DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455
DINASTI PUBLISHER

DOI: https://doi.org/10.38035/dijefa.v7i4.7470
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Received: 09 October 2026 | **Revised:** 21 October 2026 | **Accepted:** 23 October 2026

Managerial Accounting Practices in Strategic Decision Making a Qualitative Case Study of Manufacturing Firms

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Abstract: Managerial accounting practices play a critical role in supporting strategic decision-making by providing relevant information for planning, control, resource allocation, and performance evaluation within manufacturing firms. This study aims to explore how managerial accounting practices are implemented and utilized in strategic decision-making processes among manufacturing firms in Cikarang Selatan, Bekasi, Indonesia. A qualitative multiple-case study approach was employed, involving 12 informants comprising financial managers, management accountants, and operational leaders from selected manufacturing firms. Data were collected through semi-structured interviews and document analysis, followed by thematic analysis to identify key patterns and emerging themes. The findings reveal that budgeting, cost management, and performance measurement practices serve as important mechanisms in supporting strategic decisions related to operational efficiency, resource utilization, and business planning. However, the study also identifies challenges related to information integration, cross-functional communication, and the effective utilization of accounting information by managerial levels. This study contributes to the managerial accounting literature by highlighting the strategic role of accounting practices beyond traditional control functions and demonstrating their contribution to improving decision-making effectiveness in manufacturing firms.

Keywords: Managerial Accounting, Strategic Decision Making, Manufacturing Firms, Cost Management, Qualitative Study.

INTRODUCTION

The increasing complexity of the global business environment, characterized by market volatility, competitive pressures, digital transformation, and economic uncertainty, has encouraged manufacturing firms to improve the quality of their strategic decision-making processes. Under these conditions, managerial accounting information is no longer limited to traditional cost control functions but has evolved into a strategic resource that supports organizational planning, performance evaluation, and the development of competitive advantage. Manufacturing companies increasingly require accurate, timely, and relevant information to formulate production strategies, improve operational efficiency, evaluate

technological investments, and optimize resource allocation. According to Sulisnaningrum (2022), contemporary developments in management accounting practices demonstrate a shift from administrative functions toward strategic roles that assist organizations in responding to dynamic business environments. Therefore, understanding how managerial accounting practices are utilized in strategic decision-making processes has become an important issue in contemporary accounting research.

Managerial accounting practices, including budgeting, cost analysis, performance measurement, and strategic management accounting, have been widely recognized as mechanisms that enhance managerial decision-making effectiveness. Within manufacturing organizations, accounting information related to production costs, operational efficiency, and organizational performance provides an essential basis for formulating strategies aimed at improving productivity and maintaining competitiveness. Einhorn et al. (2023) argued that effective management control systems should generate information that is aligned with organizational strategic objectives while remaining responsive to changing environmental conditions. Furthermore, Sutjahyani (2025) emonstrated that adaptive managerial accounting practices contribute to higher-quality organizational decisions, particularly when firms face increasing external pressures and environmental uncertainty. These developments indicate that managerial accounting has expanded beyond its traditional reporting function and now plays a vital role in supporting organizational sustainability and long-term strategic performance.

Despite the growing body of literature on managerial accounting, previous studies have predominantly employed quantitative approaches to examine the relationship between managerial accounting practices and organizational outcomes. Pires et al. (2023) highlighted that management accounting research still provides limited understanding of how accounting practices are actually implemented and utilized in managers' daily decision-making activities. Moreover, Ermawati (2023) emphasized that insufficient attention has been paid to the social processes, managerial interpretations, and organizational contexts that shape the use of accounting information in strategic decisions. Consequently, there remains a need for qualitative investigations capable of exploring practitioners' experiences and perceptions regarding the practical application of managerial accounting in real organizational settings. A qualitative case study approach is therefore considered appropriate for providing deeper insights into the mechanisms through which managerial accounting information supports strategic decision-making.

In addition to these methodological limitations, previous studies also reveal conceptual gaps concerning how manufacturing firms integrate traditional managerial accounting practices with contemporary strategic requirements. Rapid digital transformation, increasing supply chain complexity, and heightened competitive pressures have created a demand for management information systems that are more integrated, flexible, and responsive. Karim (2025) explained that digital transformation has changed the role of accounting information systems from merely supporting reporting activities into strategic instruments for data-driven decision-making. Similarly, Anh et al. (2024) suggested that organizational capabilities in utilizing accounting information are influenced by managerial competencies and technological readiness. Therefore, examining managerial accounting practices within strategic decision-making processes is essential to understand how manufacturing organizations adapt accounting functions to meet emerging business challenges.

Based on the identified research gaps, this study aims to explore how managerial accounting practices are implemented and utilized in strategic decision-making processes within manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia. Specifically, this research examines the types of managerial accounting practices applied, the role of managerial accounting information in supporting strategic decisions, and the challenges encountered by managers in optimizing its utilization. A

qualitative case study approach is employed to obtain an in-depth understanding of managers' experiences, perceptions, and actual practices related to managerial accounting within their organizational contexts. According to Alsharari & Daniels (2024), nterpretive approaches in management accounting research provide valuable contributions by explaining how accounting information is constructed, interpreted, and utilized within organizations. Accordingly, this study seeks to generate empirical insights into the relationship between managerial accounting practices and strategic decision-making processes from the perspective of organizational practice.

This study contributes both theoretically and practically to the development of contemporary managerial accounting literature. Theoretically, it extends the understanding of the strategic role of managerial accounting through an organizational practice perspective grounded in the contingency theory framework. The findings are expected to enrich existing literature, which has traditionally emphasized performance measurement and statistical relationships between managerial accounting practices and organizational outcomes. From a practical perspective, this research provides insights for manufacturing managers regarding how managerial accounting information can be optimized to improve the effectiveness of strategic decision-making. Al-Tamimi (2022) stated that the effectiveness of managerial accounting practices depends on an organization's ability to align accounting systems with business strategies and environmental demands. Furthermore, the findings are expected to serve as a valuable reference for developing more adaptive management control systems capable of responding effectively to future organizational challenges and continuously evolving business environments.

METHODS

Research Design and Approach

This study employed an exploratory qualitative research approach using a case study design to examine how managerial accounting practices are implemented and utilized in strategic decision-making processes within manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia. A qualitative approach was selected because the research aims to obtain an in-depth understanding of managerial experiences, organizational practices, and contextual factors influencing the use of accounting information rather than testing statistical relationships among variables. The case study design enables researchers to investigate contemporary organizational phenomena within their real-life contexts by examining interactions between managerial accounting systems, organizational processes, and strategic decisions ANNAMALAH (2024). This approach is particularly relevant for management accounting research because accounting practices are socially constructed and influenced by organizational environments, managerial interpretations, and institutional conditions (Alsughayer, 2025). Therefore, the qualitative case study framework provides an appropriate methodological foundation for exploring the strategic role of managerial accounting practices in manufacturing organizations.

Research Population and Sampling Technique

The research population consisted of manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia, that actively implement managerial accounting practices in their operational and strategic management processes. The study applied a non-probability purposive sampling technique, in which participants were selected based on specific criteria related to their knowledge, experience, and involvement in managerial accounting activities and strategic decision-making processes. The selection criteria included: (1) employees or managers with a minimum of three years of professional experience in manufacturing organizations; (2) direct involvement in budgeting, cost

management, performance evaluation, or strategic planning activities; and (3) willingness to provide detailed information regarding organizational accounting practices. The study involved 12 participants from several manufacturing firms, consisting of financial managers, management accountants, production managers, and strategic-level managers. The number of participants was determined based on the principle of data saturation, where additional interviews no longer generated substantially new information or themes. According to Nyimbili & Nyimbili (2024), purposive sampling is appropriate in qualitative studies because it allows researchers to select information-rich participants who can provide meaningful insights into the phenomenon under investigation.

Data Collection Techniques and Research Instruments

Data were collected through semi-structured interviews, document analysis, and limited organizational observations conducted at manufacturing firms in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia. The primary instrument was an interview protocol developed based on previous managerial accounting and strategic decision-making studies, particularly focusing on budgeting practices, cost management systems, performance measurement, use of accounting information, and managerial challenges in decision-making. The semi-structured format allowed researchers to maintain consistency across interviews while providing flexibility for participants to elaborate on their experiences and organizational contexts. Supporting data were obtained through document analysis involving internal reports, management accounting documents, performance evaluation records, and strategic planning materials when access was granted by participating firms. According to Reissner & Whittle (2022), semi-structured interviews are effective in qualitative organizational research because they provide systematic data collection while allowing exploration of emerging issues during the research process.

The validity and reliability of qualitative research were assessed through the principles of trustworthiness, including credibility, dependability, confirmability, and transferability. Credibility was ensured through source triangulation by comparing information obtained from different participant categories, such as accounting personnel, financial managers, and operational managers. Member checking was also conducted by providing summaries of interview interpretations to selected participants to confirm the accuracy of researchers' understanding. Dependability and confirmability were maintained through systematic documentation of interview procedures, coding decisions, and analytical processes. Rather than applying statistical reliability tests such as Cronbach's alpha, which are more suitable for quantitative research, this study followed qualitative validation procedures recommended by Dyar (2022) to ensure that findings accurately represented participants' experiences and organizational realities.

Research Procedures

The research was conducted through several systematic stages. The first stage involved identifying the research problem, reviewing relevant literature on managerial accounting practices and strategic decision-making, and developing the conceptual framework and interview guidelines. The second stage consisted of selecting manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia, and recruiting participants who met predetermined sampling criteria. The third stage involved collecting empirical data through semi-structured interviews, document reviews, and observations conducted within the organizational context. Each interview was recorded with participant consent and subsequently transcribed verbatim to ensure accurate analysis. The fourth stage involved organizing, coding, and interpreting the collected data to identify recurring patterns and meaningful themes. The final stage consisted of validating the findings through

triangulation, comparing empirical evidence with previous theoretical perspectives, and developing conclusions regarding the strategic role of managerial accounting practices in manufacturing firms. This systematic procedure follows qualitative research principles emphasizing transparency, contextual understanding, and interpretive depth (Shah, 2025).

Data Analysis Technique

The collected data were analyzed using thematic analysis, which involves identifying, organizing, and interpreting recurring patterns within qualitative data collected from manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia. The analysis followed several stages: familiarization with interview transcripts, initial coding, development of categories, identification of overarching themes, review of themes, and interpretation of findings. The coding process focused on identifying key dimensions related to managerial accounting practices, including cost control, budgeting effectiveness, performance measurement, strategic information utilization, and implementation challenges. The researchers used NVivo 14 software to support data organization, coding management, and visualization of relationships among emerging themes. According to Naeem et al. (2023), thematic analysis provides a flexible yet rigorous approach for identifying meaningful patterns within qualitative datasets and is widely applicable in organizational and management research. The final analytical process involved comparing identified themes with existing theoretical perspectives to generate deeper explanations regarding how managerial accounting practices contribute to strategic decision-making effectiveness.

RESULTS AND DISCUSSION

Characteristics of Research Informants

The study involved 12 informants selected from manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia, based on their direct involvement in managerial accounting practices and strategic decision-making processes. The participants consisted of three financial managers, three management accountants, three production managers, and three strategic-level managers. All participants had more than three years of professional experience in manufacturing organizations, enabling them to provide comprehensive insights regarding budgeting, cost management, performance evaluation, and strategic information utilization.

Table 1. Profile of Informants

Code	Position	Experience	Role in Decision Making
FM1	Financial Manager	8 years	Budgeting and financial planning
FM2	Financial Manager	6 years	Cost evaluation
FM3	Financial Manager	10 years	Strategic financial control
MA1	Management Accountant	7 years	Cost analysis
MA2	Management Accountant	5 years	Performance reporting
MA3	Management Accountant	9 years	Accounting information systems
PM1	Production Manager	8 years	Production efficiency decisions
PM2	Production Manager	6 years	Operational planning
PM3	Production Manager	7 years	Resource utilization
SM1	Strategic Manager	12 years	Strategic planning
SM2	Strategic Manager	10 years	Investment decisions
SM3	Strategic Manager	9 years	Organizational strategy

Overview of Research Findings

The thematic analysis of interview data obtained from 12 informants representing financial managers, management accountants, production managers, and strategic-level

managers from manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia, identified four major themes related to the role of managerial accounting practices in strategic decision-making processes. The findings demonstrate that managerial accounting practices have moved beyond their traditional function as mechanisms for financial reporting and cost monitoring toward strategic instruments that support organizational planning, resource allocation, and competitive responses. The analysis generated four dominant themes: (1) strategic utilization of budgeting practices, (2) cost management as a foundation for operational efficiency, (3) performance measurement as a strategic evaluation mechanism, and (4) challenges in integrating accounting information into managerial decision-making. These themes reflect how manufacturing firms utilize accounting information to translate operational data into strategic actions. Table 2 presents the main themes identified from the qualitative analysis.

Table 2. Main Themes of Managerial Accounting Practices in Strategic Decision Making

Themes	Key Findings	Strategic Implications
Strategic Budgeting Practices	Budgeting is used for planning, resource allocation, and strategic target setting	Supports proactive decision-making and organizational direction
Cost Management Practices	Cost information guides efficiency improvement and production decisions	Enhances competitiveness through cost optimization
Performance Measurement Practices	Accounting-based indicators support evaluation and corrective actions	Improves monitoring of strategic achievement
Information Integration Challenges	Limited integration between accounting systems and managerial needs	Reduces effectiveness of accounting information utilization

Source: Research Findings

Strategic Role of Budgeting Practices in Decision-Making Processes

The first theme identified from the thematic analysis relates to the strategic role of budgeting practices in supporting decision-making processes within manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia. The findings indicate that budgeting is not perceived merely as a financial control mechanism but has become an important strategic instrument for translating organizational objectives into operational plans. Based on interviews with financial managers and management accountants, budgeting practices were found to support resource allocation, production planning, investment evaluation, and monitoring of deviations between expected and actual performance. The informants emphasized that budget information provides a structured basis for managers to evaluate organizational priorities and adjust strategies according to changing operational and market conditions.

Financial Manager 1 (FM1) explained that budgeting activities were conducted not only to estimate annual expenditures but also to ensure that organizational strategies could be translated into measurable financial and operational targets. During an interview on 15 January 2026, FM1 stated: "*Budget preparation is not only about determining how much money can be spent during the year. We use the budget as a strategic reference to ensure that production targets, resource allocation, and company priorities are aligned with available financial capacity*." (FM1, Financial Manager, Interview, 15 January 2026)

Similarly, Financial Manager 3 (FM3), who was responsible for strategic financial control, highlighted that budget monitoring played an important role in identifying potential risks and supporting managerial adjustments. FM3 explained: "*When actual performance differs significantly from the budget, management needs to understand the reasons behind the deviation. The budget report helps us decide whether we need to revise operational strategies, control costs, or adjust resource allocation.*" (FM3, Financial Manager, Interview, 20 February 2026).

The findings also reveal that management accountants play an important role in transforming budgeting information into meaningful analytical inputs for strategic decisions. Management Accountant 2 (MA2), who was responsible for performance reporting, explained that budget variance analysis was frequently used to evaluate operational effectiveness and support corrective actions. MA2 stated: "*Variance analysis allows us to identify whether deviations occur because of inefficient processes, inaccurate planning, or external factors. The information is then discussed with managers to determine the appropriate response.*" (MA2, Management Accountant, Interview, 10 March 2026)

Furthermore, Management Accountant 1 (MA1) emphasized that budgeting practices improved coordination between financial and operational departments because budget information provided a common reference for decision-making. According to MA1: "*Different departments may have different priorities, but the budget creates a common framework. Production, finance, and management teams can discuss decisions based on the same financial information.*" (MA1, Management Accountant, Interview, 5 February 2026)

The interview findings demonstrate that budgeting practices function as a communication and coordination mechanism between strategic and operational levels. Financial managers primarily utilize budget information to evaluate financial feasibility and strategic alignment, while management accountants contribute by analyzing budget deviations and providing interpretative insights. This finding supports the contingency theory of management accounting, which suggests that the effectiveness of accounting systems depends on their alignment with organizational strategies, environmental conditions, and managerial requirements (Hentati et al., 2026).

The results are also consistent with Khan et al. (2025), who argued that contemporary management accounting practices have expanded beyond historical financial reporting toward strategic decision-support functions. However, this study provides additional insight by demonstrating that the strategic value of budgeting is not determined solely by the existence of formal budgeting systems but also by the involvement of managers in interpreting and applying budget information. Unlike previous quantitative studies that mainly examine the relationship between budgeting practices and organizational performance outcomes, this qualitative study reveals the practical processes through which budgeting information influences managerial decisions.

Overall, the findings indicate that budgeting practices serve three strategic functions within manufacturing firms: (1) translating organizational strategies into measurable targets, (2) coordinating decision-making among managerial levels, and (3) supporting corrective actions through variance evaluation. These findings reinforce the view that managerial accounting practices provide strategic value when accounting information is actively interpreted and integrated into managerial decision-making processes rather than being used only as a formal reporting requirement.

Cost Management as a Strategic Mechanism for Operational Efficiency

The second theme relates to the importance of cost management practices in supporting strategic decisions. The findings reveal that manufacturing firms in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia strongly rely on cost information when making decisions regarding production processes, pricing strategies, supplier selection, and operational improvements. Participants indicated that accurate cost information allows managers to identify inefficiencies, control unnecessary expenditures, and maintain competitiveness in increasingly challenging markets.

Cost management practices were found to influence both short-term operational decisions and long-term strategic planning. For example, managers utilize cost analysis to evaluate production efficiency, determine whether certain processes require improvement, and

assess the feasibility of investment decisions. This indicates that cost accounting information functions as a strategic resource rather than merely a tool for financial reporting.

These findings support Yoshikuni et al. (2023), who demonstrated that adaptive management accounting practices contribute to improved organizational decision quality, particularly under conditions of uncertainty. Nevertheless, this study highlights that the strategic value of cost information depends heavily on the ability of managers to interpret accounting data appropriately. In contrast to studies emphasizing technological sophistication in accounting systems, the present findings indicate that managerial capability remains a critical factor determining whether cost information can effectively support strategic decision-making.

Performance Measurement Practices and Strategic Evaluation

The third theme identified from the analysis concerns the role of performance measurement practices in evaluating strategic outcomes. The findings indicate that manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia, employ various accounting-based performance indicators, including cost efficiency, production achievement, budget realization, and operational productivity measures. These indicators are used by managers to assess whether organizational strategies are implemented effectively and whether corrective actions are required.

The findings suggest that performance measurement provides an important feedback mechanism between strategic planning and operational execution. Managers use performance information to identify gaps between expected and actual outcomes, allowing organizations to modify strategies when necessary. This demonstrates that managerial accounting practices contribute to organizational learning by transforming operational experiences into strategic improvements.

This finding aligns with the argument of Ma et al. (2022), who emphasized that strategic management accounting enables organizations to integrate accounting information with broader strategic objectives. However, the present study identifies a contextual difference from previous research, as some firms still primarily emphasize financial indicators rather than combining financial and non-financial measures. This limitation suggests that although performance measurement systems have strategic potential, their effectiveness depends on the breadth of indicators adopted by organizations.

Challenges in Accounting Information Integration and Managerial Utilization

Despite the strategic benefits identified, the findings reveal several challenges related to the integration and utilization of managerial accounting information within manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia. Informants reported that differences between accounting systems, operational data sources, and managerial requirements sometimes create difficulties in obtaining timely and comprehensive information. Some managers indicated that accounting reports are occasionally perceived as historical documents rather than forward-looking strategic tools.

The findings indicate that technological readiness and managerial competence influence the effectiveness of accounting information utilization. Limited integration between information systems reduces the ability of managers to access real-time information for rapid decision-making. This finding supports Jones (2024), who explained that digital transformation has changed accounting information systems into strategic decision-support tools, although successful implementation requires organizational capability.

Furthermore, Siswanto & Aqdam (2024) emphasized that technological adoption alone does not guarantee improved decision quality because organizations must develop managerial capabilities to interpret and utilize digital accounting information. The present study

contributes additional insight by demonstrating that manufacturing firms face not only technological challenges but also cognitive and organizational barriers in transforming accounting information into strategic knowledge.

CONCLUSION

This study concludes that managerial accounting practices play a strategic role in supporting decision-making processes within manufacturing firms located in South Cikarang (Cikarang Selatan), Bekasi Regency, West Java, Indonesia. The findings indicate that budgeting, cost management, and performance measurement have evolved beyond traditional financial control functions to support organizational planning, resource allocation, operational improvement, and performance evaluation. Furthermore, managerial accounting information provides greater strategic value when it is effectively interpreted and integrated into managerial decision-making processes. However, challenges related to information integration, technological readiness, and managerial capability continue to influence the effectiveness of managerial accounting utilization.

This study contributes to the managerial accounting literature by providing empirical evidence on how managerial accounting practices are implemented in organizational contexts and support strategic decision-making. Practically, the findings emphasize the importance of strengthening accounting information systems and enhancing managerial analytical capabilities to improve strategic decision quality. Future research is recommended to involve broader organizational settings and apply comparative or mixed-method approaches to further examine the impact of digital transformation and advanced analytics on managerial accounting practices.

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