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Analysis Of The Restructuring Of Enterprise Management Accounting Systems And Value Creation During Digital Transformation

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ABSTRACT
Businesses have to make their internal procedures better to be competitive because technology changes so quickly. The main goal of this study is to look at how digital technologies have changed computerised accounting systems for business management and to find out how much they help create value. The study's primary emphasis will be on the value creation facilitated by these technologies. The internet of things (IoT), cloud computing, artificial intelligence (AI), and big data analytics are all transforming the way management accounting operates. This transformation is happening because of the way these technologies work together. Management accounting has changed so that it may help with more than just making reports. It can also help with making long-term plans. The essay looks at basic accounting processes in a culture where people are always online. These include planning, cost control, performance appraisal, and risk management, as well as how these activities have changed over time. The goal of this study is to look into how technology might make accounting data more timely, accurate, and useful by using both theoretical analysis and real-world case studies. Researchers could use technology to help researchers attain this aim. One benefit is that it lets companies react more quickly to changes in the market. The article also talks about how vital it is for an organization's goals to be in line with its technology assets so that new ideas can be generated and long-term value can be created. This increases the chances that businesses will do well in the long run. The results suggest that companies can't just buy electronic instruments and expect to do well. They should also tell their accounting team members how to best use these tools and get along with personnel from other departments. This paper's goal is to assist businesses stay alive in the digital commerce age by giving them practical advice on how to improve their bookkeeping and get the most out of their employees..

Keywords: *Enterprise Management, Economic Systems, Value Development, Digital Transformation, Organisation.*

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1. INTRODUCTION:

Digital technologies like the internet and AI are growing at an incredible pace. Such growth changes the way companies compete throughout the world and speeds up the process of becoming digital. Digitisation is a big part of why the digital economy has grown so quickly. In 2022, the internet economy was worth 37.2 trillion yuan. Digitisation makes up 81% of the total in China's industrial sector. Businesses are adopting digital transformation to keep up with the lightning-fast pace of technology change and bring their sectors up to date. Businesses could be able to make more money if digital transformation makes production, management, and ideas better. On the other hand, researcher should consider the dangers, high expenses, and negative outcomes. The 2022 Digital Transformation Index Study from Accenture says that just 17% of Chinese enterprises have had a lot of success with their digital transformation projects. Therefore, it's important to consider how digital transformation may help businesses make more money. Digital transformation is an important instrument in today's fast-paced corporate landscape. The rapid adoption of digital transformation may be due to its increasing importance. Because of this, businesses in every field are continually coming up with new ideas to keep ahead of the competition. Because of recent progress in AI, BD, CC, and GA, businesses need to rethink how they keep track of their money. These technologies are becoming more and more significant. This is really important since new technology has changed how businesses work so significantly. Historically, management accounting has focused on providing historical data in a fixed manner. This transition is happening, however, since decisions are being made based on real-time data and a market that is always evolving. Researchers wanted to make it easier to gather data, use predictive analytics, and make plans that may change as needed. A lot of companies are thinking

about improving their management accounting in order to encourage more proactive and smart leadership. In the future, these modifications might help the firm and its stakeholders run more smoothly. They do this to make their work easier. A lot of businesses are rethinking how they do their management accounting as researchers go into the digital age. The main purpose of this research is to look at how these changes affect the generation of value. The main focus of this study is to look at the system's redesign, including why it was done, the problems that came up during implementation, and how new accounting methods affected the achievement of strategic objectives. Researchers study's results should help businesses that want to update their management accounting systems for the digital economy of today. All parts of the economy should make the quick digital transformation of their businesses a top priority (Narkevich, 2022).

1. BACKGROUND OF THE STUDY

Rapid change characterises today's business environment, making digital transformation an indispensable tool. The enormous significance of digital transformation is one aspect that contributes to this. A wide variety of sectors may see changes to their operations and business strategies as a result of these adjustments. Cloud computing, artificial intelligence, robots, and big data analytics are just a few of the emerging digital technologies that are driving a revolution in management accounting. This kind of development is of critical importance due to the fact that these technologies will continue to play an increasingly significant role. Due to the massive upheavals brought about by advancements in technology, managing finances is a critical issue. Traditional accounting systems used for management are being put to the test as a result of the increasing trend of making choices based on data in real time and the need to enhance value generation in markets that are dynamic (Hassanin & Hamada, 2022). The primary emphasis of these systems is on reporting that is retrospective and stationary. To begin, the majority of management accounting systems emphasise the importance of static reporting that is based on data. In order to meet the goals of digital transformation, it is necessary to implement a reorganisation of management accounting systems. This transition is happening as a result of the repercussions of the revolution in technology (Su et al., 2023). In order to work correctly, accounting procedures must depend on this. New structures, procedures, and technologies have been put into place as a part of this restructure. The purpose of these advances was to simplify the processes of data collection, predictive analysis, and the creation of flexible plans. A lot of businesses are interested in making improvements to their leadership accounting systems in order to ensure that their management teams are more intelligent and proactive. In the long run, this will enhance the management of their business, which will benefit all of the stakeholder's involved (Kovalevska et al., 2022). They want to ensure that their operations are as efficient as possible; therefore, they do this. The purpose of this research is to investigate the consequences of the digital revolution on value creation and the following reorganisation of management accounting systems. In order to accomplish long-term goals, this investigation will evaluate the efficacy of the newly implemented accounting processes, identify the primary causes for the redesign of the system, and enumerate the difficulties that arose throughout the implementation process. This research intends to present recommendations that are practicable for the improvement of management accounting systems in order to assist firms in succeeding in the current digital economy (Pronchakov et al., 2022).

2. PURPOSE OF THE STUDY

The primary objective of this research is to evaluate the many possible value-enhancing effects of restructuring corporate accounting systems within the context of digital transformation. The primary objective of the study is to identify and assess the potential advantages of altering company accounting practices. If businesses want to be efficient and compete in today's market, they need to change how they do things and make decisions since digital technology is changing so quickly. If businesses want to remain competitive and efficient, they need to make these adjustments. The main purpose of this study is to look at how digital transformation affects the development of management accounting systems. This process includes the whole data lifecycle, from the first gathering to the last report writing and analysis, as well as the planning of important strategic activities. This strategy could be advantageous for figuring out how well digital transformation is working. It will also be tried to find out how much these changes improve the company's value, efficiency, and chances of survival. This evaluation will occur concurrently with the inquiry's advancement. This research seeks to enhance organisations' understanding of the issues they face and potential solutions as they endeavour to modernise their accounting systems to align with contemporary digital standards. This is what the research is based on.

3. LITERATURE REVIEW

The changes in the digital transformation landscape have had a big impact on the accounting systems that companies use to run their organisations. More and more studies are looking at how digital technology has changed the way accounting works in businesses. When real-time analytics took the place of the previous way of collecting static data, managers' decision-making processes changed a lot. Management accounting used to be largely a static instrument for planning and running a business. These days, the gadget can do two things since it has become a multi-instrument. Digitisation has led to the development of new technologies, such as cloud computing, big data, and artificial intelligence. This technology makes many things easier. These include assessing risk, monitoring performance, and identifying potential issues before they arise. These technologies let organisations make choices based on data, which lets them respond more quickly to changes in the market. These days, management

accountants are expected to do more than just add up figures (Kuttner et al., 2023). They are becoming more involved in their company's overall strategy and ways to make money. When departments use digital accounting software, it is easier for them to work together across departments. In order to stay in business in today's fastpaced world, companies need to be open, responsible, and flexible. These attributes are more important since they rely on each other. However, other studies have also found other difficulties, such as a lack of technical skills, concerns about data security, and a refusal to adapt to new technologies. Companies need to make changes to their culture, buy new technology, and teach their workers to get the most out of reorganising their management accounting systems. This study's findings suggest that digital transformation might make value creation more efficient in all parts of a business. The advantages are possible because of the strategic growth and digital transformation of management accounting (Zhao et al., 2024).

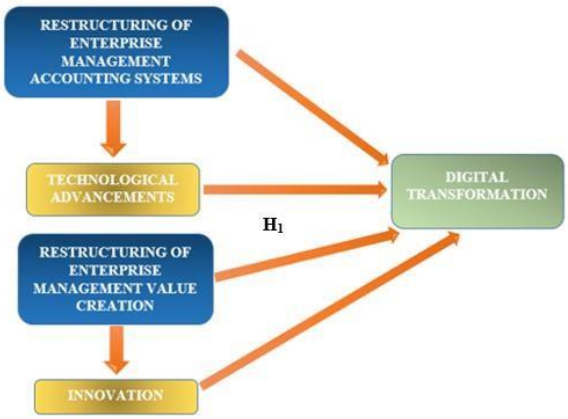
4. RESEARCH QUESTION

- What is the impact of Restructuring of Enterprise Management Value Creation in Digital Transformation?

5. RESEARCH METHODOLOGY

- **Research Design:** The quantitative analysis used the most recent version of SPSS, 25. The odds ratio and 95% confidence interval were used to evaluate the strength and direction of the statistical association. The researchers established a statistically significant threshold of $p < 0.05$. An analytical assessment was conducted to ascertain the principal elements of the data. Quantitative techniques are often used to examine data obtained from surveys, polls, and questionnaires, as well as data assessed using computational statistical tools.
- **Sampling:** Research participants completed questionnaires to provide data for the study. Employing the Rao-soft methodology, researchers selected a cohort of 587 people, yielding a total of 780 queries. The researchers obtained 673 replies, excluding 24 due to incompleteness, yielding a final sample size of 649.
- **Data and Measurement:** This research used a questionnaire as the primary instrument for data collection. Section A of the survey solicited fundamental demographic data, while Section B used a 5-point Likert scale to gather responses about attributes associated with online and offline channels. The secondary data was sourced from several web resources.
- **Statistical Software: The statistical study was conducted with SPSS version 25 and Microsoft Excel.**
- **Statistical Tools:** The statistical analysis method was used to comprehend the fundamental elements of the data under examination. The investigator is required to do a data analysis using ANOVA.

6. CONCEPTUAL FRAMEWORK



7. RESULT

- **Factor Analysis:**

Factor Analysis (FA) is often used to discern hidden variables within visible data. Employing regression coefficients for assessment is a standard procedure in the absence of clear visual or diagnostic indicators. Models are essential for success in financial analysis. Modelling naturally includes errors, interferences, and identifiable connections. The Kaiser-Meyer-Olkin (KMO) Test may assess datasets produced by multiple regression studies. Researchers contend that the model and the variables in the sample are indicative. The data demonstrates redundancy. Information is more comprehensible when presented in smaller segments. Any number ranging from 0 to 1 may serve as the KMO output. A KMO value between 0.8 and 1 is deemed adequate for sample size. Kaiser asserts that these are the permissible ranges: Kaiser has specified further entrance standards.

An insufficient range of 0.050 to 0.059 and a mediocre range of 0.60 to 0.69; the recommended range for medium grades is 0.70 to 0.79. The quality point score varies between 0.80 and 0.89. The interval from 0.90 to 1.00 astonishes them. Table I: The evaluation of sample adequacy by KMO and Bartlett's Test reveals a Kaiser-Meyer-Olkin measure of 0.982.
The results of Bartlett's sphericity test are as follows: The chi-square statistic is around 190, with a significance level of 0.000.

This verifies that assertions made for sampling purposes are authentic. The researchers used Bartlett's Test of Sphericity to assess the significance of the correlation matrices. A Kaiser-Meyer-Olkin measure score of 0.982 indicates an adequate sample size. The p-value obtained from Bartlett's sphericity test is 0.00. The association

matrix lacks a singular value, hence fulfilling Bartlett's circularity test.

Table 1: KMO and Bartlett's

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.982
Bartlett's Test of Sphericity	Approx. Chi-Square	3252.968
	df	190
	Sig.	.000

Bartlett's Test of Sphericity further confirmed the importance of the correlation requirements. The KaiserMeyer-Olkin measure of sampling adequacy is 0.982. Researchers achieved a p-value of 0.00 using Bartlett's sphericity test. Bartlett's sphericity test findings identified deficiencies in the correlation matrix.

✞ INDEPENDENT VARIABLE ○ Restructuring of Enterprise Management Value Creation

Restructuring enterprise management is a vast and involved strategic project that includes changing the way a company manages its people, resources, and operations. The eventual objective of this method is to make the firm more valuable. The goal of this process is to make an organisation far more competitive and efficient overall, as well as to help it produce long-term, sustainable value. This all-encompassing strategy usually starts with a thorough look at the current management structure. The goal of this research is to find places where leadership roles are not clearly defined or are redundant, where processes are not working as well as they might be, and where decision-making processes are not strategically or responsively built to deal with changing situations. Researchers perform this job to fix the problems researchers spoke about before. Researchers can figure out where these kinds of problems are most common by looking at where they happen the most. Company's do all they can to make the management structure within the company as efficient and responsible as feasible. To reach this goal, companies devote a lot of effort into reorganising top jobs and making sure everyone knows what their job is. This part of their skills lets them quickly and effectively address problems that come up within the company as well as those that come up in the market. Reorganising operational processes may also lead to benefits by getting rid of unnecessary steps, cutting down on the number of bureaucratic layers, and employing new technologies like data analytics, digital platforms, and automation to boost productivity and creativity (Tu & He, 2023).

✞ DEPENDENT VARIABLE ○ Digital Transformation

A "digital transformation" occurs when digital technologies are used ubiquitously across an organisation, causing a dramatic change in how the business operates and how it creates value for its customers. As a cultural transformation, it demands that companies continually challenge the status quo, experiment with new approaches, and learn to tolerate and even welcome failure. When digital technology are integrated into all areas of an organisation, it is called a digital transformation. In order to enable rapid, ongoing innovation driven by consumers, it evaluates and changes a company's processes, products, operations, and technological stack. Digital transformation involves rewiring a company to generate value via the continuous deployment of technology at scale. To remain competitive and remain in business, organisations need a clear strategy for digital transformation that focusses on certain areas and is backed by a set of professional capabilities. This isn't a one-and-done thing; most CEOs will spend their whole careers handling digital transformations. Companies that are undergoing digital transformation are always changing to accommodate new technologies, rethinking their processes, and making flexibility a fundamental value. Digital transformation is seen by the MIT Sloan Management Review as an ongoing process of adjusting to an ever-changing environment. More than ever before, it is critical for businesses to show resilience by embracing change and adapting to new technologies. By incorporating AI-powered processes that make work smarter, faster, and more user-friendly, as well as features like cloud-based task shifting and on-demand training, enterprises are able to enhance the end-user experience (Shehadeh, 2024).

○ Relationship between Restructuring of Enterprise Management Value Creation and Digital Transformation

In today's fast-paced business environment, the relationship between digital transformation and altering how a company's management works to produce value is becoming more and more important. In order to remain relevant and maintain expanding in today's markets, which are continually changing, businesses need to keep altering the way they manage and do things. Changing and restructuring procedures, decision-making structures, and performance indicators is the main purpose of reorganising corporate management. This will make it more flexible and responsive. This lets the organisation use digital technology in a manner that functions successfully. Digital transformation, on the other hand, entails introducing and automating new technologies like AI, cloud computing, big data, and others into the core portions of a corporation. But just employing technology won't be enough. Digital projects usually don't reach their objectives unless management procedures are modified on purpose. Management has to be changed for digital transformation to work. This is because it encourages innovation, makes decisions based on evidence, and encourages people from different departments to work together. Companies may generate more money when the two work together since they are more efficient, the client experience is better, and they come up with fresh ideas. Businesses may find it easier to adapt and develop if they

combine restructuring with digital transformation. This makes them stronger and better prepared to take use of new digital technologies (Nguyen, 2022).

In light of the above debate, the researcher developed the following hypothesis to evaluate the correlation between restructuring of enterprise management value creation and digital transformation.

"H_{01}: There is no significant relationship between Restructuring of Enterprise Management Value Creation and Digital Transformation."

"H_1: There is a significant relationship between Restructuring of Enterprise Management Value Creation and Digital Transformation."

Table 2: H_1 ANOVA Test

ANOVA					
Sum					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	39588.620	270	5625.516	1052.285	.000
Within Groups	492.770	378	5.346		
Total	40081.390	648			

This study produces significant findings. The F statistic is 1052.285, achieving significance with a p-value of .000, which is below the .05 alpha level. The hypothesis ***"H_1: There is a significant relationship between Restructuring of Enterprise Management Value Creation and Digital Transformation"*** is accepted, whereas the null hypothesis is rejected.

9. DISCUSSION

The research indicates that management accounting systems are crucial for value development and that digital technology has a significant influence on them. The accounting industry is seeing significant ramifications as a result of the widespread use of cloud computing, big data analytics, and AI in the corporate sector. Throughout the years, the field of managerial accounting has seen significant changes in terms of the aspects it emphasises. In the past, the primary objective of record keeping was to maintain a record of transactions that had already taken place. It anticipates potential future interactions and makes decisions based on its findings. Over an extended period of time, these transformations are advantageous because they improve operations and assist researchers in making more precise predictions about events that will occur in the

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future. On the other hand, the process of digitalising anything might potentially create a number of other issues. This may be attributed to a number of causes, such as the ineptitude of accounting personnel when it comes to using computers, the reluctance of organisations to embrace change, concerns about data security, and issues with system integration. A company has to make a change in leadership, provide funding for training employees on new technologies, and alter its organisational structure to effectively make the shift. There is no way to refute the fact that this change encompasses far more than simply developments in technology. It is apparent from all of the information researchers have covered up to this point that universities need a comprehensive strategy for digital transformation that takes into consideration the improvement of human resources, the coordination of goals, and the generation of new ideas. Integrating management accounting into a company's digital strategy may be beneficial in terms of streamlining processes, boosting profitability, and encouraging innovation.

10. CONCLUSION

Undoubtedly, the data demonstrate that the advent of digital technology is significantly impacting the manner in which companies carry out management accounting. Historically, financial reporting has served only to disseminate information; nowadays, it also serves to generate strategic value. Technologies like as cloud computing, artificial intelligence, and big data have the potential to improve the accuracy, value, and usability of accounting data. Smart and flexible decisions are also made simpler by this. For today's companies to maintain a competitive edge and perhaps surpass it, management accounting is crucial. Rearranging effectively requires more than simply technical know-how. When anything goes wrong on a business's property, the appropriate authorities must investigate. Possible issues that might be categorised under this category include worries about data privacy, an inadequate workforce, and employees that hold differing opinions with management's decisions. Organisational values, leadership commitment, and the need for continuous training all play a role in how successful the transformation program is. Management accountants have new opportunities and challenges as a result of the shift to digital accounting. Digital technology, strategic planning, employee development, crossfunctional collaboration, and other electronic tools should all be part of a comprehensive strategy for firms to reap the advantages of digital technologies..

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