

Abstract

This research aims to gain a comprehensive understanding of the transformative effects of Information Technology (IT) on management accounting. Using a systematic literature review methodology, the study identifies the impact of the shifting roles in management accounting and explores how these changes can be leveraged to enhance its value. The findings indicate that management accounting has evolved from a primarily backward-looking function, focused on cost analysis and financial reporting, to a forward-looking approach that emphasizes strategic planning and decision-making. Management accountants are increasingly taking on business-oriented roles, such as internal consultants and strategic analysts, with greater emphasis on stakeholder engagement. However, the extent of these changes varies significantly depending on regional and organizational contexts, as factors such as company size, industry, and local practices shape how IT is integrated into management accounting. One limitation of this study is the relatively small number of publications (15) that met the inclusion criteria, which may impact the generalizability of the findings. Despite this, the research provides valuable insights into how IT can be harnessed to turn this transformation into an opportunity for expanding the strategic role of management accounting.

Keywords: Management Accounting, Information Technology, Digitalization, Systematic Literature Review, Role Transformation