AI-ENABLED MANAGEMENT ACCOUNTING SYSTEMS AND MANAGERIAL PERFORMANCE: THE MEDIATING ROLES OF STRATEGIC DECISION QUALITY AND STRATEGIC AGILITY

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Abstract
This study examines the associations between AI-enabled management accounting systems (AIMAS) and managerial performance, with strategic decision quality and strategic agility as parallel mediators. Drawing on the dynamic capabilities perspective, AIMAS is conceptualized as an information-processing capability that may support strategic judgment and adaptive responsiveness. Cross-sectional survey data from 286 managers and professionals in Iranian financial organizations were analysed using partial least squares structural equation modeling. AIMAS was positively associated with strategic decision quality ($\beta = 0.431$, $p < 0.001$) and strategic agility ($\beta = 0.387$, $p < 0.001$). Strategic decision quality ($\beta = 0.271$, $p < 0.001$) and strategic agility ($\beta = 0.332$, $p < 0.001$) were positively associated with managerial performance. The indirect associations through strategic decision quality ($\beta = 0.117$, $p = 0.001$) and strategic agility ($\beta = 0.128$, $p < 0.001$) were significant, alongside a positive direct association ($\beta = 0.158$, $p = 0.015$). This pattern is consistent with complementary partial mediation, although the cross-sectional design cannot establish causal mediation. The model explained 18.6%, 15.0%, and 30.7% of the variance in strategic decision quality, strategic agility, and managerial performance, respectively. The findings distinguish judgment and adaptive responsiveness as statistical mechanisms linking perceived AIMAS practices with self-reported performance. They also suggest managerial attention to data quality, AI governance, competence, and accountability, while requiring further longitudinal and multi-source investigation.

Keywords: AI-enabled management accounting systems, Strategic decision quality, Strategic agility, Managerial performance, Dynamic capabilities.
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1. INTRODUCTION

Management accounting systems have long supported managerial planning, control, performance evaluation, and resource allocation by providing information relevant to organizational decisions (Takyi et al., 2025). In increasingly uncertain and competitive environments, however, managers require information that is not only accurate but also timely, predictive, and sufficiently integrated to support rapid strategic responses (Li & Liu, 2014). Traditional management accounting systems can provide important financial and operational information, yet they may be constrained by fragmented data, retrospective reporting, and limited capacity to identify complex patterns across large and dynamic datasets (Akhtar et al., 2018). These limitations have increased the importance of digitally enhanced accounting systems that can support managerial judgment in real time.

Artificial intelligence creates new opportunities to extend the role of management accounting systems (Van de Wetering et al., 2017). AI-enabled management accounting systems can integrate machine learning, predictive analytics, automated anomaly detection, scenario analysis, and real-time dashboards into budgeting, forecasting, performance measurement, risk assessment, and strategic control processes (Misuraca & Viscusi, 2020). Rather than replacing managers, these systems can strengthen their ability to interpret complex information, compare alternatives, anticipate emerging conditions, and coordinate appropriate actions (Ganuthula, 2025). This capability is particularly relevant for financial organizations, where managers regularly face large volumes of data, evolving customer demands, regulatory requirements, competitive pressures, and substantial consequences associated with delayed or poorly informed decisions (Hu et al., 2025).

Prior research demonstrates that management accounting systems can affect managerial and organizational outcomes. For example, evidence from Iranian financial organizations shows that effective management accounting systems contribute to organizational effectiveness (Ghasemi et al., 2019). Other research indicates that management accounting systems mediate the relationship between competition and managerial performance, highlighting their role in converting external pressures into improved managerial outcomes (Ghasemi et al., 2016). Research has also linked strategy, competition, and management accounting systems with organizational performance (Mohamad et al., 2015). Although these studies establish the importance of management accounting systems, the growing use of AI requires further examination of how such systems can support strategic decision processes and managerial performance in digitally transforming organizations.

Prior research establishes the informational role of management accounting systems. Ghasemi et al. (2016) connect these systems with managerial performance and organizational effectiveness, while Mohamad et al. (2015) examine their relationships with strategy, competition, and organizational performance. Collectively, these studies provide a foundation for understanding conventional management accounting systems, but they do not directly establish how AI-enabled accounting practices relate to managerial performance through distinct strategic mechanisms. The present study addresses this narrower question by examining strategic decision quality and strategic agility simultaneously.

The dynamic capabilities perspective explains why analytical resources may support adaptation when they are embedded in organizational processes for sensing changes, seizing opportunities, and reconfiguring resources (Teece, 2007; Teece et al., 1997). In this study, AI-enabled management accounting systems are treated as an information-processing capability that may support these processes, rather than as evidence that an organization possesses a dynamic capability merely because it uses AI. Predictive accounting information and monitoring can support sensing; the evaluation of alternatives can support seizing; and information about changing resource requirements can inform reconfiguration. These theoretical connections explain the proposed relationships, although the study does not separately measure sensing, seizing, and reconfiguration.

AI-enabled management accounting systems, strategic decision quality, and strategic agility occupy distinct positions in the proposed model. AIMAS concerns the use of AI-supported analytics and predictive information within accounting processes. Strategic decision quality concerns the quality of strategic judgments, including the relevance of information considered, the evaluation of alternatives, and alignment with organizational objectives. Strategic agility concerns the capacity to recognize changes and adjust priorities and resource commitments. Decision quality therefore captures the judgment mechanism, whereas agility captures the adaptive-response mechanism. Their shared emphasis on timeliness does not make them interchangeable: timely evaluation concerns the decision process, while rapid adjustment concerns the organization's response to changing conditions.

The research gap concerns whether perceived AI-enabled accounting practices are associated with managerial performance through both of these mechanisms when they are included in the same model. Examining parallel indirect associations allows the study to assess the contribution of each mechanism while accounting for the other. The cross-sectional design provides evidence about the consistency of these associations with the proposed framework, rather than establishing that AI adoption causes improvements in decision quality, agility, or performance.

Accordingly, this study examines the association between AI-enabled management accounting systems and managerial performance through strategic decision quality and strategic agility in Iranian financial

Business Excellence and Management
Volume 16 Issue 4 / December 2026

organizations. It contributes to management accounting research by examining AI-supported accounting practices as an information-processing capability that may support strategic judgment and adaptation. Drawing on the dynamic capabilities perspective, it distinguishes decision quality as a judgment mechanism from agility as an adaptive-response mechanism and examines their parallel indirect associations with managerial performance. The findings provide evidence based on individual respondents' perceptions; they do not directly establish organizational-level capabilities or causal relationships.

2. THEORETICAL FOUNDATION AND HYPOTHESIS DEVELOPMENT

2.1 Dynamic capabilities and AI-enabled management accounting systems

The dynamic capabilities perspective concerns an organization's capacity to sense opportunities and threats, seize opportunities, and reconfigure resources and routines under changing conditions (Teece, 2007; Teece et al., 1997). This perspective provides a basis for explaining how AI-enabled accounting information may support strategic judgment and adaptation. However, adopting AI tools does not itself demonstrate a dynamic capability. Their strategic relevance depends on how managers incorporate analytical information into decisions and adjustments to organizational activities. Karami (2026) provides a complementary conceptual account of AI-enabled strategic decision-making through sensing, seizing, and transforming processes. This supports the theoretical rationale for examining decision quality, without establishing the relationships tested in the present study.

In this study, AI-enabled management accounting systems (AIMAS) refer to the perceived use of AI-based analytics, pattern identification, predictive information, and timely decision support within management accounting processes. AIMAS is positioned as an information-processing capability that may support dynamic capabilities. Predictive information can help managers detect emerging conditions, analytical insights can inform the evaluation of strategic alternatives, and accounting information can guide adjustments to priorities and resource commitments. The proposed model examines selected relationships consistent with this explanation; it does not directly test the complete sensing, seizing, and reconfiguration framework.

Strategic decision quality and strategic agility represent distinct mechanisms within this model. Strategic decision quality concerns whether decisions draw on relevant and reliable information, evaluate alternatives, occur in a timely manner, and align with organizational objectives. Strategic agility concerns whether organizations recognize changes and adjust priorities, resources, and responses promptly. AIMAS describes the informational support available to managers, decision quality describes their

strategic judgments, and agility describes adaptive responsiveness. These distinctions also reflect their respective measurement items.

The proposed parallel-mediation model therefore links AIMAS with managerial performance through judgment and adaptation. Better-informed judgments may support managers in selecting appropriate actions, while adaptive responsiveness may support the adjustment of those actions as conditions change. Neither mechanism necessarily requires the other to occur first, which supports their inclusion as parallel rather than sequential mediators. Nevertheless, their temporal ordering and causal relationships cannot be established using the present cross-sectional data.

2.2 AI-enabled management accounting systems and strategic decision quality

Strategic decision quality refers to the extent to which strategic decisions draw on relevant and reliable information, evaluate alternative courses of action, are made in a timely manner, and align with organizational objectives. It concerns the quality of managerial judgment rather than the sophistication of the systems supplying information. Conventional management accounting research provides a foundation for this relationship by examining how accounting information supports managerial activities and performance (Ghasemi et al., 2019).

AI-enabled management accounting systems may strengthen this informational foundation through pattern identification, predictive information, and timely analytical support. These features can help managers recognize financial and operational issues, assess possible consequences, and compare alternatives. From the dynamic capabilities perspective, such support may contribute to sensing emerging conditions and evaluating opportunities before committing resources (Teece, 2007). Strategic decision quality is the proposed judgment mechanism through which managers translate this information into choices.

However, access to AI-generated information does not guarantee high-quality decisions. Its usefulness depends on data reliability, the relevance of the analysis, and managers' ability to assess recommendations critically. The proposed relationship therefore concerns whether more developed AIMAS practices are associated with higher perceived decision quality; it does not assume that automated recommendations are inherently accurate or superior to managerial judgment.

H1. AI-enabled management accounting systems are positively associated with strategic decision quality.

2.3 AI-enabled management accounting systems and strategic agility

Strategic agility refers to an organization's capacity to recognize changing conditions and adjust strategic priorities, resource commitments, and actions promptly. In the present model, it captures adaptive responsiveness rather than the quality of strategic judgments (Jassem, 2024). An organization may

Business Excellence and Management
Volume 16 Issue 4 / December 2026

evaluate alternatives carefully yet encounter difficulties implementing timely adjustments. Conversely, rapid responses may occur without sufficiently informed evaluation. Decision quality and agility therefore represent related but distinct mechanisms.

AI-enabled management accounting systems may support agility by helping managers identify emerging financial and operational patterns and anticipate changes in resource requirements (Ghosh et al., 2026). Timely analytical information can inform revisions to budgets, priorities, and resource allocations. From the dynamic capabilities perspective, these informational practices may support sensing and provide a basis for reconfiguration when existing activities require adjustment (Teece, 2007).

The proposed relationship depends on the organization's ability to act on the information available. AI-supported insights may have limited value for agility when decision authority is unclear, coordination is weak, or resource adjustments require lengthy approval processes. AIMAS therefore provides informational support for adaptation, while strategic agility reflects the perceived capacity to translate that support into timely organizational responses. The study examines whether these practices are positively associated without assuming that AI use alone produces agility.

H2. AI-enabled management accounting systems are positively associated with strategic agility.

2.4 Strategic decision quality and managerial performance

In this study, managerial performance refers to respondents' perceived effectiveness in achieving work objectives, solving problems, coordinating resources and activities, and fulfilling their responsibilities. Strategic decision quality concerns the judgments informing these activities. The constructs are therefore distinct: decision quality describes the quality of strategic choices, whereas managerial performance describes respondents' perceived effectiveness in carrying out their roles (Sinnaiah et al., 2023).

Research on strategic decision-making provides a basis for expecting a positive relationship between decision quality and managerial performance. Dean Jr and Sharfman (1996) examined the relationship between strategic decision processes and decision effectiveness, highlighting the importance of how strategic choices are developed. Decisions informed by relevant information, systematic evaluation of alternatives, and organizational objectives may help managers select appropriate priorities and resource commitments. These choices may, in turn, support problem solving and coordination. However, decision effectiveness and managerial performance are not identical, and successful implementation also depends on available resources and organizational conditions.

Management accounting research provides complementary support for the informational basis of managerial performance. Ghasemi et al. (2016) examined management accounting systems as a mechanism linking competition with managerial performance. This provides background for the proposed relationship, although it does not directly establish strategic decision quality as the mechanism. The

present study extends this reasoning by proposing that managers' evaluation and use of accounting information are associated with their perceived effectiveness.

Within the proposed model, strategic decision quality represents the judgment mechanism linking AI-enabled accounting practices with managerial performance. Analytical information may support managerial activities when it informs the assessment of alternatives and the selection of actions aligned with organizational objectives. Accordingly, the study proposes a positive association between perceived strategic decision quality and self-reported managerial performance, while recognizing that cross-sectional data cannot establish causal direction.

H3. Strategic decision quality is positively associated with managerial performance.

2.5 Strategic agility and managerial performance

Strategic agility concerns an organization's capacity to recognize changing conditions and adjust priorities, resources, and actions promptly. Research links strategic agility with organizational arrangements that support adaptation, including human resource management practices (Ahammad et al., 2020). Within the dynamic capabilities perspective, such responsiveness is relevant to the reconfiguration of resources and routines as circumstances change (Teece, 2007).

Strategic agility may support managerial performance by enabling managers to revise plans, coordinate activities, and redirect resources when existing approaches become less appropriate. Whereas strategic decision quality concerns the judgments underlying strategic choices, agility concerns the capacity to adjust organizational action. Managers may make well-informed decisions but struggle to fulfil their responsibilities when organizational procedures prevent timely implementation or adaptation (Alkandi & Helmi, 2024).

The proposed relationship also connects with the informational role of management accounting systems. Ghasemi et al. (2016) examine the relationship between these systems and managerial performance, providing background for understanding how decision-relevant information may support managerial activities. The present study proposes that adaptive responsiveness constitutes a distinct mechanism: information may be useful when managers can act on it and adjust resource commitments as conditions develop. This is a theoretical extension rather than a relationship directly established by that earlier study.

Accordingly, respondents who perceive greater strategic agility within their organizations are expected to report higher managerial performance. However, the individual-level, cross-sectional design does not establish that organizational agility causes improved performance or that all respondents within the same organization share these perceptions.

H4. Strategic agility is positively associated with managerial performance.

Business Excellence and Management
Volume 16 Issue 4 / December 2026

2.6 The mediating role of strategic decision quality

The proposed decision-quality mechanism connects the informational capabilities of AIMAS with managerial judgment and performance. AI-supported accounting practices may provide predictive information, identify financial and operational patterns, and make relevant insights available when managers assess strategic alternatives. Their usefulness nevertheless depends on how managers interpret and apply this information. Jarrahi (2018) discusses the complementary roles of AI and human judgment in organizational decision-making, providing a basis for treating analytical support and managerial evaluation as distinct elements.

Management accounting research supports examining an intervening mechanism rather than assuming that systems are directly associated with performance in every setting. Ghasemi et al. (2016) examine management accounting systems as a mediator between competition and managerial performance. Their study does not test the present AI-specific mechanism, but it provides a foundation for investigating how accounting-related information connects organizational practices with managerial outcomes. Research on strategic decision processes further highlights the relevance of evaluating how choices are developed, rather than focusing solely on their outcomes (Dean & Sharfman, 1996).

From the dynamic capabilities perspective, AIMAS may support sensing through analytical information, while strategic decision quality captures the assessment of alternatives relevant to seizing opportunities (Teece, 2007). The proposed indirect relationship therefore follows an informational and judgment-based argument: perceived AIMAS practices are associated with better-informed strategic choices, which are associated with greater perceived effectiveness in fulfilling managerial responsibilities.

Strategic decision quality is examined alongside strategic agility to assess its indirect association while accounting for adaptive responsiveness. This parallel specification does not assume that decision quality precedes agility or that either mechanism fully explains the AIMAS–performance relationship. Because the data are cross-sectional, mediation is interpreted as a statistical indirect association consistent with the theoretical model, rather than evidence of a causal sequence.

H5. AI-enabled management accounting systems have a positive indirect association with managerial performance through strategic decision quality.

2.7 The mediating role of strategic agility

Strategic agility provides an adaptive-response mechanism linking AIMAS with managerial performance (Alam et al., 2025). AI-supported pattern identification, predictive information, and timely accounting insights may help managers recognize conditions requiring adjustments to priorities or resource

commitments. However, identifying a need for change differs from responding to it. Strategic agility captures the perceived organizational capacity to translate information into timely adjustments.

The dynamic capabilities perspective provides the theoretical basis for this distinction. Sensing emerging conditions can inform adaptation, but organizations must also mobilize and reconfigure resources to respond effectively (Teece, 2007). Research on strategic agility similarly directs attention to organizational arrangements that support responsiveness (Ahammad et al., 2020). Within the proposed model, AIMAS supplies informational support, while agility represents the capacity to adjust actions as circumstances develop.

This adaptive capacity may support managerial performance by enabling managers to revise plans, coordinate responses, and redirect resources when existing commitments become less appropriate. The proposed mechanism differs from strategic decision quality: decision quality concerns the evaluation underlying strategic choices, whereas agility concerns adjustments to priorities, resources, and actions. Including both mechanisms allows the study to examine their respective indirect associations with managerial performance within the same model.

The argument does not imply that faster responses invariably produce better outcomes. Adjustments must remain appropriate to organizational objectives and available resources. Accordingly, the proposed indirect relationship concerns adaptive responsiveness rather than speed alone. Its estimation using cross-sectional data assesses whether the observed associations are consistent with the theoretical mechanism; it cannot establish that AIMAS precedes agility or that agility subsequently causes improved managerial performance.

H6. AI-enabled management accounting systems have a positive indirect association with managerial performance through strategic agility.

Figure 1 presents the proposed parallel-mediation research model.

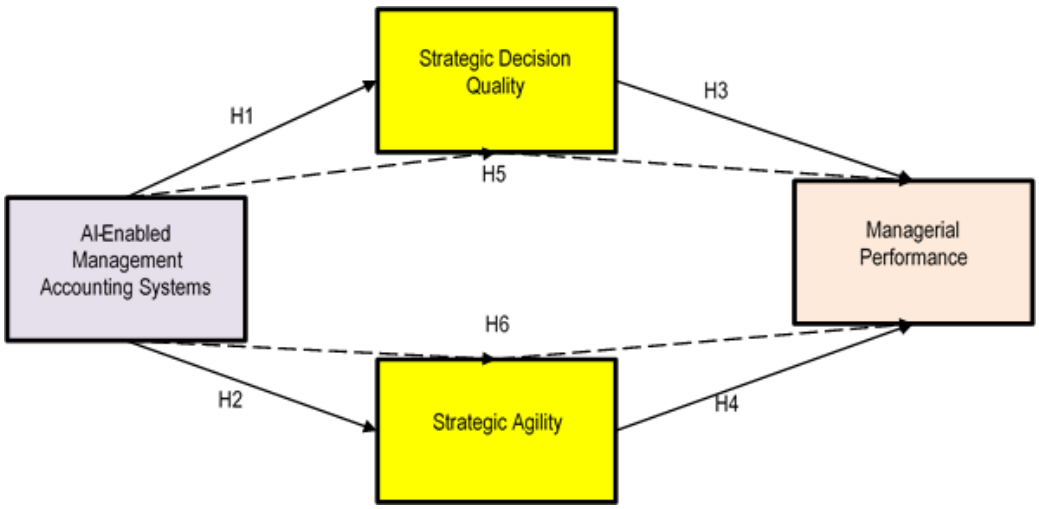


FIGURE 1. PROPOSED RESEARCH MODEL
Source: Authors' research

Business Excellence and Management
Volume 16 Issue 4 / December 2026

3. METHODOLOGY

3.1 Research design

This study employed a quantitative, cross-sectional survey design to examine the associations among AI-enabled management accounting systems (AIMAS), strategic decision quality, strategic agility, and managerial performance in Iranian financial organizations. The proposed model included strategic decision quality and strategic agility as parallel mediators. Partial least squares structural equation modeling (PLS-SEM) was used to estimate the measurement and structural models, including the two indirect associations (Hair & Alamer, 2022).

The unit of analysis was the individual respondent. AIMAS, strategic decision quality, and strategic agility captured respondents' perceptions of accounting practices, strategic judgments, and adaptive responsiveness within their organizations. Managerial performance captured respondents' assessments of their own effectiveness in fulfilling work responsibilities. Responses were not aggregated to the organizational level. Consequently, the findings concern associations among individual perceptions of organizational practices and self-reported performance, rather than independently verified organizational capabilities or outcomes.

The target participants were managers and professionals in Iranian financial organizations whose responsibilities involved accounting, financial analysis, planning, risk management, resource coordination, or decision support. Eligibility required familiarity with management accounting processes and AI-enabled analytical or decision-support systems. Purposive sampling was used to reach respondents with this relevant experience.

Because the constructs were measured at one point in time, the design cannot establish temporal precedence or causality. Reverse relationships and unmeasured confounding factors remain possible. The estimated indirect associations are therefore interpreted as evidence consistent with the proposed theoretical mechanisms, rather than proof of causal mediation. Purposive recruitment also limits generalization beyond the participating respondents and the study context.

3.2 Sample and data collection

Data were collected between April and June 2026 through an online questionnaire distributed through professional networks, LinkedIn, direct organizational contacts, alumni networks, and financial-industry contacts in Iran. Purposive sampling targeted managers and professionals with experience relevant to management accounting and AI-supported analytical or decision-support processes. The survey introduction explained the study purpose, eligibility requirements, voluntary participation, and confidentiality arrangements. Participants provided informed consent before accessing the questionnaire. No personally

identifying information was collected, and responses were analysed in aggregate form. No formal ethics committee approval or exemption was obtained for this study. Participants were informed of the study purpose, the voluntary nature of participation, and the confidentiality arrangements, and provided informed consent before completing the questionnaire. No personally identifying information was collected, and responses were analysed in aggregate form.

Before the main survey, six academics in accounting, management, and information systems and five professionals from Iranian financial organizations reviewed the questionnaire for clarity, relevance, and contextual appropriateness. Their feedback informed wording refinements, particularly the explanation of AI-related terminology. This review provided qualitative evidence of item relevance and comprehensibility; it did not independently establish the scales' psychometric validity. The English questionnaire was translated into Persian and independently back-translated into English to assess consistency of meaning across the two versions. A pilot study involving 18 eligible respondents was subsequently conducted to assess questionnaire comprehensibility and administration. Feedback informed minor wording and formatting refinements before the main survey. The pilot supported the usability of the questionnaire but was not treated as sufficient evidence of the newly developed AIMAS scale's reliability or construct validity.

A total of 476 invitations were distributed, and 310 responses were received, representing a response rate of 65.1%. Twenty-four responses were excluded because they were incomplete, did not meet eligibility requirements, or displayed insufficient response quality. The final sample comprised 286 usable responses, equivalent to 60.1% of invitations. Screening required respondents to confirm employment in an eligible Iranian financial organization, a relevant professional role, and familiarity with the accounting and analytical practices examined. Table 2 presents the respondent profile.

Purposive recruitment provided access to respondents with relevant experience but did not produce a probability sample. Participation through professional and organizational networks may have favoured respondents with greater interest in or exposure to AI-supported practices. The response rates therefore describe participation among those invited and do not establish representativeness of the Iranian financial sector. The 18 pilot respondents were not included in the final analytical sample of 286 respondents.

3.3 Measurement development

The questionnaire comprised four constructs, each measured using four items on a seven-point Likert scale ranging from 1 = strongly disagree to 7 = strongly agree. Table 1 presents the items and their literature sources. The measures captured individual respondents' perceptions; they were not independently verified assessments of organizational practices or managerial outcomes. The AIMAS items were developed for this study, informed by conventional management accounting systems research

Business Excellence and Management
Volume 16 Issue 4 / December 2026

(Ghasemi et al., 2016, 2019). These studies provided a conceptual foundation rather than an established AI-specific scale. The four items addressed AI-based analytical support, financial and operational pattern identification, predictive information for planning and forecasting, and timely AI-enabled accounting information. AIMAS was therefore treated as a newly developed measure requiring preliminary validation, rather than a previously validated scale.

TABLE 1. MEASUREMENT ITEMS AND SOURCES

Construct	Code	Measurement item
AI-Enabled Management Accounting Systems (AIMAS) (Ghasemi et al., 2016; Ghasemi et al., 2019)	AIMAS1	Our management accounting systems use AI-based analytics to support managerial decisions.
	AIMAS2	AI-enabled tools help managers identify important financial and operational patterns.
	AIMAS3	Our systems provide predictive information that supports planning and forecasting.
	AIMAS4	AI-enabled accounting information is available in a timely manner for managerial decision making.
Strategic Decision Quality (SDQ) (Dean Jr & Sharfman, 1996)	SDQ1	Our strategic decisions are based on relevant and reliable information.
	SDQ2	Our strategic decisions are made in a timely manner.
	SDQ3	Our strategic decisions effectively evaluate alternative courses of action.
	SDQ4	Our strategic decisions are well aligned with organizational objectives.
Strategic Agility (SA) (Ahammad et al., 2020)	SA1	Our organization quickly recognizes changes that may affect its strategic priorities.
	SA2	Our organization can rapidly adjust strategic priorities when conditions change.
	SA3	Our managers can quickly reallocate resources in response to new opportunities or threats.
	SA4	Our organization responds effectively to unexpected changes in its environment.
Managerial Performance (MP) Ghasemi et al. (2016, 2019)	MP1	I effectively achieve the performance objectives assigned to my role.
	MP2	I effectively solve important work-related problems.
	MP3	I effectively coordinate the resources and activities within my area of responsibility.
	MP4	I effectively fulfil the performance responsibilities assigned to my role.

Note: AIMAS = AI-Enabled Management Accounting Systems; SDQ = Strategic Decision Quality; SA = Strategic Agility; MP = Managerial Performance. All items were measured using a seven-point Likert scale ranging from 1 = strongly disagree to 7 = strongly agree.

Source: Authors' research

Strategic decision quality was operationalized through information relevance and reliability, decision timeliness, evaluation of alternatives, and alignment with organizational objectives. Strategic decision-process research informed its conceptual basis (Dean & Sharfman, 1996). Strategic agility was operationalized through recognition of changing conditions, adjustment of priorities, resource reallocation, and responsiveness to unexpected changes, drawing conceptually on strategic agility research (Ahammad et al., 2020). These references should be understood as conceptual sources unless direct adaptation from their published measurement items can be documented. Managerial performance was measured through respondents' assessments of their effectiveness in achieving assigned objectives, solving work-related

problems, coordinating resources and activities, and fulfilling role responsibilities. Unlike the other constructs, these items used an individual referent to assess respondents' own performance.

Six academics and five financial-sector professionals reviewed the questionnaire for clarity, relevance, and contextual appropriateness. Translation into Persian and independent back-translation into English supported assessment of conceptual equivalence. An 18-person pilot assessed comprehensibility and questionnaire administration; pilot respondents were excluded from the final analytical sample. These procedures provided qualitative support for the measures but did not constitute comprehensive psychometric validation. All four constructs were specified reflectively, treating their items as manifestations of the corresponding underlying construct. Reliability, convergent validity, and discriminant validity were subsequently evaluated using the main sample. For AIMAS, these assessments provide preliminary within-sample evidence. Independent replication and further examination of its dimensionality remain necessary.

3.4 Data analysis

Data were analysed using SmartPLS 4 and partial least squares structural equation modeling (PLS-SEM). The manuscript's reported a priori G*Power 3.1 analysis specified a multiple-regression model with three predictors, a medium effect size ($f^2 = 0.15$), statistical power of 0.80, and a significance level of 0.05, yielding a minimum sample of 77 respondents. The final sample of 286 exceeded this requirement. However, this calculation concerns the overall regression model under the specified assumptions; it does not establish adequate power for each individual path or for the two parallel indirect associations. No mediation-specific power analysis is reported, so sample-size adequacy for detecting indirect associations should be interpreted cautiously. Before estimation, responses were screened for completeness, eligibility, duplicate submissions, and careless response patterns.

The measurement model was assessed by examining indicator reliability, internal consistency reliability, convergent validity, and discriminant validity. Indicator loadings of 0.708 or above were considered desirable. Cronbach's alpha, rho_A, and composite reliability values above 0.70 were used to assess internal consistency reliability, while average variance extracted values above 0.50 indicated convergent validity. Discriminant validity was assessed using the heterotrait-monotrait ratio, with values below 0.85 indicating satisfactory construct distinctiveness (Hair & Alamer, 2022; Henseler et al., 2015).

The structural model was assessed by examining collinearity statistics, standardized path coefficients, bootstrap t-values, p-values, bias-corrected 95% confidence intervals, effect sizes, coefficients of determination, and model fit. Predictor variance inflation factor values below 3.3 indicated that collinearity was not problematic. The significance of direct and indirect effects was assessed using 5,000 bootstrap

Business Excellence and Management
Volume 16 Issue 4 / December 2026

resamples and two-tailed tests at the 5% significance level. The indirect effects of AI-Enabled Management Accounting Systems on Managerial Performance through Strategic Decision Quality and Strategic Agility were tested simultaneously as parallel mediation paths. The direct path from AI-Enabled Management Accounting Systems to Managerial Performance was retained in the structural model to determine whether the indirect effects represented full or partial mediation.

Procedural measures intended to reduce common method bias included assurances of anonymity, an emphasis that there were no right or wrong answers, and separate questionnaire sections with clear instructions. Full-collinearity variance inflation factors were examined as an additional diagnostic. However, low VIF values do not establish the absence of common method bias. Because all constructs were assessed through self-reports collected from the same respondents at one time, shared response tendencies, social desirability, and consistency motives may have influenced the observed associations. The procedural measures and statistical diagnostic therefore provide limited reassurance rather than conclusive evidence that common method bias is absent. Out-of-sample predictive performance was not assessed; the model evaluation therefore focuses on explanatory power and the estimated associations.

4. RESULTS

4.1 Respondent profile and preliminary assessment

A total of 310 responses were received from managers and professionals working in Iranian financial organizations. After screening, 24 responses were excluded because they were incomplete, did not meet the eligibility criteria, or showed insufficient response quality. The final dataset comprised 286 usable responses. Table 2 presents the demographic and organizational characteristics of the respondents.

The sample included respondents from banks, insurance companies, investment and financial firms, and fintech or other financial-service organizations. Most participants held managerial or professional positions involving financial analysis, accounting, planning, risk management, or decision support. The diversity of organizational types, respondent roles, and AI-use experience provided an appropriate basis for examining AI-enabled management accounting systems in the Iranian financial-services context.

Early and late respondents were compared across the study constructs, with no statistically significant differences reported (all p-values > 0.10). This comparison provides limited evidence concerning non-response bias because late respondents do not necessarily represent non-respondents. The reported full-collinearity VIF values were 1.71 for AIMAS, 1.89 for strategic decision quality, 1.63 for strategic agility, and 1.53 for managerial performance. Although these values indicate no substantial full-collinearity under

the applied diagnostic, they do not rule out common method bias. These values are distinct from the structural-model predictor VIF values reported in Table 5.

TABLE 2. RESPONDENT PROFILE

Characteristic	Category	Frequency	Percentage
Gender	Male	170	59.4
	Female	116	40.6
Age	Under 30 years	56	19.6
	30–39 years	108	37.8
	40–49 years	78	27.3
	50 years and above	44	15.4
Education	Bachelor's degree	98	34.3
	Master's degree	150	52.4
	Doctoral degree	38	13.3
Organizational role	Senior manager	94	32.9
	Middle-level manager	110	38.5
	Professional specialist	82	28.7
Organization type	Bank	113	39.5
	Insurance company	61	21.3
	Investment or financial firm	49	17.1
	Fintech or other financial service	63	22.0
Organization size	Fewer than 100 employees	73	25.5
	100–249 employees	77	26.9
	250–499 employees	66	23.1
	500 or more employees	70	24.5
AI-related work experience	Less than 1 year	70	24.5
	1–3 years	126	44.1
	More than 3 years	90	31.5

Note: N = 286.

Source: Authors' research

4.2 Measurement model assessment

TABLE 3. MEASUREMENT MODEL RESULTS

Construct	Item	Loading	Cronbach's α	rho_A	Composite reliability	AVE
AIMAS	AIMAS1	0.754	0.796	0.800	0.868	0.622
	AIMAS2	0.803				
	AIMAS3	0.829				
	AIMAS4	0.775				
SDQ	SDQ1	0.744	0.794	0.797	0.867	0.620
	SDQ2	0.811				
	SDQ3	0.828				
	SDQ4	0.781				
SA	SA1	0.728	0.778	0.782	0.858	0.602
	SA2	0.784				
	SA3	0.819				
	SA4	0.758				
MP	MP1	0.742	0.785	0.787	0.861	0.608
	MP2	0.801				
	MP3	0.817				
	MP4	0.772				

Note: AIMAS = AI-Enabled Management Accounting Systems; SDQ = Strategic Decision Quality; SA = Strategic Agility; MP = Managerial Performance; AVE = average variance extracted.

Source: Authors' research

Business Excellence and Management
Volume 16 Issue 4 / December 2026

The reflective measurement model was assessed by examining indicator loadings, internal consistency reliability, convergent validity, and discriminant validity. As shown in Table 3, all indicator loadings exceeded 0.70. Cronbach's alpha, rho_A, and composite reliability values were above 0.70 and below 0.95. In addition, all average variance extracted values exceeded 0.50. These results support the reliability and convergent validity of the measurement model.

Discriminant validity was assessed using the heterotrait-monotrait ratio. As shown in Table 4, all HTMT values were below 0.85, indicating that the four constructs were empirically distinct.

TABLE 4. DISCRIMINANT VALIDITY: HTMT RATIOS

Construct	AIMAS	SDQ	SA	MP
AIMAS	—			
SDQ	0.641	—		
SA	0.584	0.627	—	
MP	0.518	0.694	0.672	—

Source: Authors' research

4.3 Structural model and hypothesis testing

The structural model was assessed after establishing the adequacy of the measurement model. Predictor VIF values ranged from 1.00 to 1.36, indicating that collinearity was not a concern. The standardized root mean square residual was 0.058, indicating an acceptable model fit. The structural paths were evaluated using 5,000 bootstrap resamples and bias-corrected 95% confidence intervals. As shown in Table 5, AI-Enabled Management Accounting Systems was positively associated with Strategic Decision Quality ($\beta = 0.431$, $p < 0.001$), supporting H1. AI-Enabled Management Accounting Systems also was positively associated with Strategic Agility ($\beta = 0.387$, $p < 0.001$), supporting H2. Strategic Decision Quality was positively associated with Managerial Performance ($\beta = 0.271$, $p < 0.001$), supporting H3. Strategic Agility also was positively associated with Managerial Performance ($\beta = 0.332$, $p < 0.001$), supporting H4.

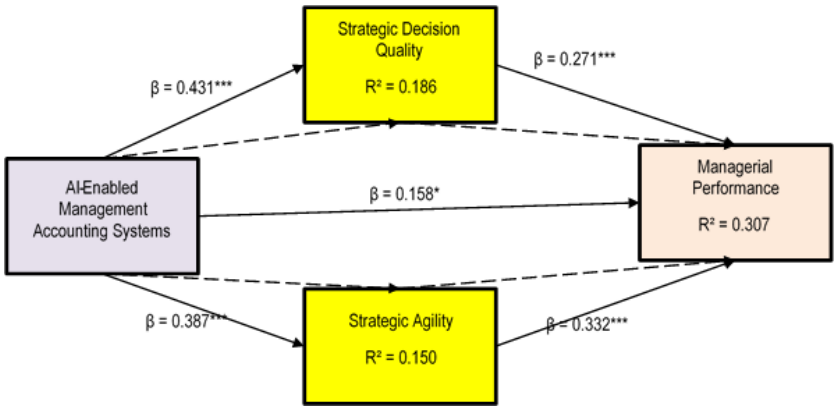


FIGURE 2. VALIDATED STRUCTURAL MODEL
Source: Authors' research

The direct effect of AI-Enabled Management Accounting Systems on Managerial Performance remained positive and significant (β = 0.158, p = 0.015). This result indicates that AI-enabled accounting systems were positively associated with managerial performance both directly and indirectly through Strategic Decision Quality and Strategic Agility. Figure 2 presents the validated structural model and the estimated path coefficients.

TABLE 5. STRUCTURAL MODEL RESULTS

Hypothesis	Relationship	β	SE	t-value	p-value	95% CI	f^2	VIF	Decision
H1	AIMAS → SDQ	0.431	0.060	7.183	<0.001	[0.312, 0.546]	0.228	1.000	Supported
H2	AIMAS → SA	0.387	0.062	6.242	<0.001	[0.265, 0.507]	0.176	1.000	Supported
H3	SDQ → MP	0.271	0.069	3.928	<0.001	[0.137, 0.404]	0.073	1.320	Supported
H4	SA → MP	0.332	0.067	4.955	<0.001	[0.203, 0.461]	0.113	1.280	Supported
—	AIMAS → MP	0.158	0.065	2.431	0.015	[0.033, 0.284]	0.026	1.360	Significant

Note: AIMAS = AI-Enabled Management Accounting Systems; SDQ = Strategic Decision Quality; SA = Strategic Agility; MP = Managerial Performance; β = standardized path coefficient; SE = standard error; CI = bias-corrected 95% confidence interval. Significance was assessed using 5,000 bootstrap resamples.

Source: Authors' research

The model explained 18.6% of the variance in strategic decision quality, 15.0% in strategic agility, and 30.7% in managerial performance (Table 6). The explanatory power for strategic decision quality and strategic agility was modest, indicating that substantial variation remains unexplained by AIMAS. These R^2 values describe variance explained within the analytical sample and do not establish out-of-sample predictive performance.

TABLE 6. EXPLANATORY POWER

Endogenous construct	R^2	Adjusted R^2
Strategic Decision Quality	0.186	0.183
Strategic Agility	0.150	0.147
Managerial Performance	0.307	0.299

Source: Authors' research

4.4 Mediation analysis

The indirect effects were assessed using 5,000 bootstrap resamples and bias-corrected 95% confidence intervals. Table 7 shows that Strategic Decision Quality significantly mediated the relationship between AI-Enabled Management Accounting Systems and Managerial Performance (β = 0.117, p = 0.001), supporting H5. Strategic Agility also significantly mediated this relationship (β = 0.128, p < 0.001), supporting H6.

Because the direct relationship between AI-Enabled Management Accounting Systems and Managerial Performance remained significant, the findings indicate complementary partial mediation. AI-enabled

Business Excellence and Management
Volume 16 Issue 4 / December 2026

management accounting systems were therefore associated with higher managerial performance not only directly, but also by improving the quality of strategic decisions and strengthening the organization's ability to respond quickly to changing conditions.

TABLE 7. DIRECT, INDIRECT, AND TOTAL EFFECTS

	Relationship	β	SE	t-value	p-value	95% CI	Decision
H5	AIMAS → SDQ → MP	0.117	0.035	3.343	0.001	[0.052, 0.191]	Supported
H6	AIMAS → SA → MP	0.128	0.036	3.556	<0.001	[0.063, 0.207]	Supported
—	AIMAS → MP, direct effect	0.158	0.065	2.431	0.015	[0.033, 0.284]	Significant
—	AIMAS → MP, total effect	0.403	0.063	6.397	<0.001	[0.278, 0.523]	Significant

Note: Indirect effects were assessed using 5,000 bootstrap resamples and bias-corrected 95% confidence intervals.
Source: Authors' research

5. DISCUSSION

This study examines the associations between AI-enabled management accounting systems and managerial performance, with strategic decision quality and strategic agility as parallel statistical mediators. The results support the proposed relationships, indicating that AI-enhanced accounting capabilities may improve managerial outcomes by strengthening both the quality of strategic decisions and the capacity to respond to changing conditions. This extends conventional management accounting research by viewing AI-enabled systems as more than reporting or control tools. Instead, these systems can function as an organizational capability that helps managers access relevant information, interpret complex conditions, and make more informed choices. The findings therefore highlight the strategic importance of integrating AI capabilities into management accounting processes.

The positive relationship between AI-Enabled Management Accounting Systems and Strategic Decision Quality suggests that AI-based analytics, predictive tools, real-time monitoring, and automated reporting can improve the information available to managers. These capabilities may help managers identify financial and operational patterns, anticipate potential outcomes, and compare alternative courses of action more systematically. This argument is consistent with earlier evidence showing that management accounting systems contribute to managerial outcomes by improving the relevance and usefulness of decision-related information (Ghasemi et al., 2016; Ghasemi et al., 2019). In an AI-enabled setting, the informational role of management accounting is extended through more timely, integrated, and predictive decision support.

The positive association between AI-Enabled Management Accounting Systems and Strategic Agility indicates that AI-supported accounting information can help managers recognize environmental changes and adjust organizational priorities more quickly. Financial organizations operate in environments characterized by changing customer expectations, technological developments, competitive pressures,

and regulatory demands. Timely AI-generated insights may enable managers to respond more effectively by revising plans, reallocating resources, and strengthening risk controls. This finding is consistent with the dynamic capabilities perspective, which emphasizes sensing changes, seizing opportunities, and reconfiguring resources in response to environmental shifts (Teece, 2007). AI-enabled accounting systems can support these processes by improving visibility and accelerating managerial responses.

The findings should be interpreted in light of the model's modest explanatory power for strategic decision quality ($R^2 = 0.186$) and strategic agility ($R^2 = 0.150$). AIMAS alone leaves substantial variation in both constructs unexplained. Managerial competence, data quality, governance arrangements, and organizational conditions are plausible additional factors, although they were not tested in this study. The cross-sectional, self-reported data also prevent conclusions about causal direction: higher-performing managers may perceive their organizations' accounting practices more favourably, and unmeasured factors may contribute to the observed associations. The results therefore support associations consistent with the proposed framework rather than demonstrating that AIMAS produces improvements in judgment, agility, or performance.

6. THEORETICAL CONTRIBUTIONS

This study extends management accounting research by examining AI-supported accounting practices alongside two strategic mechanisms associated with managerial performance. Earlier research connects conventional management accounting systems with managerial performance and organizational effectiveness (Ghasemi et al., 2016, 2019). The present model examines whether perceived AI-based analytical support is associated with managerial performance through strategic decision quality and strategic agility simultaneously.

The framework distinguishes strategic decision quality as a judgment mechanism from strategic agility as an adaptive-response mechanism. Decision quality concerns the evaluation of information and alternatives, whereas agility concerns adjustments to priorities, resources, and actions. Their inclusion in a parallel model provides a basis for examining each indirect association while accounting for the other.

The study also applies the dynamic capabilities perspective to explain how accounting information may support sensing, opportunity evaluation, and resource adjustment (Teece, 2007). AIMAS is positioned as an information-processing capability that may support these activities. Because sensing, seizing, and reconfiguration were not separately measured, the findings do not directly validate the complete dynamic capabilities framework. The contribution is an empirically examined model of individual perceptions whose causal relationships and organizational-level applicability require further investigation.

Business Excellence and Management
Volume 16 Issue 4 / December 2026

7. PRACTICAL IMPLICATIONS

The observed associations suggest that managers should evaluate AI-enabled accounting systems in relation to decision support and adaptive responsiveness, alongside operational efficiency. However, the study does not establish that adopting these systems will improve performance. Organizations should assess their usefulness through monitored implementation and indicators such as forecast accuracy, decision-processing time, and the quality of resource-allocation decisions.

Data quality and AI governance require particular attention. Organizations should establish responsibility for data accuracy, completeness, access, and updates, and document the assumptions and limitations of AI-generated analyses. Governance arrangements should define which decisions require human review, how questionable recommendations are escalated, and how system errors are investigated. These are managerial recommendations rather than practices whose effectiveness was tested in this study.

Managerial competence and accountability are equally relevant. Training should help managers interpret forecasts, compare alternatives, recognize uncertainty, and question automated recommendations. Responsibility for consequential decisions should remain clearly assigned, with records of the information considered and the reasons for the final choice. To support agility, organizations should connect analytical alerts with clear authority to revise priorities and resource commitments, while retaining appropriate review and control procedures.

8. LIMITATIONS AND FUTURE RESEARCH

The cross-sectional design prevents the establishment of temporal ordering and causal relationships. Although the estimated indirect associations are consistent with the proposed mechanisms, they do not demonstrate causal mediation. Reverse relationships and unmeasured confounding factors remain possible. Purposive recruitment through professional and organizational networks also limits representativeness, as individuals with greater familiarity with or interest in AI may have been more likely to participate. Furthermore, the Iranian financial-sector context restricts generalizability across countries and industries with different regulatory, technological, and organizational conditions. Future studies should use broader sampling strategies, cross-country comparisons, and longitudinal designs to examine the robustness and temporal ordering of these relationships.

All constructs were measured through self-reports collected from the same respondents at one time. Social desirability, recall limitations, and shared response tendencies may have influenced the associations. Anonymity assurances and low full-collinearity VIF values do not rule out common method bias. Moreover, AIMAS, strategic decision quality, and strategic agility concern organizational practices but

were assessed through individual perceptions without aggregation or independent verification. Respondents may differ in their knowledge of organizational technologies and strategic activities. Future research should combine multiple respondents within organizations with system records, supervisor assessments, and objective indicators. Organizational-level analysis should be supported by evidence of within-organization agreement and appropriate aggregation.

The newly developed AIMAS measure underwent review by six academics and five professionals, translation and back-translation, and an 18-person pilot assessment. These procedures supported item relevance and comprehensibility, while the main-sample measurement evaluation provided preliminary psychometric evidence. Nevertheless, these steps do not establish comprehensive or independent scale validation. Further research should assess coverage of the construct's domain, examine its dimensionality, and evaluate the appropriateness of reflective measurement. Independent samples should also distinguish AI-enabled accounting practices from conventional digital accounting and assess measurement consistency across languages, organizational settings, and levels of AI maturity. Such work would strengthen confidence in the measure's interpretation and applicability.

The modest variance explained in strategic decision quality and strategic agility indicates that substantial variation remains outside the model. Managerial competence, data quality, AI governance, organizational coordination, and environmental uncertainty are plausible additional factors, although their roles were not tested in this study. Future research could examine them as antecedents, moderators, or alternative mechanisms and incorporate objective managerial-performance indicators. In addition, the reported analysis did not establish out-of-sample predictive performance or mediation-specific statistical power. Subsequent studies should assess prediction errors against suitable benchmarks and use a power analysis tailored to the parallel-mediation model when planning sample sizes, particularly where small indirect associations are anticipated.

9. CONCLUSIONS

This study examined the associations between AI-enabled management accounting systems and managerial performance in Iranian financial organizations, with strategic decision quality and strategic agility as parallel mediators. The reported findings indicate positive direct and indirect associations consistent with the proposed framework. Decision quality represents a judgment mechanism concerned with evaluating information and alternatives, whereas agility represents an adaptive-response mechanism concerned with adjusting priorities and resources. These findings extend the examination of accounting systems beyond information provision by considering both mechanisms together. However, the cross-

Business Excellence and Management
Volume 16 Issue 4 / December 2026

sectional evidence does not establish that AIMAS causes improvements in either mechanism or in managerial performance.

The study positions AIMAS as an information-processing capability that may support activities described by the dynamic capabilities perspective, rather than demonstrating the complete sensing, seizing, and reconfiguration framework. Its practical relevance lies in encouraging organizations to assess AI-supported accounting alongside data quality, managerial competence, governance, and accountability. These recommendations require evaluation through implementation evidence rather than being treated as proven outcomes of the study. Given the modest explanatory power for decision quality and agility, further research should examine additional organizational conditions. Longitudinal, multi-source, and cross-country studies are needed to assess temporal relationships, strengthen measurement validation, and evaluate the applicability of the findings beyond the present sample.

DECLARATION OF COMPETING INTEREST

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

DECLARATION OF GENERATIVE AI AND AI-ASSISTED TECHNOLOGIES IN THE WRITING PROCESS

The authors declare that they have not used any Generative AI and/or AI-Assisted technologies during the preparation of this work.

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