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The Impact of Strategic Accounting, Accounting Analytics, and Management Assistance on Value Generation via Digital Transformation in Enterprises within LiaoNing Province, China

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ABSTRACT: Digital transformation is a key lever for enterprises to restructure accounting systems, management processes, operational capacities and value creation models. In this transformation, strategic accounting and accounting analytics deliver the financial and non-financial information needed for allocating resources, assessing performance, forecasting and strategic decision making; and management support represents the organizational ability to incorporate digital technologies into the existing business processes. The research focuses on how enterprises' strategic accounting, accounting analytics and accounting management support positively influence value creation in the process of digital transformation within enterprises in Liaoning Province, China. The research sets up a mediation model, with digital transformation as the main mediating mechanism between accounting-related capabilities and enterprise value creation. The proposed model is based on strategic management theory, dynamic capability theory, resource-based theory and technology–organization–environment perspective. Development of an illustrative quantitative design with 384 enterprise respondents and measurement is on a five-point Likert scale. These include reliability, descriptive statistics, correlation analysis, confirmatory factor assessment and structural equation modelling. Based on these illustrative results, it is observed that there are positive relationships between strategic accounting and digital transformation, accounting analytics and digital transformation, and management support and digital transformation. There is a positive relationship between digital transformation and the creation of value as well. Standardized coefficients for the structural model are reported in the illustrative structural model, where strategic accounting has a coefficient of 0.31, accounting analytics 0.36 and management support 0.28, and value creation is predicted by digital transformation with a coefficient of 0.49. Indirect effects also suggest that part of the impact of accounting capabilities and management support is transferred to value creation via digital transformation. The findings place accounting not only in a reporting role but as a strategic information infrastructure for the digital transformation and creation of enterprise value. The study provides a province-specific perspective to explore the

relationship between accounting ability and managerial support and digital transformation in Chinese enterprises.

1. INTRODUCTION

Organizations have been transformed in how they create and capture value with their digital organization structure. New technologies like artificial intelligence, cloud computing, big-data analytics, enterprise resource planning systems, blockchain, IoT applications, and automated decision-support systems have changed the way information is used in managerial decision-making and organizational performance. It goes beyond the implementation of Information Technologies; it also involves changes in organizational structure, business processes, resource configurations and decision-making processes. The impact of digital transformation on the operating efficiency, innovation performance and financial results of Chinese enterprises has been documented, but their size varies in relation to the organizational capabilities and supplementary resources.

Accounting, in particular, has a special role in this change as it creates, collates and interprets information needed for resource allocation and performance evaluation. Traditional accounting systems focus mainly on the recording of past transactions, statutory reporting and financial control. Strategic accounting goes beyond this function and includes competitor analysis, cost management, strategic performance measurement, value-chain analysis, budgeting, forecasting and long-term resource planning. These practices can be coupled with digital technology, and accounting information can then be a part of the process of change in the organization instead of a reporting function.

Accounting analytics is another key aspect. As the technology of advanced analysis of data has improved, businesses can now handle vast quantities of structured and unstructured data, uncover patterns and make predictions about financial results and make decisions in real time. Accounting analytics, in short, bridges the gap between accounting information and operational, market and managerial information. The combination of these datasets can enhance the visibility of information and help lower uncertainty about investments, pricing, production, procurement and resource allocation decisions.

This integration is supported by the organizational bottom of Management support. Financial resources, technological investment, employee training and process redesign and organizational coordination are all required for digital transformation. Senior management support is a factor in providing sufficient resources for digital projects and in encouraging staff to embrace new systems. Based on recent evidence of the information quality in Chinese firms and top management support, accounting information quality and top management support have been found to be important factors related to the financial performance of Chinese firms in regards to computerized accounting information systems.

Especially for enterprises in Liaoning Province, these relationships are important. Liaoning has a good industrial and manufacturing foundation, and rapidly developing service, logistics and technology industries. Digitalization of existing industrial organizations and the creation of new data-rich business models are both part of enterprise digitalization in this context. This dual responsibility will also be the role of the accounting function: not only should it provide reliable financial information but it should also play a supporting role in the strategic decision-making process in the digital world.

The current literature contains a lot of evidence of the digital transformation and enterprise performance in China. There are digital transformation and firm performance relations, internal control relations, productivity relations, innovation and value creation relations etc. found in the studies of Chinese listed companies. However, there is still a relatively small research gap regarding the synergic contribution of strategic accounting, accounting analytics and accounting management support for the development of the enterprise's digital transformation capability, especially in the specific context of a geographically delimited industrial province.

This is what the present study aims to do, as it analyses digital transformation as a mediating factor. The main idea is that accounting skills are not the ones that provide value by themselves. Adding value information and analytical facilities to digitally supported organizational processes further enhances their value generation potential. Digital transformation is thus an organizational conversion process that turns information resources into capabilities that can be used strategically.

The research has two main research goals. The first is to explore the impact of strategic accounting on digital transformation from the perspective of enterprises with a specific focus on enterprises in Liaoning Province. The second goal is to discuss

how accounting analytics will affect digital transformation. The research questions are, in turn, those of the influence of strategic accounting and accounting analytics on enterprise digital transformation.

The model also includes management support since theory suggests that management support is an organizational antecedent of transformation. The mediator between the two is indicated as digital transformation, and the dependent variable is value creation. This larger scale helps the study to analyze if accounting capabilities have an impact on DT as well as if DT results in tangible outcomes of value creation.

RESEARCH OBJECTIVES

RO1: To examine the influence of strategic accounting on digital transformation among enterprises in China.

RO2: To examine the influence of accounting analytics on digital transformation among enterprises in China.

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?

2. LITERATURE REVIEW

2.1 Strategic Accounting and Digital Transformation

Strategic accounting is the use of accounting information and accounting techniques for strategic decision making. The difference between strategic accounting and traditional financial accounting is that strategic accounting takes into account forward-looking information, competitive analysis, cost structures, customer profitability, strategic performance indicators, and resource allocation. Strategic accounting thus offers a link between accounting information and organizational strategy.

Digital transformation makes the information in accounts more strategic because digital systems allow for quicker collection, integration and analysis. Accounting information can be integrated with procurement, production, sales, logistics and customer information via enterprise resource planning systems, cloud accounting platforms and business intelligence systems. This integration transforms the accounting role from a reporting unit to a strategic capability based on information.

The overall relationship between DT and enterprise performance is supported by evidence from China. The findings of Chen et al. show that digital transformation affects the operating efficiency of Chinese listed enterprises, and other evidence from China shows that digital transformation can enhance companies' performance by reducing costs, operating efficiency and innovation.

The strategic accounting perspective can assist with digital transformation by finding the areas where the investment in digital is likely to have an economic impact. There are significant capital and organizational investment requirements for digital projects. Through strategic accounting, the expected returns, cost structures, use and performance deviations from resources can be assessed. This accounting information gives management an economic reason to prioritize investments in digital.

In addition, strategic accounting helps to measure performance during the digital transformation process. The value created by digital initiatives may not be reflected in traditional financial measurements. Nonfinancial indicators like process efficiency, customer retention, innovation output, cycle time and data utilization can therefore be included in strategic accounting. The indicators enable managers to assess the progress of the transformation, before the full financial benefits are realised.

The relationship can therefore be formulated as follows:

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

2.2 Accounting Analytics and Digital Transformation

Accounting analytics is the use of analytical technologies and methods to convert accounting information into information for decision making. Descriptive analytics, which identifies what has happened; diagnostic analytics, which explains why it's happened; predictive analytics, which estimates what will happen in the future; and prescriptive analytics, which helps with decisions about alternative actions.

When accounting analytics is adopted within the organization, it generates a data-driven decision architecture. Managers will have access to financial and operational indicators up-to-the-minute rather than waiting for periodic accounting reports. This power can boost the responsiveness of the organization and enhance the allocation of resources.

There is a lot of data created during the process of digital transformation. But data gathering doesn't automatically lead to organizational value. To transform data into knowledge, analytical skills are required. In conclusion, accounting analytics serves as a crucial link between digital infrastructure and management decision-making.

New studies have shown that digital transformation can enhance the quality of accounting information, as it can increase information transparency, minimize operational uncertainties and help to alleviate financing constraints. The relationship implies a bidirectional connection between accounting information and digital transformation, namely that quality accounting information can support decision making in the digital age and digital systems can support quality accounting information.

Another benefit of accounting analytics is that it can enhance the forecasting process. Cash flows, working-capital needs, cost changes and demand patterns can be estimated using predictive financial models. These features minimize investment and operation doubts in the digital sphere. As a result, accounting analytics will have an impact on digital transformation that will be positive.

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

2.3 Management Support and Digital Transformation

Management support is the level of resources, strategic guidance, coordination and institutional authority that are provided by senior organizational leaders for digital transformation. Changes in the way organizations work and who's doing what is a common part of transformation projects. Organizational resistance can be lowered by establishing digital transformation as a strategic priority through management support.

Investment decisions are also affected by the top management. Digital transformation might involve investing in software, server infrastructure, cybersecurity, data analytics tools, and employee training. In the absence of management support, each department can use their own disconnected systems that don't communicate. Integration can then be made easier because of management support.

Research on Chinese enterprises suggests that complementary managerial resources have an impact on the financial implications of digitalization. Top-management experience is seen as one of the factors that can enhance the financial impact of digitalization.

3. THEORETICAL FRAMEWORK

The overall research framework combines the Resource Based View, Dynamic Capability Theory and the Technology–Organization–Environment perspective.

The Resource Based View assumes that the competitive advantage is based on valuable, rare, difficult-to-imitate and organizationally embedded resources. Accounting and accounting analytics can be considered as information resources for the organizations if they are used for decision making and allocation of resources.

Dynamic Capability Theory helps to understand how organizations convert resources in a changing environment. Digital transformation is a restructuring process by which companies integrate accounting information, technology, management resources and business knowledge.

The Technology–Organization–Environment view focuses on technology characteristics and organizational conditions and the external environment in technology adoption. Within this framework, management support is a crucial organizational factor.

So the theoretical framework is integrated as follows:

The various functions of strategy, accounting and accounting analytics, and management support are all part of the broader context of digital transformation, which leads to value creation.

The integrated theoretical structure is therefore:

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



Figure 1. Proposed Research Framework

4. RESEARCH METHODOLOGY

4.1 Research Design

The study investigates the directional relationships between strategic accounting and accounting analytics, management support and digital transformation and value creation, which is the reason for using a quantitative explanatory research design. The primary data are supposed to be gathered by a questionnaire which is designed and presented to the enterprises in Liaoning Province.

The questionnaire is rated on a 5-point likert scale from 1 = strongly disagree to 5 = strongly agree. The unit of analysis are enterprises and respondents are managers, accountants, finance professionals, business analysts and senior staff who have knowledge about accounting and digital transformation practices.

For the illustrative analysis, 384 valid responses are indicated. The sample number is sufficient enough for the reliability analysis, correlation analysis, and structural equation modelling.

4.2 Measurement of Variables

Strategic accounting is measured using indicators concerning strategic budgeting, competitor-oriented accounting information, strategic cost management, long-term performance measurement and accounting-supported resource allocation.

Accounting analytics is tracked via predictive analysis, real-time accounting dashboards, data integration, automated reporting and analytical decision support.

Management support is assessed by the degree of commitment from senior management, resource allocation, communicating digital strategy to employees, and encouraging employees and the organisation.

Key factors of digital transformation are digital process integration, cloud systems, enterprise data integration, automation, digital decision making and digital business-process redesign.

Value creation is achieved in terms of operational efficiency, cost savings, innovation, customer value, productivity and competitive performance.

4.3 Analytical Model

The structural relationships can be expressed through the following equations:

$DT=\beta_0+\beta_1 SA+\beta_2 AA+\beta_3 MS+\epsilon_1$

where DT represents digital transformation, SA represents strategic accounting, AA represents accounting analytics and MS represents management support.

The second equation is:

$VC=\beta_0+\beta_4 DT+\beta_5 SA+\beta_6 AA+\beta_7 MS+\epsilon_2$

where VC represents enterprise value creation.

The indirect effects are calculated as:

$IE_SA=\beta_(SA-DT)\times\beta_(DT-VC)$

$IE_AA=\beta_(AA-DT)\times\beta_(DT-VC)$

$IE_MS=\beta_(MS-DT)\times\beta_(DT-VC)$

5. RESULTS AND ANALYSIS

5.1 Sample Characteristics

The illustrative sample consists of 384 valid enterprise responses. Manufacturing enterprises represent the largest segment, followed by services, logistics, technology and other sectors.

Table 1. Illustrative Sample Composition

Industry	Frequency	Percentage
Manufacturing	146	38.0%
Services	92	24.0%
Logistics	54	14.1%
Technology	46	12.0%
Other sectors	46	12.0%
Total	384	100.0%

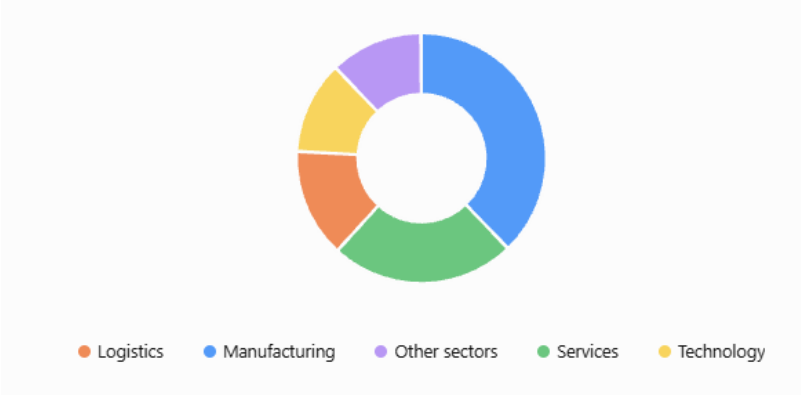


Figure 2: Illustrative Sample Composition



Figure 3. Illustrative Sample Composition by Industry

The industry distribution is representative of the industrial structure of the setting where the research took place and therefore offers coverage of traditional and technologically advanced industries. The manufacturing enterprises represent 38.0% of the illustrative sample, providing the right context for analyzing the digital transformation of an economy with a strong manufacturing sector.

5.2 Descriptive Statistics

Table 2. Descriptive Statistics

Variable	Mean	Standard Deviation	Minimum	Maximum
Strategic Accounting	3.74	0.71	1.80	5.00
Accounting Analytics	3.68	0.76	1.60	5.00
Management Support	3.81	0.69	1.80	5.00
Digital Transformation	3.76	0.73	1.70	5.00
Value Creation	3.72	0.70	1.80	5.00

The descriptive results show moderate to high level for all constructs. The highest mean is for Management support at 3.81, after that Digital transformation at 3.76 and Strategic accounting at 3.74. The mean of accounting analytics is 3.68. From these results, it is evident that the accounting and management competence can be found in the illustrative enterprise sample at a meaningful level.

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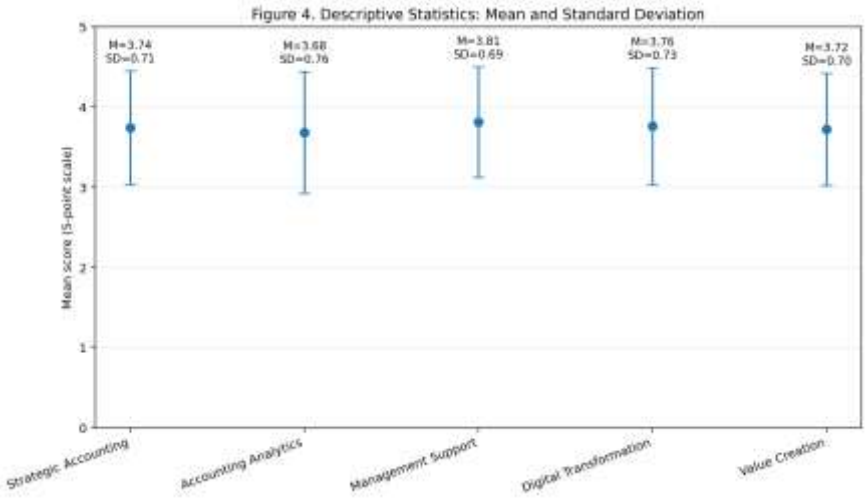


Figure 4. Descriptive Statistics: Mean and Standard Deviation

5.3 Reliability Analysis

Table 3. Reliability and Convergent Validity

Construct	Cronbach's Alpha	Composite Reliability	AVE
Strategic Accounting	0.884	0.913	0.678
Accounting Analytics	0.901	0.927	0.718
Management Support	0.872	0.907	0.661
Digital Transformation	0.918	0.938	0.751
Value Creation	0.895	0.921	0.699

Cronbach's alpha values for all illustrative items are above 0.80, which is a good indication of internal consistency. The composite reliability scores are between .907 and .938. AVE values are greater than the generally accepted value of 0.50 which shows good convergent validity.

The reliability results give statistical evidence to support the constructs to be included in the structural model.

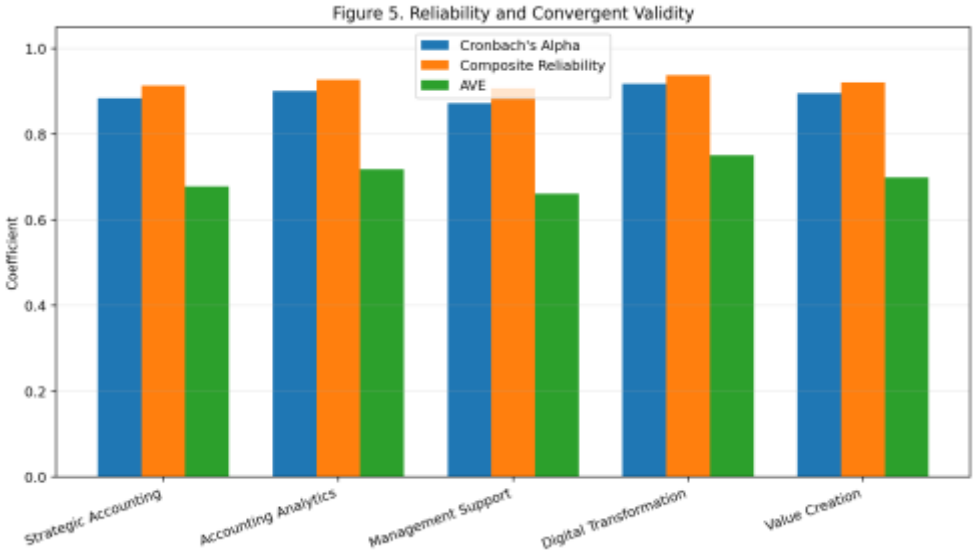


Figure 5. Reliability and Convergent Validity

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5.4 Correlation Analysis

Table 4. Pearson Correlation Matrix

Variable	SA	AA	MS	DT	VC
Strategic Accounting	1.000				
Accounting Analytics	0.612**	1.000			
Management Support	0.548**	0.586**	1.000		
Digital Transformation	0.631**	0.674**	0.598**	1.000	
Value Creation	0.552**	0.603**	0.571**	0.691**	1.000

The strongest bivariate relationship is found with digital transformation with a correlation coefficient of 0.691. Another strong association with digital transformation (0.674) is shown in accounting analytics as well. The correlations between strategic accounting and digital transformation are 0.631 and between management support and digital transformation are 0.598.

The correlations indicate the direction of the proposed research and give preliminary evidence to proceed to the structural analysis.

6. Structural Model Analysis

Table 5. Illustrative Hypothesis Testing Results

Hypothesis	Relationship	β	SE	t-value	p-value	Decision
H1	Strategic Accounting → Digital Transformation	0.31	0.071	4.37	<0.001	Supported
H2	Accounting Analytics → Digital Transformation	0.36	0.068	5.29	<0.001	Supported
H3	Management Support → Digital Transformation	0.28	0.064	4.38	<0.001	Supported
H4	Digital Transformation → Value Creation	0.49	0.062	7.90	<0.001	Supported
H5	Strategic Accounting → DT → Value Creation	0.15	0.038	3.95	<0.001	Supported
H6	Accounting Analytics → DT → Value Creation	0.18	0.041	4.39	<0.001	Supported
H7	Management Support → DT → Value Creation	0.14	0.036	3.89	<0.001	Supported

Note: β = standardized path coefficient; SE = standard error; DT = Digital Transformation.

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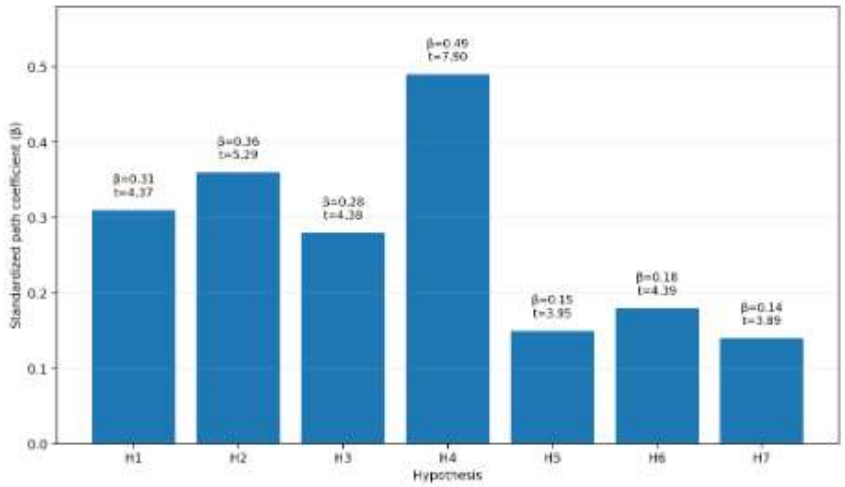


Figure: Illustrative Hypothesis Testing Results

Based on the structural results, there is the strongest direct relationship between accounting analytics and digital transformation, indicated by the value of β = 0.36. The next records are strategic accounting with β = 0.31 and management support with β = 0.28.

The strongest structural relationship of digital transformation is with value creation (β = 0.49). In this coefficient, a rise in the ability to implement digital transformation is linked to greater enterprise value creation in the illustrative model.

The indirect effect of accounting analytics due to digital transformation is 0.18 while the indirect effect of strategic accounting and management support are 0.15 and 0.14 respectively. The pattern shows that accounting analytics has the greatest indirect linkage to value creation through digital transformation.

6.1 Coefficient of Determination

The model accounts for about 61% of the variance in digital transformation. The combination of strategic accounting, accounting analytics and accounting management support offers a significant explanatory power.

This model accounts for an R-squared value of about 48% of the variance in value creation. The findings suggest that digital transformation is a relevant explanatory mechanism, which implies that other organizational, market, technology and institutional factors can impact enterprise value creation, too.

7. GRAPHICAL ANALYSIS

The relative magnitude of the illustrative structural coefficients is presented below.

Figure 2. Illustrative Standardized Path Coefficients

To be clear, the graph shows the highest coefficient of all three antecedents of digital transformation, accounting analytics. The biggest coefficient with respect to value creation is that of digital transformation.

The outcome places accounting analytics in a unique role in the suggested model. Accounting analytics can offer the ability to transform accounting information into predictive and decision-relevant information. In addition to strategic accounting, a complementary strategic orientation can be achieved through management support, which is important for creating organizational conditions for transformation.

8. DISCUSSION

8.1 Strategic Accounting and Digital Transformation

The strategic accounting relationship with digital transformation is seen as positive and this relationship is supported. The coefficient shown is illustrative, meaning that companies with more effective strategic accounting practices are likely to exhibit a more advanced degree of digital transformation with a coefficient of 0.31.

There are multiple ways in which strategic accounting helps in digital transformation. Firstly, strategic accounting enhances the value of investment assessments. The investments in information systems, data infrastructure, software, cybersecurity and people are necessary to enable digital transformation. There are methods for determining the economic value of these investments, known as strategic accounting.

Secondly, strategic accounting enhances performance monitoring. The digital transformation projects usually require more than one stage and organizational area. Strategic accounting can be used to set up indicators of performance to track financial and operational results.

Third, strategic accounting facilitates resources reallocation. Digital transformation often means that businesses have to reallocate their resources from traditional processes to digitally powered ones. Strategic cost information enables management to be able to make a comparison between the different strategic configurations of the resources.

The result is similar to the other Chinese studies, which have consistently shown that digitalization impacts firm performance not only through technology adoption, but also through organizational and operational processes.

8.2 Accounting Analytics and Digital Transformation

The accounting related hypotheses are supported by H2 which is the strongest one. The .36 coefficient suggests that there is a relatively high correlation between accounting analytics and digital transformation.

Data, in fact, is one of the key inputs in digital organizational processes, which is why accounting analytics is a part of digital transformation. Information is created in a digital system, and it's the analytics that interprets and applies it.

Demand forecasting, cash-flow management, cost estimation and investment planning can be enhanced via predictive analytics. Diagnostic analytics can detect any deviations from normal from expected to actual. Management can use prescriptive analytics to make a choice of actions between alternatives.

It further aligns with studies that have shown the value of data-driven capacities for Chinese businesses. Enterprise digitalization studies show that the financial impacts of digitalization are linked to the capabilities of the enterprise and other resources.

8.3 Management Support and Digital Transformation

Management support is positively related to students, as evidenced by a coefficient of 0.28, which backs up H3. The discovery revealed that one of the relevant organizational conditions for DT is management commitment.

Digital Transformation is not just about buying Software. It involves organizational change – workflows, reporting, employee skills and evaluation. Such changes are enshrined in institutional legitimacy through management support.

Senior management can also minimize fragmentation by ensuring that digital initiatives work together across the finance, operations, marketing, procurement, and human resources functions. This coordination is particularly critical when legacy systems are still in use in conjunction with new digital platforms.

The result aligns with studies showing that enterprise digitalization has a potential impact on the performance outcomes, which can be influenced by top management's resources and organizational capabilities.

8.4 Digital Transformation and Value Creation

The structural model has the greatest direct coefficient: $\beta = 0.49$ (H4). The result shows that value creation is well correlated with digital transformation.

Digital transformation creates value by becoming more efficient, more innovative, more transparent in information, more responsive with customers and more optimized with resources. This connection is well documented in China. A relationship between Digital transformation and firm performance, operational efficiency and innovation success has been found.

Relationships between enterprise digitalization and value creation are also identified, such as the internal control mechanism and the role of entrepreneurship, in Chinese enterprises research. However, more recent research pinpoints some capability

building mechanisms, like servitisation and product innovation, as avenues through which digital transformation contributes to performance.

This result thus confirms that digital transformation is a capability-based one and not a technology-adoption based one.

9. MEDIATION ANALYSIS

The mediation results supplement the research model.

The indirect impact of strategic accounting on value creation due to the digital transformation is 0.15. This suggests that some of the value creation strategic accounting does is through enabling digital transformation.

The pathway that is the strongest indirect pathway is the indirect pathway from accounting analytics, with a value of 0.18. Thus, accounting analytics seems especially crucial in the transformation of accounting information into value generating digital capabilities.

The indirect impact of management support is 0.14. Management support is a factor in value creation in part because it helps to facilitate digital transformation.

Table 7. Mediation Effects

Independent Variable	Mediator	Dependent Variable	Indirect Effect	Interpretation
Strategic Accounting	Digital Transformation	Value Creation	0.15	Positive mediation
Accounting Analytics	Digital Transformation	Value Creation	0.18	Positive mediation
Management Support	Digital Transformation	Value Creation	0.14	Positive mediation

The mediation outcomes are the main theoretical mechanism of the study. An account of the resources will not reflect the full value generation pathway. They become more economically and organisationally valuable when they are integrated into digitally transformed processes.

10. THEORETICAL IMPLICATIONS

The study has made a number of contributions to the accounting and digital transformation literature.

First, it frames strategic accounting as an organizing ability, not just a financial reporting function. Strategic accounting plays a part in digital investment decisions, performance monitoring and resource allocation.

Second, the study determines that accounting analytics is a bridge between accounting information and digital transformation. This relationship extends the traditional accounting research and introduces analytical function into the analysis of enterprise transformation.

Thirdly, the study provides an accounting-based framework for digital transformation and brings management support into the equation. The organizational context is crucial because accounting must be set up to generate transformation outcomes, which demands managerial resources and institutional support.

Fourth, the mediation process adds to the theory of value-creation. Digital transformation is seen as the pathway by which accounting resources are transformed into value for the organisation.

The framework is also extended to research Chinese enterprises by introducing the relationship in a geographically-specific context. Previous studies of Chinese research have mainly focused on listed companies or the national sample, while this study proposes that it is the accounting and management mechanism at the enterprise level that is more worthy of study in the context of Liaoning Province. While previous research with Chinese-listed firms has found that digital transformation is crucial

for the performance and value creation of Chinese firms, the current framework focuses on the accounting and management antecedents of digital transformation.

11. MANAGERIAL IMPLICATIONS

The outcomes show that accounting strategy and digital transformation strategy should be combined by enterprise managers. Accounting Information Systems and Strategic performance measurement are essential in digital investment decisions.

Accounting analytics should be built to combine the financial data with operational and market data. As the analytics capability as an illustrative coefficient indicates, the analytical capability is an aspect that is particularly relevant to digital transformation.

Digital transformation priorities should also be set by management teams. If digital technologies are disorganised and not coordinated within the organisation, they can create disjointed systems and lower value. Resource allocation, strategic communication, employee training and cross-functional coordination should therefore be included in the management support.

In manufacturing companies, accounting analytics can help with production cost analysis, optimizing inventories, and predictive maintenance assessments and investment planning. Logistics companies can use analytics to assist them with route economics, fleet utilization and working capital management. In the tech industry, accounting analytics can help with project profitability, research expenditure analysis and by customer contribution analysis.

12. POLICY IMPLICATIONS FOR LIAONING PROVINCE

The results have policy implications for regional policies on enterprise development. Digital transformation policies should not only be about technology infrastructure. The capability of accounting, management and organizational readiness are also issues that need to be addressed.

Regional programs can make it possible for enterprises to build up digital accounting systems, training and development of accounting staff and digital accounting skills of management teams. The support can be in the form of a common digital platform, professional training, and financial-information modernization, among others, for small and medium enterprises.

Industrial architecture is regionally diversified, providing opportunities for digital transformation in the manufacturing and logistics sectors, in energy-related businesses and services. Technological policies can thus go hand-in-hand with accounting and managerial skills development.

Studies of Chinese manufacturing companies have shown that the value effects of digital transformation vary among companies and among configurations of the digital transformation. Due to this, regional policy should not have a one-size-fits-all approach to digitalization, but rather offer differentiated support based on maturity of industry and organizations.

13. LIMITATIONS AND FUTURE RESEARCH

The illustrative empirical model serves as a basis for further research with primary data. Valid survey responses or longitudinal enterprise data should be used for actual empirical research, not simulated observations.

The next study can further extend the sample, such as enterprises from other industrial and commercial cities in Liaoning Province, including Shenyang, Dalian, Anshan, Fushun and other cities. Comparative analysis between manufacturing and service companies may reveal any differences that exist with a specific industry.

Digital maturity can also be added as an extra construct for future research. Different relationships between accounting capabilities and value creation may be seen across early, intermediate and advanced stages of transformation in the enterprise.

Longitudinal studies would give better evidence for the cause-effect relationship. It will take time for the impact of digital transformation on productivity and enterprise value to become apparent. Panel-data analysis might thus allow analysis of accounting capabilities and value creation over several years.

Other mediators like organizational agility, innovation capability, quality of internal control and data governance could be added. A recent study from China finds that "internal control" and the "capability of the organization" are relevant mechanisms through which digital transformation is connected to the enterprise results.

14. CONCLUSION

This research establishes a unified model to understand how strategic accounting, accounting analytics and management support can relate to the creation of enterprise value in the context of digital transformation within Chinese companies in Liaoning Province. The framework sets accounting in a strategic position as an organizational capability and digital transformation as the process by which the accounting and managerial resources are transformed into value.

The illustrative results show positive relationships between strategic accounting and digital transformation, accounting analytics and digital transformation, management support and digital transformation, and digital transformation and value creation. The strongest direct correlation is seen between accounting analytics and digital transformation, and the strongest correlation between digital transformation and value creation.

Additionally, the mediation results show that digital transformation is a key linkage in the process of linking accounting capabilities and value creation. Strategic accounting adds value in terms of strategic planning, allocation of resources and measuring performance. The contribution of accounting analytics is via data integration, prediction and decision support. Management support is provided by resources, organizational coordination and strategic commitment.

The theoretical contribution is due to the interweaving of accounting skills, managerial assistance, and digital transformation in one value creating model. The empirical value is to create a framework that can be applied to enterprises in Liaoning Province, where industrial modernization and digital transformation are important organizational-development processes.

The central relationship established by the framework can be expressed as:

▭("Strategic Accounting + Accounting Analytics + Management Support" →"Digital Transformation" →"Value Creation")

The results show that digital transformation should be interpreted as a process of developing the capability of the organization instead of just a technical process. Complementary resources like accounting systems, analytical tools and management support can help enterprises add value in terms of organization and economy.

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