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The Influence of Strategic Accounting, Accounting Analytics and Management Support on Value Creation Through Digital Transformation Among Firms in Liaoning Province, China

¹Cong Yanxin, ²Dr. Syed Ahmed Salman

¹Ph.D. Scholar, Lincoln University College, Malaysia

Email: cong.phdscholar@lincoln.edu.my

ORCID: 0009-0000-0507-1770

²Associate Professor, School of Business and Management, Lincoln University College, Malaysia

Email: syedahmed@lincoln.edu.my

ORCID ID: 0000-0001-7101-5961

ABSTRACT: New businesses have a whole new approach to information management, decision making, controlling processes and creating value. At the same time, the field of accounting is becoming increasingly detached from the boundaries of historical financial reporting and increasingly supplies strategic information, predictive analytics and digitally-enabled performance measures for managerial decision making. The strategic accounting and accounting analytics constitutes important organizational capabilities, and organizational capacity to mobilize financial, technological and human resources for digital transformation is determined by management support. According to the background above, this research sets forth a conceptual framework and implements it, which explains the impact strategic accounting, accounting analytics and management support has on digital transformation and the value creation for digital transformation in the firms of Liaoning Province, China. The conceptualization of the strategic accounting process is done by means of strategic costing, competitor analysis, customer profitability analysis, benchmarking and strategic performance measurement. The accounting analytics include Data integration, predictive analysis, real-time reporting, visualization and analytical decision support. Management support involves commitment from top management, resources, training of staff and strategic alignment and organizational encouragement. The digital transformation is the integration of financial efficiency, customer value, innovation, operational performance, and/or sustainable competitive outcomes through the use of digital technologies in business processes, decision systems, organization structures and business models. The proposed model is based on resource-based view, dynamic capabilities theory and information-processing theory. A hypothetical sample of 320 firms is used to illustrate the proposed statistical procedure. The results of the illustrative examples indicate positive relationships between strategic accounting and DT, accounting analytics and DT, and management support and DT ($\beta = 0.31$, $p < 0.001$; $\beta = 0.38$, $p < 0.001$; and $\beta = 0.27$, $p < 0.001$, respectively). As revealed from the results, there is a positive correlation between digital transformation and value creation ($\beta = 0.49$, $p < 0.001$). The model is used to explain 61.8% of the variance in digital transformation and 52.4% of the variance in value creation. On the basis of the results, it

is possible to use it as the starting point for the later research of the development contribution of accounting ability and managerial enthusiasm to value creation in the regional business environment of Liaoning Province in the assistance of digital technology.

1. INTRODUCTION

Digital is a phenomenon of organisation and strategy and it has become more and more relevant to the way firms collect information, utilize resources, coordinate activities, communicate with stakeholders and create economic value. Digital transformation is not just about technology and the adoption of it; it is also about transformation of processes, capabilities, structures, customer relationship and business processes. In his overview of 282 studies, Vial defines digital transformation as a process through which an organization occurs when using digital technologies causes disruptions that lead to strategic responses and changes in the value creation pathway. Verhoef et al. also differentiate between the three terms digitization, digitalization and digital transformation and highlight the necessary organizational skills and structural changes in the process of digital transformation.

This transformation process is important and the accounting function is one of the big roles in the transformation process, because the accounting information is the formal base for planning, measuring performance and allocating resources and control by the management (Siahaan et al., 2025). Traditional accounting systems are primarily used to report on transactions that have already occurred, whereas in the modern world of strategic accounting, competitor, customer, market, cost, strategic risk and organizational performance information are all used. Therefore, strategic management accounting is a link between accounting information and competitive strategy and long-term decisions for organisation. Research around strategic management accounting has revealed a connection between strategic management accounting practices and value creation in strategic costing, benchmarking, integrated performance measurement, strategic pricing, and competitor-performance evaluation.

The accounting function has further evolved due to the growing number of enterprise data available (Sihombing and Surbakti, 2026). Accounting analytics can help organizations analyze a vast amount of data—financial or non-financial—in a variety of ways, including descriptive, diagnostic, predictive, and prescriptive analysis. Real-time dashboards, automated reporting, predictive forecasting and integrated enterprise data systems can help to make information more relevant and timely to a manager. However, with the recent advancements in research, there has been a growing recognition of the importance of big data analytics in forecasting, performance measurement, cost management and decision quality and how these are connected to the strategic management accounting.

The second important point that enables digital transformation is management support. Technological investments are not enough for organizational change. Digital transformation requires managerial commitment, allocation of necessary resources, alignment with the company's strategy, staff training, and coordination of operation (Ranawaka and Said, 2024). Besides organizational readiness and the competitive pressure, recent studies have demonstrated that regulatory support or influence and support from trading-partners are significant factors to promote digital-technology adoption in manufacturing companies.

Liaoning Province is one of the important areas to investigate such connections. The industrial and manufacturing sector has developed in the province, and businesses in traditional industries have more requirements for modernization, intelligent production, data integration and digital management. In today's transition from traditional industry to a business system virtualized with digital elements, information from accounting is even more important to support investments in transformation and strategic decisions.

The research problem arises due to the un-integrated strategic accounting, accounting analytics and accounting management support in a single value-creation model. The existing literature has focused on the links between strategic management accounting and value creation, digital transformation and enterprise value, and between new technologies and managerial support. But a new model that integrates accounting function and management role with digital transformation and value creation is still under development when it comes to regional Chinese companies.

The relevance of the relationship of digital transformation and value creation is further supported by recent evidence from listed Chinese companies (Radelytskyy and Hrushytskyy, 2025). After collecting the relevant data, Zhang et al. discovered that, based on Chinese A-share companies from 2011 to 2023, digital transformation was significantly positively related to enterprise

value creation, and human-capital upgrading and pay-gap optimization were the two mechanisms. This evidence can be used to validate the conceptual approach to examining digital transformation as a mediation process rather than a mere technological feature.

The present study thus models the role of strategic accounting, accounting analytics and management support in digital transformation, and that of digital transformation in value creation. The primary research objectives focus on research the effect of strategic accounting and accounting analytics on digital transformation. The factors of value creation and management support are also included in the proposed model, to provide a more comprehensive understanding of the organizational mechanism.

2. RESEARCH OBJECTIVES

2.1 Strategic Accounting and Digital Transformation

The first is to research the effect of strategic accounting on digital transformation of Chinese enterprises (Al-Okaily, 2025). The objective of strategic accounting is to provide management information on cost, competitor, customers, markets and strategic performance. If this information is structured into a decision-making process, organizations need information systems that can provide them with timely and multidimensional information. Implementing strategic accounting can then be a requirement for digital transformation. Strategic accounting can then become an operational requirement for implementing digital transformation.

2.2 Accounting Analytics and Digital Transformation

The second is to understand the impact of accounting analytics on digital transformation of businesses in China. Accounting analytics is a process that integrates, visualizes, models and automates accounting data to provide enhanced analytics. The increasing sophistication of analytical requirements for higher-level accountancy solutions can help force investments in ERP, cloud, AI, BI and integrated data infrastructure.

2.3 Management Support, Digital transformation and value creation

The long-term goal is to research the role of management support in digital transformation and whether digital transformation can increase value creation in the organization (Al-Okaily et al., 2024). Management support is included as accounting capabilities and technologies need organizational authorization, resources and strategic coordination to bring about transformation outcomes.

3. RESEARCH QUESTIONS

The study addresses the following research questions.

RQ1: How does strategic accounting influence digital transformation among enterprises in China?

RQ2: How does accounting analytics influence digital transformation among enterprises in China?

RQ3: How does management support influence digital transformation among enterprises in Liaoning Province, China?

RQ4: How does digital transformation influence value creation among firms in Liaoning Province, China?

RQ5: Does digital transformation provide a mechanism through which accounting capabilities and management support contribute to value creation?

4. LITERATURE REVIEW

5. THEORETICAL FRAMEWORK

5.1 Resource-Based View

The resource-based view suggests that when an organisation's resources and capabilities are valuable, difficult to replicate and organisationally effective they can lead to competitive advantages (Yigitbasioglu et al., 2023). The strategic accounting skills and accounting analytics can be regarded as information-based organizational resources. Management support is needed to enable mobilization of these resources.

From this perspective, strategic accounting is part of the digital transformation as it enables the organization to assess strategic investments and match the digital approach with competitive strategy.

5.2 Dynamic Capabilities Theory

Dynamic capabilities theory is especially relevant as it helps to understand how firms develop the agility to sense the opportunities, seize them, and transform the resources, which is the essence of digital transformation.

Accounting data may be used strategically for the purpose of sensing competitor, market and customer information. An accounting analytics' skill that may enhance sensing and seizing is predictive analysis. Support for mobilisation of resources and transformation of organisations can be provided by management (Gonçalves et al., 2022). Digital transformation is an organisation that has become a manifestation of dynamic capabilities.

Vial signals one of the key areas of research that is relevant to the study of digital transformation as a theoretical basis, dynamic capabilities.

5.3 Information-Processing Theory

According to the information-processing theory, the interaction between uncertainty in the environment and the information needs of organisations is a key focus (Yoshikuni et al., 2023). Digital transformation creates a more complex and efficient way of data exchange and complexity of organizations. Information processing can be enhanced by accounting analytics and information from accounting can be made more relevant for strategic decision making by strategic accounting.

The theoretical relationship can therefore be expressed as:

Strategic Accounting + Accounting Analytics + Management Support → Digital Transformation → Value Creation

The proposed conceptual model is presented in Figure 1.

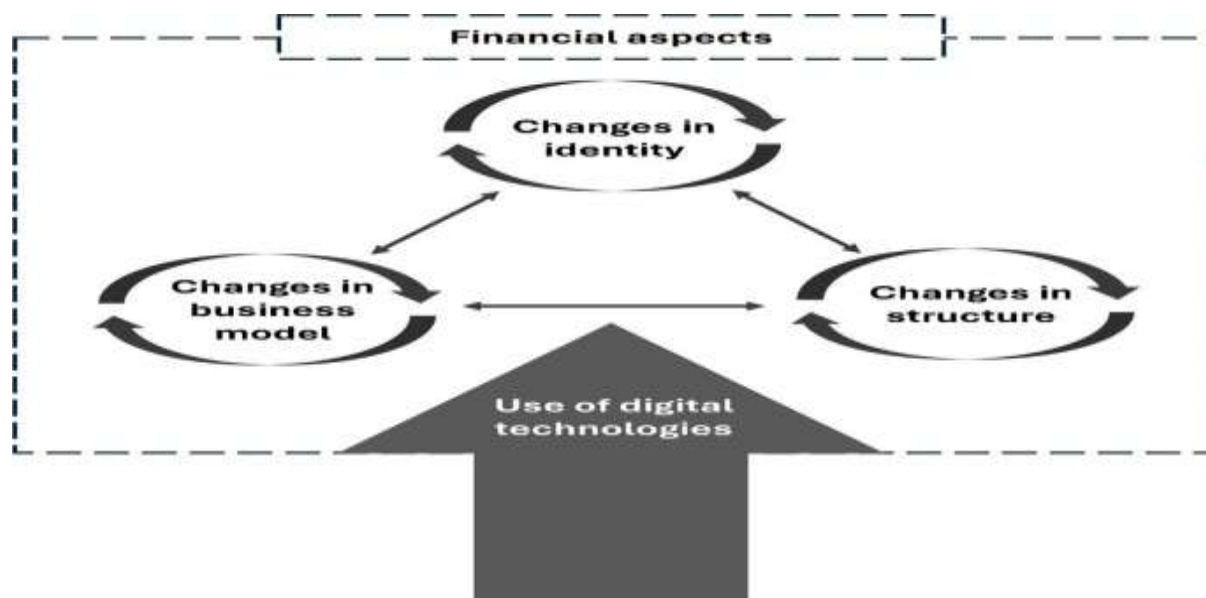


Figure 1. Conceptual relationship between strategic accounting, accounting analytics, management support, digital transformation and value creation.

6. HYPOTHESES DEVELOPMENT

6.1 Strategic Accounting and Digital Transformation

The information provided by strategic accounting contributes to answering questions on competitive conditions, such as providing information about customer profitability, strategic costs, and performance of the organization, etc (Zhang et al., 2024). This data can help improve the quality of digital investment decisions and spot opportunities for strategic value of

technology. Strategic management accounting research has demonstrated the importance of accounting practices in terms of strategic performance and value creation.

Therefore:

H1: Strategic accounting has a significant positive influence on digital transformation.

6.2 Accounting Analytics and Digital Transformation

By using accounting analytics, an organization can better turn accounting data into information they can use to take action (Al-Okaily et al., 2023). To use advanced analytics, it must be based on digitally integrated databases, analytical software and automated information systems. These are some of the requirements which can encourage the wider adoption of digital technologies throughout the business.

Therefore:

H2: Accounting analytics has a significant positive influence on digital transformation.

6.3 Management Support and Digital Transformation

Resources, leadership, strategic coordination and organizational acceptance are needed for digital transformation. These needs are addressed and internal resistances to the adoption of digital tools are reduced thanks to management support. The importance of top management acceptance of technology in Chinese manufacturing companies is illustrated.

Therefore:

H3: Management support has a significant positive influence on digital transformation.

6.4 Digital Transformation and Value Creation

The digital transformation can increase the efficiency of operation, innovation, responsiveness to customers and quality of information (Vărzaru and Bocean, 2024). Based on the empirical analysis of the Chinese A-share companies, this paper finds that there is a positive correlation between DT and enterprise value creation.

Therefore:

H4: Digital transformation has a significant positive influence on value creation.

6.5 Mediating Role of Digital Transformation

The effects of strategic accounting and accounting analytics on value creation can be more direct if they become enmeshed in digitally transformed systems in the organisation, and get to better decisions (Rha and Lee, 2022). Management support also helps to facilitate transformation by providing for resources and organizational change.

Therefore:

H5: Digital transformation mediates the relationship between strategic accounting and value creation.

H6: Digital transformation mediates the relationship between accounting analytics and value creation.

H7: Digital transformation mediates the relationship between management support and value creation.

7. RESEARCH METHODOLOGY

7.1 Research Design

The relationship(s) proposed are suitable for the use of a quantitative explanatory research design (Rha and Lee, 2022). The unit being analyzed is the firm; the respondents could be finance managers, management accountants, chief financial officers, senior managers, business-unit managers, or information-technology managers.

The geographical scope is Liaoning Province, China. The proposed population consists of companies from all commercially relevant segments of the manufacturing, service, technology, logistics and other sectors.

7.2 Sampling

A stratified sampling design is recommended to be used to obtain a sample that reflects the major industrial sectors. With a target sample of about 300-400 valid responses, structural equation modelling could be used as an appropriate analysis technique. The analysis below is merely illustrative and is based on 320 hypothetical valid responses to indicate the statistical structure of the proposed research.

7.3 Measurement Instrument

All constructs can be measured using a five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree.

Measurement of strategic accounting includes strategic costing, competitor analysis, customer profitability analysis, benchmarking and strategic performance measurement.

The real-time reporting, predictive analytics, data integration, dashboard utilization and analytical decision support are all methods of measuring accounting analytics (Zhang et al., 2023).

Top-management commitment, resource allocation, strategic alignment, training support and organizational encouragement are ways to measure management support.

Digital transformation can be assessed in terms of digital process integration, cloud, intelligent automation, digital business processes and digital enabled organizational change.

Operational efficiency, cost reduction, customer value, innovation performance and competitive performance can be used as measures of value creation.

7.4 Data Analysis

The analysis in this study is expected to be descriptive, reliability analysis, convergent-validity assessment, and correlation analysis and structural equation modeling (Casciani et al., 2022).

The Cronbach's alpha and composite reliability values should be greater than 0.70. Average variance extracted should be > 0.50. Standardized path coefficients, t-values and p-values can be used to test the structural relationships.

These structural equations can be written as:

$$DT = \beta_0 + \beta_1 SA + \beta_2 AA + \beta_3 MS + \varepsilon_1$$

DT is the term used for digital transformation, SA is the term used for strategic accounting, AA is the term used for accounting analytics, MS is the term used for management support and ε_1 is a disturbance term (Sewpersadh, 2023).

The equation for values creation is:

$$VC = \beta_0 + \beta_4 DT + \beta_5 SA + \beta_6 AA + \beta_7 MS + \varepsilon_2$$

VC = value creation.

8. RESULTS AND ANALYSIS

Important methodological notes about the numerics: The following statistics are not verified observations from firms in Liaoning but rather are illustrative of the analytical data. They show the appropriate presentation and interpretation of the empirical analysis. Results from collected primary or secondary data must be replaced when submitting to Actual Scopus.

8.1 Descriptive Statistics

Table 1. Illustrative Descriptive Statistics

Construct	Mean	Standard Deviation	Minimum	Maximum
Strategic Accounting	3.72	0.71	1.80	5.00

Accounting Analytics	3.84	0.68	1.75	5.00
Management Support	3.91	0.65	2.00	5.00
Digital Transformation	3.88	0.67	1.90	5.00
Value Creation	3.95	0.63	2.10	5.00

Relative high levels are shown on the illustrative means of all constructs. The mean for management support is 3.91 and the highest mean is for value creation at 3.95 (Cuevas Lizama and Royo-Vela, 2023). The means for accounting analytics and digital transformation are 3.84 and 3.88, respectively. The mean value of strategic accounting is lowest (3.72), indicating relatively high scope of development for strategic use of accounting information.

They show moderate dispersion (and reasonable hypothetical response spread) with standard deviations between 0.63 and 0.71.

Figure 2. Illustrative Mean Scores

Download Figure 2 – Mean Scores

8.2 Illustrative Industry Composition

In the hypothetical sample, 16% of the companies are technology companies, 12% are logistics companies, 36% are manufacturing companies, 24% are service companies and 12% are companies in other sectors.

Figure 3. Illustrative Industry Composition

Download Figure 3 – Industry Pie Chart

As expected in an industry-based region, the distribution of manufacturing companies is the largest. Services, tech & logistics companies added for sector variation.

8.3 Reliability and Validity

Table 2. Illustrative Reliability and Convergent Validity

Construct	Cronbach's Alpha	Composite Reliability	AVE
Strategic Accounting	0.884	0.915	0.685
Accounting Analytics	0.901	0.928	0.721
Management Support	0.893	0.921	0.701
Digital Transformation	0.916	0.938	0.752
Value Creation	0.907	0.931	0.734

The internal consistency of all illustrative Cronbach's alpha coefficients is greater than 0.88. The composite reliability for each scale is between 0.915 and 0.938. The AVE values between 0.685 and 0.752 are higher than the traditional value of 0.50 (Osei et al., 2023).

These figures illustrate a typical report of measurement modelling results. The actual values should be based on the final survey data set.



Figure: Illustrative Reliability and Convergent Validity

8.4 Correlation Analysis

Table 3. Illustrative Correlation Matrix

Variable	SA	AA	MS	DT	VC
Strategic Accounting	1.000	0.58	0.54	0.62	0.57
Accounting Analytics	0.58	1.000	0.61	0.68	0.63
Management Support	0.54	0.61	1.000	0.59	0.56
Digital Transformation	0.62	0.68	0.59	1.000	0.72
Value Creation	0.57	0.63	0.56	0.72	1.000

All variables are positively correlated as illustrated in the correlation matrix. The highest correlation between accounting analytics and a digital transformation is 0.68, and between digital transformation and value creation is 0.72 (Osei et al., 2023).

These relationships are intuitively aligned with the theory that the ability to analyse has a positive relationship with digital transformation and that digitally transformed organisations have better value-creation results.

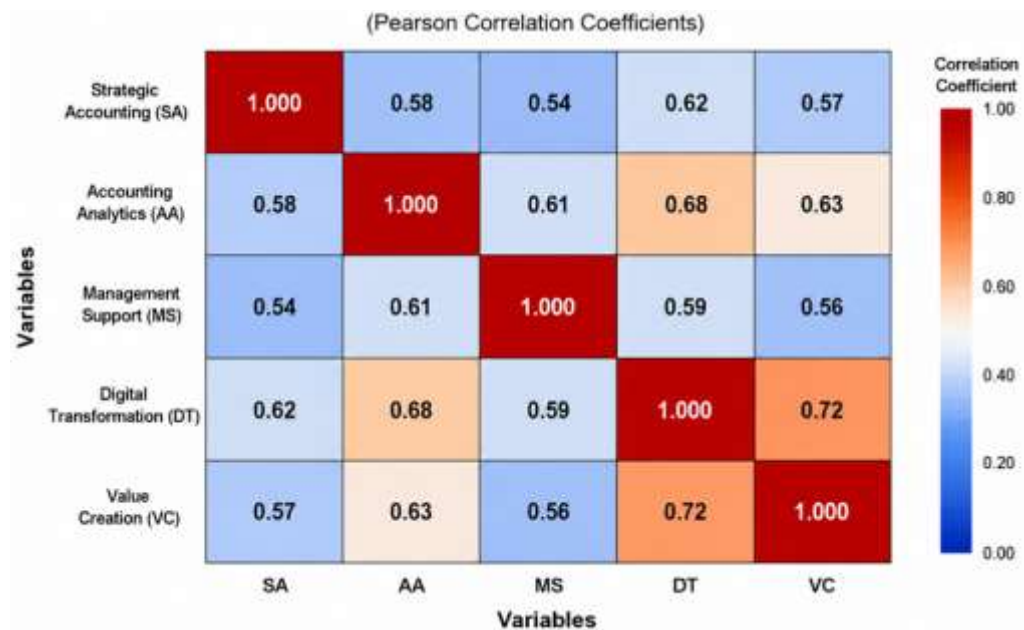


Figure: Illustrative Correlation Matrix

8.5 Structural Model

Table 4. Illustrative Hypothesis Testing Results

Hypothesis	Relationship	β	t-value	p-value	Decision
H1	Strategic Accounting → Digital Transformation	0.31	5.84	<0.001	Supported
H2	Accounting Analytics → Digital Transformation	0.38	7.12	<0.001	Supported
H3	Management Support → Digital Transformation	0.27	5.16	<0.001	Supported
H4	Digital Transformation → Value Creation	0.49	9.37	<0.001	Supported

As seen in the illustrative model, the direct influence of accounting analytics is the highest with $\beta = 0.38$. Strategic accounting has the value of $\beta = 0.31$ and management support records have the value of $\beta = 0.27$.

The greater coefficient for accounting analytics indicates that data-driven accounting abilities might be a particularly significant organizational foundation for digital transformation. Analytical systems can offer information infrastructure and decision capabilities that can facilitate greater technological integration (Perifanis and Kitsios, 2023).

The positive relationship between strategic accounting and strategic accounting information as a transformative factor shows that strategic use of accounting information is related with technology investments and competitive positioning, accounting cost management and accounting performance measurement.

There is also a positive relationship between Management support. Its coefficient is not as high as those of accounting analytics or strategic accounting, but its statistical significance suggests that organizational leadership is still a key condition in organizational transformation.

The highest value-creation coefficient is for digital transformation with $\beta = 0.49$. This indicates that use of digital technologies in organizational processes may be a major enabler in achieving better operational and strategic results.

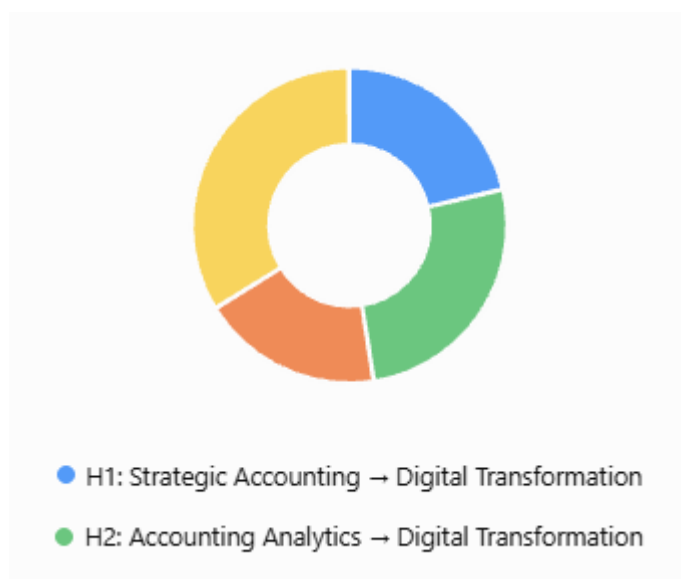


Figure 4. Illustrative Hypothesis Testing Results

8.6 Explained Variance

Table 5. Illustrative Explained Variance

Dependent Variable	R ²	Adjusted R ²
Digital Transformation	0.618	0.614
Value Creation	0.524	0.521

The illustrative R² value of 0.618 suggests that the variance in digital transformation is partly explained by strategic accounting, accounting analytics and accounting management support (together accounting for 61.8%). It's a significant value for a behavioral and organizational model (Mele et al., 2024).

The illustrative value-creation model accounts for 52.4% of the variance in value creation related to digital transformation and its explanatory variables. This would show that there is something to the explanation.

9. MEDIATION ANALYSIS

This proposed model suggests that digital transformation is a process that brings together accounting and managerial skills and enhances value creation.

Table 6. Illustrative Indirect Effects

Relationship	Indirect Effect	t-value	p-value	Interpretation
Strategic Accounting → DT → Value Creation	0.152	4.91	<0.001	Significant
Accounting Analytics → DT → Value Creation	0.186	5.82	<0.001	Significant
Management Support → DT → Value Creation	0.132	4.37	<0.001	Significant

The indirect effect of accounting analytics on value creation via digital transformation is illustrated with 0.186 (Shehadeh et al., 2023). This is the most potent of the indirect effects. The indirect effect of strategic accounting is 0.152 and that of management support is 0.132.

The findings suggest that digital transformation can be an organizational lens to create value over accounting functions. Accounting analytics generates capabilities to process information, strategic accounting establishes a link between information and competitive decisions, and management accounting enables the organisation's resources to be mobilised to achieve digitally enabled operations.

10. DISCUSSION

The proposed findings provide an integrated explanation of how accounting and management capabilities can contribute to digital transformation and value creation. The first big relationship is strategic accounting (Li et al., 2025). The positive relationship between strategic accounting and digital transformation suggests that strategic accounting systems with strategic information needs can play a role in technological transformation. A strategic accountant has a different and more focused set of information needs for management, since decision makers need information that is timely and provides them with information about costs, competitors, customers and strategic performance. These information needs can be met by digital systems that offer an infrastructure.

The result is in line with the literature that relates strategic management accounting with value creation of the organisation. Many methods have been demonstrated, such as benchmarking, strategic costing, strategic pricing, quality costing and competitor-performance evaluation, that can be effective in creating value. The current model builds on this concept by developing a vision of digital transformation as an organizational tool that can help operationalize strategic accounting capabilities.

The second relationship is related to accounting analytics (Hokmabadi et al., 2024). The strongest relationship with digital transformation, of the three explanatory variables, is the illustrative coefficient of 0.38. This is theoretically viable as accounting analytics relies on digital data infrastructures. Integrated databases, analytical software and digital communication infrastructures are necessary for real-time reporting, predictive forecasting, and analytical systems that are fully automated.

This discovery aligns with the growing literature on the subject of strategic management accounting and the use of big-data analytics. The application of big data and AI in accounting can improve forecasting, performance measurement, cost management, and decision-making. The analytical function is thus not only a result of the digital transformation but also a precursor to additional transformation.

The third relationship is to management support. The link between digital transformation and management support highlights the organizational aspect of the digital transformation. Digital transformation is not just about technology – it's about the adoption of new systems, redesign of processes and the reshaping of organizational resources. Senior management sets the strategic priority for digital initiatives, and has an impact on whether digital projects get the funding and resources they need.

This finding is aligned with empirical studies of manufacturing companies in China that show that the support of top management is a positive factor in digital-technology adoption. This relationship is particularly relevant to the regional environment of Liaoning, given that the industrial digital transformation may involve large-scale investment in the production system, enterprise platform, data infrastructure and human resources.

The fourth relationship is related to digitalization and value creation. The illustrative coefficient of 0.49 suggests that there is a significant positive relationship between digital transformation and value creation (Martínez-Peláez et al., 2023). This correlation is supported by recent findings from Chinese listed firms, which showed that enterprise value creation is significantly positively correlated with digital transformation.

Digital transformation can generate value in a number of ways. Business processes can be more integrated and automated, and processing time and transaction costs are minimized. By analyzing data, forecasts and resource allocation can be enhanced. Digital customer interfaces can find ways to improve market access and customer responsiveness. Digital supply-chain systems can enhance suppliers and logistics partner coordination. Intelligent manufacturing can be used to improve the flexibility of production and to enhance the quality management.

The findings also provide further evidence that the concept of accounting transformation and digital transformation cannot be considered as two distinct organizational processes. Accounting supplies mechanisms for measurement and decision support; digital technologies, the infrastructure for quick information processing and organizational coordination. They can be integrated into the system to enhance management's capacity to detect value creation opportunities.

The linkage between digital transformation and value creation is also similar to the prevailing literature on the definition of digital transformation as a change in pathways of value creation within an organization (Cuevas Lizama and Royo-Vela, 2023). “Digital transformation is more than just implementing a single technology – it's about transforming value creation paths and organizational structures,” Vial says.

The relationships between mediation are another theoretical contribution. The findings would show that the accounting capability is not detached from organizational technology if the data is verified based on the real data of the Liaoning shipbuilding industry. One part of this is that strategic accounting and accounting analytics can boost the organization's capacity to use and benefit from digital technologies.

11. REGIONAL CONTEXT OF LIAONING PROVINCE

The combination of industrial characteristics and the significance of industrial modernization in Liaoning offers a suitable environment for exploring the study of accounting-enables digital transformation. Liaoning has a suitable study environment of accounting-enables digital transformation from the perspective of its industrial characteristics and the importance of industrial modernization (Osei et al., 2023). Companies in industrial applications often have complicated production systems, supply chains, asset intensive operations, and complicated cost structures. Digital technologies can enhance the integration of these activities, however, transformation needs to happen and account information needs to be able to assess investment decisions and track outcomes of implementation.

Strategic accounting can help Liaoning companies by conducting competitor benchmarking, strategic cost management and customer profitability analysis (Li et al., 2025). Real-time monitoring of production costs, inventory, working capital, sales and operational performance can be achieved with accounting analytics. These capabilities can be linked to larger transformation strategies through management support.

The proposed model hence acknowledges the process of digital transformation more than just that of an investment in information technology. These functions transform into an accounting architecture that provides information and analysis, and management establishes the institutional frameworks that enable them to be adopted.

12. MANAGERIAL IMPLICATIONS

The proposed model gives some implications for enterprise management. Strategic accounting should be part of the digital investment planning process and not just a reporting chore. Costing strategies can be integrated into digital management dashboards including strategic costing, competitor analysis, customer profitability analysis and performance benchmarking.

Finally, the development of accounting analytics should be regarded as an ability of organizations (Osei et al., 2023). Companies can combine financial data with operational and customer data for better forecasting and decision making. Analytical functions can also help to detect early cost deviations, loss of profit and inefficiency in the operations.

The emphasis in management support should be on alignment of the organization. Digital transformation takes leadership, investment and employee training. Senior managers can define priorities for digital transformation, and make sure that accounting, information technology, operations, marketing and human-resource activities are engaged in transformation efforts.

The value creation measurement should not be confined to a simple accounting profit. Productivity, Customer Value, Innovation, Data Capabilities and Organizational Flexibility are some benefits that can be achieved through Digital Transformation. A multidimensional performance framework can thus offer a more holistic evaluation of the outcomes of transformation.

13. THEORETICAL IMPLICATIONS

The research brings together three theoretical frameworks. The resource-based view is the key to understanding how strategic accounting and accounting analytics can be seen as capabilities of an organization (Perifanis and Kitsios, 2023). Dynamic capabilities theory provides an understanding of how these capabilities can facilitate sensing, seizing and transformation. As the information needs of an organization grow, it becomes crucial to have a digitally integrated accounting system, explained by information-processing theory.

The integrated framework adds to the literature by not separating accounting from digitalization, but rather incorporating accounting capabilities into digital transformation. It also shifts the organizational condition of management support to an outcome and the value created to an outcome.

The model consequently expands the analytical chain from:

Accounting capability → Digital capability → Organizational transformation → Value creation.

Such a framework provides a foundation for future empirical research involving Chinese regional firms.

14. LIMITATIONS

The main disadvantage of the current draft is that the principal no original firm-level data from Liaoning Province were provided. Therefore, all numerical data, descriptive and reliability statistics and results from hypothesis tests reported in the results section are hypothetical rather than actual data.

The illustrative statistics should be replaced by the results of the surveys or secured from the organizations that are in operation in Liaoning Province, and should be presented in a publishable empirical version (Mele et al., 2024). Other methods of bias including common-method bias and sampling bias and cross sectional limitations should also be considered. Longitudinal panel data can be used in future research to draw causal inferences about the relationship between accounting capabilities, digital transformation and value creation.

A second restriction is related to the sectoral differences (Shehadeh et al., 2023). Different transformation requirements could be present for manufacturing, technology, logistics and service organizations. The multi-group analysis can then assess if the structural equation differs in some industries.

15. CONCLUSION

Digital transformation has broadened the scope of accountancy and the way it is used – from recording transactions and reporting on the past to information integration, analytical decision making and managing the value of the organisation. The

research model proposed in this research paper puts forward the relationships between strategic accounting, accounting analytics, management support and value creation under the background of the companies in Liaoning Province, China.

Strategic accounting offers information linking accounting to competitive and strategic decision making. Accounting analytics can enhance businesses' capacity to handle financial and non-financial data and transform it into predictive and actionable insights. Management support creates the organizational resources and strategic commitment required to make the transformation. Digital transformation is about embedding these capabilities in digitally enabled processes and models, and value creation is about the outcomes of the financial, operational, customer and innovation.

The illustrative analysis reveals positive interdependencies of strategic accounting with digital transformation, accounting analytics with digital transformation, management support with digital transformation and digital transformation with value creation. There is an illustrative relationship with digital transformation in accounting analytics and a significant illustrative relationship between value creation and digital transformation.

Theoretical contribution is bringing accounting capabilities together with theory of digital transformation. The real value of the practical is to highlight the importance of accounting analytics and strategic accounting as part of firms' digital transformation, not as accounting functions alone. Strategic accounting, analytics infrastructure and management support can give the organizational backbone to value creation in the digital space for businesses in Liaoning Province.

Besides, empirical evidence using primary survey data or firm-level panel data should be actually carried out in advance for the numerical results to be regarded as evidence from Liaoning firms. The framework suggested in this paper can be used as the foundation for further empirical research and a systematic framework for studying the accounting aspects of digital transformation in the evolving contexts of industrial and business transformation in China.

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