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Evaluation Of The Restructuring Of Enterprise Managing Accounting Technologies And Value Creation Under Digital Transformation

Cong Yanxin 1, Debasish Das 2, Sreemoy Kanti Das 3

Lincoln University College, Petaling jaya Selangor Malaysia [1,2,3]

Corresponding Author
Cong Yanxin

ABSTRACT
Because technology is changing so quickly, businesses have little option but to improve their internal procedures if they want to remain competitive. The primary objective of this inquiry is to analyse the impact of digital technology on computerised accounting systems used for corporate administration and value creation. The primary aim of the research will be the creation of value facilitated by these technologies. Cloud computing, big data analytics, artificial intelligence (AI), and the internet of things (IoT) are all changing the way management accounting works. This change is happening because diverse technologies are working together. Management accounting has the potential to be useful for more than just making reports, according to recent advances in the discipline. This might also be helpful when researcher prepare for the future. The article talks about the most important accounting approaches that are employed in a society where individuals are always online. Researchers may use technological methodologies to attain this objective. One advantage is that it lets businesses react more swiftly to changes in the market. The article stresses how important it is for an organisation's goals to be in line with its technological assets to drive innovation and produce long-term value. This gives companies a better chance of becoming successful in the long term. The findings show that businesses can't merely acquire IT gear and expect to be successful. They must also instruct the accounting professionals on how to interact with colleagues from different divisions and how to maximise the usage of these technologies. The goal of this paper is to provide companies practical advice on how to enhance their accounting procedures and get the most out of their employees so they can stay in business in the digital era...

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

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1. INTRODUCTION:

Digital technologies connected to the Internet and AI are growing at an amazing pace. This growth speeds up the shift to digital operations and changes how competitive companies are throughout the world. Digitisation is one of the primary things that have helped the digital economy grow so quickly. In 2022, the internet economy was worth around 37.2 trillion yuan. More than 81% of China's manufacturing is done digitally. Many businesses are using digital transformation strategies to remain relevant as technology changes faster and faster. Businesses could be able to make more money if digital transformation makes production, management, and ideas better. Researchers, on the other hand, need to consider the dangers, high expenses, and negative outcomes. Accenture's 2022 Digital Transformation Index Study says that just 17% of Chinese enterprises have had a lot of success with digital transformation projects. Because of this, businesses should consider how becoming digital may help them make more money. Digital transformation is an important instrument in today's fast-paced corporate landscape. Digital transformation could be becoming more important, which is why it is spreading so swiftly. This is why businesses in all fields are continually coming up with fresh ideas for how to remain ahead of the game. Because of new breakthroughs in AI, BD, CC, and GA, researchers need to rethink how researchers do accounting. These technologies are becoming more and more important. The transition is vital since technology advances have had such a big effect on how businesses work. Management accounting has always placed a strong focus on displaying data in a static style. However, the use of real-time data and the constantly changing market are driving this transition. Researchers aimed to make data collecting, predictive analytics, and flexible plan-making easier. Many firms are considering how to improve their management accounting so that their leaders are more proactive and smart. In the long run, these adjustments might make things easier for the organisation and the people who work for them. They do this to make their work easier. As more and more academics come into the digital age, many businesses are looking at how they do management accounting again. The main purpose of this

research is to look at how these changes affect the generation of value. The main purpose of this study is to look at the system's redesign, including its reasons, the problems that came up during its implementation, and how new accounting methods affected the achievement of strategic goals. Companies who want to update their management accounting systems to keep up with the needs of today's digital economy may locate the study's results advantageously. Businesses in every part of the economy need to make the quick digital transformation of their operations a top priority (Nguyen et al., 2025).

1. BACKGROUND OF THE STUDY

In today's fast-paced business environment, digital transformation is a must-have tool. The fact that digital transformation is so important makes things worse. These changes might make businesses and operations change in many different fields. Cloud computing, AI, robots, and big data analytics are just a few examples of new digital technologies that are changing the way management accounting works. This type of progress is critical since these technologies will keep playing a bigger and bigger role. Because of the enormous changes that technology has brought about, managing money has become a vital issue (Shehadeh, 2024). As more and more choices are made in real time and markets change all the time, conventional accounting methods used for management are having trouble. These systems fundamentally prioritise stationary and retroactive reporting. Most management accounting systems put a lot of emphasis on static reporting based on data. Changes in management accounting processes are necessary for digital transformation to achieve its goals (Pronchakov et al., 2022). This transition is happening because of the effects of the technology revolution. This shift is crucial for accounting to work properly. This restructuring has led to the implementation of new systems, protocols, and technologies. These new features aim to simplify data collection, predictive research, and the development of flexible plans. Many businesses want to improve their leadership accounting systems so that their management teams are wiser and more proactive. In the end, everyone will gain from improved corporate management. They do this to ensure that their operations run as smoothly as possible. The study's goal is to see how digital technology has changed management accounting's function and value. To achieve the ultimate goal, this research will evaluate the effectiveness of the revised accounting processes, identify the variables that contributed to the system's creation, and examine the challenges encountered throughout the implementation. This research attempts to provide pragmatic recommendations for the improvement of management accounting systems to facilitate corporate success in the contemporary digital economy (Liao et al., 2023).

2. PURPOSE OF THE STUDY

Examining the many potential value-enhancing benefits of restructuring corporate accounting processes in light of digital transformations is the main goal of this study. The study's main goal is to determine and evaluate the possible benefits of changing accounting standards for companies. Because digital technology evolves so rapidly, companies must alter their decision-making and operational processes to remain efficient and competitive in today's market. These changes are necessary for companies to maintain efficiency and competitiveness. Specifically, this research aims to examine the effects of digital transformation on the development of management accounting systems. This process encompasses everything from initial data collection to final report writing and analysis, and it also involves the planning of critical strategic tasks. To gauge the success of digital transformation, this approach may be useful. Researchers will also investigate the extent to which these modifications enhance the value, efficiency, and survival prospects of the firm. Researchers will carry out this assessment concurrently with the investigation's progress. To bring their accounting systems up to date with current digital standards, this study aims to help organisations better understand the challenges they encounter and possible solutions to those challenges. This questionnaire constitutes the foundation of the research.

3. LITERATURE REVIEW

It is possible that the rapid rate of change in the digital transformation environment is outpacing the capabilities of a company's accounting system. The impact of digital technology on the procedures involved in corporate accounting is a growing area of scholarly inquiry. The decision-making processes of managers underwent significant changes as a result of the transition from the traditional method of gathering static data to the use of real-time analytics. Planning and corporate operations primarily used management accounting as a static tool in the past. The device is now able to perform two different functions since it has evolved into a multi-instrument. Cloud computing, artificial intelligence, and big data are just a few of the emerging technologies that have emerged as a result of the digitisation process. This technology simplifies a multitude of tasks. Among them, researcher could identify strategies for forecasting complications, monitoring advancement, and evaluating the level of danger (Hendrawan et al., 2024). These advancements in the digital world, which make it possible for companies to make decisions based on data, enable them to react more rapidly to fluctuations in the market. The responsibilities of management accountants have expanded beyond just keeping track of money. They are taking a greater interest in the organisation's overall strategy and the methods by which it generates revenue. Using digital accounting software greatly simplifies collaboration among individuals in separate departments. To keep up with the rapid speed of the modern world, businesses must remain open, accountable, and adaptable. Because these characteristics are interdependent, they hold greater significance. On the other hand, other issues have been

identified by other research, including a dearth of technical expertise, apprehensions over data security, and an unwillingness to use new technology. To maximise the benefits of restructuring their management accounting systems, businesses must make changes to their culture, purchase new technology, and provide training for their employees. This analysis suggests that businesses could potentially generate value more easily through digital transformation. The benefits were brought about by the strategic expansion and digital transformation of management accounting (Aureli et al., 2025).

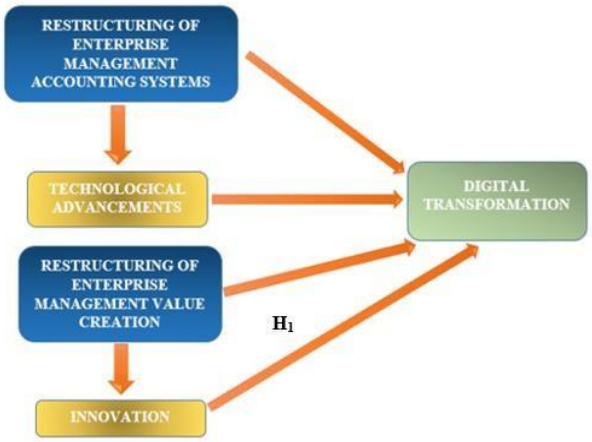
4. RESEARCH QUESTION

- What is the impact of Innovation in Digital Transformation?

5. RESEARCH METHODOLOGY

- **Research Design:** The quantitative analysis used the latest version of SPSS, 25. The odds ratio and 95% confidence interval were used to assess the magnitude and direction of the statistical link. The researchers determined a statistically significant criterion of $p < 0.05$. An analytical evaluation was performed to identify the key components of the data. Quantitative methods are often used to analyse data acquired via surveys, polls, and questionnaires, in addition to data evaluated by computer statistical instruments.
- **Sampling:** Research participants filled out questionnaires to provide data for the research. Utilising the Rao-soft approach, researchers identified a cohort of 587 individuals, resulting in a total of 780 enquiries. The researchers received 673 responses, removing 24 for incompleteness, resulting in a final sample size of 649.
- **Data and Measurement:** This study used a questionnaire as the main tool for data collecting. Section A of the survey requested essential demographic information, while Section B used a 5point Likert scale to collect answers about characteristics related to online and offline channels. The secondary data was obtained from several online sources.
- **Statistical Software:** The statistical analysis was performed using SPSS version 25 and Microsoft Excel.
- **Statistical Tools:** The statistical analysis approach was used to understand the essential components of the data being analysed. The investigator must do a data analysis using ANOVA.

6. CONCEPTUAL FRAMEWORK



7. RESULT

- **Factor Analysis:**

Factor Analysis (FA) is often used to identify latent variables within observable data. Utilising regression coefficients for evaluation is a conventional practice in the absence of distinct visual or diagnostic cues. Models are crucial for success in financial analysis. Modelling inherently encompasses mistakes, interferences, and discernible relationships. The Kaiser-Meyer-Olkin (KMO) Test may evaluate datasets generated by multiple regression analyses. Researchers assert that the model and the variables in the sample are representative. The data exhibits redundancy. Information is more intelligible when conveyed in smaller chunks. Any value between 0 and 1 may function as the KMO output. A KMO value ranging from 0.8 to 1 is considered sufficient for sample size. Kaiser contends that these are the acceptable ranges: Kaiser has delineated additional admission criteria.

An inadequate range of 0.050 to 0.059 and a subpar range of 0.60 to 0.69; the suggested range for medium grades is 0.70 to 0.79. The quality point score ranges from 0.80 to 0.89. The range from 0.90 to 1.00 astounds them.
Table I: The assessment of sample adequacy by KMO and Bartlett's Test indicates a Kaiser-Meyer-Olkin measure of 0.982.
The outcomes of Bartlett's sphericity test are as follows: The chi-square value is around 190, with a significance level of 0.000.

This confirms that claims made for sampling purposes are genuine. The researchers used Bartlett's Test of Sphericity to evaluate the significance of the correlation matrices. A Kaiser-Meyer-Olkin measure score of 0.982 indicates a sufficient sample size. The p-value derived from Bartlett's sphericity test is 0.00. The association matrix does not possess a unique value, hence satisfying 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 validated the significance of the correlation prerequisites. The KaiserMeyer-Olkin metric of sampling adequacy is 0.982. Researchers obtained a p-value of 0.00 via Bartlett's sphericity test. The results of Bartlett's sphericity test revealed inadequacies in the correlation matrix.

✞ DEPENDENT VARIABLE ✚ Digital Transformation

When digital technologies spread across a firm, changing how it does business and the value it offers to customers, the organisation goes through a "digital transformation". It is a change in culture; thus, firms need to be open to new ideas, willing to try new things, and willing to fail and even embrace it. Digital transformation is when a corporation uses digital technology in all of its parts. It looks at and changes a business's processes, products, operations, and technological stack so that customers may drive swift, ongoing innovation. The purpose of digital transformation is to change the way a business works so that it can make money by using digital technology all the time. If businesses want to remain in business and compete, they need a clear strategy for digital transformation and a set of professional skills to back it up. CEOs don't just make digital changes once; many spend their whole careers dealing with them. Companies that are going through digital transformation are always learning how to use new technologies, rethinking how they do things, and putting flexibility first. The MIT Sloan Management Review says that digital transformation is a never-ending cycle of adapting to an outside world that is always changing and difficult to forecast. Businesses need to show that they can adapt to change and new technologies more than ever. Businesses may improve the end-user experience by using AI-powered processes that make work easier, faster, and more user-friendly. Cloudbased task shifting and on-demand training are two features that could potentially aid (Zare & Persaud, 2024).

✞ FACTOR ✚ Innovation

To innovate is to generate value by improving existing systems, practices, or services with the help of newly conceived ideas, concepts, processes, or products. The term for this process is the generation of novel concepts. Not only does it include completely new ideas, but it also entails improving, enhancing, or reimagining pre-existing technologies, processes, or procedures to make them more valuable, efficient, or meaningful. That is the essence of what researchers mean when researchers say "innovation". Creating new technologies, changing existing organisations, improving current processes, engaging in social activities, and modifying present business models are all examples of innovation. If researcher want to advance, overcome tough obstacles, create new standards, and remain competitive in a world that is changing at a quick rate, it is of the utmost importance. At its core, innovation is just the process of creating something new. What matters most is introducing a fresh perspective that can improve the situation at hand. From small, gradual adjustments to large, revolutionary breakthroughs that shake up whole businesses or even entire communities, change may occur on a wide spectrum. A wide variety of levels may undergo changes. When researchers discuss innovations in healthcare, researchers often think of things like new drugs or ways to leverage digital technology to improve patient care. These innovations can include creating a whole new product line, expanding into untapped areas, or coming up with more sustainable practices for running the business. Such innovations may include any of these items from a business perspective. Using technology to enhance learning personalisation and changing teaching methods to better equip students for the future are two examples of innovation in education. Researcher can see innovation in each of these cases (Weinstein, 2023).

✚ Relationship between Innovation and Digital Transformation

Digital transformation and innovation are two fundamental components of contemporary business success that are closely tied to one another. Digital transformation is defined as the methodical integration of digital technology into all divisions of an organisation. On the other side, the term "innovation" refers to the process of coming up with new concepts, goods, or techniques that are advantageous and then putting those ideas into practice. When they develop novel concepts that force them to reconsider the methods by which they operate and to take use of novel technology such as artificial intelligence, cloud computing, or data analytics, most companies undergo a process known as digital transformation. On the other side, digital transformation provides firms with the infrastructure and resources they need to experiment with new approaches and make continual improvements, therefore enabling innovation. For example, cloud platforms and collaborative digital solutions that possess the capability to expand in parallel with their demand. Change is necessary in order for creativity to flourish, and digital transformation creates an atmosphere that is more conducive to creativity, which then results in even more change. Cultural transformation is an element of innovation and change, rather than being limited to concerns related to technology. As a result, successful companies cultivate a culture that values adaptability, flexibility, and cooperation across different departments. One superb example of this idea in action is Netflix. The organisation completely transformed the way it operated by generating innovative ideas and then using digital technology in order to provide and tailor its services to meet the needs of a large number of customers. Companies need to develop new strategies and make

adjustments to their current digital systems at the same time in order to keep pace with the ever changing digital world (Mele et al., 2024).

In light of the above debate, the researcher developed the following hypothesis to evaluate the correlation between innovation and digital transformation.

"H_{01}: There is no significant relationship between innovation and Digital Transformation."

"H_1: There is a significant relationship between innovation and Digital Transformation."

Table 2: H_1 ANOVA Test

ANOVA					
Sum					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	39588.620	233	5643.525	1034.560	.000
Within Groups	492.770	415	5.455		
Total	40081.390	648			

This research yields substantial results. The F statistic is 1034.560, demonstrating significance with a p-value of .000, which is below the .05 alpha threshold. The hypothesis ***"H_1: There is a significant relationship between innovation and Digital Transformation"*** is accepted, whereas the null hypothesis is rejected.

8. DISCUSSION

Digital technology significantly impacts management accounting systems, which are crucial for value creation, as the findings demonstrate. The field of accounting is undergoing transformation as a result of cloud computing, big data analytics, and artificial intelligence in a variety of ways. The primary focus of management accounting has seen significant changes over the years. Record-keeping was mostly done to keep track of exchanges that had previously taken place. It uses this data to predict future events and make decisions. These modifications will facilitate the improvement of operations and provide researchers the ability to make more accurate forecasts about the future over the long term. However, the digital conversion of anything might result in a multitude of other problems. There are a number of factors that might contribute to this, including a lack of familiarity with computers among the accounting staff, a lack of willingness to embrace change on the part of the organisations; concerns about data security, and problems with system integration. The business must replace its management, make changes to the way it is structured, and invest in staff training on new technology to make the transition successful. It is difficult to dispute the fact that this transformation encompasses far more than just the use of new technology. Schools and colleges need to have a complete plan in place for digital transformation that involves enhancing human resources, aligning objectives, and generating new ideas, according to the findings of researchers. Companies that include management accounting in their digital strategy may realise that it helps them streamline their operations, increase their income, and foster innovation.

9. CONCLUSION

Statistical evidence clearly shows that digital technology's arrival is having a major effect on how businesses use management accounting. Financial reporting has evolved from its original purpose of information dissemination to include the creation of strategic value. Accounting data may soon be more reliable, valuable, and easy to use because of developments in technology such as cloud computing, AI, and big data. This also makes it easier to make smart and flexible judgements. Management accounting is essential for modern businesses to maintain and even increase their competitive advantage. Skill in technical areas is not enough to successfully rearrange. The competent authorities must conduct an investigation if an incident occurs on a business's premises. Problems that may fall into this group include staff members who disagree with management's choices, concerns about data privacy, and an insufficient workforce. The success or failure of the transformation program depends on a number of factors, including the organization's principles, the dedication of its leaders, and the need for ongoing training. The transition to digital accounting has brought both new possibilities and new problems for management accountants. For companies to fully benefit from digital technologies, a complete strategy should include digital tools, strategic planning, staff development, crossfunctional communication, and other electronic tools..

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