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External and Internal Factors Influencing Management Accounting: A Narrative Literature Review

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Abstract

In corporate financial management, management accounting is particularly important, and its development will be affected by many factors. Particularly amid a constantly shifting business environment, the capacity of management accounting to attain ongoing enhancement and advancement depends on its capability to precisely manage diverse impacting factors, which also serves as the key to ensuring its continued development. The value of this research lies in reviewing and synthesizing the factors that have affected management accounting in recent years, and based on this foundation, putting forward future research orientations.

Keywords: Management Accounting; External Influencing Factors; Internal Influencing Factors

1. Introduction

In the digital era, carrying out a literature review on the factors that impact management accounting stands as a fundamental undertaking for the advancement of this field. Through systematic organization and summarization, such reviews can clearly demonstrate how the research has progressed step by step and help us identify where to focus our future research. They are highly meaningful. Presently, research perspectives display a wide array of features. At this time, it is necessary to understand the underlying principles behind each influencing factor and analyze them comprehensively. This article will thoroughly survey the research advancements related to the factors affecting management accounting from the perspectives of economics, policy, technology, organizational culture, human resource conditions, management accounting instruments, and organizational structure, thus offering theoretical insights for subsequent in-depth studies.

2. External Influencing Factors

2.1. Economic Elements

The economic environment is the most basic and immediate external factor affecting management accounting. It significantly affects an enterprise's operational conditions across multiple aspects, in turn exerting an influence on management accounting.

2.1.1. Economic Environment

With the continuous changes in the economic environment, management accounting is also undergoing adjustment and evolution. Huang et al. (2007) have found that network accounting demands a shift in accounting functions from transaction-based to management-oriented. The conventional transactional and supervisory roles can no longer satisfy the requirements of information users, which calls for innovative approaches and the capability to carry out in-depth analyses of various accounting data so as to offer better-quality services for accounting management. From the viewpoint of management functions, the advancement of new technologies has laid the groundwork for better meeting the demands of macroeconomic management agencies, business managers, investors, and creditors for accounting information, facilitating their comprehensive analyses, horizontal comparisons, and effective decision-making (Xu, 2003).

Traditional management accounting argues that a product's production plan is viable as long as its revenue surpasses its costs. Under traditional environmental protection ideas, due to the adherence to the concept of "pollute first, clean up later," when assessing profitability from the firm’s perspective, the standards are largely consistent with those for product production decisions in traditional management accounting. In the circular economy model, however, Chen et al. (2008) discovered that product production decisions must take into account not only the direct profitability of product manufacturing but also environmental governance, especially the management of pollution sources. It is clear that the criteria for product production decisions have shifted from the previous direct profit standards to those of profitability based on socio-economic sustainable development.

In the era of the knowledge economy, the accounting function of calculation is becoming less dominant due to the application of modern techniques, while the management function of accounting will become increasingly important. Studies show that in management accounting systems, financial accounting and management accounting will merge to form an accounting system with both accounting and management capabilities. This allows financial accounting to go beyond its current accounting functions by adding participation in decision-making, implementation of real-time controls, and the conduct of economic analyses, thus transforming accounting from a purely accounting-focused system to a management-accounting-oriented one. (Xin, 2009).

With the further deepening of reform and opening-up, accounting work has moved from being primarily post-event accounting to conducting pre-event forecasting, in-process control, and post-event evaluation at the same time; from mainly reporting on organizational performance reflecting and providing information to comprehensively supplying and utilizing information to intervene in production, boost operations, and take part in decision-making (Tian, 2009).

In the e-commerce era, studies have found that the accounting function of transaction processing is gradually becoming less prominent, and the focus of work is shifting towards coordination, management, supervision, decision-making, control, and analysis, making the management function of accounting increasingly prominent (Zhang, 2010).

With the progress of the Belt and Road Initiative, the benevolent ideology it contains has strengthened both structured and unstructured information flows in management accounting systems, while the concept of integration and mutual learning has promoted the further merging of financial accounting and management accounting (Shang, 2019).

The environmental shifts brought about by the Fourth Industrial Revolution have made the deep integration of various management and accounting functions an unavoidable trend. Consequently, some propose that there is no need to separate accounting, financial management, and management accounting into different departments, and that we should enter the "grand accounting" era. This is a new opportunity for the evolution of management accounting (Wu, 2020).

From the review of literature over the past 20 years, it is evident that driven by the evolution of the economic environment, the academic community generally believes that management accounting is undergoing a transformation from traditional transactional accounting to modern decision-making support functions and is gradually achieving system integration. Specifically, traditional accounting focuses on transaction recording and compliance supervision, which has become difficult to adapt to current management needs. The transformation towards a management-oriented approach has become an objective trend. The boundaries between financial accounting and management accounting are becoming blurred, and integrated development has become the mainstream path. Both will jointly move towards collaborative integration under the framework of "big accounting", promoting the shift of accounting functions from single information transmission to deep participation in the management process. Overall, this evolution has achieved a paradigm shift from "accounting-centered" to "decision support-centered". Therefore, management accountants urgently need to innovate their way of thinking, focus on enhancing their cross-disciplinary comprehensive abilities, actively integrate into enterprise operational processes and strategic formulation, and achieve a leap from the role of "data provider" to "decision supporter", playing a key role in organizational value creation.

2.1.2. Degree of Market Competition

The adoption of management accounting practices in enterprises is significantly influenced by the intensity of market competition. Factors such as the application of modern manufacturing technologies and the relaxation of economic regulations have intensified market competition, making the implementation of management accounting systems even more critical. In a highly competitive market, enterprises face considerable pressure. To maintain a competitive advantage in price, enterprises must effectively control costs. Chen (2016) pointed out that enterprises should consider various dimensions such as cost, quality, and environment, and implement comprehensive cost management to enhance overall economic benefits. However, Jiang and Tong (2025) point out that excessive price competition may lead to excessive cost compression, thereby neglecting product quality, weakening the company's long-term competitiveness, and having an adverse impact on the development of new productive forces(a concept referring to high-tech, high-efficiency, and sustainable production models). From the perspective of logistics companies, the more intense the market competition, the higher the investment in marketing. This requires management accounting to systematically plan budgets, tailor them to different companies and logistics operations with distinct characteristics, and meet the needs of effective control, thereby compiling logistics budgets (Wu et al., 2016).

In summary, fierce market competition is an important factor in the economic environment. It encourages enterprises to use management accounting tools to enhance cost management, scientifically prepare budgets, and improve the quality and accuracy of decision-making, thereby effectively enhancing their competitive strength.

2.2. Legal and Policy Factors

Legal and policy systems create “regulatory boundaries” that directly restrict the application of management accounting. Shifts in various legal and policy systems have far-reaching effects on management accounting. From the standpoint of accounting standards, their constant updates propel the continuous enhancement of the quality and standardization of management accounting information. As a set of global financial reporting norms, IFRS has been incorporated into the domain of management accounting, resulting in substantial alterations to its framework (ProchÃ¡zka, 2017). Hou et al. (2024) discovered that following the introduction of new accounting standards, high-tech enterprises achieved a higher number of patent outputs in comparison to enterprises in traditional industries. This reform mainly exerts an influence on corporate innovation by strengthening enterprises' ability to bear risks. Furthermore, from a long-term viewpoint, reforms in accounting systems have boosted the market value of high-tech enterprises.

Accounting functions serve management, and accounting policies form one of the components of the accounting system. Thus, they must be taken into account alongside management, since in the present context, the essence of accounting policies is to have an impact on management results, that is, to offer a foundation for management decisions. In the area of cost management, the new export tax rebate policy has required financial departments to carry out cost calculations when contracts are created, analyze and assess costs before goods are shipped, and after contracts are fulfilled, and look for further ways to cut costs (Zhong, 2008). He et al. (2025) studied the impact of policy changes on the financial performance of 205 pharmaceutical companies in the Chinese stock market. The results showed a significant decline in the market value of these companies on the day of the announcement of policy adjustments.

Earlier studies have demonstrated that during times of tight monetary policy, companies with high agency costs and severe financing constraints can markedly alleviate underinvestment by improving the comparability of accounting information, thereby increasing investment efficiency (Yang et al., 2021). Procedural standards governing the entire process of accounting information have a direct bearing on the quality of the final accounting information produced, which in turn affects the truthfulness of such information. The measurement and acceptance, quota management, and other cost control systems established by enterprises based on their operational characteristics and management needs are crucial for ensuring the authenticity of cost accounting information. These internal regulations help provide accurate cost data and support management decisions of the enterprise (Cheng, 2004).

However, overemphasizing the dominant role of policies may compromise the objectivity and independence that accounting work should possess. To facilitate tax management and collection, government departments often impose restrictions on management's discretion in accounting practices. For instance, they establish specific regulations for the provision of bad debts or the recognition of inventory impairment, reducing the room for enterprises' independent judgment. In terms of investment decision usefulness, these limitations undoubtedly diminish the decision-making value of financial information (Sun, 2000).

Numerous studies indicate that the legal and policy system constitutes a crucial "institutional constraint" on management accounting practices, and its adjustments can influence corporate financial performance, innovation level, and investment efficiency through various mechanisms. However, there remains disagreement in the academic community regarding the nature of the impact of policy regulation on management accounting — whether it is positive or negative. Additionally, there is no consensus on how to balance the tension between compliance requirements and management effectiveness. These issues merit further exploration and discussion in future research.

2.3. Technological Factors

Digital technologies are evolving rapidly, and this has been the key driver behind the transformation of management accounting in recent times. Through “technology-driven innovation,” it has redefined the procedures and roles of management accounting. Information technology has caused widespread changes in the area of management accounting. Digital intelligent technology is propelling the fast growth of management accounting. As management accounting principles and digital intelligent technology merge, the upgrading of management accounting decision-making models has become an unavoidable trend. Decision-making models based on experience might be taken over by those that rely on artificial intelligence (Chen et al., 2024). What's more, with the advancement of new technologies and the overall progress of the digital economy, data is slowly becoming a vital production factor. The need for data from enterprises' operational management and various stakeholders stays the same, and the emphasis on data keeps increasing (Gao and Wang, 2023). Knudsen (2020) has found that technology has changed and broadened the types and sources of data used by accountants, as well as important accounting procedures. At the same time, digitalization has offered a lot of advantages to management accounting work, including better quality, higher efficiency, greater speed, and the discovery of new resources. Clearly, digital technology is becoming a key driving force behind the transformation of management accounting, and there is a broad consensus on its deep integration with management accounting standards. Even though digitalization (including its effect on management accounting) has great practical importance, academic studies on this subject are still limited, and the gap between management accounting theory and practice is getting wider gradually (Dwi et al., 2023).

With the latest developments in artificial intelligence (AI), management accounting decisions have slowly moved from traditional analytical approaches to inductive methods that depend on data analysis, making it possible to predict a company's future financial path. For instance, by examining historical sales figures, market trends, and customer behavior, companies can scientifically create budgets and allocate resources (Sundström, 2024). In the AI age, accounting management activities can effectively and thoroughly sense, gather, handle, and analyze various kinds of information. Accounting experts in management activities pay more attention to how to make use of the value of information instead of putting too much stress on the process (Yang and Liu, 2024). This current trend also provides a theoretical basis for building the data analysis and application capabilities of traditional management accountants in the era of artificial intelligence, promoting their development in the perception, collection, processing, and analysis of management accounting information.

3. Internal Influencing Factors

3.1. Organizational Cultural Factors

Organizational culture is a critical issue for the survival and development of every organization, and it also serves as the foundation for communication between organizational members and external stakeholders (HA, 2020). HA (2020) has found that the elements of organizational culture (mission, participation, adaptability, and consistency) have been proven to have a positive impact on a company’s operational performance. Managers should handle team collaboration and attention to detail-oriented culture with caution and moderation, while placing greater emphasis on innovation-oriented culture, people-oriented culture, results-oriented culture, proactive culture, and stable culture. Prioritizing these cultures can enable them to adopt more effective management accounting practices, potentially enhancing their performance (Ogungbade and Oyerogba, 2020). Tran et al. (2023) found that organizational culture reinforces managers' awareness of the impact of management accounting applications in Vietnamese telecommunications companies, providing empirical evidence for Vietnamese telecommunications company managers seeking to improve organizational performance. Within groups sharing the same culture, behaviors exhibit specific patterns. Therefore, culture influences information perception, and accordingly, management accounting information is also influenced by organizational culture (Feng, 2014). All these indicate that organizational culture has a positive impact on the practical application of management accounting.

Regarding the impact of culture on corporate growth, related studies have primarily focused on the role of corporate culture in corporate growth (Zhang and Chen, 2015). Corporate culture plays a significant role in a company's long-term operational performance, stable development, strong cohesion, and efficient management capabilities. Therefore, we should also create conditions to strive to reflect the influence of cultural factors on corporate performance and corporate value in accounting and financial reporting (Wang, 2006). A strong corporate culture can promote the formation of collective strength within the company, enhance employees' sense of belonging and loyalty, create an atmosphere of full participation and collective effort, facilitate coordination and cooperation among various departments, continuously improve work efficiency, and thereby drive the improvement of corporate performance and the company's own growth (Zhang and Chen, 2015). Therefore, a strong corporate culture plays a positive role on multiple levels, contributing to improving long-term business performance, strengthening organizational cohesion and employee belongingness, and promoting performance optimization and sustainable development through the aforementioned mechanisms. Specific forms of culture, such as green culture, can also enhance the effectiveness of environmental governance and strengthen corporate competitiveness. Liu et al. (2024) noted that a company's green culture plays a significant role in enhancing environmental performance and building competitive advantages. The level of sales order backlog is an important leading indicator for measuring company performance. There have been numerous studies that have discussed corporate culture, and most of these studies have focused on analyzing how corporate culture affects the company's current performance, rather than studying the long-term performance. However, Bajaj et al. (2024) expanded on previous research by investigating the impact of corporate culture on order backlog, finding that companies with a strong corporate culture tend to have higher levels of sales order backlog. It provides a new entry point for studying its impact on long-term performance.

Furthermore, sound accounting values contribute to fostering a cultural atmosphere that values truthfulness, integrity, meticulousness, and professionalism within the enterprise, especially within the accounting team. These values guide employees to maintain a rigorous attitude toward improving accounting information quality, providing more complete and accurate reports to external parties, enabling investors to gain a clear understanding of the company's operational status and make reasonable investment decisions, thereby promoting corporate performance improvement and growth (Zhang and Chen, 2015). The behavior of corporate executives is primarily influenced by factors such as their own education and professional titles, and these factors in turn influence behavioral culture, which ultimately impacts corporate growth (Zhang and Duan, 2012).

3.2. Human Resource Status

Human resources represent the key factor in the growth of accounting entities and form the central component of accounting and management activities. When accounting experts take an active role in and participate in corporate management, they can help raise management standards and greatly boost a company's competitive position in the market (Han, 2015). What’s more, the ability of humans to sustain development has a direct and notable effect on a firm's innovation levels, the fostering of creativity, and the capacity to accumulate intellectual capital, thus playing a vital part in corporate performance.

Moreover, supply chain management built on cloud technology (CBSCM) is among the most efficient operational models at present. It is both essential and advantageous for enhancing financial performance, marketing results, and collaborative effectiveness (Dong and Salwana, 2022). The impact of human resource systems on accounting activities is not only indirectly exerted through production and business operations but can also be measured and reflected via financial accounting systems. Along with other elements, it exerts an influence on the strategic management level through evaluation systems (Yao and Zheng, 2016).

Employee training, as a strategic form of human capital investment, has a more pronounced effect on improving short-term corporate performance (such as corporate sales revenue) through exploitative training. In contrast, exploratory training has a greater benefit in strengthening long-term corporate capabilities (such as corporate innovation output) (Song et al., 2024). However, enterprises put substantial resources into human resource development (HRD) because they believe HRD can drive the growth of corporate performance by upgrading employee abilities. Yet, whether HRD investments actually create value for enterprises is still uncertain. Kim (2023) found that HRD expenditures have no notable influence on corporate performance, and the degree of impact depends on how much HRD plans are decoupled and whether HRD departments are established. These findings imply that if HRD investments are not managed properly, they might fail to generate substantial returns. This indicates that research is shifting from focusing on "whether there is an impact" to delving deeper into "the conditions of action and underlying mechanisms".

The aforementioned situation indicates that human resources need to be coordinated with multiple dimensions, such as financial systems, evaluation systems, and cloud technology supply chain management to jointly drive enterprise development. However, there is currently a lack of an analytical framework that integrates such elements in management accounting practice, making it difficult to systematically evaluate the comprehensive effect of multi-element interaction on business performance, which limits the decision-making support function. This capability gap poses a prominent challenge in practice and is also an urgent direction for theoretical research to deepen. In the future, a management accounting analysis model that encompasses the synergistic effects of human resources and multiple elements can be constructed, clarifying the linkage mechanism between various elements and developing an integrated methodological system that spans the entire process.

3.3. Management Accounting Tools

Management accounting tools are a key means of achieving strategic goals and optimizing resource allocation. The rationality of management accounting tools enhances the goal-oriented nature of the management accounting system. In the context of the current economic environment, strengthening the development and innovation of management accounting tools, leveraging the paths of conceptual expansion and institutional development, enhancing the effectiveness and scientific rigor of management accounting techniques and methods, and enriching their theoretical content and value attributes are gradually becoming standard practice (Feng, 2016).

Zhong et al. (2019) have found that the integrated application of management accounting tools based on supply chains has an impact on performance: such tools can significantly improve corporate performance when integrated into supply chains. Ao et al. (2017) pointed out that companies that use innovative management accounting tools more intensively perform better and have more tools for measuring and managing sustainable methods. Additionally, innovative management accounting tools provide more high-quality information and methodological frameworks to enhance organizational performance and sustainability, thereby addressing the uncertainties arising from economic crises (Vărzaru, 2022). Therefore, innovative management accounting tools not only provide more high-quality information and methodological frameworks to enhance organizational performance and sustainability but also improve the efficiency and effectiveness of management accounting applications.

As an important tool for cost management in management accounting, activity-based costing extends cost management across the entire value chain of a company and effectively overcomes the limitations of traditional manufacturing cost accounting in certain product manufacturing processes, providing robust support for companies to establish a systematic cost management system (Wang and Wang, 2015). In the field of budget management, enterprises can enhance budget management effectiveness by leveraging institutionalized communication mechanisms and the informatization of management processes during budget implementation. By aligning with organizational strategy, reasonably controlling the budget execution process, and effectively evaluating budget execution outcomes, enterprises can ensure sound budget management outcomes through scientifically set budget targets (Liu et al., 2018). In the realm of cost management, Pan et al. (2008) developed a cost management model combining standard cost accounting and activity-based costing based on the cost management practices of Xuji Electric and Baosteel. This model helps enterprises optimize resource allocation, reduce the impact of unforeseen factors on cost management, enhance the scientific rigor of management decisions, and tighten cost controls. In the field of standard cost accounting, Wu et al. (2023) argue that managers can adjust operational strategies, reduce costs, and optimize market decisions based on product cost information, thereby enhancing the competitiveness of products in the market.

Traditional management accounting (TMA) alone is no longer sufficient to meet management needs. As a result, strategic management accounting (SMA) and strategic cost management (SCM) have emerged. Strategic cost management (SCM) focuses on corporate strategic vision and planning, utilizing value chain analysis to ultimately achieve the goals of establishing long-term competitive advantages and enhancing overall corporate value (Wang and Wang, 2015). Additionally, there is a strong correlation between the implementation of strategic cost management and its positive impact on cost control and reduction, enabling management to respond promptly and proactively to market changes (Dmitrović-Šaponja and Suljović, 2017). From the perspective of evolutionary trends, management accounting is transitioning from "traditional transactional accounting" to "strategy-oriented management". The research focus has shifted from singular cost control to the deep integration of cost management and corporate strategy, emphasizing the use of strategic cost planning and analysis to support the cultivation of long-term competitiveness and value creation. This underscores a clear trend of collaborative evolution between management tools and strategic objectives.

3.4. Organizational Structure and Governance Model

Organizational structure and governance model exert a profound influence on the practical application of management accounting by establishing information transmission pathways. As organizational structures become increasingly flat, the management relationships between vertical organizational units within enterprises no longer follow a hierarchical management model where decision-making authority is concentrated at the senior management level, but rather adopt a “self-managed” approach characterized by strong independence and significant autonomy (Feng, 2000). This trend is driving corporate groups to innovate in management accounting to enhance their competitiveness and improve economic efficiency. It can be seen that the evolution of management accounting is closely related to organizational structure changes.

A sound corporate governance structure is crucial for ensuring the quality of accounting information, improving operational performance, increasing return on investment, and achieving international development (Huang and Kong, 2005). Yang's (2013) research indicates that the transparency of corporate information disclosure is positively correlated with the proportion of independent directors on the board of directors; additionally, maintaining the independence of independent directors also helps to enhance the transparency of accounting information disclosure. Liao and Huang (2012) have found that in China, the higher the proportion of legal person shares, the higher the quality of accounting information, which effectively reduces the behavior of managers manipulating accounting information to harm the interests of small and medium-sized shareholders.

However, Fan and Wong (2002) pointed out that major shareholders who have control over the compilation and disclosure policies of accounting information often exploit their dominant position in accounting practices to influence or even guide the decision-making judgments of small and medium-sized investors, which to some extent undermines the credibility of accounting information. In 2016, China began implementing a new corporate governance model with Chinese characteristics for state-owned enterprises. The research conducted by Yang et al. (2023) found that although this corporate governance model with Chinese characteristics has improved the transparency of accounting information disclosure of state-owned enterprises, its effect on enhancing the overall quality of accounting information is not significant. It can be seen that the effects of accounting information vary depending on the context and structural differences. It is necessary to focus on the micro-mechanisms of specific governance elements (such as independent directors and corporate shares), and combine them with the Chinese institutional context to reveal the comparative characteristics of their multi-dimensional impacts.

Currently, with the continuous changes in corporate organizational structures and the increasingly rapid transmission of information, management accounting must be based on the overall interests of the group, starting from a global perspective, and focus on the long-term development and overall interests of the enterprise. On this basis, accounting policies that can consolidate the competitive advantages of the enterprise should be systematically planned and formulated.

4. Conclusions and Future Prospects

Throughout the development of management accounting, discussions on its influencing factors are not a new topic, but the systematic and in-depth study of these factors has benefited from the increasing complexity of the business operating environment and the growing sophistication of management needs. As technology and the environment evolve, management accounting plays an increasingly important role in corporate decision-making, control, and planning activities. Therefore, it is essential to further explore the factors influencing management accounting.

Based on this, future research on the factors influencing management accounting can be better focused on the following areas: First, future research should prioritize the interactive mechanisms among the various factors influencing management accounting within this broader analytical framework, Also significant in this context is the need for a more in-depth examination of the relationship between policy factors and market competition. This suggests a research direction focused on how differing policies influence cost control and decision-making efficiency in markets characterized by varying levels of competitive intensity, highlighting the interconnected ways in which multiple factors shape management accounting practices. This would address the shortcomings of existing research, which primarily focuses on single-factor analysis and lacks systematic integration. Second, taking China's national context into account, research should investigate the factors that shape management accounting practices. Such an exploration can center on the distinctive internal and external influences arising from China's unique institutional framework and ongoing economic transformation. Externally, it is essential to analyze the differentiated manifestations of market competition and the unique mechanisms of policy tools under the "dual circulation" economic framework. For example, research could examine the impact of tax incentives and environmental policies on corporate cost accounting. Internally, one can delve into the integration pathways between traditional Chinese culture and modern corporate governance, such as the influence of the "harmony and cooperation" philosophy on organizational collaboration and management accounting information sharing. Ultimately, factors influencing management accounting should be studied across different industries. Within this broader analytical framework, targeted analyses could be conducted based on the specific operational characteristics and management needs of each industry. What the evidence reveals from existing research areas is that industries like manufacturing, logistics, and high-tech seem to be substantially influenced by management accounting, presumably due to their distinct industry characteristics. For example, as a typical application scenario for management accounting tools, the manufacturing industry's cost management is significantly influenced by the complexity of production processes. Effectively leveraging management accounting tools can help bypass the limitations inherent in conventional manufacturing cost accounting. Future research could be expanded to sectors such as services and retail, analyzing how factors like the depth of technology application and organizational cultural characteristics in different industries specifically impact management accounting practices, and revealing the boundaries and adaptability patterns of these factors under industry heterogeneity.

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