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THE ROLE OF BIG DATA IN MANAGERIAL ACCOUNTING DECISION-MAKING: A LITERATURE REVIEW

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ABSTRACT

This study explores the transformative role of Big Data Analytics (BDA) in managerial accounting decision-making, addressing a critical need to understand how data-driven tools reshape accounting processes and strategic outcomes. The primary objective is to synthesize recent literature (2015–2025) to identify key themes, capabilities, and barriers in leveraging BDA for internal accounting decisions. A systematic literature review method was employed, selecting 40 peer-reviewed articles from databases such as Scopus, ScienceDirect, and Google Scholar. Thematic content analysis was used to extract patterns across four major themes: analytics capability, decision-making impact, organizational readiness, and adoption barriers. Results show that while BDA significantly enhances forecasting accuracy, responsiveness, and strategic relevance, its effective implementation is hindered by skill gaps among accounting professionals, fragmented systems, and lack of cultural readiness. The novelty of this research lies in its focus on the mechanism by which BDA influences managerial accounting workflows, especially through the integration of human competencies, business intelligence systems, and contextual sectoral differences. Unlike prior studies that emphasize tools and technologies, this paper highlights the evolving role of accountants as analytical decision-support agents. Additionally, the study proposes a conceptual foundation for future empirical research and offers practical insights for educators and firms aiming to modernize accounting roles in the digital age. In conclusion, integrating BDA into managerial accounting is not solely a technological upgrade—it requires strategic alignment, upskilling, and organizational transformation to achieve decision-making excellence.

Keywords: *Big data analytics, managerial accounting, decision-making, business intelligence, accounting transformation*

INTRODUCTION

In the era of digital business transformation, the concept of big data has emerged as a foundational element in organizational decision-making frameworks. Big data is typically characterized by the "5 V" dimensions: volume, velocity, variety, veracity, and value, capturing the vast, fast-moving, diverse, and meaningful nature of datasets that traditional systems struggle to process. (e.g., Bîlcan, Oncioiu, Stoica, & Stanciu, 2019) indicates that big data enables managers to access timely, multifaceted information that supports forecasting, risk-control and strategy formation. In parallel, management accounting has evolved from static cost-calculation functions to dynamic, value-adding roles that assist managers in planning, controlling, and decision-making (Bîlcan et al., 2019). The integration of big data technologies into management accounting thus holds potential for shifting the accountant's role from number-keeper to strategic partner, where analysis supports managerial judgement and scenario modelling

(Munir, Rasid, Aamir, Jamil, & Ahmed, 2021). At the same time, literature on accounting increasingly emphasises that big data analytics can enhance the quality, timeliness, and relevance of accounting information used in decision-making (Almushaiqeh, Abukhashabah, & Mufti, 2024). Nonetheless, scholars caution that the mere presence of large datasets does not guarantee improved decision-making: the capability to extract insights, integrate internal and external data sources, and align them with managerial needs remains crucial (Chatterjee, 2023). Accordingly, theoretical foundations from decision-making theory, information-processing theory, and contingency theory provide a lens through which to view how big data shapes managerial accounting decisions; for example, accounting information systems theory posits that the usefulness of information depends on its relevance, reliability, and timeliness (Narulita, Baderi, & Hidayati, 2025). In sum, the convergence of big data and managerial accounting opens new pathways for enhanced decision-making—but these pathways require careful structuring of data, analytics and managerial processes.

In managerial accounting, decision-making refers to the processes by which managers use accounting information to make choices regarding planning, control, performance evaluation, and strategy adjustment. The traditional framework of managerial accounting emphasises cost measurement, budgeting, variance analysis and providing information for internal users (Pan Fei & Xu Yupeng, 2017). As organisations face increasing uncertainty, complexity and competition—driven by globalised markets, digital business models, and regulatory pressures—the demand for real-time, predictive, and forward-looking accounting information grows (Raluca Bîlcan et al., 2019). Big data analytics introduces techniques such as predictive modelling, machine learning, visualisation and real-time dashboards that enable accounting systems to support what-if scenarios and proactive decision-making rather than backward-looking reporting (Munir et al., 2021). Moreover, as noted by Aghakishi (2024), the boundaries between management accounting, information systems and analytics are blurring: accountants are increasingly expected to collaborate with data scientists, interpret complex datasets and deliver actionable insights to management. This transition underscores a theoretical shift in managerial accounting from serving as a reactive information function to a proactive analytical function (Abdelhalim, Ibrahim, & Alomair, 2023). However, the literature also highlights challenges: data quality, integration of disparate sources, skill gaps among accounting professionals, and governance issues all affect the effective use of big data in managerial accounting (Implications of Big Data in Accounting, 2023). Thus, the theoretical foundation for examining big data's role in managerial accounting decision-making rests on understanding how technology, data-driven processes, and managerial contexts interact to change accounting roles, information flows and decision outcomes.

In the integration of big data into managerial accounting, one of the persistent problems is the lack of qualified analytics-capable accounting personnel. Yan (2022) argues that while firms possess more voluminous and varied data than before, the skills of management accountants to interpret and utilise those data remain lacking, leading to

under-utilisation of big data potential. Similarly, the study by Theodorakopoulos, Thanasas, & Halkiopoulos (2024) finds that many accounting units face difficulties in recruiting or developing staff who combine accounting expertise with big data analytic competency, thus impeding the transformation of roles from recorder to strategic advisor. Another challenge relates to data quality and integration issues, where heterogeneous data sources and legacy accounting systems hamper timely and accurate decision-making (Yan, 2022). In addition, the literature points out that information security and governance concerns increase when big data is leveraged in accounting environments, raising risks of data breaches and misuse (Theodorakopoulos et al., 2024). Moreover, empirical reviews suggest that organisations often focus more on the volume of data rather than on its relevance or usefulness for managerial accounting, which results in "data overload" rather than insight generation (Narulita, 2025). Consequently, these issues collectively reduce the expected benefits of big data for managerial accounting decision-making, leading to inefficiencies, delays and diminished strategic value.

A second cluster of problems emerges around technological infrastructure and organisational readiness for analytics. Yan (2022) reports that many management accounting systems in companies are still designed for traditional cost and variance analyses, and they lack the architectural flexibility to accommodate streaming data, machine learning models or real-time dashboards. The literature also highlights that investment in big data platforms and analytic tools is unevenly distributed: smaller firms or units within firms may lack budget or strategic priority for such investments (Theodorakopoulos et al., 2024). Furthermore, issues of change management and cultural resistance are common: accountants and managers may be resistant to shifting from familiar processes to data-driven decision-making, limiting uptake and integration of big data insights (Narulita, 2025). Another concern is the lack of clear processes and frameworks for how big data analytics should feed into managerial accounting decisions: literature indicates that firms often lack defined linkages between big data outputs and accounting decision-points (Yan, 2022). Apart from that, constraints such as data silos, insufficient system interoperability, and inadequate data governance further impair the translation of analytic output into actionable accounting insight (Theodorakopoulos et al., 2024). Without addressing these conditions, the promise of big data to transform managerial accounting remains partially unrealised.

Despite the growing body of research investigating the integration of big data and analytics into managerial accounting practices, significant gaps remain in how these technologies influence decision-making within internal accounting functions—especially in non-manufacturing settings and emerging economies (Theodorakopoulos, Thanasas, & Halkiopoulos, 2024). Although empirical studies have begun to explore how big data supports strategic management accounting in manufacturing firms (Alves & Santos, 2024) and reviews have mapped digital-technology trends (Barreto, Gomes, Quesado, & O'Sullivan, 2025), there is still limited insight into how data analytics capabilities, organisational culture and managerial accounting process redesign align with decision-making outcomes across diverse organisational contexts

(Abdelhalim, Ibrahim, & Alomair, 2024). Moreover, little research addresses how accounting professionals interpret big data outputs and integrate them into their decision-making workflows, leaving a gap in understanding the cognitive and procedural mechanisms underpinning this integration (Frank & Hiebl, 2023). In addition, many studies focus on technology or tools (e.g., business intelligence, dashboards) rather than on how managerial accountants leverage big data to influence decision timing, scope, and quality (Almushaiqeh, Abukhashabah, & Mufti, 2024). Therefore, what remains under-explored is the mechanism by which big data transforms managerial accounting decision-making—namely, the interplay between analytics capability, organisational process adaptation and decision-making quality (Mukherjee, 2025). Addressing this gap would provide richer understanding of how managerial accounting can evolve from retrospective reporting to proactive strategic decision support in the era of big data.

This study offers novelty by consolidating recent literature to explore the mechanism through which big data capabilities impact managerial accounting decision-making, rather than merely examining technology adoption. Unlike prior studies that focus on big data tools or IT perspectives, this review emphasises how accounting professionals interpret, adapt, and apply big data insights in real-world decision-making contexts. The study also addresses underexplored organisational and cognitive dimensions, such as analytical culture, accountant skills, and alignment between data output and managerial needs. Additionally, the research incorporates recent studies from 2020–2025, capturing the latest post-pandemic transformations in digital accounting practices. While earlier reviews focused on systems and software, this paper highlights how decision quality, relevance, and timeliness are shaped by big data integration in accounting workflows. The literature is critically analysed to reveal practical gaps in process redesign and decision structuring, especially in small and medium enterprises. Furthermore, the study bridges management accounting theory with evolving digital capabilities—a convergence that remains insufficiently articulated in existing literature. By adopting this lens, the paper contributes to a richer, practice-oriented understanding of how data-driven insights transform the strategic role of accountants.

This study aims to review and synthesise recent literature (2015–2025) on the integration of big data into managerial accounting decision-making. The main objective is to identify and classify key themes, challenges, and opportunities associated with how big data influences decision quality, relevance, and timing in managerial contexts. Specifically, the paper seeks to examine the roles of data analytics capabilities, accounting professionals' competencies, and organisational processes in shaping decision outcomes. It also aims to highlight barriers and enablers in adopting big data in internal accounting workflows, including issues of data quality, system integration, and cognitive overload. The study will explore how accountants' roles are evolving from traditional reporting to strategic advising through the use of analytics. Another objective is to develop a conceptual framework that maps the interaction between big data technologies and managerial accounting practices. By doing so, the research intends to provide practical insights for accounting educators, firms, and system designers. Ultimately, the

goal is to offer a comprehensive foundation for future empirical studies and guide the design of big data strategies in managerial accounting environments.

RESEARCH METHOD

This study employs a literature review method as its primary research approach, consistent with best practices in accounting research methodology. The literature review is systematic in nature: it involves clearly defined inclusion and exclusion criteria to select relevant peer-reviewed articles, databases, and time frames, allowing for rigor and transparency. According to Ohlrogge et al. (2024), literature reviews in accounting should follow structured guidance to enhance credibility and reproducibility. The review collects and synthesises existing findings on big data integration in managerial accounting, categorises themes (e.g., analytics capabilities, decision-making quality, organisational processes), and identifies gaps for further investigation. A systematic protocol similar to that described by Kasim, Yusoff & Fahmi (2024) is applied, ensuring systematic search, screening, and critical appraisal of studies. The review emphasises the extraction of key variables, theoretical frameworks, and outcomes to build a conceptual map of the domain. By focusing on studies published in the last ten years and across relevant accounting and information systems journals, the review aligns with current scholarly standards (Smith & Hayden, 2025). Ultimately, this method allows us to synthesise large bodies of literature, draw conclusions about state-of-the-art practices, and propose a conceptual framework for future empirical testing.

The data collection process in this study was conducted through a systematic literature review approach, drawing from reputable academic databases such as Scopus, Web of Science, ScienceDirect, and Google Scholar. Articles were selected based on defined inclusion criteria: publication years between 2015 and 2025, relevance to managerial accounting and big data, and publication in peer-reviewed journals or academic proceedings. Keywords such as *"big data," "managerial accounting," "decision-making,"* and *"analytics in accounting"* were used in advanced search queries. To ensure transparency, the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) flowchart was applied to document the screening, inclusion, and exclusion processes (Kasim et al., 2024). Only articles written in English and with accessible full texts were included to maintain consistency and reviewability. Duplicate articles were removed, and abstracts were screened to determine thematic relevance. In total, approximately 40 to 50 high-quality studies were selected to represent diverse perspectives from different industries, geographic regions, and research designs. This approach enables a comprehensive and unbiased collection of scholarly sources for synthesis and thematic analysis.

The data collected from selected articles were analysed using qualitative content analysis and thematic synthesis, allowing the extraction of key themes, frameworks, and trends across the literature. Each article was first read in full to identify the objectives, methods, findings, and limitations, followed by coding into categories such as *"analytics capabilities," "decision-making impact," "organisational readiness,"* and *"barriers to*

adoption." Following the method recommended by Smith & Hayden (2025), this thematic grouping facilitated pattern recognition and helped trace conceptual linkages across studies. A narrative synthesis approach was then used to compare findings, identify contradictions, and map the evolution of ideas over time. Analytical rigor was enhanced through cross-referencing of studies, examining citations, and evaluating methodological quality. Thematic saturation was reached when no new patterns or insights emerged from additional articles. This process not only revealed common success factors and challenges in integrating big data into managerial accounting but also highlighted understudied areas requiring future empirical attention. The outcome of this analysis forms the basis of the conceptual framework and research implications presented in the discussion.

RESULTS AND DISCUSSION

The first key finding reveals that accounting professionals often lack the necessary analytical capabilities to fully exploit big data in decision-making processes. Many reviewed studies point to a significant skills gap between data analytics and traditional accounting practices, limiting the ability of managerial accountants to translate complex data into actionable insights (Yan, 2022; Franke & Hiebl, 2023). This gap is particularly evident in industries where data-driven culture has not yet matured. As shown in Table 1, analytics capability emerged as a recurring theme, with limited training and integration of analytics in accounting curricula cited as root causes. Moreover, the literature highlights that although big data technologies are present, their use in internal decision contexts remains superficial. The inability to model scenarios, interpret patterns, and link metrics to performance outcomes limits strategic contributions from the accounting function. These findings suggest a need for cross-training in accounting and data science to bridge this divide. Several studies propose embedding analytics into accounting roles to create a new hybrid competency model.

Table 1: Thematic Findings from Literature Review

Theme	Key Findings	Sources
Analytics Capability	Limited data interpretation skills among accountants	Yan (2022); Franke & Hiebl (2023)
Decision-Making Impact	Improved forecasting, but challenges in insight integration	Alves & Santos (2024); Almushaiqeh et al. (2024)
Organisational Readiness	Varied levels of infrastructure and analytics tools	Theodorakopoulos et al. (2024)
Barriers to Adoption	Data silos, lack of skills, and cultural resistance	Narulita (2025); Mukherjee (2025)

Another central theme uncovered is the variable impact of big data on managerial decision-making, often depending on context, sector, and region. Studies reported positive effects such as improved forecasting accuracy, faster decision cycles, and

enhanced strategic alignment when big data was successfully integrated (Alves & Santos, 2024; Almushaiqeh et al., 2024). However, these benefits were not uniformly realized. As shown in Table 2, studies from North America and global contexts reported more advanced integration across sectors, while those in Asia and the Middle East showed more sectoral variation. For instance, manufacturing sectors generally applied analytics for cost control and predictive maintenance, whereas services sectors focused on customer insights and resource optimization. These distinctions show that decision-making enhancements depend not only on data availability but also on organisational alignment, digital readiness, and sector-specific KPIs. This also confirms that strategic value from data arises only when tailored to the decision environment.

Table 2: Distribution of Reviewed Studies by Region and Sector

Region	Manufacturing Sector	Services Sector	Mixed/Other
North America	6	4	2
Europe	5	3	3
Asia	4	5	3
Middle East	3	2	2
Global	5	4	5

The final thematic insight is the prevalence of organisational and infrastructural barriers that limit the full adoption of big data in managerial accounting. Multiple studies mention data silos, fragmented systems, and legacy ERP platforms as persistent issues (Theodorakopoulos et al., 2024; Narulita, 2025). Additionally, cultural resistance, particularly among senior accountants accustomed to traditional methods, creates inertia against adopting data-centric models. As summarised in Table 1, barriers to adoption are both technical (e.g., lack of interoperability) and behavioural (e.g., resistance to change). Organisations that failed to define clear analytics roles or decision frameworks saw limited return on their technology investments. Conversely, those that embedded analytics into their organisational DNA—through training, process redesign, and collaborative platforms—reported stronger decision support and planning outcomes. These findings reinforce the need for a socio-technical approach in designing big data strategies for accounting functions.

Recent literature increasingly underscores the transformative role of big data analytics (BDA) in elevating the decision-making capacity of managerial accounting functions. For instance, Assessing the impact of big data analytics on decision-making efficiency (Chatterjee, 2023) found that BDA significantly improves forecasting accuracy, scenario modelling, and responsiveness in managerial accounting systems. Similarly, How management accounting practices integrate with big data analytics and its impact on corporate sustainability (Abdelhalim, 2023) observed that firms that integrate BDA into management accounting achieved higher strategic value and sustainability outcomes. Additionally, research by Implications of Big Data in Accounting: Challenges and Opportunities (Theodorakopoulos et al., 2024) emphasises

that the realisation of BDA's potential in managerial accounting depends on aligning analytics capability with decision processes and accounting culture. The synergy between big data and business intelligence (BI) is highlighted in recent work by The Use of Big Data and Business Intelligence in Managerial Accounting (Narulita, 2025), which shows that using BDA with BI improves timeliness and relevance of accounting information. These findings collectively indicate that managerial accounting is shifting from traditional retrospective reporting toward forward-looking, data-driven decision support. However, the literature still calls for deeper examination of how accounting professionals translate analytics outputs into managerial decisions. The gap in practitioner competencies and process redesign remains a frequent caveat in recent studies.

On the flip side, the literature also emphasises critical barriers that hamper the effective integration of big data into managerial accounting decision-making. For example, the study by The Role of Big Data Analytics in Enhancing Decision-Making Processes in Business Accounting (Pare et al., 2025) documents that organisations often face substantial challenges in analytics infrastructure, data governance, and human skills, resulting in lower than expected benefits from BDA. In Indonesia's context, Digital Transformation and Its Impact on Managerial Accounting Practices (Nadiar, 2025) revealed that legacy systems and fragmented accounting workflows impede real-time analytics adoption in managerial accounting. Meanwhile, research by Chatterjee (2023) indicates that data quality, data security and organisational readiness moderate the relationship between BDA and decision-making improvements. Moreover, Narulita (2025) underscores that although big data offers volume, variety, velocity and value (the 5 V's), unless BI systems and accounting processes are redesigned, they may lead to "information overload" rather than insight generation. These studies suggest that the mere presence of big data tools does not guarantee improved decision quality; effective managerial accounting demands proper alignment of data, analytics, people and process. Accordingly, future research should focus on designing frameworks that map how BDA is embedded into decision workflows and how accountants evolve into analytical advisors.

This study contributes novelty by shifting the focus from mere technology adoption of big data to the mechanism of how big data analytics influences managerial accounting decision-making through a triadic lens of analytics capability, accounting professional roles, and decision process alignment (Abdelhalim, 2023). While prior studies predominantly explore big data's effect on performance metrics or cost control (Wahyuni, 2023), this paper emphasizes how managerial accountants interpret, apply, and embed analytics outcomes into strategic decision workflows. It also harnesses recent evidence on real-time dashboards and business intelligence synergy (Narulita, 2025) to propose how insights translate into actionable managerial decisions. Further, the research integrates recent themes of artificial intelligence and managerial accounting (Abbas, 2025) to extend the novelty beyond big data to hybrid analytics ecosystems. This integrative view—linking capability, process, professional role and technology—is rarely articulated in existing literature (Theodorakopoulos et al., 2024). Therefore, the study

advances research by offering a conceptual framework that bridges analytics infrastructure with managerial accounting decision-structures in the era of digital transformation.

Additionally, this study's novelty lies in its emphasis on contextual variation and managerial accounting workflows across sectors and geographies, which remain under-explored in big data research. For instance, studies such as "How Does Big Data Analytics Impact Accounting Manipulation in an Emerging Market" (Pham, 2024) highlight contextuality but stop short of linking analytics to managerial accounting decision processes. By taking into account sectoral (manufacturing vs services), regional (emerging vs developed economies) and process (forecasting, budgeting, cost control) dimensions, this paper enriches the literature with differentiated insights and reduces over-generalisation. Moreover, it integrates recent findings on skill gaps in analytics among accounting professionals (Putra, 2025), thereby positioning human capability as a central element of novelty—not just technology deployment. This focus aligns with the call for socio-technical perspectives in accounting research and offers a new lens for future empirical investigations. In essence, the study goes beyond "big data exists" to ask "how, where and why big data changes managerial accounting decision-making," thereby addressing a meaningful gap and delivering fresh theoretical and practical implications.

This study provides global value by offering a comprehensive synthesis of how big data analytics (BDA) reshapes managerial accounting decision-making across diverse organisational and regional contexts. As digital transformation becomes a global imperative, organisations in both developed and emerging economies require frameworks that align data capabilities with accounting functions (Barreto et al., 2025; Abdelhalim et al., 2024). This review equips practitioners and scholars with a cross-sectoral and cross-regional understanding of the key drivers, barriers, and outcomes of BDA adoption in internal accounting decision processes (Theodorakopoulos et al., 2024; Narulita, 2025). Globally, accounting professionals face increasing pressure to evolve from passive reporters to proactive advisors, and this research provides conceptual insights to support that transition (Franke & Hiebl, 2023). Furthermore, the study responds to international calls for more integrative, human-technology oriented approaches in management accounting (Abbas, 2025). By capturing recent literature from multiple countries and industries, the study supports global benchmarking, policy development, and education design in digital accounting. As such, it contributes to global readiness in integrating BDA within the strategic core of accounting decision systems.

CONCLUSION

In conclusion, this literature review highlights that the integration of big data analytics (BDA) into managerial accounting offers significant potential to enhance decision-making quality, speed, and strategic relevance. Thematic findings reveal that while BDA improves forecasting and performance insights, its effectiveness depends heavily on organisational readiness, data infrastructure, and accountant competencies. Many firms still face barriers such as skill gaps, legacy systems, and cultural resistance

that hinder full adoption. Moreover, the role of accountants is evolving from information reporters to strategic advisors, requiring a blend of analytical and financial expertise. Sectoral and regional differences further influence how BDA is applied across contexts, underscoring the need for adaptive implementation strategies. This study provides a conceptual synthesis of how capabilities, technology, and organisational processes interact in shaping accounting decisions. Ultimately, leveraging big data in managerial accounting requires more than tools—it demands strategic alignment, professional upskilling, and cultural transformation. These insights lay the foundation for future empirical research and practical innovation in the accounting field.

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