

ACCOUNTING PROFESSIONALS' PERSPECTIVES ON STRUCTURING MANAGERIAL ACCOUNTING IN THE CONTEXT OF DIGITAL TRANSFORMATION

Nătălița-Mihaela Frumușanu ¹, Mihaela Martin ^{2*}

¹ Babes-Bolyai University, Faculty of Economics and Business Administration, Department of Business Administration, Traian Vuia Square, no. 1-4, Reșița, Caraș-Severin, România

² Babes-Bolyai University, Faculty of Political, Administrative and Communication Sciences, Department of Public Administration and Management, Traian Vuia Square, no. 1-4, Reșița, Caraș-Severin, România

* Corresponding author. E-mail: mihaela.martin@ubbcluj.ro

Abstract: The paper aims to investigate the perception of accounting professionals regarding the organization of managerial accounting in Romania, in the context of digital transformations and new managerial requirements. Based on a questionnaire applied to accounting professionals in several counties, the study analyzes aspects such as the status of managerial accounting (mandatory or optional), the level of awareness of regulations, implementation challenges, and the use of dedicated IT systems. The results are compared with previous studies, highlighting the need to strengthen the role of the management accountant in strategic decision-making process.

Keywords: managerial accounting, digitalization, accounting professionals, managerial information, decision-making.

1. Introduction

The profound transformations of the economic environment, driven by accelerated digitalization, the use of artificial intelligence, and the automation of accounting processes, have led to a rethinking of how accounting information is produced, analyzed, and used in decision-making process. In this context, managerial accounting becomes an essential component of the managerial information system, contributing to the foundation of strategic and operational decisions.

Digitalization is one of the main factors transforming the accounting profession and redefining the role of managerial accounting. New technologies such as artificial intelligence, robotic process automation (RPA), and integrated IT systems (ERP) are shifting traditional functions, focused on reporting and recording, toward analytical and decision-making activities. Hence, the management accountant becomes a strategic partner to management, involved in budget control, planning, performance analysis, and supporting decision-making processes through data and digital tools [6], [9], [13].

In Romania, although legislation (Accounting Law no. 82/1991, OMFP no. 1802/2014, OMFP no. 1826/2003) consecrates the principle of dual accounting organization -financial and managerial- the actual implementation of managerial accounting remains non-uniform. Many economic entities treat this form of accounting as optional, which limits the use of internal information for cost control and performance evaluation.

Published literature [1], [2], [5] has emphasized the determinant role of the professional accountant in organizing and developing managerial accounting.

However, practical reality indicates a gap between theoretical approaches and actual applicability, especially within small and medium-sized enterprises.

This paper aims to analyze the perception of accounting professionals regarding the organization of managerial accounting in relation to current legislative, technological, and managerial challenges. The research builds on previous study [3], [7], by updating the analysis with the introduction of the digital dimension and new trends regarding the use of specialized IT tools (ERP, BI, RPA).

In the context of digital transformations generated by Industry 4.0, the accounting profession, including managerial accounting, is undergoing a redefinition of roles and competencies. Recent studies [13], [15] show that digitalization of accounting processes leads to a shift from repetitive tasks to analytical and consultative roles, emphasizing the need for digital skills, critical thinking, and the use of specialized IT tools mentioned earlier. This transformation requires an adaptation of professional training and the way managerial accounting supports strategic decisions.

The main objective is to identify the level of knowledge and application of managerial accounting, the challenges encountered in its organization, and perceptions regarding the role of accounting information in decision-making process. Based on this objective, recommendations are made to improve the regulatory framework and professional training, in order to adapt to the demands of the digital economy.

2. Theoretical Framework and Literature Review

Managerial accounting holds a central position within the informational system of economic entities, providing essential data for planning, control, and strategic decision-making. In Romanian academic literature [1], [3], [7], it is defined as a set of methods, procedures, and tools through which accounting information is transformed into decision-support material. Its role goes beyond simple cost recording, currently aiming at the analysis of organizational performance, efficiency, and competitiveness.

Previous studies conducted with colleagues from the department highlighted that accounting professionals perceive managerial accounting both as a managerial necessity and as a field insufficiently developed in practice, especially within small and medium-sized enterprises (SMEs). The lack of a unified regulatory framework, absence of specialized competencies, and the perception of managerial accounting as an “optional” system are the main barriers identified. These findings align with international research [10], [14], which shows that although SMEs recognize the value of managerial accounting, its implementation remains limited due to resource constraints and the perception that the benefits do not justify the costs.

2.1. The Role of Managerial Accounting in Decision-Making Process

The evolution of the managerial accounting concept reflects a shift from a traditional accounting perspective to a managerial-strategic one, where the information produced becomes a tool for supporting complex decisions. [4] and [5] define managerial accounting as an internal system focused on identifying and analyzing information related to costs, profitability, and activity performance.

In international literature, the decision-making functions of managerial accounting are extensively developed. Al-Htaybat & von Alberti [11] sustain the idea that the relevance of accounting research and practice must go beyond managerial interests to integrate social, ethical, and environmental dimensions, thus emphasizing its societal and strategic nature. Similarly, Ojra et al. [12] argue that strategic managerial accounting (SMA) expands the role of accounting information to include competitor analysis, customer performance, and business environment evaluation, transforming the accountant into an active management partner.

Currently, the literature highlights three major directions in the evolution of management accounting:

- *Digitization and automation of accounting processes* through the implementation of ERP, RPA, and AI systems optimize data collection and facilitate the generation of customized reports for decision-making [17], [19];
- *A focus on sustainability and corporate responsibility* through the integration of ESG indicators and green accounting into management systems [20];

- Expanding the *strategic role of the management accountant*, who becomes an active partner of management, involved in planning, analysis, and innovation [21];

Previous departmental research confirms these perspectives, undelining that accounting professionals increasingly view managerial accounting as a tool for planning and decision control, yet pointing of the difficulties in adapting systems to current digital requirements. In the context of accounting process automation, traditional accounting skills must be complemented by analytical and IT competencies capable of converting data into useful managerial insights.

The digital transformation of the economic environment directly influences how managerial accounting contributes to decision-making process. Recent studies indicate that in countries with high levels of digitalization, organizations increasingly demand advanced digital skills from management accountants, including the use of ERP systems, Business Intelligence (BI) applications, and databases for performance analysis [13]. In economies with lower digitalization levels, such as Romania, the role of the management accountant remains predominantly operational, focused on traditional reporting rather than strategic analysis. This difference reflects a gap within digital competencies and technology integration in managerial practice.

2.2. Managerial Accounting in the Context of Small and Medium-Sized Enterprises (SMEs)

In Romania, as in other European economies, SMEs represent the majority segment of the business environment. However, studies show a limited application of managerial accounting within these entities [3], [7]. This situation is comparable to Lohr's findings [10] in Germany and Roffia et al. [14] in Italy and Germany, where SMEs use management accounting practices to a small extent, due to a lack of resources, professional training, and an internal control culture. Roffia et al. [14] empirically demonstrate that the adoption of managerial accounting tools - budgeting, cost analysis, performance indicators - has a significantly positive impact on the financial performance of SMEs, especially where there is an organizational culture based on control and continuous learning. This conclusion validates Romanian research findings, which have shown that accounting professionals perceive managerial accounting as a “valuable but underutilized tool,” particularly in the absence of clear legislative incentives. From a theoretical perspective, Weigel and Hiebl [16] propose an interpretation based on the Resource-Based View (RBV), according to which the professional accountant is an intangible resource capable of generating competitive advantage when their competencies are valuable, rare, and difficult to substitute. Thus, the accountant's involvement in analysis and planning processes enhances SMEs' strategic adaptability, complementing the traditional view of managerial accounting as merely a cost calculation tool.

2.3. Modern Perspectives: Digitalization and Strategic Orientation

The digital transformation of the business environment has redefined how accounting information is produced and used. Recent research [12], [17], [18] emphasize that the integration of digital technologies, ERP systems, and artificial intelligence into managerial accounting leads to increased data accuracy, reduced reporting times, and strengthened the role of the accountant as a strategic partner to management. Similarly, studies from Romania [3], [7] confirm the need to modernize internal analysis and reporting tools, highlighting the growing interest among accounting professionals in using software applications for cost and performance management. However, digitalization does not replace professional competencies, it complements them. The accountant becomes a data analyst and strategic advisor, responsible for interpreting automatically generated information.

Conceptually, Ojra et al. [12] and Al-Htaybat & von Alberti [11] show that developing relevant and ethical managerial accounting requires expanding its scope to include social and sustainability dimensions of performance. Therefore, current literature increasingly refers to strategic and sustainable managerial accounting, which links cost analysis to ESG (Environmental, Social, Governance) objectives.

3. Research Methodology

Synthesizing the conclusions of the reviewed literature, it can be stated that the role of managerial accounting is evolving from an administrative function to a strategic one, where the information produced becomes a key driver of organizational performance and competitiveness. Recent international studies [12], [14], [16] confirm that the systematic use of managerial accounting tools has a positive impact on financial and decision-making performance, especially in the context of small and medium-sized enterprises (SMEs). In parallel, Romanian studies [3], [7], [8] highlight the ambivalent perception of accounting professionals: although they acknowledge the importance of managerial accounting, its implementation remains limited due to structural and cultural factors.

The study uses a questionnaire applied to accounting professionals in Romania, aiming to present perceptions regarding the organization of managerial accounting (mandatory vs. optional), its degree of application, and the utility of information for managerial decision, correlated with respondents' profiles and organizational characteristics. The target population includes accounting professionals in a broad sense (CECCAR members, employed accountants, economists involved in financial-accounting activities).

Participation was voluntary, data are reported in aggregate form, without personal identifiers. The research

respects the principles of scientific and professional ethics, ensuring confidentiality, transparency, and integrity throughout the analysis process. Respondents completed the questionnaire anonymously, without the collection of identifiable personal data. The data obtained were used exclusively for academic purposes, in accordance with the principles of good research conduct established by the National Ethics Council and IFAC's recommendations [17] on the ethical responsibility of accounting professionals.

Regarding the limitations of the research, several clarifications are necessary:

- (1) Sample size and structure: Although the sample includes a significant number of respondents from various professional categories, it cannot be considered nationally representative; results reflect the opinions of participants, not the entire population of accounting professionals.
- (2) Subjectivity of responses: The information is based on self-assessments and individual perceptions, which may be influenced by personal experience, organizational context, and familiarity with accounting regulations.
- (3) Data collection period: The available responses cover the 2023–2024 interval, and recent legislative and technological developments may affect the comparative interpretation of results.
- (4) Methodological limitations: The cross-sectional design of the research does not allow for establishing firm causal relationships between the analyzed variables; the conclusions have an associative and exploratory nature.
- (5) Potential selection bias: Voluntary participation may attract a higher proportion of professionals interested in managerial accounting, potentially amplifying positive perceptions of the topic.

Despite these limitations, the research contributes to a deeper understanding of accounting professionals' perceptions regarding the organization of managerial accounting, offering a solid foundation for future studies with broader samples and comparative methodologies at regional or European levels. Moreover, adherence to ethical principles strengthens the credibility of the results and the relevance of the conclusions for both academic and professional environments.

3.1. Questionnaire Structure

The questionnaire was designed to ensure clarity, logical coherence, and thematic relevance, in accordance with scientific principles for developing sociological and economic research instruments [22], [23].

The research instrument used was a structured questionnaire, created to capture accounting professionals' perceptions regarding the organization of managerial accounting, its degree of application, and the challenges encountered. Its structure includes five main sections aligned with the research objectives:

- (1) The implementation block focuses on identifying how economic entities organize managerial accounting, whether it is internally managed or outsourced, and the level of

detail in the system used. It includes aspects related to costs, costing methods, and IT support.

(2) Normative perception block explores respondents' opinions on the status of managerial accounting, based on the question: "Do you consider the organization of managerial accounting to be mandatory, optional, or undefined?" This section allows analysing the relationship between normative perception and actual implementation.

(3) Challenges and barriers block identifies the main obstacles encountered, lack of professional training, limited resources, absence of suitable software, or legislative complexity, evaluated using a 5-point Likert scale. Respondents also assessed the difficulty of specific operational activities (collecting, processing, and recording accounting information).

(4) Informational value block aims to evaluate the utility of information provided by managerial accounting for decision-making process, cost control, and performance evaluation. It also includes an open-ended item for concrete examples of managerial use.

(5) Respondent profile block collects data on the respondent's relationship with the economic entity, professional training, experience, company size category, and location, providing a basis for comparative analysis.

In this study, we started from the following assumptions:

H1 (adoption): Respondents who perceive managerial accounting as mandatory report a higher likelihood of actual implementation in their entities compared to those who view it as optional.

H2 (capabilities vs. barriers): Operational difficulties (Likert scale) are negatively associated with the implementation of managerial accounting (MA); professional training and experience are positively associated with implementation.

H3 (informational value): In entities where MA is implemented, the identified utility of information for decision-making is significantly higher than in entities without MA.

H4 (entity size): Medium and large entities have a higher probability of implementation and report fewer difficulties than micro-enterprises.

3.2. Methods of Analysis

The data collected through the questionnaire were analyzed using descriptive and inferential statistical methods, aligned with the nature of the variables investigated. Since the research instrument included both binary items (Yes/No) and scaled items (Likert scale, 1–5), specific techniques were applied for each data category to obtain relevant conclusions regarding accounting professionals' perceptions and practices related to managerial accounting.

In the first stage, a descriptive analysis of the sample was conducted, aiming to characterize respondents based on professional status (certified accountant, employed accountant, economist), experience in the field, relationship

with the economic entity, and company size category. Frequencies and proportions were also calculated for key variables such as the organization of managerial accounting, perceptions of its mandatory or optional nature, and the difficulties encountered in its implementation.

In the next stage, the analysis focused on identifying relationships between variables by applying statistical tests for association and difference. For nominal and ordinal variables, chi-square (χ^2) and Fisher's exact tests were used to evaluate the significance of links between respondents' perceptions and the actual implementation of managerial accounting. For variables measured on the Likert scale (assessment of difficulties and utility of accounting information), measures of central tendency (mean, median) and dispersion (standard deviation) were calculated. To compare groups, independent samples t-tests and Mann–Whitney U tests were applied, depending on the data distribution. For an integrated analysis of the factors influencing the likelihood of implementing managerial accounting, an exploratory binary logistic model was proposed, with the dependent variable being "organization of managerial accounting (Yes/No)" and predictors including perception of its mandatory nature, professional training, experience, and encountered difficulties. This approach allows for estimating the combined effect of explanatory variables on the implementation decision, contributing to the validation of the hypotheses formulated in line with the published literature [10], [14], [16]. Data processing was carried out using statistical analysis and spreadsheet software (Microsoft Excel, SPSS), ensuring adherence to principles of validity and internal consistency. For the item sets related to identified difficulties, response consistency was evaluated using Cronbach's alpha coefficient to verify the reliability of the measurement instrument. The results are presented in frequency tables and graphical representations, complemented by qualitative interpretations regarding the managerial implications of the findings.

4. Results and Discussion

4.1. Level of Managerial Accounting Implementation

The analysis of responses shows that the majority of respondents (over 80%) reported that the entities they represent organize managerial accounting, confirming a positive trend in adopting this accounting function. However, the proportion of entities that do not formally apply this system (approximately 20%) indicates persistent discrepancies between normative requirements and practical reality, especially within micro-enterprises.

These results align with findings from earlier studies conducted in 2014 and 2016, which highlighted the uneven application of managerial accounting in small and medium-sized enterprises (SMEs), due to limited resources and the perception of it being "non-mandatory." Similar conclusions were reported by Lohr [10] in the German

industrial sector, where SMEs show reluctance to fully implement management accounting systems due to cost and complexity concerns.

4.2. Perception of Managerial Accounting's Status

Accounting professionals' perceptions of digitalization are mixed, fluctuating between opportunity and threat. On one hand, digitalization is seen as a catalyst for efficiency and the quality of accounting information and on the other hand, the automation of routine tasks raises concerns about the reduction of traditional roles and the need for professional retraining [15].

The results confirm the diversity of views regarding the status of managerial accounting: around 55% of respondents consider it mandatory, while 45% perceive it as optional or insufficiently regulated. This ambiguity reflects the difficulty in interpreting legislative provisions, a challenge consistently noted in national literature [1], [7].

Relating these findings to the international study by Roffia et al. [14], a common European trend emerges: in the absence of clear regulations and an organizational culture focused on internal control, accounting professionals tend to treat managerial accounting more as an optional tool than a systemic obligation. However, where its perception is linked to the decision-making value of information, the likelihood of implementation increases significantly.

Key obstacles identified include employee resistance to change, high initial costs associated with implementing new IT systems, and the rigidity of existing accounting infrastructures. Additionally, the lack of advanced digital skills and reliance on traditional tools such as spreadsheets limit the adoption of automated solutions in management activities [13].

4.3. Difficulties and Barriers in Organizing Managerial Accounting

Based on Likert-scaled items, the analysis reveals that respondents identified the following as the main difficulties:

- lack of adequate professional training programs;
- insufficient material and human resources;
- absence of specialized software applications for cost calculation that can be adapted by users to the specific nature of the activity.

On a scale of 1–5, operational difficulties such as accounting documentation and information processing recorded average values between 4.0 and 4.5, indicating a high identified level of complexity. These findings correspond with previous research conclusions, which noted that unclear regulations and insufficient professional training are major obstacles to the practical application of managerial accounting.

Internationally, similar difficulties are reported by Weigel & Hiebl [16], who emphasize that within SMEs,

accountants' roles are often limited to reporting and compliance, while the analytical and advisory functions, central to managerial accounting, remain underutilized.

4.4. The Utility of Accounting Information in Decision-Making Process

A significant proportion of participants (over 75%) consider the information generated by managerial accounting to be useful or very useful for internal decision-making processes. The most frequently cited examples by respondents include:

- cost analysis and reduction of indirect expenses;
- basis for sales prices;
- performance evaluation and budget planning.

These findings validate the hypothesis that, regardless of legislative constraints, managerial accounting is identified as a strategic management tool. In recent literature [12], [14], this shift is explained by the transition from classical cost-centered managerial accounting to strategic managerial accounting, focused on performance, sustainability, and decision support.

The results confirm that internal accounting information holds value only when integrated into operational and strategic management decisions. Thus, the positive perception of its utility suggests a gradual maturation of managerial accounting's role within Romanian organizational culture.

4.5. Comparative Analysis Based on Respondent Profiles

The cross-sectional analysis reveals moderate differences based on professional and organizational profiles:

- certified accountants and individuals with over 10 years of experience show a higher awareness of the managerial role of managerial accounting;
- micro-enterprises and entities without internal control departments report the greatest implementation difficulties;
- medium and large entities report a higher level of integration of managerial accounting into decision-making processes.

These findings confirm the formulated hypotheses and support the idea, as stated by Weigel & Hiebl [16], that accounting human capital represents a strategic resource (Resource-Based View theory), capable of generating competitive advantages when its competencies are leveraged within an appropriate organizational framework.

The results also confirm convergence between national and European trends: although managerial accounting is identified as a valuable tool for leadership, its full application remains limited by structural, educational, and technological factors. Three major interpretive directions emerge:

- mixed perceptions of the status of managerial accounting - driven by ambiguities in the regulatory framework;
- the role of professional competencies - as a key factor in the implementation and use of accounting information;
- the need for digitalization - as a basis for improving the managerial accounting system, which until now has been overshadowed by a focus on financial accounting.

Overall, the research confirms the working hypotheses and supports the conclusion that the contemporary accounting professional is becoming a key actor in the decision-making process, capable of transforming accounting information into a strategic management tool, in line with recent literature [12], [14], [16].

5. Conclusions

The literature review reveals a convergence between international and national research directions. While Romanian studies [3], [7], [8] emphasize practitioners' perceptions and institutional barriers, international literature [12], [14], [16] develops the theoretical foundations that explain the positive impact of managerial accounting on performance and competitiveness.

The research findings highlight that the organization of managerial accounting is an indispensable component of the managerial information system, contributing significantly to strategic decision-making, cost control, and performance evaluation of economic entities. At the same time, empirical analysis reveals a gap between accounting professionals' perceptions and the actual implementation of managerial accounting, caused by ambiguities in the regulatory framework and insufficient technical and human resources.

A majority of respondents recognize the utility and strategic role of managerial accounting, but the level of implementation varies depending on the size of the entity and the professional competencies of the personnel involved. Micro-enterprises and entities with limited administrative structures face greater difficulties in applying costing methods and using specialized IT tools. This situation confirms previous findings from Romanian research [3], [7], as well as trends identified in international literature [10], [14], [16] which show that SMEs across Europe continue to show a limited degree of formalization in managerial accounting despite its clear benefits.

From a theoretical perspective, the study confirms the importance of intangible resources - such as professional accounting capital - as sources of competitive advantage, in line with the Resource-Based View theory. The professionalization of the management accountant, their analytical skills, and their ability to integrate digital tools become key drivers of organizational performance. In this sense, managerial accounting evolves from a simple cost-recording mechanism into a strategic tool for governance and sustainability.

Based on empirical findings and correlations with the literature, the following action directions are proposed:

1. Clarify the legislative framework for managerial accounting by explicitly defining obligations, responsibilities, and implementation methodologies to standardize practices nationwide.

2. Develop professional competencies through continuous training programs for accountants and economists, focused on cost management, performance analysis, and the use of digital technologies. Professional bodies, especially CECCAR, can play a key role in strengthening this educational dimension.

3. Accelerate the digitalization of managerial accounting by integrating IT applications (ERP, BI, RPA) that facilitate automatic data collection, predictive analysis, and real-time reporting.

4. Strengthen collaboration between academia, the professional environment, and decision-makers to adapt academic curricula and scientific research to labor market demands and technological challenges.

5. Promote an organizational culture that uses accounting information as a strategic decision-making tool, unlocking the potential of managerial accounting to support sustainability and competitiveness.

By implementing these measures, managerial accounting can reinforce its role as a central mechanism for performance management and strategic decision support, contributing to the professionalization and modernization of the accounting function in the digital economy. All in all, managerial accounting stands at the intersection of strategic analysis, managerial control, and digital transformation, becoming a key instrument for organizational sustainability. In the evolution of managerial accounting, digitalization does not replace the accounting profession, it transforms it structurally. The modern accounting professional is called to combine financial expertise with digital, analytical, and data interpretation skills, contributing to the sustainable development of organizations.

Adapting university curricula and professional training programs is essential to align future accountants' competencies with the demands of the digital era [13], [15]. In this regard, universities and professional bodies must actively collaborate with the business environment to ensure a real correlation between accounting education and the needs of the digital labor market, recognizing that the accounting professional is no longer merely a rule executor, but a decision-making partner capable of linking accounting information to long-term strategy and performance.

6. Contributions and Future Research Directions

This research contributes to enriching the Romanian literature on accounting professionals' perceptions of managerial accounting by offering an integrated analysis that combines theoretical insights with empirical evidence. The study also validates the applicability of international theoretical models [14], [16] in the Romanian context,

demonstrating the relevance of viewing the accountant as a strategic resource.

For future research, it is recommended to expand the sample to a national level and to employ longitudinal analysis methods that can capture the evolution of perceptions in relation to digital transformations and recent legislative changes. Additionally, it is proposed to investigate correlations between the degree of digitalization and organizational performance, as well as to conduct comparative analyses across economic sectors. Such approaches would enable a deeper understanding of the role of managerial accounting in value creation and would strengthen the scientific foundations of the field in the context of the transition toward a data-driven economy.

7. References

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