E-ISSN : 0000-0000

OIKONOMIA Journal of Management Economics and Accounting

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.v3i2.558

Strategic Decisions Without Humans? The Integration of Artificial Intelligence in Management and Accounting

Baihaqi
Universitas Bengkulu, Indoneisa

Received: January 05, 2025
Revised: January 22, 2026
Accepted: February 17, 2026
Published: February 26, 2026

Corresponding Author:
Author Name*: Baihaqi
Email*:
baihaqi.netty@gmail.com

***Abstrak*:** *The rapid integration of Artificial Intelligence (AI) into management and accounting has transformed strategic decision-making processes in the era of digital transformation. Organizations increasingly rely on predictive analytics, automated reporting, and real-time decision support systems to enhance efficiency and performance. However, the growing dependence on AI raises critical questions regarding the extent to which strategic decisions can be automated and how professional roles and accountability structures are affected. This study aims to analyze how AI integration reshapes strategic decision-making, particularly in terms of professional role transformation and governance mechanisms. This research employs a qualitative approach using a systematic literature review and thematic analysis of peer-reviewed studies published between 2021 and 2025. Relevant literature on AI, strategic management, management accounting, and digital governance was analyzed to identify recurring themes and structural changes. The findings indicate that AI enhances decision quality, predictive capability, and organizational agility. Nevertheless, AI functions primarily as a decision-support tool rather than a full replacement for human decision-makers. Managerial and accounting roles shift toward strategic interpretation, ethical evaluation, and oversight of AI systems. Governance structures must incorporate transparency, audit mechanisms, and meaningful human oversight to ensure accountability. In conclusion, AI integration produces a hybrid decision architecture in which algorithmic intelligence and human judgment operate collaboratively to maintain legitimacy, accountability, and sustainable organizational performance.*

Keywords* : *Artificial Intelligence, Strategic Decision-Making, Management Accounting, Digital Governance

CC BY SA

E-ISSN : 0000-0000
OIKONOMIA Journal of Management Economics and Accounting
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.v3i2.558

INTRODUCTION

The rapid advancement of Artificial Intelligence (AI) over the past decade has fundamentally reshaped managerial and accounting practices within the broader landscape of digital transformation. Organizations are no longer relying predominantly on managerial intuition or historical experience; instead, they increasingly depend on big data analytics, machine learning, and predictive systems to support strategic decision-making. This shift has transformed decision paradigms from judgment-based processes to data-driven, real-time, and scenario-simulated approaches. Empirical studies consistently demonstrate that the integration of AI and big data analytics enhances decision quality, accelerates responsiveness, and improves predictive accuracy across industries (Horbachenko et al., 2025; Rivero, 2025; Chaturvedi et al., 2025; Kitsios & Kamariotou, 2021; Thangamani, 2025). Consequently, digital capabilities are increasingly positioned as core sources of competitive advantage within contemporary strategic management configurations.

Within strategic management architecture, models such as the Digital Analytical Strategic Management Architecture integrate Strategic Management Accounting, big data, and AI into a structured analytical ecosystem. This integration improves the accuracy of financial analysis and accelerates strategic formulation through predictive simulations and data-driven forecasting (Horbachenko et al., 2025; Alimuddin et al., 2025). AI-driven systems enable organizations to conduct more precise financial projections, detect risks at earlier stages, and design adaptive strategies in response to market volatility. In this context, AI is conceptualized as a strategic capability that enhances decision effectiveness, organizational agility, and financial performance (Shahada et al., 2025; Csaszar et al., 2024; Alimuddin et al., 2025).

In management accounting, AI automates routine functions such as budgeting, cost analysis, and managerial reporting, thereby improving operational efficiency while expanding analytical capacity (De Souza Schwindt & Da Costa, 2025; Ubesie et al., 2023; Alimuddin et al., 2025). AI systems process vast volumes of structured and unstructured data to generate insights that exceed the scope of conventional analytical methods. As a result, AI is no longer merely an operational support tool but an embedded component of strategic decision infrastructures.

However, despite extensive evidence regarding performance enhancement and efficiency gains, the literature remains largely descriptive and functionally oriented. Existing studies predominantly emphasize predictive accuracy, automation benefits, and digital capability development, while paying limited attention to how AI integration reconfigures decision authority, professional identity, and accountability structures. The growing reliance on AI-generated recommendations raises a critical question: to what extent does AI reshape the locus of strategic authority within organizations? In practice, AI-generated outputs increasingly inform investment decisions, restructuring initiatives, risk management policies, and human resource strategies. This development potentially shifts managers and accounting professionals from primary decision-makers to supervisors of algorithmic systems. Although AI offers scalability and data-based objectivity, it lacks contextual awareness, ethical reasoning, and value-based judgment, creating a structural tension between algorithmic efficiency and human deliberation (Chaturvedi et al., 2025; Shahada et al., 2025; Kitsios & Kamariotou, 2021; Thangamani, 2025).

The implications for managerial and accounting professions extend beyond task automation. Research shows that AI not only automates repetitive accounting functions but also repositions professionals toward strategic advisory roles as interpreters of algorithmic outputs (De Souza Schwindt & Da Costa, 2025; Ubesie et al., 2023; Alimuddin et al., 2025). A

E-ISSN : 0000-0000
OIKONOMIA Journal of Management Economics and Accounting
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.v3i2.558

Delphi-based study further indicates that core accounting functions will undergo structural transformation, with some tasks fully automated and new roles requiring advanced digital competencies and collaborative human–AI interaction (Leitner-Hanetseder et al., 2021; Alimuddin et al., 2025). Yet, the broader implications for authority distribution and decision legitimacy remain underexplored.

This concern becomes more pronounced when governance and accountability dimensions are considered. Studies in accounting and finance highlight risks associated with AI deployment, including issues of objectivity, data privacy, transparency, algorithmic opacity, and trustworthiness (Lehner et al., 2022; Zhang et al., 2023; Osasona et al., 2024; Cheong, 2024; Veldurthi, 2025). Because AI systems operate through statistical correlations rather than intrinsic moral reasoning, responsibility for AI-influenced strategic decisions becomes increasingly complex. Scholars therefore emphasize the need for shared accountability frameworks supported by updated governance structures, internal and external audits, and adaptive IT governance mechanisms (Lehner et al., 2022; Zhang et al., 2023; Mohammed, 2025; Almtrf, 2025; Cheong, 2024; Alimuddin et al., 2025). Proposed governance mechanisms stress explainable AI, meaningful human oversight, bias mitigation, algorithmic impact assessments, and clearly defined legal responsibility structures (Tatipamula, 2025; Mohammed, 2025; Osasona et al., 2024; Almtrf, 2025; Cheong, 2024; Veldurthi, 2025).

Nevertheless, these strands of scholarship remain fragmented. Technological research concentrates on efficiency and predictive performance; accounting studies focus on automation and competency shifts; governance literature emphasizes regulatory safeguards. There is limited integrative analysis that systematically connects strategic AI capability, professional role transformation, and accountability redistribution within a unified conceptual framework. More importantly, insufficient attention has been given to how AI reshapes organizational authority structures and the legitimacy of strategic decisions, particularly regarding the evolving strategic authority of financial information in corporate governance contexts.

Addressing this gap, the present study adopts an integrative perspective by conceptualizing AI not merely as a technological instrument but as a strategic and institutional actor that reconfigures decision-making authority, professional identity, and accountability structures. By synthesizing insights from strategic management, management accounting, and digital governance literature, this research develops a comprehensive analytical framework to examine how AI integration transforms strategic decision processes. The objective of this study is therefore to analyze how the integration of Artificial Intelligence in management and accounting reshapes strategic decision-making, with particular emphasis on professional role transformation, accountability distribution, and governance structures in the era of digital transformation.

METHOD

This study employs a qualitative research design with a conceptual–analytical approach to examine how the integration of Artificial Intelligence in management and accounting reshapes strategic decision-making processes, professional roles, and accountability structures. The research is grounded in a systematic literature review combined with document analysis to ensure theoretical depth and analytical rigor. Data were collected through a structured review of peer-reviewed journal articles, conference proceedings, and academic publications published between 2021 and 2025 that discuss AI integration in strategic management, management accounting, and digital governance. The data collection technique followed a systematic identification, screening, eligibility, and inclusion procedure to ensure relevance to the research objective. Keywords such as “Artificial Intelligence,”

E-ISSN : 0000-0000
OIKONOMIA Journal of Management Economics and Accounting
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.v3i2.558

"Strategic Decision-Making," "Management Accounting," "Digital Governance," "Accountability," and "Human–AI Collaboration" were used to identify relevant sources. Inclusion criteria consisted of empirical and conceptual studies indexed in reputable academic databases, focusing specifically on AI implementation within organizational and accounting contexts.

Data analysis was conducted using thematic analysis combined with a comparative analytical framework. First, the selected literature was coded to identify recurring themes related to AI as a strategic capability, transformation of managerial and accounting roles, and governance and accountability implications. Second, the findings were categorized into analytical dimensions aligned with the research objective: decision-making transformation, professional role reconfiguration, and governance restructuring. Third, cross-study comparisons were performed to identify patterns, consistencies, and contradictions in the literature. The analysis aimed to synthesize fragmented perspectives into an integrated conceptual model explaining the interplay between AI systems and human oversight in strategic contexts. To enhance credibility and analytical validity, triangulation across multiple scholarly sources was applied, and interpretative conclusions were developed through iterative reading and critical reflection to ensure coherence between theoretical propositions and documented empirical evidence.

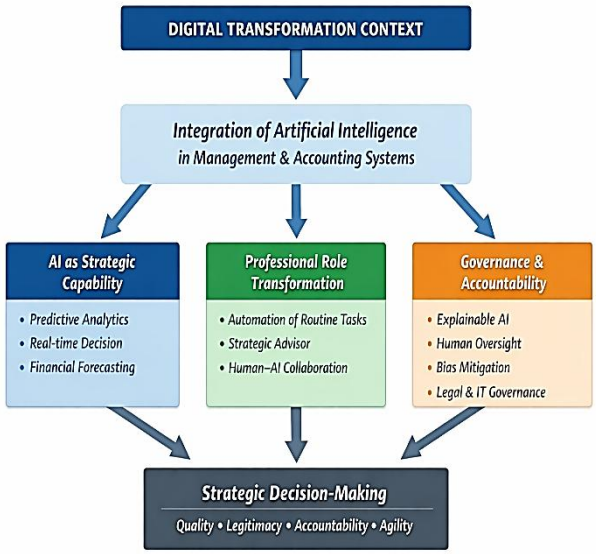

Figure 1. Diagram Conceptual Research

RESULTS AND DISCUSSION

The results of this study are derived from a systematic literature review and thematic analysis aligned with the proposed conceptual framework. The findings are classified into three primary analytical dimensions: (1) AI as Strategic Capability, (2) Professional Role Transformation, and (3) Governance and Accountability. The table below summarizes the key findings and their strategic implications for organizations integrating Artificial Intelligence into management and accounting systems.

Table 1. Synthesis of Findings on AI Integration in Management and Accounting

Analytical Dimension	Key Findings	Strategic Implications
AI as Strategic Capability	AI strengthens predictive analytics, real-time decision support, financial forecasting accuracy, and scenario simulation capabilities.	Enhances decision quality, organizational agility, proactive risk management, and long-term financial performance.

E-ISSN : 0000-0000

OIKONOMIA Journal of Management Economics and Accounting

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.v3i2.558

Professional Role Transformation	Automation of routine accounting tasks; transition toward advisory and interpretative roles; development of human–AI collaborative competencies.	Redefinition of managerial and accounting authority; increased need for digital literacy, critical evaluation skills, and strategic interpretation.
Governance and Accountability	Growing concerns regarding transparency, algorithmic bias, data privacy, and explainability; necessity for structured AI governance mechanisms and human oversight.	Reinforcement of internal control systems, audit structures, ethical governance frameworks, and clearly defined legal responsibility.

The interpretation of these findings indicates that AI integration in management and accounting extends beyond operational efficiency and fundamentally reshapes organizational strategic structures. Within the first dimension, AI functions as a new strategic capability that enhances the quality, speed, and predictive strength of decision-making processes. In the second dimension, professional roles undergo significant transformation, as managers and accountants shift from technical executors to strategic analysts and supervisors of AI systems. In the third dimension, governance complexity increases substantially, requiring organizations to strengthen accountability mechanisms, transparency standards, and meaningful human oversight. Overall, the results confirm that strategic decisions cannot be entirely delegated to AI systems; rather, they require a balanced configuration of algorithmic intelligence and human judgment to preserve organizational legitimacy, accountability, and sustainable performance.

Discussion

This study aims to analyze how the integration of Artificial Intelligence in management and accounting reshapes strategic decision-making processes, particularly in relation to professional role transformation, accountability distribution, and governance structures in the context of digital transformation. The findings presented in Table 1 demonstrate that AI integration does not eliminate human involvement in strategic decisions; rather, it reconfigures the nature, intensity, and locus of human participation. The discussion below elaborates on these findings by linking them to the accredited journal sources provided and situating them within broader theoretical and practical implications.

The first analytical dimension, AI as a strategic capability, confirms that AI significantly enhances the speed, predictive accuracy, and analytical depth of strategic decision-making. Contemporary research shows that AI systems are capable of conducting predictive analytics and complex scenario simulations for forecasting, market risk assessment, and strategic planning (Pavlovic et al., 2024; Alimuddin et al., 2025; Wang & Dai, 2025; Ye, 2025; Shahada et al., 2025; Odewuyi et al., 2025). These capabilities enable organizations to anticipate volatility, simulate multiple strategic options, and optimize financial performance in ways that exceed traditional analytical methods. Automated reporting systems further reduce manual errors and accelerate financial disclosures, strengthening the reliability and timeliness of managerial information (Pavlovic et al., 2024; Chipriyanova & Krasteva-Hristova, 2023; Rub & Zaman, 2025; Odonkor et al., 2024; Thanasas & Kampiotis, 2024; B. et al., 2025).

Moreover, AI-driven decision support systems generate real-time recommendations derived from complex data patterns that are difficult for human cognition to process independently (Pavlovic et al., 2024; Alimuddin et al., 2025; Wang & Dai, 2025; Ye, 2025; Zdravković et al., 2021). These systems

E-ISSN : 0000-0000
OIKONOMIA Journal of Management Economics and Accounting
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.v3i2.558

increase analytical objectivity and reduce cognitive bias in data processing. However, despite this advanced automation, the literature consistently emphasizes that AI should be understood as a decision-support capability rather than a full replacement for strategic decision-makers (Alimuddin et al., 2025; Wang & Dai, 2025; Shahada et al., 2025; Odewuyi et al., 2025). This finding directly addresses the central question of this study: strategic decisions are not made "without humans," but through a restructured interaction between algorithmic systems and managerial judgment.

The second analytical dimension concerns professional role transformation. As demonstrated in the findings, AI automates routine accounting processes, including bookkeeping, data reconciliation, compliance reporting, and cost analysis. This automation significantly reduces repetitive manual tasks and minimizes human error (Pavlovic et al., 2024; Chipriyanova & Krasteva-Hristova, 2023; Rub & Zaman, 2025; Odonkor et al., 2024; Thanasas & Kampiotis, 2024). However, rather than displacing accounting professionals, this transformation shifts their responsibilities toward higher-order functions. Research in Strategic Management Accounting–Big Data–AI integration shows that accountants increasingly act as strategic advisors who interpret AI-generated outputs, challenge underlying assumptions, and connect analytical findings with long-term organizational strategy (Alimuddin et al., 2025; Odonkor et al., 2024; Thanasas & Kampiotis, 2024; Kundhadia, 2025; Türegün, 2025).

The evolving role of managers follows a similar pattern. While AI can process data and generate multiple strategic projections, human actors remain responsible for selecting assumptions, assessing contextual relevance, and evaluating trade-offs that involve political, social, and ethical considerations (Alimuddin et al., 2025; Wang & Dai, 2025; Shahada et al., 2025; Odewuyi et al., 2025). For instance, AI may propose cost-optimization strategies or workforce restructuring scenarios based on efficiency metrics, yet human managers must weigh these options against organizational culture, stakeholder relationships, regulatory constraints, and long-term reputational impact. Therefore, AI expands analytical capacity, but it does not replace human normative judgment.

Studies on the future of accounting further reinforce this conclusion. AI systems, regardless of sophistication, lack ethical reasoning and complex contextual understanding. Consequently, professional expertise shifts toward analytical interpretation, advisory functions, and AI governance oversight (Singh, 2025; Odonkor et al., 2024; Thanasas & Kampiotis, 2024; Kundhadia, 2025; Türegün, 2025). This shift redefines professional authority: accountants and managers no longer derive legitimacy solely from technical processing skills but from their ability to critically evaluate algorithmic outputs and ensure alignment with organizational strategy and ethical standards. In this sense, the human role becomes more strategic, reflective, and governance-oriented rather than operational.

The third analytical dimension addresses governance and accountability structures. As AI systems increasingly influence strategic outcomes, concerns related to transparency, fairness, and legal responsibility intensify. Governance frameworks in financial and accounting contexts emphasize control by design, including algorithmic transparency, audit trails, fairness metrics, and augmented human oversight mechanisms (Nwachukwu et al., 2025; Haitsma & Brink, 2025; Odewuyi et al., 2025). These mechanisms ensure that AI-driven decisions can be traced, explained, and evaluated within established regulatory and ethical boundaries.

Importantly, accountability cannot be delegated to AI systems. Although algorithms provide traceable decision paths and performance metrics, ultimate legal and ethical responsibility remains with human actors and organizations (Nwachukwu et al., 2025; Alimuddin et al., 2025; Haitsma & Brink, 2025; Türegün, 2025). This reinforces the study's finding that governance complexity increases with AI integration. The organization must design governance architectures that clearly allocate responsibility among developers, managers, auditors, and executive leadership.

Public administration literature provides a useful framework for conceptualizing human

E-ISSN : 0000-0000
OIKONOMIA Journal of Management Economics and Accounting
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.v3i2.558

involvement in semi-automated systems. Haitsma and Brink (2025) propose a spectrum of human roles: human in the loop, human on the loop, and human in control. In strategic management and accounting contexts, these roles translate into continuous human participation during system design, monitoring, and evaluation stages. Human in the loop refers to direct involvement in reviewing and validating AI-generated outputs before implementation. Human on the loop implies supervisory oversight over automated processes. Human in control emphasizes ultimate authority and accountability over strategic outcomes. This layered involvement ensures adaptability, accountability, and legitimacy in AI-augmented decision-making systems.

From the perspective of strategic decision quality, the interplay between AI and human actors creates a hybrid decision architecture. AI contributes computational power, predictive modeling, and pattern recognition capabilities, while humans contribute contextual interpretation, ethical reasoning, and value-based prioritization. The empirical and conceptual evidence consistently demonstrates that optimal outcomes arise not from full automation but from augmented intelligence, where AI enhances rather than replaces human agency (Pavlovic et al., 2024; Alimuddin et al., 2025; Wang & Dai, 2025; Odewuyi et al., 2025).

This hybrid architecture directly responds to the research objective of examining how AI integration reshapes strategic decision-making processes. The results indicate three structural transformations. First, decision-making becomes more data-intensive and predictive, increasing speed and analytical depth. Second, professional authority shifts from routine execution toward strategic interpretation and AI supervision. Third, governance mechanisms expand to incorporate algorithmic accountability, transparency requirements, and structured human oversight.

The findings also suggest that legitimacy in AI-supported strategic decisions depends on maintaining meaningful human involvement. When managers critically evaluate AI outputs, question embedded assumptions, and contextualize recommendations within organizational values, decision legitimacy increases. Conversely, blind reliance on algorithmic outputs may undermine stakeholder trust, especially when decisions produce unintended social or ethical consequences. Therefore, accountability frameworks must embed transparency and explainability as core design principles, aligning technological innovation with institutional norms (Nwachukwu et al., 2025; Haitsma & Brink, 2025; Odewuyi et al., 2025).

In addition, the reconfiguration of professional roles has implications for education and organizational capability development. As routine tasks decline, demand increases for competencies in data analytics, AI literacy, critical thinking, and ethical evaluation. Strategic Management Accounting research highlights the necessity for interdisciplinary knowledge that bridges finance, technology, and governance (Alimuddin et al., 2025; Kundhadia, 2025; Türegün, 2025). Organizations must therefore invest in reskilling programs to ensure that managers and accountants can effectively collaborate with AI systems rather than be displaced by them.

Ultimately, the discussion confirms that AI integration in management and accounting does not produce “strategic decisions without humans.” Instead, it generates a transformed decision ecosystem in which algorithmic intelligence and human judgment coexist in a complementary relationship. AI enhances analytical precision and operational efficiency, while humans preserve normative judgment, ethical responsibility, and contextual interpretation. This balanced configuration ensures that strategic decisions remain legitimate, accountable, and aligned with organizational values in the era of digital transformation.

CONCLUSIONS

This study concludes that the integration of Artificial Intelligence in management and accounting fundamentally reshapes strategic decision-making processes without eliminating

E-ISSN : 0000-0000
OIKONOMIA Journal of Management Economics and Accounting
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.v3i2.558

human involvement. AI enhances decision quality through predictive analytics, real-time data processing, automated reporting, and advanced scenario simulations, thereby strengthening organizational agility and analytical precision. However, the findings demonstrate that AI functions primarily as a decision-support capability rather than a full substitute for human decision-makers. The roles of managers and accounting professionals are transformed from routine executors into strategic interpreters, evaluators of algorithmic outputs, and supervisors of AI systems. At the same time, governance and accountability structures must be reinforced through transparency mechanisms, audit trails, fairness metrics, and meaningful human oversight to ensure ethical and legally responsible outcomes. Therefore, the integration of AI results in a hybrid strategic architecture in which algorithmic intelligence and human judgment operate collaboratively, preserving legitimacy, accountability, and sustainable organizational performance in the context of digital transformation.

ACKNOWLEDGMENT

The author gratefully acknowledges the valuable contributions of scholars whose recent research on Artificial Intelligence, strategic management, management accounting, and digital governance has provided the theoretical and conceptual foundation for this study. Appreciation is also extended to academic colleagues and peer reviewers whose constructive feedback and critical insights have helped refine the analytical framework and strengthen the scholarly rigor of this research. Finally, sincere gratitude is expressed to the academic institution that supports ongoing research and intellectual development in the field of digital transformation and organizational innovation.

REFERENCES

Alimuddin, A., Usman, A., Abbas, A., & Fadila, N. (2025). The role of integrating strategic management accounting with big data and artificial intelligence in enhancing financial analysis and decision-making. *Journal of Comprehensive Science*. https://doi.org/10.59188/jcs.v4i7.3380

Almtrf, A. (2025). Ethical implications of generative AI in business decision-making: A governance perspective. *International Journal of Business and Applied Social Science*. https://doi.org/10.33642/ijbass.v11n10p1

B., Y., G., S., M., R., Kanimozhi, P., & Kumar, D. (2025). Human resource management system–administrative financial setting management using MongoDB, Express, React, Node (MERN). *Asian Journal of Applied Science and Technology*. https://doi.org/10.38177/ajast.2025.9203

Chaturvedi, A., Yadav, N., & Dasgupta, M. (2025). Tech-driven transformation: Unravelling the role of artificial intelligence in shaping strategic decision-making. *International Journal of Human–Computer Interaction, 41*, 12305–12324. https://doi.org/10.1080/10447318.2025.2456534

Cheong, B. (2024). Transparency and accountability in AI systems: Safeguarding wellbeing in the age of algorithmic decision-making. *Frontiers in Human Dynamics*. https://doi.org/10.3389/fhumd.2024.1421273

Chipriyanova, G., & Krasteva-Hristova, R. (2023). Technological aspects of accounting automation system as a decision support system. *Environment. Technologies. Resources. Proceedings of the International Scientific and Practical Conference*.

E-ISSN : 0000-0000
OIKONOMIA Journal of Management Economics and Accounting
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.v3i2.558

https://doi.org/10.17770/etr2023vol2.7309

Csaszar, F., Ketkar, H., & Kim, H. (2024). Artificial intelligence and strategic decision-making: Evidence from entrepreneurs and investors. *ArXiv*. https://doi.org/10.48550/arxiv.2408.08811

De Souza Schwindt, M., & Da Costa, S. (2025). Potential impacts of artificial intelligence for management accounting in the perception of professionals in the field. *Revista Ambiente Contábil*. https://doi.org/10.21680/2176-9036.2025v17n2id40767

Haitsma, L., & Brink, B. (2025). From human intervention to human involvement: A critical examination of the role of humans in (semi-)automated administrative decision-making. *Digital Government: Research and Practice, 6*, 1–17. https://doi.org/10.1145/3716173

Horbachenko, S., Chepurna, O., & Ihnatenko, A. (2025). Digital transformation in management: The impact of artificial intelligence and big data analytics on strategic decision-making. *Business Navigator*. https://doi.org/10.32782/business-navigator.81-76

Kitsios, F., & Kamariotou, M. (2021). Artificial intelligence and business strategy towards digital transformation: A research agenda. *Sustainability*. https://doi.org/10.3390/su13042025

Kundhadia, D. (2025). Role of artificial intelligence in modern accounting practices. *International Journal of Information Technology and Management*. https://doi.org/10.29070/bw04z498

Lehner, O., Ittonen, K., Silvola, H., Ström, E., & Wührleitner, A. (2022). Artificial intelligence based decision-making in accounting and auditing: Ethical challenges and normative thinking. *Accounting, Auditing & Accountability Journal*. https://doi.org/10.1108/aaaj-09-2020-4934

Leitner-Hanetseder, S., Lehner, O., Eisl, C., & Forstenlechner, C. (2021). A profession in transition: Actors, tasks and roles in AI-based accounting. *Journal of Applied Accounting Research*. https://doi.org/10.1108/jaar-10-2020-0201

Mohammed, S. (2025). Navigating algorithmic accountability and ethical governance in autonomous data analytics systems: Toward transparent, bias-resistant, and human-centric AI frameworks for critical decision-making. *International Journal of Innovative Science and Research Technology*. https://doi.org/10.38124/ijisrt/25oct919

Nwachukwu, P., Chima, O., & Okolo, C. (2025). The artificial intelligence governance framework for finance: A control-by-design approach to algorithmic decision-making in accounting. *Finance & Accounting Research Journal*. https://doi.org/10.51594/farj.v7i8.2016

Odewuyi, O., Shodimu, O., Kazeem, O., Phillips, A., Okpo, S., & Ogundipe, A. (2025). Harnessing artificial intelligence to revolutionize corporate finance and financial decisions in strategic consulting for businesses. *International Journal of Science and Research Archive*. https://doi.org/10.30574/ijsra.2025.14.2.0353

Odonkor, B., Kaggwa, S., Uwaoma, P., Hassan, A., & Farayola, O. (2024). The impact of AI on accounting practices: A review. *World Journal of Advanced Research*

E-ISSN : 0000-0000

OIKONOMIA Journal of Management Economics and Accounting

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.v3i2.558

and Reviews. https://doi.org/10.30574/wjarr.2024.21.1.2721

Osasona, F., Amoo, O., Atadoga, A., Abrahams, T., Farayola, O., & Ayinla, B. (2024). Reviewing the ethical implications of AI in decision making processes. *International Journal of Management & Entrepreneurship Research*. https://doi.org/10.51594/ijmer.v6i2.773

Pavlovic, M., Gligorić, Č., Zdravkovic, F., & Pavlović, D. (2024). Revolutionizing management accounting: The role of artificial intelligence in predictive analytics, automated reporting, and decision-making. *Business & Management Compass*. https://doi.org/10.56065/nxn2gx53

Rivero, O. (2025). The role of artificial intelligence in strategic decision-making: Transforming managerial strategies in the digital age. *European Journal of Studies in Management and Business*. https://doi.org/10.32038/mbrq.2025.33.03

Rub, A., & Zaman, S. (2025). The role of artificially intelligent ERP systems in automating business processes and enhancing decision-making. *Journal of Business and Management Research*. https://doi.org/10.64105/jbmr.04.01.395

Shahada, F., Muzaffar, M., & Fatima, N. (2025). Leveraging artificial intelligence for strategic financial decision-making: Transforming business models in the digital economy. *The Critical Review of Social Sciences Studies*. https://doi.org/10.59075/dw1jy041

Singh, A. (2025). The future of accounting: How AI and automation are changing the profession. *International Journal for Multidisciplinary Research*. https://doi.org/10.36948/ijfmr.2025.v07i02.39838

Tatipamula, S. (2025). The ethics of AI decision-making: When should machines be accountable. *World Journal of Advanced Engineering Technology and Sciences*. https://doi.org/10.30574/wjaets.2025.15.1.0315

Thanasas, G., & Kampiotis, G. (2024). Transformation in accounting practices. *Technium Business and Management*. https://doi.org/10.47577/business.v10i.11876

Thangamani, R. (2025). Integrating artificial intelligence into managerial decision-making: Opportunities, challenges, and strategic implications in the digital era. *International Journal for Research in Applied Science and Engineering Technology*. https://doi.org/10.22214/ijraset.2025.70891

Türegün, N. (2025). Challenges and opportunities: Integrating AI into accounting systems. *Journal of Corporate Accounting & Finance*. https://doi.org/10.1002/jcaf.22788

Ubesie, M., Paullinus, O., & Ogbu, A. (2023). Artificial intelligence in financial management and accounting profession. *Journal of Accounting and Financial Management*. https://doi.org/10.56201/jafm.v8.no7.2022.pg1.9

Veldurthi, A. (2025). Ethical considerations in AI-driven financial decision-making. *European Journal of Computer Science and Information Technology*.

E-ISSN : 0000-0000

OIKONOMIA Journal of Management Economics and Accounting

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.v3i2.558

https://doi.org/10.37745/ejcsit.2013/vol13n314964

Wang, M., & Dai, J. (2025). Research on the application of artificial intelligence in enterprise financial management and strategic decision-making. *Edelweiss Applied Science and Technology*. https://doi.org/10.55214/25768484.v9i3.5253

Ye, L. (2025). AI-driven forecasting in management accounting: Model construction and implementation for strategic decision support. *Proceedings of Business and Economic Studies*. https://doi.org/10.26689/pbes.v8i1.9648

Zdravković, M., Panetto, H., & Weichhart, G. (2021). AI-enabled enterprise information systems for manufacturing. *Enterprise Information Systems, 16*, 668–720. https://doi.org/10.1080/17517575.2021.1941275

Zhang, C., Zhu, W., Dai, J., Wu, Y., & Chen, X. (2023). Ethical impact of artificial intelligence in managerial accounting. *International Journal of Accounting Information Systems, 49*, 100619. https://doi.org/10.1016/j.accinf.2023.100619