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Research.

Digital Transformation and Its Impact on Managerial Accounting Practices in Indonesian Companies

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Abstract. *Digital transformation has rapidly redefined the operational landscapes of businesses worldwide, with significant implications for managerial accounting. This study explores the influence of digital technologies—including cloud-based accounting systems, big data analytics, and enterprise resource planning (ERP)—on the practices of managerial accounting in Indonesian companies. Using a systematic literature review (SLR) method, data were synthesized from peer-reviewed journals and scholarly databases to identify current trends, implementation challenges, and the evolving role of management accountants. The findings reveal that digital transformation enables more timely, accurate, and strategic financial decision-making. However, successful integration requires substantial investment in digital infrastructure and upskilling of professionals. This study contributes to the growing discourse on accounting innovation and offers practical recommendations for companies aiming to remain competitive in the digital era.*

Keywords: *Digital Transformation; Managerial Accounting; Cloud Accounting; ERP; Accounting Innovation.*

INTRODUCTION

Background

Digital transformation has emerged as a significant catalyst for change across various business sectors, including accounting. The integration of digital technologies within organizational processes has become essential for enhancing operational efficiency and improving the accuracy of decision-making. As companies strive to remain competitive in a rapidly evolving business landscape, embracing digital innovation is no longer optional but a strategic necessity. In the field of accounting, digital transformation is redefining traditional roles and practices, particularly within managerial accounting. Managerial accounting, which entails the collection, processing, and communication of financial information for internal decision-making, is undergoing a profound evolution due to digital advancements. Tools such as cloud-based accounting platforms and automated financial reporting systems are enabling faster and more accurate analysis of financial data (Rosmala, 2024). This transformation reflects a global phenomenon where traditional accounting boundaries are being reshaped by emerging digital capabilities.

The transition towards digital accounting practices demands a reevaluation of how organizations manage their accounting functions. This is especially true for managerial accounting, which plays a central role in planning, budgeting, and performance evaluation. As digital technologies become more integrated into accounting systems, organizations must adapt their internal processes and workforce capabilities accordingly (Agostino et al., 2022). The motivation for this research lies in the urgency for organizations to build digital competencies that enable better strategic decisions and performance outcomes.

Managerial accountants are now expected to go beyond conventional roles and provide real-time, data-driven insights that support long-term planning and value creation.

Despite the growing significance of digital tools in managerial accounting, the extent of their impact on Indonesian firms remains relatively underexplored. Understanding how companies in Indonesia are adapting to digital transformation is crucial, particularly given the unique economic, regulatory, and technological contexts in which these firms operate (Nadia & Nasution, 2024). This research is driven by the need to explore how digital accounting facilitates strategic decision-making within these unique environments. By focusing on internal accounting practices, this study seeks to reveal how digital transformation contributes to operational agility and informed leadership in Indonesian organizations.

However, a research gap persists due to the scarcity of empirical studies that examine digital transformation in managerial accounting specifically within the Indonesian context. Most existing studies are concentrated in developed economies, thus creating a lack of localized insight.

This study aims to investigate the influence of digital transformation on managerial accounting practices in Indonesian companies. Specifically, it focuses in two key variables which is organizational digital maturity and the digital literacy of accounting professionals. By examining these factors, the research seeks to determine how well-prepared organizations are to leverage digital tools in support of strategic decision-making. Previous research suggests that digital transformation enables managerial accountants to assume more strategic roles within organizations. With access to real-time, data-driven insights, accountants can contribute to long-term planning and risk management, thereby enhancing overall organizational performance (Fauziyyah, 2022). However, the benefits of digital integration are often accompanied by challenges such as technological skill gaps and concerns over data security.

The novelty of this study lies in its dual focus on both organizational capabilities and human capital, offering a comprehensive analysis of how digital transformation influences managerial accounting functions in a developing economy. By contextualizing digital readiness within Indonesian firms, this research adds new insights to the literature and proposes practical solutions tailored to emerging market conditions.

This paper endeavors to contribute to the academic discourse on digital innovation in accounting by providing both theoretical insights and practical implications. By analyzing the impact of digital transformation in managerial accounting within the Indonesian context, the study aims to offer valuable recommendations for companies seeking to adapt to digital integration. Ultimately, it aspires to support the advancement of more agile, informed, and digitally competent accounting practices in the era of digital transformation.

Research Question

The rapid advancement of digital technologies has brought significant shifts in managerial accounting practices. Despite increasing adoption of tools such as cloud-based systems and ERP software, the extent and nature of their influence on decision-making, reporting accuracy, and operational efficiency in Indonesian companies remain underexplored. This study aims to examine the intersection between digital transformation and managerial accounting from multiple perspectives—organizational readiness, technological adoption, and human capital development. Furthermore, it seeks to address gaps in current research by investigating practical implications and identifying challenges faced in this transition. Based on this context, the following research questions are proposed:

a. How does digital transformation affect managerial accounting practices in Indonesian companies?

(This question explores the overall impact of technological change on how managerial accounting is conducted, including shifts in processes and strategic functions.)

b. What digital tools are commonly adopted in managerial accounting, and how do they influence managerial decision-making?
(This investigates the role of specific technologies, such as cloud accounting or ERP systems, in enhancing or challenging the quality and speed of decision-making.)
c. How prepared are managerial accountants in terms of digital competencies to adapt to evolving technological demands?
(This question focuses on the skills, training, and attitudes of accounting professionals regarding their ability to operate in a digitally transformed environment.)
d. What challenges do Indonesian companies face in integrating digital technologies into their managerial accounting systems?
(This identifies internal and external barriers—technical, organizational, or cultural—that hinder effective implementation of digital solutions in accounting.)

LITERATURE REVIEW

Organizational Strategy in the Digital Era

Digital transformation has fundamentally redefined the way modern organizations operate, prompting a comprehensive reassessment of corporate strategies to stay competitive and relevant in an increasingly dynamic market landscape. As industries are shaped by rapid technological advancements, businesses are compelled to align their strategic direction with the fast-paced evolution of digital tools and changing consumers behaviors. According to Mahajan (2020), this paradigm shift requires organizations to move beyond traditional operational models and embrace more agile, technology-enabled approaches. The ability to adapt swiftly to digital innovation has emerged as a critical determinant of organizational resilience and long-term sustainability in the digital economy.

The proliferation of advanced digital technologies, including cloud computing, big data analytics, artificial intelligence (AI), and the Internet of Things (IoT), has significantly enhanced access to vast, complex datasets and real-time insights. These technologies not only generate large volumes of information but also provide sophisticated mechanisms for its processing and interpretation. As El-Seoud et al., (2017) emphasize, while this influx of data can serve as a valuable asset, it also poses challenges in terms of data governance, integration, and strategic application. To maximize the value of digital data, organizations must develop capabilities to efficiently collect, filter, and analyze information in a manner that informs and supports high-quality decision-making processes at all levels of management.

Digital technologies hold immense potential to improve operational efficiency and streamline business processes through automation and intelligent analytics. By automating routine accounting tasks and applying predictive models, organizations can reduce manual errors, enhance productivity, and respond proactively to emerging business trends (Abad-Segura & González-Zamar, 2020). Nevertheless, the true value of digital transformation lies not only in operational gains but also in its capacity to shape strategic directions. As such, managerial accounting practices must be reevaluated and realigned to reflect evolving organizational goals and the broader digital context in which firms operate. This alignment is crucial to ensure that internal financial reporting and planning functions are responsive, agile, and strategically relevant in supporting corporate objectives.

The impact of digital transformation extends to every stage of financial data management, encompassing data collection, processing, analysis, and reporting.

Technologies such as real-time dashboards and automated reporting systems empower managers with timely and accurate financial insights, which are essential for making informed and looking-forward decisions. Salsabila & Rahman (2023) note that digital tools significantly enhance the relevance and reliability of financial information by minimizing latency and enabling continuous monitoring. Furthermore, the analytical capabilities of these technologies make it possible to uncover hidden patterns and correlations within financial data, which are critical for strategic forecasting, risk assessment, and performance optimization (Nadiar et al., 2022). This analytical depth transforms the role of managerial accounting from a retrospective reporting function into a proactive strategic partner.

However, embracing digital transformation requires not only technological adoption but also a transformation of human capital. The evolving landscape demands new skill sets and cognitive competencies from accounting professionals, particularly in the areas of data literacy, systems thinking, and strategic analysis. Organizations must therefore invest in ongoing professional development initiatives to ensure that management accountants are equipped to navigate complex digital tools and extract actionable insights from data. As highlighted by Fauziyyah (2022), adaptability and continuous learning are essential attributes in the modern accounting profession. At the same time, organizations must confront the inherent risks associated with digitalization, chief among them being data privacy and cybersecurity. With financial data becoming increasingly digitized, it is imperative that firms establish and maintain robust security protocols to protect against breaches, unauthorized access, and cyberattacks (Mawlidy et al., 2024).

A successful digital transformation journey in managerial accounting is often accompanied by a broader cultural transformation within the organization. Beyond technological tools and training, it is the organizational culture, defined by openness to change, cross-functional collaboration, and innovation that enables sustainable digital integration. Norliani et al., (2024) argue that firms with a flexible and innovation-oriented culture are better positioned to implement and derive value from digital tools. In this context, leadership plays a crucial role in fostering a shared vision, promoting interdepartmental collaboration, and empowering employees to explore creative, data-driven solutions. As noted by Sirait et al. (2021), a culture that encourages experimentation and continuous improvement can accelerate digital adoption and unlock new strategic opportunities for growth.

In sum, digital transformation should not be viewed merely as a technical upgrade or the implementation if new software systems. Rather, it represents a comprehensive reconfiguration of how organizations operate, make decisions, and create value. To realize the full benefits of digitalization, firms must integrate digital thinking into both their short-term tactical decisions and long-term strategic planning. This involves cultivating a clear vision for how digital tools can enhance financial oversight, operational efficiency, and organizational performance. By embedding digital transformation into the core of their strategic frameworks, companies can not only improve their adaptability and competitiveness but also achieve sustained success in the digital age.

Digitalization in Accounting

Digital transformation has become a pervasive global force, reshaping the core operations of organizations across all industries. Among the functions most significantly affected by this shift is accounting, where digitalization is not merely a matter of adopting new tools but involves a profound transformation in the ways financial data is managed, analyzed, and leveraged for organizational decision-making. As noted by Harto et al. (2023), this transformation encompasses the integration of advanced technologies that enable more efficient, accurate, and timely financial processes, marking a departure from conventional accounting practices that were often manual, fragmented, and time-consuming. The digital shift introduces a data-centric approach, where real-time access to information supports agile decision-making, risk management, and strategic planning.

In the context of accounting, digital transformation refers to the systematic use of digital tools to enhance every stage of the financial data lifecycle, from transaction recording and data entry to financial analysis and reporting. One of the most prominent manifestations of this transformation is the widespread adoption of cloud-based accounting systems. These platforms, such as Xero, QuickBooks, and SAP Business One, allow users to access financial data from any location in real time, thereby facilitating collaboration among internal departments and external stakeholders. As highlighted by Rosalia et al. (2024), cloud technologies not only improve operational flexibility but also ensure data integrity and scalability, especially in complex and growing business environments. Furthermore, cloud-based systems support automation in recurring processes such as invoicing, reconciliation, and payroll management, leading to significant reductions in human error and administrative overhead.

The implementation of digital tools such as cloud accounting software offers substantial advantages in terms of streamlining financial transactions and delivering timely, relevant information for managerial decision-making. These systems enable continuous monitoring of key financial indicators and allow businesses to respond swiftly to variances or emerging trends. Setiawan et al. (2020) assert that by minimizing manual interventions, digital accounting solutions enhance the speed and reliability of financial reporting, ultimately contributing to more accurate budget forecasting, cash flow analysis, and resource allocation. In addition, the integration of artificial intelligence and machine learning into these platforms introduces predictive capabilities, allowing organizations to identify patterns in financial behavior and generate data-driven insights for future strategic initiatives.

However, the effectiveness of digital transformation in accounting is heavily contingent upon the digital competence of accounting professionals. The mere presence of technology is insufficient if users lack the necessary skills to utilize it effectively. As Lutfi et al. (2022) emphasize, upskilling and continuous professional development are crucial in ensuring that accountants are equipped to manage, analyze, and interpret digital financial data. Proficiency in accounting software, data visualization tools, and basic programming or statistical analysis can significantly enhance an accountant's ability to extract value from financial systems. This evolution in skill requirements signals a shift in the professional profile of accountants, who are increasingly expected to be not only numerically literate but also digitally fluent.

Moreover, the role of the accountant is being fundamentally redefined in the digital era. Traditionally viewed as record-keepers focused on compliance and historical reporting, modern accountants are now expected to act as strategic advisors who support broader business objectives. Digital technologies empower accountants to contribute meaningfully to strategic decision-making by providing real-time financial insights, scenario modeling, and performance dashboards. According to Sirait et al. (2021), this expanded role allows accountants to influence planning processes, guide resource allocation, and participate in shaping organizational strategy. Consequently, the accounting function is transitioning from a back-office operation to a front-line contributor to business innovation and competitiveness.

The integration of digital technologies into accounting practices also aligns with broader organizational objectives to remain agile and competitive in rapidly changing markets. Firms that effectively harness digital accounting tools are better positioned to adapt to regulatory changes, customer demands, and technological disruptions. Shanshabilla et al. (2023) argue that companies that embed digitalization into their accounting functions not only gain operational efficiencies but also establish a foundation for data-driven culture across the enterprise. This, in turn, enables continuous improvement, informed risk-taking, and proactive financial management.

In conclusion, digitalization in accounting represents a significant opportunity for organizations to modernize their financial operations, enhance decision-making, and support strategic growth. However, the realization of these benefits depends on the interplay between technological infrastructure and human capability. Investments in digital tools must be matched by investments in training, cultural change, and organizational alignment. As the accounting profession continues to evolve in response to digital transformation, companies that embrace both technological innovation and workforce development will be better equipped to navigate complexity, drive value, and sustain competitive advantage in the digital age.

Managerial Accounting

Managerial accounting plays a critical and evolving role in shaping strategic organizational decisions by delivering timely, relevant, and data-driven financial insights. Traditionally, management accountants focused primarily on analyzing historical financial records, cost structures, and variance reports to inform budgeting and resource allocation decisions. These conventional methods, while foundational, were often retrospective and limited in their capacity to support real-time strategic responses. As noted by Braim (2020), the role of managerial accounting has undergone significant transformation in recent years, moving beyond mere cost control to encompass broader strategic functions that align with long-term business objectives and operational agility.

Historically, the field of managerial accounting relied heavily on manual methods, where financial data were processed through spreadsheets and paper-based documentation. These techniques, though effective in the past, were time-consuming and prone to errors. Berisha & Asllanaj (2017) argue that such traditional practices emphasized cost accounting models, standard costing systems, and budgeting techniques that were rooted in static data, which often delayed management decision-making. The emergence of digital technologies has disrupted this model by offering more dynamic, interactive, and analytical approaches. These modern tools support decision-making that is both responsive and forward-looking, effectively transforming managerial accounting from a passive reporting function to an active participant in strategic management.

Core functions of managerial accounting include budgeting, cost analysis, performance evaluation, forecasting, and strategic decision support. The effectiveness of these functions hinges on the availability of accurate, timely, and contextually relevant data. In a digital environment, these functions are increasingly supported by automated systems and intelligent technologies that streamline data collection and analysis. Cloud-based accounting platforms, enterprise resource planning (ERP) systems, and integrated business intelligence tools allow management accountants to access centralized data repositories, often in real time. This seamless access enhances visibility across departments and operations, facilitating more holistic and strategic analyses. As a result, management can make data-informed decisions with greater confidence and agility, responding swiftly to market fluctuations and internal performance indicators.

The integration of digital tools into managerial accounting has significantly enhanced the precision, speed, and scope of financial analysis. Cloud technologies, in particular, enable synchronized access to financial and operational data across geographically dispersed teams, fostering collaboration and reducing redundancies. These systems consolidate information from various business units, such as sales, procurement, and production, into a single platform, offering comprehensive dashboards and analytics. By enabling management accountants to visualize key performance indicators in real time, these platforms support continuous monitoring, early identification of performance gaps, and the development of corrective strategies. This evolution is crucial for enhancing organizational adaptability and aligning short-term actions with long-term strategic goals.

Digital transformation also redefines the contributions of management accountants within the organization. No longer confined to back-office roles focused on financial reporting, today's accountants are increasingly involved in cross-functional teams, providing insights that shape strategic initiatives, investment decisions, and competitive positioning. According to Rahayu et al. (2024), the ability to deliver real-time, predictive, and actionable financial information allows management accountants to influence highlevel decisions and foster long-term value creation. Their expanded role includes evaluating the financial viability of innovation projects, conducting scenario analyses, and supporting sustainability initiatives—responsibilities that demand both technical expertise and strategic acumen.

Furthermore, the availability of real-time data through digital systems empowers management accountants to engage in proactive rather than reactive decision-making. They can anticipate financial trends, model potential business scenarios, and advise management on optimal resource allocation. This capability significantly enhances organizational foresight and enables businesses to prepare for market uncertainties, regulatory changes, or emerging opportunities. As digital tools become more sophisticated, incorporating elements such as artificial intelligence and machine learning, the analytical role of management accountants is expected to grow even further, positioning them as essential contributors to digital strategy formulation and execution.

In conclusion, the digital transformation of managerial accounting represents a significant advancement in the function's capacity to support strategic decision-making. By leveraging digital technologies, management accountants are not only improving the efficiency of traditional accounting tasks but are also playing a vital role in driving business innovation, resilience, and competitiveness. To remain effective in this evolving landscape, organizations must continue to invest in both digital infrastructure and the professional development of accounting personnel. This dual investment will ensure that managerial accounting remains an integral and strategic function in the age of digital business.

Opportunities and Challenges of Digital Transformation

While digital transformation presents a wide array of strategic and operational benefits for organizations, it also introduces several complex challenges that can impede its effective implementation. One of the foremost obstacles is the difficulty in integrating data from diverse digital systems and platforms. As organizations expand their technological ecosystems by adopting various applications, ranging from customer relationship management (CRM) tools to cloud-based financial systems, often face significant barriers in achieving seamless interoperability. According to Basir et al. (2024), data integration remains a critical issue due to inconsistent data formats, lack of standardization, and technological incompatibility across platforms. When data flows are not harmonized, it jeopardizes the accuracy, consistency, and timeliness of financial and operational reporting, which are vital for managerial decision-making.

In addition to integration issues, ensuring data quality and governance is another pressing concern in the digital transformation journey. Bahasoan et al. (2024) emphasize that poor data quality, stemming from errors, duplication, or incomplete information, can undermine the reliability of insights derived from digital tools. This is particularly concerning for financial reporting, where precision and compliance are non-negotiable. Organizations must therefore implement robust data management frameworks and invest in technologies that ensure real-time validation, cleansing, and secure storage of critical information. Failure to do so may result in flawed analyses, misguided strategies, and exposure to regulatory risks.

Another significant barrier to the full realization of digital transformation benefits is the shortage of skilled professionals who possess expertise in advanced data analytics, digital accounting tools, and emerging technologies such as artificial intelligence and blockchain. This talent gap is particularly pronounced in small and medium-sized enterprises (SMEs), which often lack the financial and institutional capacity to attract or develop highly skilled digital talent. As Basir et al. (2024) note, the limited availability of trained personnel not only slows down technology adoption but also diminishes the ability of firms to extract strategic value from digital investments. Inadequate training programs, resistance to change, and a lack of digital literacy among accounting and finance personnel further exacerbate this issue, highlighting the need for targeted human capital development initiatives.

Despite these challenges, digital transformation also creates substantial opportunities for organizations to gain competitive advantages and drive innovation. One of the most promising developments is the rise of advanced analytics and predictive modeling, which allow businesses to delve deeper into consumer behavior, operational performance, and market dynamics. By leveraging these insights, organizations can make more informed, forward-looking decisions that enhance agility and strategic positioning. For instance, predictive tools can forecast demand fluctuations, identify cost-saving opportunities, and support risk management initiatives. Wibowo (2023) argues that such capabilities can significantly improve business responsiveness and enable firms to better align their strategies with emerging trends and consumer expectations.

Moreover, digital technologies such as cloud computing and Software-as-a-Service (SaaS) solutions offer scalable and cost-effective alternatives to traditional IT infrastructure. These tools are particularly beneficial for firms seeking to modernize their operations without incurring significant capital expenditures. Cloud-based platforms enable organizations to access real-time data, automate financial processes, and ensure business continuity, even in volatile environments. SaaS applications further simplify the deployment and maintenance of advanced accounting systems, making them accessible to firms of varying sizes and technological maturity. As Wibowo (2023) explains, these innovations support rapid digital adoption, reduce operational complexity, and foster innovation across departments.

This study builds upon existing literature by conducting a comparative analysis of empirical findings and theoretical frameworks related to digital transformation and managerial accounting. By integrating insights from recent studies and established theories, it provides a comprehensive understanding of how digital technologies influence managerial accounting practices. In particular, this research seeks to identify the evolving trends, barriers, and strategic opportunities associated with digital integration in accounting. As highlighted by Rosmala (2024), such an approach not only enriches the academic discourse on digital accounting transformation but also offers practical recommendations for firms aiming to enhance efficiency, adaptability, and competitive advantage through digitally-enabled management accounting.

In conclusion, while the path to digital transformation is fraught with integration issues, data governance challenges, and skills shortages, the potential rewards are substantial. By addressing these obstacles proactively and leveraging digital innovations strategically, organizations can position themselves to thrive in an increasingly data-driven and competitive business environment. The convergence of managerial accounting and digital transformation represents a powerful catalyst for organizational growth, strategic clarity, and operational excellence.

RESEARCH METHODS

Study Design

This study adopts a Systematic Literature Review (SLR) design to critically evaluate and synthesize existing scholarly works related to digital transformation and its impact on managerial accounting practices. The SLR approach was chosen to provide a comprehensive, transparent, and replicable methodology for reviewing previous research in a structured and unbiased manner. This design enables the identification of consistent patterns, gaps in the literature, and emerging themes relevant to the study objectives.

This study adopts a Systematic Literature Review (SLR) design to critically evaluate and synthesize existing scholarly works concerning digital transformation and its influence on managerial accounting practices. The SLR method was selected due to its structured, transparent, and replicable nature, which allows researchers to conduct a comprehensive and unbiased review of prior academic contributions (Triandini et al., 2019). By employing a predefined protocol for literature identification, selection, and analysis, the SLR enhances the methodological rigor and credibility of the research process. It further ensures that the review is not influenced by selective bias and covers a broad spectrum of relevant studies published across reputable academic databases.

This research design facilitates the identification of recurring patterns, theoretical gaps, and emerging themes that are directly aligned with the objectives of the study. Through the systematic examination of peer-reviewed articles, conference papers, and related scholarly materials, the SLR approach provides a consolidated understanding of how digital technologies are reshaping managerial accounting roles and practices. Furthermore, this methodology supports the development of a conceptual framework by mapping the evolution of knowledge in the field, highlighting inconsistencies, and suggesting areas for future investigation. As such, the use of SLR contributes to both the theoretical enrichment of academic literature and the practical advancement of accounting practice in the context of digital transformation.

Setting

The study is based on academic literature drawn from a wide range of disciplines including accounting, information systems, and business management. The context of the literature reviewed involves various organizational settings, predominantly from companies and institutions that have adopted or are in the process of implementing digital technologies in their accounting and managerial systems. No geographic or industry-specific limitations were imposed during the initial search, allowing for broad insight into global trends and implications.

Study Population and Sampling Strategy

The population for this review consists of peer-reviewed academic journal articles, conference proceedings, and scholarly publications that discuss the intersection of digital transformation and managerial accounting. Inclusion criteria were as follows:

a. Articles published between 2017 and 2024;
b. Studies written in English or Bahasa Indonesia;
c. Studies that explicitly discuss the impact of digital technologies (e.g., cloud computing, artificial intelligence, blockchain) on managerial accounting practices.

Exclusion criteria included:

a. Non-peer-reviewed literature (e.g., blogs, editorials, or opinion pieces);
b. Articles focusing solely on financial accounting without managerial implications;
c. Studies unrelated to the organizational context or technological adoption.

A purposive sampling strategy was used to select literature that directly addressed the research objectives. No formal sample size calculation was necessary, as the SLR aims to be exhaustive within the inclusion criteria.

Data Collection

Secondary data were collected from reputable academic databases, including Google Scholar and Google Cendekia, using a structured keyword-based search strategy. The keywords employed were: "digital transformation", "blockchain", "managerial accounting", and "company". The initial search yielded 88 articles. After applying the inclusion and exclusion criteria and removing duplicates, 31 relevant articles were selected for full review and analysis. To ensure validity, only articles published in indexed, peer-reviewed journals were included. The relevance of each article was verified through abstract and full-text reading.

Data Analysis

Data analysis was conducted using narrative synthesis, a qualitative method that facilitates the identification of patterns, thematic trends, and research gaps across multiple studies (Fariq et al., 2022). Each selected article was reviewed and coded based on its methodological approach, key findings, and implications for managerial accounting practices. Recurring themes such as technological adaptation, data integration, skill transformation, and decision-making enhancement were identified and discussed in detail. To ensure data quality, all included sources were cross-checked for academic rigor, relevance, and citation frequency. No software was used for the analysis; thematic coding was performed manually for precision and depth.

RESULTS AND DISCUSSION

Results

RQ1: How does digital transformation affect the role of managerial accounting in Indonesian companies?

The research revealed that digital transformation significantly alters the role of managerial accountants by expanding their functions beyond traditional bookkeeping and financial reporting. Through the adoption of cloud-based systems and integrated digital platforms, accountants are now expected to engage in strategic planning, risk analysis, and performance forecasting. This evolution positions them as essential partners in managerial decision-making. The reviewed literature consistently showed that real-time access to financial and operational data allows accountants to provide more proactive and relevant input, strengthening their influence on long-term business strategies (Fauziyyah, 2022; Rosalia et al., 2024).

RQ2: What digital technologies are being adopted in managerial accounting, and how do they impact decision-making?

The results indicate that a variety of digital technologies have been adopted, including cloud accounting platforms, ERP systems, and automated data processing tools such as Robotic Process Automation (RPA). These technologies enhance the quality, speed, and precision of financial data, enabling quicker and more data-driven decision-making. Several studies reviewed highlight that access to real-time dashboards and predictive analytics tools helps managers identify trends and make informed choices in a fast-paced business environment. This improved decision-making capability is especially beneficial in resource-constrained firms, which rely heavily on timely and accurate financial insights to remain competitive (Br Barus et al., 2024; Setiawan et al., 2020).

RQ3: What challenges do Indonesian companies face in adopting digital technologies in managerial accounting?

Despite its benefits, the implementation of digital technologies faces notable obstacles. One of the most prominent challenges is the digital skill gap among accounting professionals. Many employees lack the training and familiarity needed to effectively operate new systems, which hampers the full utilization of digital tools. In addition, companies—especially SMEs—struggle with limited financial resources and technological infrastructure. Concerns over data privacy and cybersecurity are also prevalent, as cloud-based systems require robust safeguards to protect sensitive financial information. These issues emphasize the need for continuous professional development and comprehensive IT policies (Amiruddin et al., 2023; Ma et al., 2021).

RQ4: What are the implications of digital transformation for managerial accounting practices and strategies?

The findings suggest that digital transformation holds significant implications for both practice and policy. On a practical level, it necessitates a reorientation of managerial accounting education and corporate training programs to include digital competencies, such as data analytics and system integration. Strategically, it encourages companies to shift toward more agile and data-driven decision-making processes. This evolution can enhance competitiveness, improve resource allocation, and facilitate responsive planning in dynamic markets. For Indonesian firms, embracing digital transformation also aligns with broader economic modernization goals, reinforcing the strategic value of managerial accounting in navigating digital disruption (Hutabarat, 2024; Nadia & Nasution, 2024).

Table 1. Summary of Research Findings

Research Question	Key Findings	Impacts	Sources
RQ1: How does digital transformation affect the role of managerial accounting?	Expands roles beyond bookkeeping to strategic planning and forecasting.	Accountants become strategic decision partners with real-time data access.	Fauziyyah (2022); Rosalia et al. (2024)
RQ2: What digital technologies are being adopted and how do they impact decision-making?	Use of cloud systems, ERP, RPA, dashboards, and predictive analytics.	Improves data quality, speed, and decision-making accuracy.	Br Barus et al. (2024); Setiawan et al. (2020)
RQ3: What challenges are faced in adopting these technologies?	Skill gaps, financial constraints, weak infrastructure, cybersecurity concerns.	Hinders full adoption; highlights the need for training and IT governance.	Amiruddin et al. (2023); Ma et al. (2021)
RQ4: What are the implications for accounting practices and strategies?	Need for digital skills, agile practices, and strategic shifts.	Enhances competitiveness and aligns with national modernization goals.	Hutabarat (2024); Nadia & Nasution (2024)

Source: created by the authors, 2025

The results of this study indicate that digital transformation is reshaping the role of managerial accounting in Indonesian companies, evolving it from a traditionally supportive function into a core strategic role. Accountants are now expected to participate actively in strategic planning, risk assessment, and performance forecasting through real-time data access enabled by digital platforms. Technologies such as ERP systems, cloud-based accounting software, and Robotic Process Automation (RPA) are instrumental in improving the quality, speed, and relevance of financial information, ultimately enhancing decision-making capabilities. However, a significant gap exists between technological adoption and workforce readiness. Many Indonesian firms—particularly SMEs—struggle with limited resources, inadequate IT infrastructure, and a lack of digitally skilled accounting professionals. This gap hinders the full utilization of digital tools and slows down organizational agility. Moreover, while the benefits of digital transformation are well documented, few companies have implemented structured strategies to bridge digital literacy deficits and enforce cybersecurity policies. These disparities highlight an urgent need for education reform, corporate upskilling, and strategic investment to fully align managerial accounting practices with digital transformation goals. Closing this gap is essential not only for improving firm-level competitiveness but also for supporting Indonesia's broader economic modernization agenda.

Discussion

The findings confirm that managerial accounting in Indonesia is undergoing a profound shift as a result of digital transformation. This transformation is not only technological but also cognitive—requiring accountants to adopt a more analytical and integrative approach to their roles. In line with international literature, Indonesian companies that successfully implement digital tools are better positioned to make rapid and well-informed decisions, thereby gaining a competitive edge (Busulwa & Evans, 2021; Younis, 2020).

While this study presents a comprehensive synthesis of existing knowledge, it is not without limitations. The reliance on secondary sources may omit contextual nuances of implementation across sectors. Furthermore, disparities in digital adoption among industries suggest a need for sector-specific analyses. However, the strength of this study lies in its systematic approach to summarizing relevant literature and providing a focused perspective on Indonesia's unique business landscape.

The implications of these findings are clear. Policymakers should consider supporting digital infrastructure and training initiatives, particularly for SMEs. Practitioners must invest in both software and people, ensuring that the workforce is equipped to handle evolving accounting technologies. Future research could benefit from empirical studies that explore how individual firms navigate these changes and which factors contribute most to successful digital integration in managerial accounting.

CONCLUSIONS AND SUGGESTIONS

This study aimed to explore the impact of digital transformation on managerial accounting practices in Indonesian companies, focusing on its influence on the role of accountants, the adoption of digital technologies, the challenges encountered, and the strategic implications for firms. The findings demonstrate that digital transformation has significantly reshaped managerial accounting by enhancing operational efficiency, accuracy, and responsiveness in decision-making processes. Technologies such as cloud-based systems, Enterprise Resource Planning (ERP), and process automation have facilitated faster access to financial data, enabling managerial accountants to play a more strategic role within organizations.

Despite these advancements, the level of technology adoption varies across companies, largely influenced by infrastructural readiness, technological literacy, and the digital competence of human resources. The research also highlights significant challenges, particularly in terms of the investment required and the digital skill gap among professionals, which may hinder the full potential of digital integration in accounting.

However, this study has several limitations that should be acknowledged. First, the research was conducted within a limited sample of Indonesian companies, which may restrict the generalizability of the findings across different industries or regions. Second, the study primarily relied on qualitative data, which, while rich in insight, may not capture the full extent of measurable impacts on financial performance. Third, the dynamic nature of digital technologies means that the findings represent a snapshot in time and may evolve rapidly as technology adoption progresses.

Given these insights, future research should focus on empirically analyzing the relationship between digital technology adoption and financial performance in various sectors. Additionally, there is a need to investigate the effectiveness of training and education programs in equipping accounting professionals with the skills required to thrive in a digital environment. Understanding these dynamics will not only support the digital transition within firms but also provide valuable guidance for policy-makers and educators aiming to foster a digitally competent accounting workforce.

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