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Management Accounting Strategy in Decision Making to Achieve Good Governance

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Abstract

This study aims to explore the contribution of management accounting strategies in supporting rational and accountable decision-making in order to realize the principles of good governance. Through the Systematic Literature Review (SLR) approach, this study systematically and comprehensively examines various relevant scientific literature, in order to identify strategies, patterns, and relationships between management accounting and good governance practices. The SLR process was carried out following the PRISMA flow, including formulating research questions, determining inclusion and exclusion criteria, and screening articles from reputable scientific databases such as Scopus, Google Scholar, ScienceDirect, ProQuest, and Garuda. The results of the study indicate that management accounting strategies, through tools such as budgeting, variance analysis, and cost-benefit analysis, play an important role in creating an efficient, data-based, and documented decision-making system. In addition, the use of information technology such as ERP, e-budgeting, and e-performance strengthens data integration, accelerates reporting, and increases transparency and accountability. This study also emphasizes the importance of increasing human resource capacity and internal policies that support the optimal use of accounting information. Thus, management accounting strategy is not only a technical tool, but also a strategic foundation in building professional, transparent and sustainable organizational governance.

Keywords: *management accounting, decision making, good governance*

1. Introduction

Management accounting plays a very important role in decision making, especially in the midst of increasingly complex and dynamic business competition. As an information system designed to meet the internal needs of management, management accounting provides relevant, accurate, and timely financial and non-financial data (Sigalingging, ASM, et al. 2024). This information is used to prepare plans, prepare budgets, and evaluate various strategic decision alternatives. For example, in cost planning and control, managers can use information from management accounting to assess operational efficiency and ensure that expenses are in accordance with the established budget. In addition, analyses such as break-even points, capital budgeting, and make or buy decisions also rely heavily on data provided by management accounting (Ananda, NA, et al. 2025). Not only that, the performance reports produced help management evaluate the effectiveness of each division or work unit, thus facilitating the accountability process and making better policies. With the flexibility of information that can be adjusted to the needs of managers, management accounting becomes a very important tool in supporting the right decision making, especially in conditions of uncertainty. Therefore, the implementation of good management accounting will have a significant impact on the success and survival of an organization (Falah, AS, SE, M., Setiana, AR, & SE, M. 2024).

Data-based decision-making is closely related to the principles of good governance because both emphasize transparency, accountability, efficiency, and participation in the process of managing an organization or government. Good governance itself is a concept of good governance, which aims to create a system of government or management that is fair, transparent, and accountable. In this context, data-based decision-making acts as a tool or approach that strengthens the implementation of these principles. First, in terms of transparency, decisions based on data can be traced and explained objectively. Every policy or action taken has a basis in information that can be tested, reviewed, and accounted for. This is very important in preventing the practice of abuse of authority and increasing public trust. Second, in terms of accountability, the use of data in the decision-making process allows every action or policy to be directly linked to measurable results (Usman, A., et al. 2022). This makes it easier for leaders of organizations or public institutions to be held accountable for the performance and results of the policies implemented. Third, in terms of efficiency and effectiveness, data-based decisions help ensure that the resources available are used optimally. Data provides a clear picture of actual conditions, trends, and risks, so that decisions taken are more targeted and have a positive impact. Finally, data-based decision-making also encourages broader participation, especially if the data used is open and accessible to various parties. This allows stakeholders or the community to be actively involved in the decision-making process and provide meaningful input (Arifin, I., & Gaol, PL 2023).

In the modern era marked by increasing demands for transparency and accountability, the application of good governance principles has become a fundamental aspect in managing organizations, both in the public and private sectors. Good governance is not only an ethical framework, but also a managerial strategy to ensure that every organizational process runs openly, responsibly, participatively, and is results-oriented. The main principles upheld in good governance—namely transparency, accountability, participation, effectiveness, and efficiency—aim to create a governance system that is not only accountable, but also able to respond appropriately to the needs of the community and stakeholders. Transparency allows all organizational processes and decisions to be accessed and understood by the public or internal stakeholders, thus preventing detrimental practices such as corruption or abuse of authority. Accountability ensures that every work unit or individual in the organization has clear responsibilities and can be held accountable for the results of their work and decisions. Participation, as a pillar of democratization in decision-making, encourages active involvement from various parties in the planning, implementation, and evaluation processes of the program. Effectiveness and efficiency direct organizations to achieve goals with optimal resources and maximum results (Yasin, ASY, et al. 2024).

The implementation of good governance principles is becoming increasingly crucial amidst the complexity and dynamics of the rapidly changing external environment. Increasingly dynamic regulatory changes require organizations to be more adaptive and compliant with applicable policies and regulations, both locally, nationally, and internationally. Non-compliance or delays in adapting to regulatory changes can have serious legal, reputational, and financial consequences. On the other hand, rapid technological advances bring new challenges and opportunities in information management, services, and decision-making (Taufiq, AR, & Silaturahmi, G. 2022). Organizations are required to not only be able to adopt digital technologies such as management information systems and analytical applications, but also to integrate them into work processes that support the principles of transparency, accountability, and efficiency. In addition, public and customer expectations of organizational governance have also increased significantly. The public is now more aware of the importance of openness of information, fairness in service, and corporate or institutional social responsibility. In this context, good governance becomes a strategic tool to build public trust and legitimacy. Organizations that are able to demonstrate participatory decision-making processes, open performance reporting, and strong oversight mechanisms will be more appreciated and trusted by stakeholders.

Thus, in an increasingly complex and competitive landscape, good governance is no longer just an ethical or compliance framework, but rather a primary foundation in building organizational resilience, improving service effectiveness, and maintaining long-term sustainability. Without the application of good governance principles, organizations risk losing direction, trust, and sustainability in the face of ever-growing environmental pressures. Organizations that implement good governance tend to be more adaptive, resilient, and sustainable, because their decision-making is based on objective data, well-organized systems, and strong integrity values. Furthermore, the integration of good governance principles with modern management and accounting information systems, such as ERP, e-budgeting, and e-performance, will strengthen the governance structure. Technology allows information to be delivered in real-time, accurately, and standardized, thus supporting higher transparency and accountability. Therefore, building an organizational culture based on good governance is not only a normative obligation, but also a strategic need to achieve superior and sustainable organizational performance in the future. To realize this, a decision-making system is needed that is supported by accurate, relevant, and timely information. It is in this context that management accounting plays a strategic role (Ariesmansyah, A., et al. 2024).

Management accounting not only provides internal financial data, but also presents an in-depth analysis of operational performance, cost efficiency, and future financial projections. Information generated from the management accounting process becomes a strong basis for rational and strategic decision making. Thus, the right management accounting strategy can strengthen decision making that is in line with the principles of good governance, such as efficient resource management, transparency in reporting, and accountability for organizational performance. However, in practice, there are still many organizations that have not fully integrated the management accounting function into the strategic decision-making process. This is an obstacle in efforts to achieve good governance. Therefore, this study is important to examine how management accounting strategies can be optimized in supporting the decision-making process, as well as how they contribute to achieving good governance in an organization.

2. Method, Data, and Analysis

This study uses the Systematic Literature Review (SLR) approach to explore and synthesize various scientific literature relevant to the topic of management accounting strategies in decision making to support the achievement of good governance principles. This approach was chosen because SLR allows researchers to systematically, structured, and comprehensively review previously published theories, concepts, and empirical findings, while identifying gaps or gaps in previous research. The stages of implementing SLR begin with formulating the main research question, namely: "How does management accounting strategy contribute to decision making to support the implementation of good governance?". Furthermore, researchers determine inclusion and exclusion criteria (Insirat, MN, et al. 2025). Inclusion criteria include scientific articles written in Indonesian or English, published in the last 10 years, and discussing topics related to management accounting, decision making, and good governance. Meanwhile, articles that are irrelevant, not available in full text, or do not have a strong theoretical/empirical basis will be excluded from the study. The literature search process was carried out through several reputable scientific databases such as Scopus, Google Scholar, ScienceDirect, ProQuest, and Garuda using relevant keywords, such as "management accounting strategy", "decision making", "good governance", "management accounting", and "decision making". The articles obtained were then systematically selected using the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) flow, starting from screening the title, abstract, to full content. After the selection stage, the collected data were analyzed thematically to identify patterns, strategies, and relationships between management accounting and good governance. The results of this analysis will be presented in the form of narratives and thematic tables that describe the real contribution of management accounting strategies in the decision-making process that supports good organizational governance.

3. Results

The results of this study indicate that management accounting strategies have a significant contribution in supporting decision-making oriented towards the principles of good governance. Based on the analysis of various literatures reviewed, it was found that information provided by the management accounting system, such as cost analysis, performance-based budgeting, financial and non-financial performance reports, and managerial control systems, directly assist management in making more measurable, transparent, and accountable decisions. Strategies such as the implementation of Activity-Based Costing (ABC), Balanced Scorecard, and Responsibility Accounting are widely used in practice to improve the effectiveness of planning, controlling, and evaluating organizational performance. In addition, the data also shows that the integration between management accounting and information technology accelerates the data processing process and enables real-time monitoring of operational activities, which strengthens the principles of transparency and efficiency. In the context of good governance, these strategies encourage the creation of better governance through the presentation of accurate and timely information, increased participation in the planning and evaluation process, and clarifying the accountability of each organizational unit. This study also identified that the optimal implementation of management accounting strategies is greatly influenced by organizational culture, HR competency, and leadership commitment to good governance. Thus, it can be concluded that management accounting is not only a recording and reporting tool, but also a strategic foundation in decision making that supports the sustainability and integrity of the organization according to the principles of good governance.

4. Discussion

The Role of Management Accounting Strategy in Decision Making

Management accounting plays an important role in providing quantitative and qualitative data needed by managers to support the decision-making process, both at the strategic and operational levels. Quantitative data includes information that is numerical and measurable, such as production cost reports, profit margins, budgets, revenue projections, variance analysis, and estimated return on investment (ROI). This data is very useful for evaluating operational efficiency, designing budgets, setting product selling prices, or deciding whether a project is feasible to run. Meanwhile, qualitative data includes information that cannot always be measured numerically, but has strategic value in decision-making. Examples include customer satisfaction levels, human resource quality, market conditions, regulatory changes, industry trends, and perceptions of brand image. This qualitative data helps managers understand the broader context of the business situation at hand and consider non-financial factors that can affect the success of the Decision (Syamil, A., et al. 2023).

By providing both types of data in an integrated manner, management accounting enables managers to make comprehensive decisions, not only based on numbers, but also by considering broader strategic and environmental aspects. This makes management accounting an important tool in achieving efficiency, effectiveness, and competitive advantage in organizations. Management accounting tools such as budgeting, variance analysis, and cost-benefit analysis play an important role in supporting decision-making that is oriented towards the efficiency and effectiveness of resource use in an organization. First, budgeting is the process of preparing a financial plan that describes revenue targets and cost allocations for a certain period. Through budgeting, management can set priorities, control expenses, and measure actual performance compared to plans (Syamil, A., et al. 2023). Thus, budgeting is the basis for planning and controlling operations efficiently. Second, variance analysis is used to compare actual results with previously set budgets or targets. The differences or variances that occur, both favorable and unfavorable, are analyzed to determine the causes. This information helps managers evaluate whether resources have been used effectively, as well as identify areas that require improvement or corrective action. Third, cost-benefit analysis is used to assess the feasibility of a decision or project by comparing the total benefits obtained and the total costs incurred. If the benefits are greater than the costs, then the decision is considered feasible and economically efficient. This tool is very useful in making strategic decisions such as investment, business expansion, or procurement of new technology. By using these three tools in an integrated manner, managers can make decisions that not only save costs (efficiency) but also produce maximum results according to organizational goals (effectiveness). This shows the importance of the role of management accounting in supporting good organizational governance and results-oriented (Tomu, A., & Angreyani, F. 2021).

Information generated from management accounting systems plays a key role in strengthening data-driven decision-making practices. Management accounting systems not only present financial data, but also include operational information, such as unit costs, process efficiency, department performance, and market demand trends. This information is relevant, accurate, and tailored to the internal needs of management, thus greatly supporting more objective and measurable decisions. In the context of decision-making, data provided by management accounting allows managers to analyze various alternatives based on facts and figures, not just intuition or assumptions. For example, in deciding whether to continue a product line, data on contribution margin, fixed costs, and sales volume are essential to assess profitability rationally. In addition, information such as variance analysis results, cost control reports, and unit performance evaluations also help managers identify areas that require improvement or additional investment. With systematic and measurable data, the decision-making process becomes more transparent and accountable, which ultimately drives efficiency, effectiveness, and alignment with the organization's strategic goals. Therefore, a management accounting system is an important foundation in supporting an organizational culture that relies on data as the main basis for every decision—an approach that is very relevant in today's digital era and global competition (Nurwidia, L., & Purwanti, P. 2025).

Direct Relation to Good Governance Principles

Management accounting strategies play an important role in strengthening organizational transparency, especially through the preparation and delivery of clear and open budget reporting. Transparency is one of the main pillars of the principle of good governance, which requires that financial and operational information can be accessed, understood, and accounted for by various parties, both internal and external. Through a management accounting approach, organizations can design a budget reporting system that not only records financial plans, but also explains the basis for calculations, assumptions used, and allocation of funds in detail for each program or work unit. With systematic and structured budget reporting, stakeholders such as managers, supervisory boards, auditors, and the public can easily assess how resources are planned and used. In addition, management accounting also allows for periodic tracking of budget realization through performance reports and variance analysis. This information provides an honest picture of target achievement and the reasons for deviations that occur, thus encouraging an open attitude in performance evaluation and subsequent decision making (Rosidah, I., et al. 2023).

By providing transparent budget reporting, management accounting helps build trust between parts of the organization, strengthens accountability, and minimizes the risk of misuse of funds or manipulative practices. This is what makes management accounting strategy one of the crucial elements in supporting clean, open, and responsible organizational governance. The use of management accounting in decision-making directly contributes to increasing organizational accountability, because every decision taken is based on systematically documented data and analysis. Accountability means that every individual or unit in the organization is responsible for the actions, use of resources, and results achieved. In this context, management accounting provides complete and structured information regarding the financial and operational aspects that form the basis of a decision (Permata, L., et al. 2022). Every step in the decision-making process—from budget planning, cost calculations, risk analysis, to performance evaluation—is recorded and documented through managerial reports. This documentation is not only a tool for internal control, but also evidence of accountability if a decision needs to be audited or evaluated. When a decision is proven to produce good performance or vice versa, the organization can trace back the data and assumptions used, so that the evaluation process becomes more objective and accountable. In addition, data documentation and analysis in management accounting also helps create a professional and evidence-based work culture. Managers no longer rely solely on intuition, but on valid and rational information. This strengthens the accountability mechanism at every level of the organization, because every decision can be traced, evaluated, and reviewed openly and factually. Thus, management accounting is not only a technical tool, but also an important foundation in building a transparent, responsible, and integrity-based organization.

Management accounting supports efficiency and effectiveness in the implementation of organizational programs or activities through the application of budget-based planning and supervision. Budget planning is one of the main components in management accounting that is used to regulate the optimal use of resources before a program is run. With a budget, the organization has clear guidelines regarding the allocation of funds, cost estimates, and output targets to be achieved. This prevents waste, ensures the use of funds according to priorities, and directs organizational activities to align with strategic goals. In addition to being a planning tool, the budget also functions as a monitoring instrument. Through the budget control process, managers can monitor the realization of expenditures compared to the established budget. If there is a deviation or discrepancy, the management accounting system allows for variance analysis to determine the cause and take corrective action in a timely manner. This process not only increases efficiency in the use of resources, but also ensures that the activities carried out actually provide the expected results (effectiveness). Thus, the existence of budget-based planning and supervision provided by management accounting plays a major role in creating orderly, measurable, and accountable program governance. This supports the creation of a productive, cost-effective, and results-oriented organization, which is the core of the principle of good governance (Sayuti, S., et al. 2018).

Challenges in Strategy Implementation

One of the main challenges in implementing management accounting strategies is the limited human resources (HR) who have a deep understanding of management accounting techniques. Management accounting is not just ordinary financial recording, but includes cost analysis, budgeting, performance evaluation, break-even calculations, variance analysis, and strategic planning and control that require quite complex technical and analytical skills. Unfortunately, not all employees or managers have adequate background or training to master these concepts thoroughly. This limitation has an impact on the organization's inability to utilize managerial information optimally. The data provided may not be analyzed properly or even not used in decision making due to a lack of understanding of how to interpret it. As a result, the potential of the management accounting system to support efficiency, effectiveness, and accountability cannot be achieved optimally. In addition, in some organizations, especially in the public sector or MSMEs, training and development of HR competencies in the field of management accounting has not been a priority. This exacerbates the gap between the availability of the system and the capabilities of the HR who manage it. Therefore, investment in training, education, and increasing HR capacity is very important so that organizations can truly optimize the role of management accounting in supporting quality decision-making and in line with the principles of good governance (Hwihanus, SE 2024).

One of the obstacles in optimizing management accounting is the lack of integration between financial information systems and performance information systems. In many organizations, financial systems and performance systems often run separately or in silos, so that the data produced is not connected in real time or contextually. In fact, in effective decision making, management needs information that integrates financial aspects (such as costs, revenues, budgets) and performance aspects (such as output, efficiency, and strategic achievements). This lack of integration causes various problems. For example, although financial reports show spending efficiency, the activities carried out do not necessarily have a real impact on achieving organizational goals. Conversely, performance reports may show target achievement, but without clear financial data, it is difficult to assess whether the achievement was carried out efficiently and cost-effectively. This limits the manager's ability to assess the cost-effectiveness of a program or work unit. In addition, the lack of integration between systems also results in duplication of data input, difficulties in integrated monitoring, and slow and inaccurate reporting processes. As a result, the decision-making process becomes more reactive than strategic, because the information used is partial and not comprehensive (Arifin, Z., et al. 2025). Therefore, integration between financial systems and performance systems is essential to support more comprehensive transparency, accountability, and data-based decision-making. With interconnected systems, organizations can track budget-based performance more efficiently, evaluate programs comprehensively, and direct resources to activities that truly have an impact. This integration is also an important foundation in realizing the principles of good governance in organizational management. One of the major challenges in implementing management accounting strategies to support good governance is the existence of an organizational culture that is resistant to transparency and internal oversight. Organizational culture greatly influences how systems and policies are implemented. When an organization has a closed culture, is not used to sharing information openly, and tends to avoid evaluation or oversight, efforts to build an accountable and transparent system will face major obstacles (Nopriyanto, A. 2025).

This resistance often arises for various reasons. First, there is a fear of accountability, especially if decisions or budget use have not been well documented or have been carried out inefficiently. Second, in some cases, internal supervision is perceived as a threat, not as a tool for improvement and learning. As a result, many units or individuals reject or hide data that should be reported openly. Third, a hierarchical and authoritative culture can also hinder transparency, because information only circulates at the top level and is not disseminated to all internal stakeholders. This condition makes the management accounting system, which is actually designed to support performance reporting, cost evaluation, and rational decision-making, ineffective. In fact, the success of management accounting is highly dependent on the availability of honest, complete, and timely data. To overcome this, organizations need to make gradual cultural changes, starting from building awareness of the importance of transparency, providing training on the benefits of internal supervision, to instilling the value that supervision is not a form of punishment, but rather a mechanism for improving and enhancing performance. An organizational culture that supports openness and responsibility will be a strong foundation in creating good governance with integrity (Tantawi, IAR, et al. 2025).

The Importance of Technology and Information Systems Support

The use of ERP (Enterprise Resource Planning), e-budgeting, and e-performance systems is a strategic step in accelerating the reporting and data analysis process, as well as strengthening organizational governance based on transparency and accountability. The ERP system enables the integration of various organizational functions—including finance, logistics, human resources, and operations—into one centralized platform. With ERP, data that was previously spread across various departments can be accessed in real-time and standardized. This accelerates the financial and non-financial reporting process, reduces data input errors, and increases efficiency in decision-making. Meanwhile, e-budgeting digitizes the budget planning and management process. Through this system, budget planning becomes more systematic, transparent, and easy to monitor. Users can design, propose, revise, and monitor budgets online, so that the entire process is faster and well documented. In addition, e-budgeting also minimizes data manipulation because each stage is recorded electronically and can be traced.

E-performance plays a role in monitoring and evaluating organizational performance quantitatively and measurably. With this system, performance indicators (KPIs) can be monitored periodically and automatically, allowing management to quickly identify achievements and deviations from targets. The data generated can also be used to compile accurate performance reports and support results-based decision making. The three systems—ERP, e-budgeting, and e-performance—if properly integrated, will form an accurate, fast, and reliable information ecosystem, which is very important in supporting modern management accounting. In addition to accelerating the reporting and analysis process, this system also strengthens the principles of good governance, because it allows data transparency, program accountability, and responsiveness in improving organizational performance.

Technology drives real-time reporting, which is the ability to generate and access reports directly when data is available, without having to wait for time-consuming manual processes. In the context of management accounting, real-time reporting is very important because it allows management to make decisions quickly and accurately, based on actual and relevant information. With technology-based systems such as ERP, financial dashboards, and business intelligence tools, data from various functions—finance, operations, human resources, and others—can be collected and analyzed automatically. Information such as the current financial position, budget status, program efficiency level, or work unit performance can be accessed in a short time. This is very crucial, especially in a dynamic and stressful business and public organization environment to respond to situations quickly (Natanael, YA, et al. 2025). The main advantage of real-time reporting is that it drives the speed of response to problems or opportunities. For example, if there is a cost overrun in a program, the system will immediately display the deviation, so that management can immediately make corrections. Or if there is a decline in the performance of a particular unit, the data is immediately visible on the dashboard, allowing for quick evaluation and appropriate follow-up. In addition, real-time reporting also strengthens transparency and accountability, because the data displayed comes directly from an integrated system and is difficult to manipulate. This supports the principle of good governance, where decision-making is based on factual, open, and accountable information. Thus, the use of technology to support real-time reporting is not only a matter of work efficiency, but is an important pillar in building a modern organization that is responsive, transparent, and data-driven.

Strategic Recommendations for Optimization

Training managers and leaders on the use of accounting information is a strategic step to improve the quality of decision-making in an organization. Accounting information, especially management accounting, provides quantitative and qualitative data that is important for assessing performance, managing budgets, evaluating operational efficiency, and formulating short-term and long-term strategies. However, this information will only be effective if decision makers understand how to read, analyze, and use it properly. Unfortunately, not all managers or leaders have an adequate accounting background. Many of them come from non-financial fields and are not yet accustomed to using financial statements or managerial reports as the main tool in decision-making. Therefore, training is very important to bridge this knowledge gap (Lamia, S., et al. 2021).

This training typically includes a basic understanding of financial reporting, cost analysis techniques, budgeting, use of information for performance assessment, and skills in reading variance reports or break-even analysis. In a more strategic context, training may also include the use of financial dashboards, utilization of ERP or e-budgeting systems, and interpretation of data for planning and control.

a. With proper training, leaders and managers will be able to:
b. Using accounting data to make more rational and measurable decisions.
c. Increasing transparency and accountability in resource management.
d. Encourage budget efficiency and effectiveness of program/activity implementation.
e. Strengthening coordination between work units based on performance and budget data.

Overall, this training supports the transformation of organizational culture towards being more data-driven, professional, and aligned with the principles of good governance (Pamungkas, EW, et al. 2023).

Integration of accounting systems with organizational performance management systems is a strategic step to create effective, efficient, and accountable governance. So far, accounting systems that focus on financial aspects and performance management systems that assess achievement of results tend to run separately, so that the information produced does not provide a complete picture. By integrating the two, organizations can track budget-based performance, meaning that every use of funds can be directly linked to the results or output achieved. This is very important to ensure that every expenditure provides added value or value for money. Through this integration, decision-making becomes more strategic because leaders have a more complete information base to set priorities, evaluate program effectiveness, and allocate resources appropriately. In addition, transparency and accountability are further strengthened because financial reports and performance reports can be presented in an integrated manner, facilitating the audit and monitoring process. Technically, this integration can be supported by information technology such as ERP, e-budgeting, and e-performance, which connect financial data and performance data in one system. Thus, organizations are able to manage the planning, implementation, and evaluation cycles in a more controlled and data-based manner. This integration is an important foundation in realizing the principles of good governance that prioritize efficiency, effectiveness, and accountability (Utari, R., & Harahap, JPR 2024).

The formulation of internal policies that encourage the use of accounting information is an important step in strengthening transparent, accountable, and data-based organizational governance. This internal policy aims to regulate how accounting information—both financial and managerial data—can be optimally utilized in every decision-making process, from budget planning, program implementation, to performance evaluation and reporting. Through clear policies, organizations can set standards and procedures for the use of accounting information consistently across all work units. For example, the policy can require each unit to prepare a work plan accompanied by cost justification based on cost-benefit analysis, or require the use of variance reports as material for monthly performance evaluations. This policy can also include obligations for leaders and managers to understand financial reports and involve accounting data in strategic decision-making. In addition, internal policies also form the basis for the development of an integrated information system and the implementation of HR training in management accounting. Thus, the use of accounting information is not only the responsibility of the finance unit, but becomes part of the organizational culture that supports efficiency, effectiveness, and accountability.

Ultimately, this policy plays an important role in encouraging the creation of a better governance system that is in line with the principles of good governance.

5. Conclusion

Management accounting strategy plays a central role in supporting rational, efficient, and accountable decision-making. By utilizing tools such as budgeting, variance analysis, and cost-benefit analysis, management accounting helps organizations use resources optimally and ensure that every decision is based on valid and documented data. This strategy also strengthens the principles of good governance by increasing transparency, accountability, and data-based decision-making. The use of information technology such as ERP, e-budgeting, and e-performance is an important catalyst in the modernization of management accounting systems. These three systems encourage data integration, real-time reporting, and accurate performance monitoring. For this strategy to succeed, it is necessary to increase human resource capacity through managerial training and consistent internal policies in encouraging the optimal use of accounting information. Integration of accounting systems with performance management systems strengthens the effectiveness of output-based budget tracking (value for money) and allows for a comprehensive evaluation of program effectiveness. On the other hand, challenges such as limited human resources, an organizational culture that is resistant to transparency, and a lack of system integration need to be overcome through a shared commitment to building an open and accountable system. Overall, management accounting strategies supported by information technology are not merely technical tools, but rather an important foundation in building professional, transparent and sustainable organizational governance.

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