of Economics, Management and Accounting*, 1192, 58–63.
- Hwihanus, H., Ratnawati, T., & Yuhertiana, I. (2019). Analysis of the Effect of Macro Fundamentals and Micro Fundamentals on Ownership Structure, Financial Performance, and Company Value at State-Owned Enterprises Listed on the Indonesia Stock Exchange. *Business and Finance Journal*, 4 (1), 65-72. <https://doi.org/10.33086/bfj.v4i1.1097>
- Kustiwi, I. A. (2024). Accounting Information System (Ais): Integration of Artificial Intelligence and Management in Farm Tourism of Elok Mekar Sari Farmer Group. *DiE: Journal of Economics and Management Science*, 15 (1), 123-131. <https://doi.org/10.30996/die.v15i1.10634>
- Tara, A., & Hwianus. (2023). The Effect of Macroeconomic Fundamentals, CSR, Ownership Structure, and Company Characteristics on the Value of Property Companies on the IDX. *Economic and Business Management International Journal*, 5(3), 260–274.
- Tjahjono, B., Siregar, S. V., Basyarewan, H., Studi, P., Manajemen, M., Unggul, U. E., Studi, P., Ilmu, M., Komputer, F. I., & Unggul, U. E. (2024). *Literature review of the use of artificial intelligence (ai) among students in education*. 7, 979-989. <https://doi.org/10.37600/tekinkom.v7i2.1536>