

P-ISSN

: 0000-0000

Vol. 3. No. 2, February 2026

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

DOI

: <https://doi.org/10.61942/oikonomia.v3i2.532>

Strategic Management Accounting as a Decision-Making Tool in the Era of Technological Disruption

Fitri Sukmawati¹, Muhammad Ali²^{1,2} Universitas Widyatama, Indonesia

Received: December 25, 2025

Revised: January 22, 2026

Accepted: February 11, 2026

Published: February 21, 2026

Corresponding Author:

Author Name*: Fitri

Sukmawati

Email*:

fitri.sukmawati@widyatama.ac.id

Abstrak: *Technological disruption, characterized by the rapid development of digitalization, big data, and integrated information systems, has transformed the business environment and demanded increasingly complex managerial decision-making. This situation has significant implications for the role of management accounting, which is no longer limited to recording and controlling costs but has evolved into a strategic instrument to support decision-making. This article aims to conceptually analyze the role of strategic management accounting as a decision-making tool in the era of technological disruption based on a literature review. The research method used is a qualitative approach with a descriptive-analytical design through a literature review, analyzing relevant theories, concepts, and previous research findings. The focus of the analysis is directed at the transformation of the role of strategic management accounting in providing strategically valuable financial and non-financial information for management. The results of the study indicate that conceptually, strategic management accounting has an important contribution in improving the quality of decision-making through the integration of technology, data analysis, and a long-term orientation towards organizational competitive advantage. This article is expected to enrich the theoretical study of management accounting and provide conceptual implications for the development of managerial decision-making practices in the era of technological disruption.*

Keywords : *Strategic Management Accounting; Decision Making; Technology Disruption; Management Information Systems*

P-ISSN

: 0000-0000

Vol. 3. No. 2, February 2026

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

DOI

: <https://doi.org/>

INTRODUCTION

The rapid development of information technology has brought significant changes to various aspects of the business world, including decision-making systems and accounting information management. Amidst the ever-growing digitalization, both large-scale companies and Micro, Small, and Medium Enterprises (MSMEs) are required to improve their competitiveness and operational efficiency. Management accounting is a crucial instrument capable of addressing these challenges due to its role in providing relevant, timely, and strategic information for managerial decision-making. Numerous studies have shown that management accounting plays a central role in creating organizational added value, especially when combined with the application of digital technology and competent human resources. For example, the implementation of an effective accounting information system can improve the accuracy of financial data and accelerate the decision-making process.

And the exponential growth of digital technology has created fundamental disruption in the contemporary business environment. Innovations such as big data analytics and artificial intelligence Rojabi (MA 2025), cloud computing and integrated information systems not only accelerate business processes but also change competitive patterns and organizational decision-making structures. Technological disruption drives increased market uncertainty, rapid changes in consumer preferences, and demands for efficiency and continuous innovation (Napitupulu & Supriadi, 2025; Khan et al., 2025). In these conditions, an organization's ability to manage and utilize information strategically becomes a determining factor for sustainability and competitive advantage.

Facing the digital era, digital transformation is needed to align it with the business world (Harto et al., 2023). A literature review on how strategic management

accounting can adapt and innovate is essential to gain understanding. Bhaktiningsih and Surbakti (2024) emphasized that the strategic accounting innovation process typically consists of four distinct stages: adoption, preparation, implementation, and routinization. Identifying trends, challenges, and opportunities that strategic management accounting practitioners will face in the digital era can be assisted by a comprehensive literature review.

In line with these dynamics, the role of management accounting in modern organizations has undergone a significant shift. Management accounting no longer functions solely as an administrative instrument focused on cost recording and internal reporting, but has evolved into an integral part of the strategic decision-making system (Widi Hariyanti, 2025; Rawdhan & Kaliappen, 2024). Accounting information is now expected to provide prospective insights, support long-term planning, and assist management in evaluating various strategic alternatives. This transformation positions management accounting as a strategic partner for management, not simply a provider of historical financial data. However, practical realities demonstrate a significant gap between traditional accounting approaches and the needs of strategic decision-making in the era of technological disruption (Rahmah, 2025). Many organizations still rely on retrospective and short-term accounting systems, making them less responsive to rapid and complex changes in the business environment. The resulting information is often inadequate to support strategic analysis, particularly in decision-making contexts that require the integration of financial and non-financial data. This gap has the potential to reduce the quality of managerial decisions and hinder the organization's ability to respond effectively to disruption.

In this context, strategic management accounting is becoming increasingly relevant as

P-ISSN

: 0000-0000

Vol. 3. No. 2, February 2026

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

DOI

: <https://doi.org/>

an approach capable of addressing the limitations of conventional accounting (Yuniawati et al., 2023). Strategic management accounting emphasizes the importance of integrating internal and external information, analyzing the competitive environment, and utilizing information technology to support the formulation and implementation of organizational strategy (Elza, 2025). This approach enables management to view accounting information not merely as a control tool but as a source of strategic knowledge that supports long-term value creation. Therefore, the study of strategic management accounting is crucial for understanding how organizations can adapt and survive amidst relevant technological disruptions in the digital era.

METHOD

This study uses a qualitative, descriptive-analytical approach to deeply understand the role of strategic management accounting as a decision-making tool in the era of technological disruption. This approach was chosen because the study focuses on understanding the phenomena, processes, and meaning of the use of management accounting information in the context of a dynamic business environment.

The data sources in this study are secondary data obtained through a literature review of scientific journals, books, and publications related to strategic management accounting, decision-making, and technological disruption. Furthermore, this research is also supported by an analysis of relevant documents to strengthen conceptual understanding. Data collection was conducted using a documentation study technique, which allows researchers to systematically review various views and previous research findings. The collected data were then analyzed using thematic qualitative analysis, grouping information into main themes related to the role of strategic management accounting in decision-making. Through this analysis, the study seeks to identify patterns and conceptual meanings that explain the contribution of

strategic management accounting in supporting managerial decisions in the era of technological disruption. Therefore, the results of this study are conceptual and interpretative in nature and are not intended to be empirically generalized to specific organizational conditions

RESULTS AND DISCUSSION

1. Transformation of the Role of Management Accounting in the Era of Technological Disruption

The exponential development of digital technology has fundamentally transformed the global business landscape and forced organizations to rethink their information management systems. In this context, management accounting can no longer be positioned simply as a tool for recording and reporting historical costs. Technological disruption has created rapid market dynamics, making retrospective information inadequate to support strategic decisions (Nawanti et al., 2024). Organizations are required to project future trends based on comprehensive and integrated data analysis. Therefore, management accounting has undergone a functional transformation from administrative to strategic. This change reflects management's need for information that is not only accurate but also relevant and predictive. The integration of technologies such as big data and artificial intelligence has expanded the scope of analysis that management accounting systems can perform. The resulting information can now support long-term planning and ongoing strategy evaluation. Thus, this transformation confirms that management accounting is an integral part of the process of creating an organization's competitive advantage (Pakpahan & Nikmah, 2024).

This transformation has also impacted the competencies required of management accountants in modern organizations. While previously the primary focus was on technical bookkeeping and cost control skills, analytical competency and an understanding of business strategy are now crucial. Management accountants are required to interpret complex data into strategic insights that can be used by

P-ISSN

: 0000-0000

Vol. 3. No. 2, February 2026

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

DOI

: <https://doi.org/>

top management. This role makes management accountants active business partners in the policy formulation process. Involvement in strategic planning demonstrates an expansion of their function from merely providing reports to becoming managerial advisors (Nasrah, 2023). This transformation also strengthens management accounting's position within the organizational structure as a function with strategic contributions. An uncertain business environment requires rapid and accurate information support to minimize decision-making risks. Therefore, the role of management accounting is increasingly oriented toward risk analysis and uncertainty management. With these changes, management accounting has become a strategic instrument that adapts to technological dynamics.

In addition to changing roles and competencies, this transformation also reflects a shift in orientation from short-term to long-term. Traditional accounting systems generally emphasize cost control and achieving periodic targets. However, in an era of disruption, organizations require a broader perspective to ensure business sustainability. Strategic management accounting integrates external environmental analysis with internal organizational information (Septianingsih et al., 2025). This approach enables management to identify opportunities and threats more systematically. The resulting information focuses not only on current profitability but also on potential future value. Thus, decisions are based on a more comprehensive analysis. This long-term orientation is crucial for creating sustainable competitiveness. This transformation emphasizes the role of management accounting in developing an organization's strategic vision.

Ultimately, the transformation of the role of management accounting reflects a response to disruptive and complex business environmental changes. Organizations that fail to adapt their management accounting systems are likely to experience delays in responding to market changes. The inability to provide relevant information can compromise the quality of strategic decision-making (Hayne, 2022).

Conversely, organizations that successfully integrate technology into their accounting systems will have an advantage in analysis and planning. This transformation is not merely a technical shift but also a paradigm shift in how management accounting functions are viewed. This shift requires synergy between technology, human resources, and organizational strategy (Pedroso & Gomes, 2024). Strategic management accounting serves as a bridge between data and value-added decisions. Thus, this transformation reinforces management accounting's position as a critical pillar of modern organizational governance. This role is increasingly crucial in ensuring sustainability and competitiveness amidst technological disruption.

2. Integration of Technology and Strategic Information in Supporting Decision Making

The integration of information technology into management accounting systems is a logical consequence of the increasing complexity of the modern business environment. Organizations face enormous volumes of data originating from various internal and external sources. Without the support of an integrated digital system, this data is difficult to process into meaningful information. Therefore, the use of management information systems has become a strategic necessity. Technology enables real-time data collection, processing, and analysis. This speed of information access increases management's responsiveness to market changes. The resulting information is more accurate and comprehensive than traditional manual systems. This integration also minimizes the risk of human error in the recording and reporting processes. Thus, technology serves as a key foundation for improving the quality of managerial decisions (Sukardi et al., 2024; Pratt et al., 2023).

Furthermore, technology integration enables the integration of financial and non-financial information into a single, integrated analysis system. Non-financial information such as customer satisfaction, product innovation, and

P-ISSN

: 0000-0000

Vol. 3. No. 2, February 2026

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

DOI

: <https://doi.org/>

operational performance are critical factors in strategy evaluation (Putri et al., 2023). Strategic management accounting leverages this data to provide a comprehensive overview of the organization's condition. This approach broadens management's perspective when considering decision alternatives. Data-driven analysis enables the identification of patterns and trends that were previously difficult to detect. With the support of technologies such as big data analytics, organizations can make more accurate predictions. Decisions are no longer purely intuitive but based on empirical evidence. This enhances rationality and objectivity in the decision-making process. This integration strengthens the organization's competitiveness in the face of uncertainty.

Besides improving information quality, technology also accelerates the decision-making cycle. In an era of disruption, delays in responding to change can lead to missed business opportunities. An integrated information system enables management to obtain performance reports instantly. Strategy evaluations can be conducted periodically without waiting for the end of the accounting period. This capability supports adaptive and flexible decision-making. Organizations can quickly adjust their strategies when market conditions change. This time efficiency is a significant competitive advantage. Thus, technology acts as an accelerator in the managerial process. Rapid and accurate information integration is key to the success of an organization's strategy.

However, technology integration also requires adequate infrastructure and human resource readiness. Implementing digital systems without the support of appropriate competencies can lead to inefficiencies. Therefore, organizations need to invest in training and capacity development for management accountants. The synergy between technology and human competencies is a determining factor in successful integration. Strategic management accounting must be able to optimally utilize technology to generate value-added information. Furthermore, data security aspects also need to be considered in

integrated digital systems. Protecting strategic data is a priority in the digital era. With such readiness, technology integration can provide maximum benefits for decision-making. This demonstrates the need for technology and strategy to work harmoniously in modern organizations.

3. The Gap between Traditional Accounting Practices and the Strategic Needs of Modern Organizations

Despite rapid technological developments, many organizations still maintain conventional accounting systems. These systems generally focus on historical reporting and short-term cost control. This approach is inadequate to address the complex and rapidly changing dynamics of the business environment. The information generated often does not reflect actual market conditions. As a result, strategic decisions are at risk of being misaligned with the organization's needs. This gap indicates a gap between existing practices and the demands of the modern business environment (Amril & Syamsuri, 2025). Organizations that fail to transform risk falling behind the competition. Therefore, a paradigm shift in management accounting systems is needed. This change must lead to a more strategic and adaptive approach.

This gap is also evident in the lack of integration between internal and external information in traditional accounting systems. Many organizations rely solely on internal financial data without considering external factors such as industry trends and consumer behavior. Yet, external factors significantly influence the success of an organization's strategy. Strategic management accounting offers a more comprehensive approach by incorporating competitive environment analysis. This approach allows management to obtain a more complete picture of the organization's position in the market. Integration of external data improves the accuracy of strategy planning and evaluation (Astuti et al., 2025; Nuhu et al., 2023). Thus, the gap can be narrowed through the application of strategic management accounting concepts.

P-ISSN

: 0000-0000

Vol. 3. No. 2, February 2026

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

DOI

: <https://doi.org/>

This strengthens the organization's ability to respond to change. This transformation is a crucial step towards more effective management.

Beyond information, gaps are also related to organizational cultures that are not yet fully adaptable to change. Some organizations tend to maintain old procedures because they are considered safer and more familiar. Resistance to innovation can hinder the implementation of more modern accounting systems. However, the era of disruption demands flexibility and openness to innovation. Changes in organizational culture are a crucial factor in supporting accounting system transformation. Visionary leadership is needed to encourage the adoption of a strategic approach. Without top management support, transformation is difficult to implement optimally. Therefore, gaps are not only technical but also structural and cultural. Resolving them requires a comprehensive organizational commitment.

Ultimately, strategic management accounting emerges as a conceptual solution to bridge this gap. This approach emphasizes technology integration, competitive analysis, and a long-term orientation. By adopting a strategic approach, organizations can improve the quality of decision-making. The resulting information becomes more relevant and strategically valuable, helping management formulate policies that are responsive to change. The transformation to strategic management accounting also enhances organizational competitiveness sustainably. The gap between legacy practices and modern needs can be narrowed through information systems innovation. Thus, organizations can adapt effectively to disruptive environments. This approach serves as a critical foundation for organizational sustainability and growth in the digital age

CONCLUSIONS

Based on the background emphasizing technological disruption and the use of descriptive-analytical qualitative research methods based on literature, it can be concluded that strategic management accounting plays an

increasingly crucial role in supporting decision-making in the digital era. Technological developments such as big data, artificial intelligence, and integrated information systems have shifted managerial information needs from merely historical reports to prospective strategic analysis. This transformation encourages management accounting to shift from an administrative function to one oriented towards long-term value creation. Through a thematically analyzed conceptual approach, this study demonstrates that the integration of technology and financial and non-financial information improves the quality of managerial decisions. Strategic management accounting enables organizations to identify opportunities, manage risks, and respond more adaptively to changes in the business environment. Furthermore, this approach bridges the gap between traditional accounting practices and the strategic needs of modern organizations. The resulting information not only supports operational efficiency but also strengthens the formulation and implementation of competitive strategies. The results of the literature review confirm that the successful implementation of strategic management accounting is highly dependent on the synergy between technology, human resource competency, and organizational commitment. Transforming accounting systems to be more digital and integrated is a prerequisite for facing dynamic market uncertainty. Thus, strategic management accounting serves as an analytical instrument that enriches management's perspective in the decision-making process. The conceptual contribution of this research emphasizes the importance of developing management information systems that are adaptive to technological change. Overall, strategic management accounting serves as a crucial foundation for organizational sustainability and competitive advantage in an era of technological disruption.

REFERENCES

- Amril, A., & Syamsuri, H. (2025). Dampak Faktor Perilaku terhadap Praktik

P-ISSN

: 0000-0000

Vol. 3. No. 2, February 2026

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

DOI

: <https://doi.org/>

- Akuntansi Modern. SENTRI: Jurnal Riset Ilmiah, 4(7), 350-359.
- Astuti, N. D., Malau, E. I., & Bahantwelu, M. I. (2025). Model Konseptual Integrasi Akuntansi Lingkungan Ke Dalam Pelaporan Keuangan: Implikasi Bagi Akuntabilitas Dan Praktik Akuntansi Modern. *Jurnal Akuntansi: Transparansi Dan Akuntabilitas*, 13(2), 77-85.
- Bhaktiningsih, T. Y., & Surbakti, L. P. (2024). Akuntansi manajemen strategis dalam era digital: Review literatur tentang transformasi dan inovasi. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 8(3), 1447-1457.
- Elza, P. (2025). Sistem informasi akuntansi manajemen dalam mendukung keputusan strategis perusahaan. *Jurnal Akuntansi dan Sistem Informasi*, 1(1), 38-46.
- Hayne, C. (2022). The effect of discontinuous and unpredictable environmental change on management accounting during organizational crisis: A field study. *Contemporary Accounting Research*, 39(3), 1758-1796.
- Khan, M. S. U., Sophia, J., & Shetty, P. (2025). The Evolving Role of Management Accounting in Strategic Decision-Making: A Study of Contemporary Practices in Data-Driven Enterprises. *International Journal of Research and Scientific Innovation*, 12(6), 1578-1590.
- Napitupulu, E. V., & Supriadi, H. (2025). Manajemen strategik: Kalibrasi inovasi untuk menghadapi disrupsi dan mencapai keunggulan bersaing. *Stiletto Book*.
- Nasrah, H. (2023). Akuntansi manajemen dalam era digital. *Jurnal Ekonomi Manajemen Bisnis Syariah Dan Teknologi*, 2(2), 201-210.
- Nawanti, R. D., Santoso, W. T., Sumardjoko, B., & Fathoni, A. (2024). Transformasi Kepemimpinan Pendidikan Era Disrupsi. *Didaktika: Jurnal Kependidikan*, 13(2 Mei), 2599-2606.
- Nuhu, N. A., Baird, K., & Jiao, L. (2023). The effect of traditional and contemporary management accounting practices on organisational outcomes and the moderating role of strategy. *American Business Review*, 26(1), 6.
- Pakpahan, S. R., & Nikmah, N. (2024). Kesiapan Kerja Mahasiswa Akuntansi Di Era Disrupsi Teknologi Digital: Peran Keahlian Akuntansi, Literasi Digital, Literasi Manusia, Dan Adaptabilitas Karir. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 6(3), 3796-3811.
- Pedroso, E., & Gomes, C. F. (2024). The current role of management accounting: paradigm shift and future challenges. *Journal of Accounting & Organizational Change*, 20(2), 307-333.
- Pratt, L., Bisson, C., & Warin, T. (2023). Bringing advanced technology to strategic decision-making: The Decision Intelligence/Data Science (DI/DS) Integration framework. *Futures*, 152, 103217.
- Putri, Y. A., Sulbahri, R. A., & Kusuma, G. S. M. (2023). Pengaruh Strategi Green Marketing Terhadap Kinerja Keuangan Dan Non-Keuangan Perusahaan. *Akuntansi Dan Manajemen*, 18(1), 33-50.
- Rahmah, W. (2025). Transformasi manajemen keuangan UMKM dalam era digital dan ketidakpastian ekonomi: Sebuah



P-ISSN

: 0000-0000

Vol. 3. No. 2, February 2026

E-ISSN

: 3047-602X

Available

: <https://jurnalhafasy.com/index.php/oikonomia>

DOI

: <https://doi.org/>

eksplorasi humanistik. RIGGS: Journal of Artificial Intelligence and Digital Business, 4(3), 566–575.

Rawdhan Rawdhan, A. A., & Kaliappen, N. (2024). Strategic Management Accounting In Australian Manufacturing Firms-A Study Of Tools And Techniques For Efficiency Improvement In The Current Fourth Industrial Revolution Context. *International Journal for Quality Research*, 18(3).

Septianingsih, C. A., Ratnasari, P., Awaliah, A. U., & Una, B. K. (2025). Dampak transformasi digital terhadap peran akuntan di perusahaan startup. *Jurnal lentera bisnis*, 14(3), 4414-4425.

Sukardi, S., Nurhayati, N., & Siregar, F. (2024). Manajemen strategis dalam menghadapi tantangan globalisasi: Integrasi teknologi, budaya, dan keberlanjutan untuk daya saing global. *Jurnal Visi Manajemen*, 10(2), 148-162.

Widi Hariyanti, S. E. (2025). Akuntansi manajemen. PT Bukuloka Literasi Bangsa.

Yuniawati, R. I., Fitria, F., Himawan, I. S., Maryadi, A. F., Rahayu, D., Kurniawan, R., & Rahmadi, R. (2023). Akuntansi manajemen. Penerbit Widina