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Management Accounting Practices and Their Role in Enhancing Decision-Making and Firm Competitiveness

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ABSTRACT

Management accounting practices are essential for converting financial information into managerial knowledge that supports planning, control, decision-making, and competitiveness. This study examined the relationship between management accounting practices, decision-making capacity, and firm competitiveness among firms operating under partial financial reporting standards. A quantitative explanatory design was used based on a publicly available secondary dataset covering 1,500 firm-level observations from 2022 to 2024, converted into 4,500 firm-year observations. Professional accounting involvement and financial reporting quality were used as indicators of management accounting practices, while decision-making capacity was reflected through accounting information reliability, accuracy, completeness, timeliness, and usefulness. Firm competitiveness was measured using proxy indicators, including taxpayer classification, tax compliance status, reporting discipline, and absence of enforced collection. Descriptive statistics, reliability testing, group comparisons, correlation analysis, and regression models were applied. Professional accounting involvement increased from 42.93% in 2022 to 48.20% in 2024, while financial reporting quality and compliance-related outcomes remained relatively stable. Regression and group comparison results did not show statistically significant associations between professional accounting involvement, financial reporting quality, decision-making capacity, and competitiveness proxies. The findings suggest that accounting involvement alone may not enhance competitiveness unless accounting information is actively integrated into planning, control, and managerial decision-making systems.

KEYWORDS: Management accounting practices, financial reporting quality, decision-making capacity, firm competitiveness, professional accounting involvement.

1. Introduction

Management accounting systems have become an integral part of the generation and interpretation, as well as the use, of financial information in firms for planning and control, resource allocation, and performance evaluation. In this modern business world, companies are facing greater demands to transform accounting information into meaningful managerial knowledge in order to move beyond the narrow compliance function. Internal coordination is facilitated through management accounting systems, which connect financial and operational data, budgeting processes, cost data, and performance measures with managerial decisions. In competitive markets, they are especially significant in markets that are under cost pressure, subject to regulatory requirements, technologically changing, and have shifting stakeholder expectations. The results have revealed that if the management accounting systems are used to support the decision-making process and connected with the strategic goals of the organization, they can support organizations' competitive performance (Pedroso et al., 2020).

A quality of financial reporting is a very important component of an effective management accounting system. Good and accurate financial information can help managers to make better performance assessments of the firm, to pinpoint the problems in operations, to track risk exposures, and to meet regulatory requirements. In firms with partial or simplified reporting requirements, the quality of accounting information can impact how helpful the information is for management or if it is only used to meet reporting requirements. To date, it has been found that reporting quality is related to accountability mechanisms and institutional discipline in the compliance of an organization, and hence the usefulness of accounting information is not only dependent on the technical preparation but also on the institutional discipline and accountability mechanisms of the organization (Mbir et al., 2020). It is therefore possible to think of a high-quality financial reporting as a 'managerial resource' as well as an accounting 'product'.

With the emergence of computer accounting systems, the role of accounting information in business decision-making has continually changed. By using digital systems, companies can handle bookkeeping information more effectively, minimize manual mistakes, make it much easier to access bookkeeping records, and produce timely reports. Small and medium-sized enterprises have been linked to accounting software adoption and better performance due to its ability to enhance financial monitoring and provide quicker responses to environmental uncertainties (Lutfi et al., 2022). As their importance becomes more prominent in today's organizations, accounting information systems have also gained significant attention in the academic field (İyibildiren et al., 2023). The developments demonstrate that traditional bookkeeping or cost recording is no longer regarded as management accounting but rather as related to data-driven managerial processes.

Another key aspect of the management accounting competency is the professional role of accounting. A company that has trained accounting professionals is better equipped to prepare its reports, understand accounting information, and use financial information as a basis for decision-making. The quality of financial statements and information asymmetry (Rahman et al., 2023) can be enhanced by the audit and accounting expertise, thereby enhancing the credibility of the reports. Cost accounting systems are also vital in decision-making as they enable companies to gain insights into production costs, pricing, inefficiencies, and resources used (Yaser Saleh et al., 2023). These accounting practices include measures that are used to create evidence for planning and control that is used by managers, thus connecting the accounting quality with the effectiveness of the organisation.

In companies under resource constraints, accounting practices may directly affect the stability and competitiveness of the companies. For instance, cash flow management has a direct impact on how a small and medium enterprise can sustain itself in an uncertain market, its solvency, and its liquidity, as seen by Nasimiyu & Kamau (2023). The quality of the AIS is also a determining factor affecting the success of the decision-making process and non-financial performance, especially in terms of the use and usefulness of accounting information for managerial interpretation, and the timeliness, completeness, and accuracy of the information (Tran Thanh Thuy, 2025). Decision-making capabilities are based on the reliability and relevance of accounting information in making business decisions in this regard. The role of management accounting is thus as a medium of communication between the accounting records and the performance of management.

The decision-support function of management accounting has received special attention in recent studies, in order to enhance managerial effectiveness and responsiveness of the organization. Good management accounting can assist managers in examining options, cost control, performance evaluation, and improving the internal accountability (Dahal et al., 2024). Strategic management accounting and an integrated accounting information system can also increase the efficiency of stock by linking the information of daily operations with accounting-based control processes (Puspitawati et al., 2024). The results indicate that management accounting is an important process for enhancing competitiveness, both in terms of financial reporting and the facilitation of operational discipline and the use of resources.

Internal capabilities and external market pressures are driving forces that mold competitiveness. Management accounting practices can be a moderating variable between competitive forces, competitive advantage, and organizational performance, as it helps to ensure better quality managerial information in strategic decision making (Baird et al, 2024). Firms facing partial financial reporting standards, however, may have difficulties in implementing the standards, including problems of having limited information systems and accounting knowledge, and financial information inconsistently applied. While ICT has the potential to revolutionise accounting practices in SMEs, there are obstacles to its adoption that can limit the accounting systems' managerial value (Zotorvie et al., 2025). The issues mentioned in this paper are good reasons for making further empirical research on the relationship between management accounting practices and the capacity of decision-making and competitiveness of the firms.

This study analyzed management accounting practices and how it helps in improving decision-making and competitiveness of the firms that operate in partial financial reporting standards. Indicators of management accounting practices were professional involvement in accounting and the quality of financial reporting. The reliability, completeness, accuracy, and usefulness of accounting information were used to evaluate the decision-making capacity and the taxpayer classification, the reporting discipline, and the lack of forced collection were used to assess the competitiveness of the decision-making capacity. The main purpose of the study was to collect empirical evidence to determine the relationship between accounting-based practices and the related outcomes of competitiveness and decision-making capacity.

Objectives of the study:

1.To assess management accounting practices through professional accounting involvement and financial reporting quality.

2.To examine the relationship between accounting information quality and decision-making capacity.

3.To evaluate the association between management accounting practices and firm competitiveness proxies.

2. Methodology

2.1 Research Design

The design of this research is an explanatory design with secondary firm-level data to analyze the relationship between management accounting practice, decision-making ability, and firm competitiveness. The measurement of management accounting practices was done on the grounds of professional accounting involvement and financial reporting quality. The information's reliability and accuracy, completeness, usefulness and the status of tax compliance and the discipline of the tax returns, taxpayer classification and the absence of enforced collection were used as proxy indicators for the decision-making capacity, whereas the status of the tax compliance and the discipline of the tax returns, taxpayer classification and the absence of enforced collection were used as proxy indicators of the firm's competitiveness.

2.2 Data Source and Study Setting

The dataset for this study included firms that had been operating under partial financial reporting standards during the period 2022-2024, which is a publicly available dataset. The information contained in the data set covered variables related to accounting involvement among the professionals, financial reporting quality, firm characteristics, and tax compliance results. This is important because these companies are using accounting not only to comply with the law but also to make business decisions (Palomino Flores, 2026).

2.3 Study Population and Sample

The population included some companies that were subject to only partial financial reporting. All 1500 sample items of firms were analyzed. The observations were all conducted within a single firm. The data were checked for completeness and consistency, and only valid data were retained.

2.4 Variable Measurement and Operationalization

The indicators adopted were professional accounting involvement and financial reporting quality to measure management accounting practices. Capacity to make decisions was measured using measures of information accuracy, completeness, timeliness, reliability, and usefulness. Chosen proxy variables for firm competitiveness were tax compliance status, taxpayer type, the discipline with which firms report to tax authorities, and the failure of tax authorities to enforce collection. Firm size, sector, reporting year, and firm category (when available) were considered control variables.

2.5 Data Preparation and Statistical Analysis

Pre-processing of the data was carried out in Python. Descriptive statistics were used to summarize the variables, which were reviewed and recoded, if needed. Chi-square tests, t-tests, or ANOVA were used to make group comparisons as appropriate. The relationships between various variables were investigated through the use of regression analysis, which included logistic regression for binary variables, ordinal regression for ordered variables, and linear regression for continuous measures. Adjusted models included control variables, and robustness checks were done using alternative models.

3. Results

3.1 Dataset Profile and Analytical Structure

A total of 1500 firm-level records for 2022, 2023, and 2024 were included in the dataset. Data were converted into a firm-year structure for analysis, resulting in 4,500 analytical observations. The variables used for analysis did not show any missing values. The final data set had information on professional accounting involvement, financial reporting quality, taxpayer classification, and enforced collection status. The structure of data in the database and the final analytical sample are provided in Table 1.

Table 1. Dataset structure

Indicator	Value
Original firm observations	1500
Study years	3
Analytical firm-year observations	4500
Dataset variables	28
Missing values	0

3.2 Descriptive Findings by Year

The professional accounting involvement rate grew during the study period, from 42.93% in 2022 to 48.20% in 2024. Overall, the financial reporting quality score was relatively constant over the three years. The percentage of good taxpayers ranged from 43.60% to 45.53%, with the percentage of firms having enforced collection being more than 78% in each study year. The year-wise trends of the professional accounting involvement and competitiveness proxy indicators are shown in Figure 1. The year-wise distribution of accounting and competitiveness indicators is provided below in Table 2.

Table 2. Year-wise descriptive statistics

Year	n	PAI %	FRQ mean	Good taxpayer %	No enforced collection %	Competitiveness score mean
2022	1500	42.93	2.726	45.53	79.87	2.209
2023	1500	44.40	2.724	43.60	78.87	2.195
2024	1500	48.20	2.706	45.20	80.40	2.203

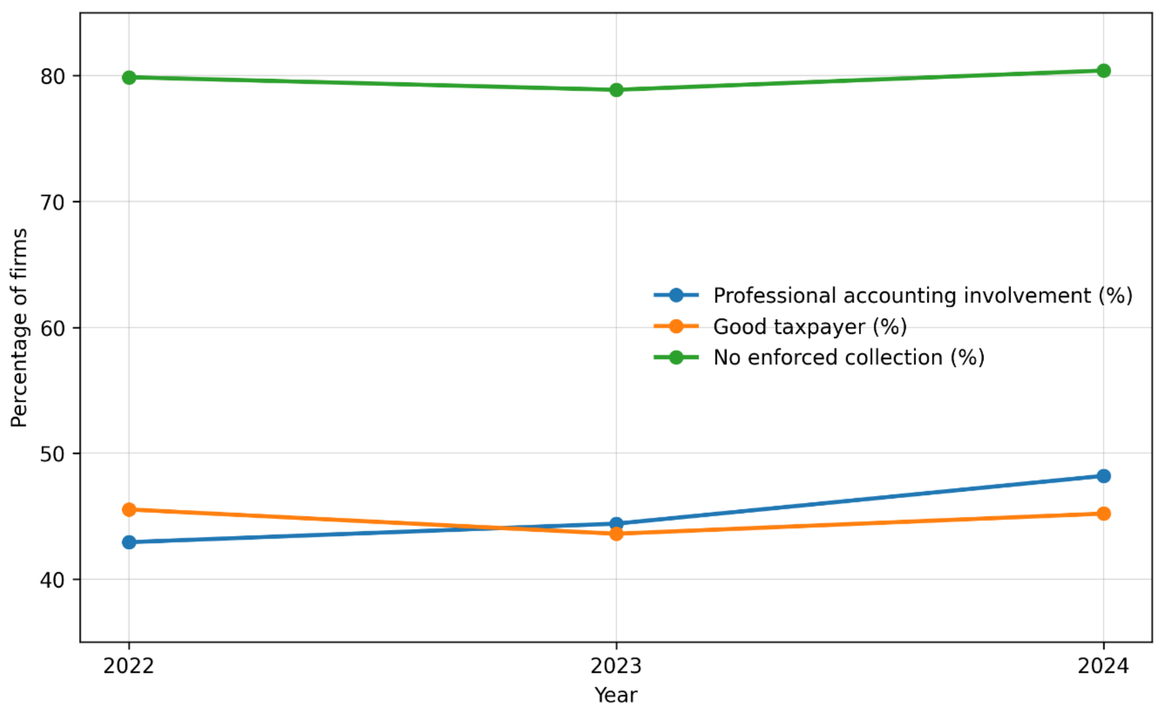

Figure 1. Year-wise Trends in Management Accounting and Competitiveness Proxy Indicators

3.3 Taxpayer Classification Outcomes

In each year, the largest number of taxpayers was comprised of good taxpayers, followed by regular taxpayers. The number of good taxpayers was 683 in 2022, 654 in 2023, and 678 in 2024. There were relatively few registered companies in all three years. Figure 2 shows the distribution of firms by taxpayer classification by year. The outcomes of the taxpayer classification are displayed in Table 3 as they relate to each year in the study.

Table 3. Taxpayer classification by year

Year	Good taxpayer	Regular	Omisor	Sanctioned
2022	683	524	217	76
2023	654	543	244	59
2024	678	520	230	72

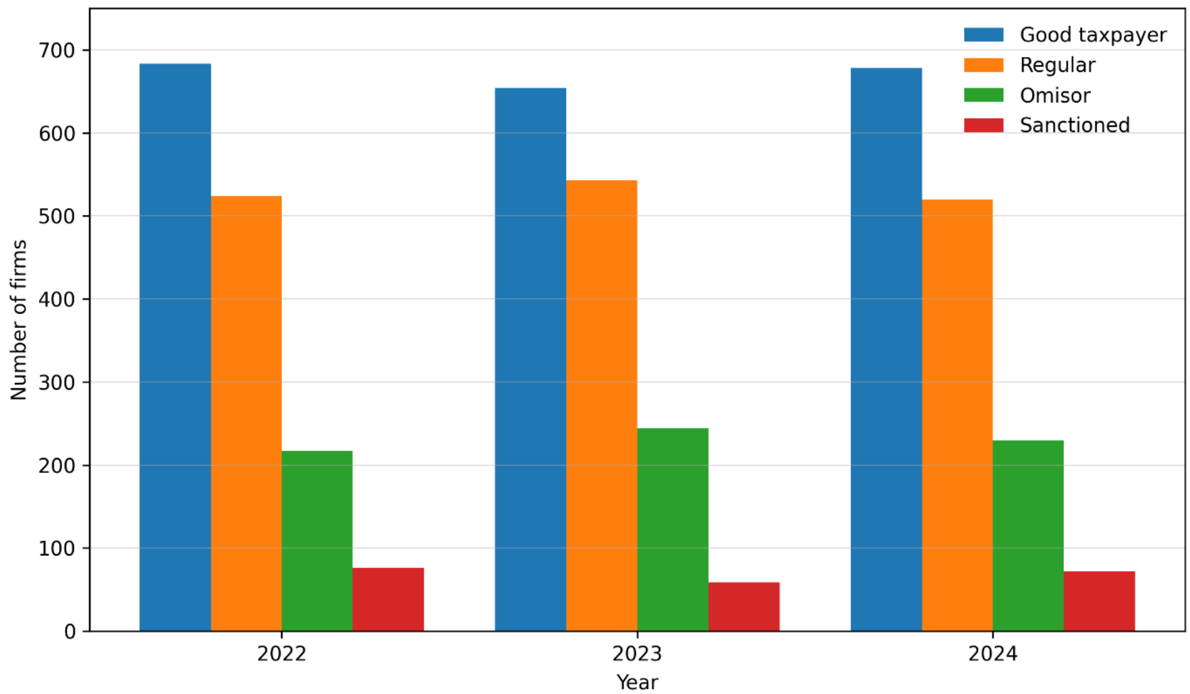

Figure 2. Taxpayer Classification of Firms by Year

3.4 Reliability of Financial Reporting Quality Indicators

Cronbach's alpha was used for the internal consistency of the six financial reporting quality items. The alpha values were negative or close to zero for all years and were pooled. The results suggested that the six financial reporting quality items were not a valid composite measure. As such, the financial reporting quality mean was used with great caution as an indicative summary measure. The reliability of financial reporting quality indicators is presented in Table 4.

Table 4. Reliability analysis of financial reporting quality items

Year	Cronbach's alpha
2022	-0.109
2023	-0.002
2024	-0.020
2022-2024	-0.042

3.5 Group Comparisons by Professional Accounting Involvement

No significant differences were found in the results of the group comparison analysis between firms in which accounting professionals were and were not involved. The mean financial reporting quality score was slightly higher for firms that have professional accounting involvement, but this difference is not statistically significant. The other two variables, good taxpayer status and no enforced collection, nor were the competitiveness scores, significantly different at 5% significance level. The groups are compared in Table 5 as per the involvement of professionals in accounting.

Table 5. Group comparison by professional accounting involvement

Outcome	No PAI	PAI	p-value
FRQ mean	2.716	2.722	0.653
Good taxpayer %	45.93	43.38	0.094
No enforced collection %	80.67	78.55	0.086
Competitiveness score mean	2.220	2.181	0.126

3.6 Regression Findings and Hypothesis Testing

The results of the regression analysis indicated that there were no significant differences between the management accounting practice indicators and the financial reporting quality indicators or competitiveness-related indicators. There was no significant relationship between the professional accounting involvement and the above-noted variables of financial reporting quality, good taxpayer status, lack of forced collection, or competitiveness score. Likewise, financial reporting quality was not found to have statistically significant relationships with competitive measures, nor was financial reporting quality able to explain the relationship between performance measures and competitive measures. For individual financial reporting quality items, there was limited evidence from robustness checks – only a single financial reporting quality item had reached significance and was interpreted with caution because of overall weak reliability. The results showed that, generally speaking, professional accounting involvement grew over the years, firms' reporting quality was moderate, and they had relatively high accounting compliance discipline, but they were not statistically related to increased decision-making ability or improved competitiveness, which indicated that other factors of the firms and accounting system may be needed to improve firm performance. The correlation pattern among the variables of management accounting, reporting quality, and competitiveness variables is shown in Figure 3.

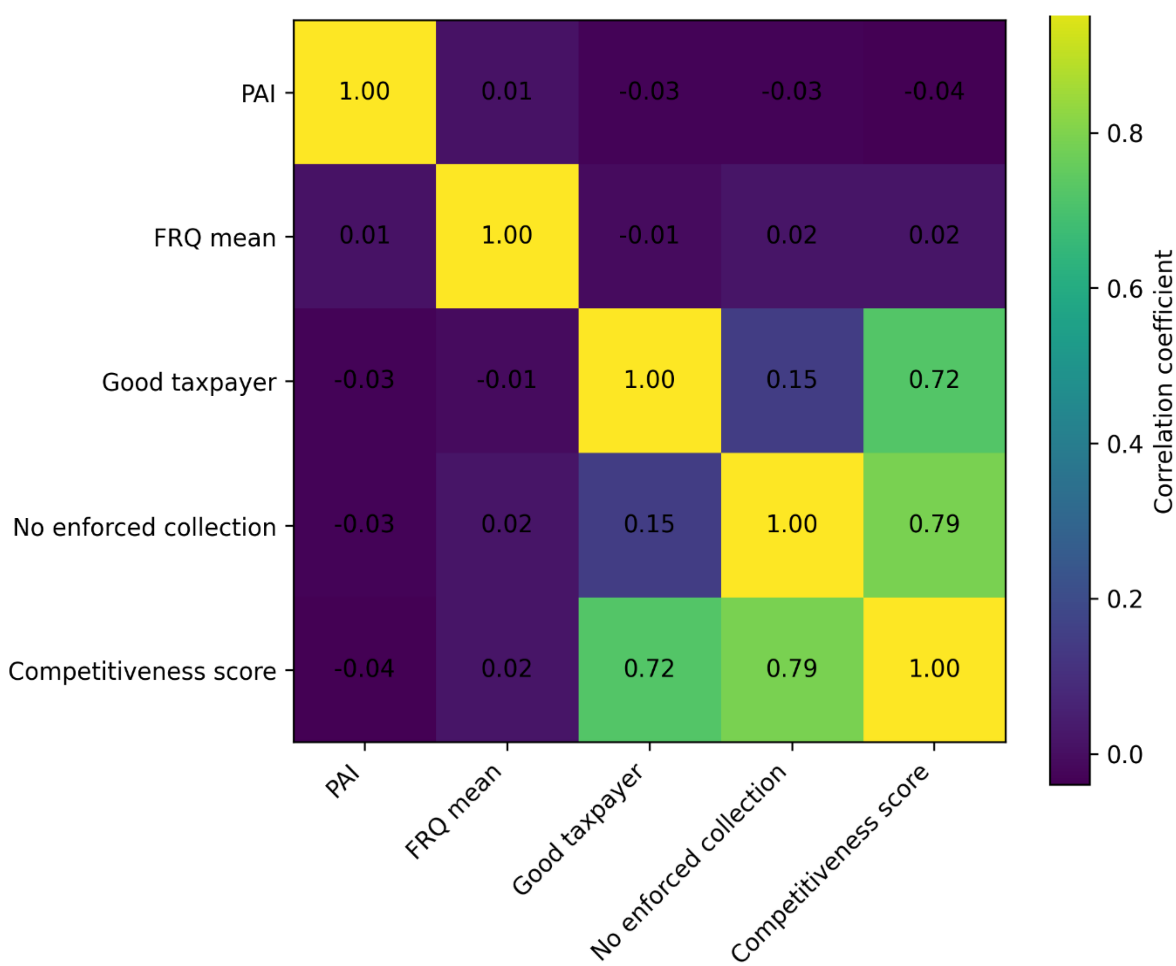

Figure 3. Correlation Heatmap of Key Analytical Variables

4. Discussion

The study looked into the relationship between the management accounting practices (professional accounting involvement and financial reporting quality) and accounting decision-making capacity and firm competitiveness proxies for firms applying partial financial reporting standards. The results revealed that there was a gradual increase in professional accounting involvement from 2022 to 2024, suggesting a growing reliance on trained accounting support. This increase, however, was not enough to achieve statistically significant improvements in the elements of financial reporting quality, taxpayer classification, absence of enforced collection, or in the composite competitiveness score. The findings indicate that accounting involvement in the organization by professionals is not enough to enhance decision making and competitiveness, unless complemented with stronger internal accounting systems, managerial accounting information use, and wider organizational capabilities. This understanding aligns with recent studies that find management accounting development relies more and more on the synergy between accounting skills and the use of digital systems, as well as strategic information and organizational decision-making processes (Barreto et al., 2025).

Only a weak link can be found between professional accounting involvement and financial reporting quality, which could be attributed to the context of financial reporting in firms that are subject to partial financial reporting. These companies may keep accounting records only in order to comply with the rules and not for the purpose of providing information for management. Two-tier reporting environments can make reporting less complicated for smaller companies, but can also lead to differences in reporting as to depth, comparability, and usefulness of information. If the contracting of standards is primarily for the purpose of providing information for external reporting requirements, the accounting information's managerial relevance may be restricted. Thus, the insignificant relationship found in this study could be due to a difference between accounting preparation and accounting use. In firms that have fewer internal accounting systems, financial reporting systems might exist but may still not be well-developed in terms of supporting decision making (Perera et al., 2025).

The reliability analysis revealed that the items in the financial reporting quality group of items did not create a strong composite measure. Items showed Cronbach's alpha values of less than zero or near zero, which suggested that they did not measure a unidimensional construct of the same nature. This discovery has an impact on the interpretation of decision-making capacity.

Quality of accounting information is multi-dimensional and can encompass aspects such as accuracy, completeness, timeliness, comparability, clarity, and usefulness. The dimensions need not necessarily co-vary, especially when firms have incomplete reporting requirements or have varying accounting skills. A firm can produce reports that are timely, but not analytical, or it can generate technically accurate reports, but not ones that are used in making managerial decisions. The literature on the topic of digitalization in management accounting also suggests that the transformation of accounting is not linear but has various technical, organizational, and behavioral aspects (Elawadly, 2026).

It was also found that the financial reporting quality was not a significant predictor of the outcomes related to competitiveness. Competitiveness was assessed in this study by means of proxy indicators, such as good taxpayer status, lack of forced collection, reporting discipline, and taxpayer classification. These measures reflected the regulatory credibility and discipline in compliance, and not inherent market competitiveness. Because of the lack of significant associations, it is not necessarily concluded that accounting practices are not important for competitiveness. It could also be that compliance-based proxies are just partial measures of competitiveness. Research on sustainable accounting and reporting puts forward the argument that information quality is linked to performance when information is embedded within information assurance, knowledge, and performance systems of the organisation (De Silva et al., 2025). There are direct competitiveness indicators, such as profitability, sales growth, productivity, market share, and innovation, that would be better indicators of the theoretical relationship.

The results also indicate that accounting competence and managerial interpretation capacity should be supported in order to have a professional accounting involvement. Small or limited-resource companies might have an accounting professional who is involved only in statutory preparation, tax filing, and preparing basic accounting records. These activities help to be more prepared to comply, but do not necessarily contribute to improved strategic decision-making. The competency of entrepreneurship in accounting for sustainable performance in micro, small, and medium enterprises is important because the accounting knowledge needs to be translated into useful business intelligence information (Hasbolah et al., 2021). This could account for the small and nonsignificant differences in outcomes of professional involvement in the current study across reporting and competitiveness outcomes.

Finally, the small size of the sample size and the resulting low level of statistical significance for the accounting information quality are consistent with the notion that digital accounting systems may only assist in the decision-making process if the system quality, user ability, and information relevance are all three present. Decision-making quality relies upon the way managers interpret and trust the information that may be available. While digital accounting systems can enhance sustainable decision-making, their impact on this process relies on the organizational readiness and on the actual application of digital accounting in decision-making practice (Almgrashi, 2025). The data collected in the current study actually did not reflect managerial behavior, strategic planning processes, or the frequency of the use of accounting information. This restriction in the measure could have dampened the impact of the relationship between accounting practices and decision-making outcomes that were observed.

Some important points need to be taken into account when interpreting the tax compliance results. The percentage of firms where the collection was not forced continued to be high during the study period, and the good taxpayer status was fairly constant. But there was no significant improvement in these results with the professional accounting involvement or the quality of financial reporting. While accounting systems are an important determinant of tax behaviors, other factors, as cited in the voluntary compliance literature, are also important and include tax literacy, perceived fairness, enforcement expectations, service delivery, and institutional trust (Munjeyi & Schutte, 2025). So the results that were nonsignificant could be due to the effects of factors outside of the regulation and behavior that were not included in the data.

The study makes a contribution to the literature as it demonstrates that management accounting practices do not necessarily lead to better decision-making and competitiveness automatically. The results suggest that accounting involvement and the quality of accounting reports need to be tied to governance and internal control and to active managerial use before they can provide any tangible organizational benefits. There is previous evidence that suggests that the quality of governance and internal audit can influence the quality of financial reporting, indicating that the quality of financial reporting will be determined by both institutional and control aspects of the accounting process, in addition to the quality of the technical accounting process (Kaawaase et al. 2021). Given the above study's results, the interpretation of the study is cautious: management accounting may be a basis for improved decision-making, but its competitive value will only exist if companies are able to make strategic and operational decisions based on accounting information.

5. Conclusion

For businesses that do not fully meet the standards of financial reporting, management accounting practices are important tools that can aid the decision-making process and enhance competitiveness. For this study, the indicators for the management accounting practices were professional accounting involvement and financial reporting quality, and the proxies for the competitiveness factors were taxpayer classification, tax compliance status, reporting discipline, and absence of enforced collection. The results indicated that professional accounting involvement has grown from 2022 to 2024, while financial reporting quality and outcomes of compliance with the accounting standards have stayed mostly unchanged. However, there were no statistically significant relationships found between professional accounting involvement, financial reporting quality, decision-making capacity, and competitiveness proxies based on regression analysis and group comparison results. The results indicate that accounting involvement might not be enough to enhance organizational competitiveness if the firms do not utilize accounting information for planning, control, and managerial decision-making. The study emphasizes the need for developing internal accounting systems, enhancing the quality of accounting information, and encouraging the proper use of accounting information in the strategic management process. Further studies should consider using direct measures of competitiveness, including profitability, productivity, sales growth, market share, and innovation performance, in order to demonstrate more clearly the impact of management accounting practices on the competitiveness of the firm.

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