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BEYOND THE LEDGER: HOW DIGITALISATION AND ORGANISATIONAL CHANGE DRIVE SUSTAINABLE VALUE CREATION IN MANAGEMENT ACCOUNTING

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Abstract:

Regardless of huge financial commitments to digital technology, management accounting units fail to use these technologies for meaningful corporate sustainability achievements owing to a deficient comprehension of the essential organisational modifications. The present study contributes to filling that gap by offering a new way of thinking. This is different from other studies because it sees transformational organisational change as the key link between digitalisation and long-term value creation, instead of seeing technology adoption as a straight line. Using a narrative review method and an integrative thematic analysis of recent literature, the results show that advanced digital tools only lead to real sustainability results when there are big changes in corporate culture, governance, and the accounting

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function's strategic alignment. This framework makes the field better by combining the theories of socio-technical systems and dynamic capabilities to help us figure out what is going on in the "black box" of digital sustainability transitions. In real life, it tells people who work with technology to put cultural change and skill-building for workers ahead of deploying technology. To figure out how to create long-lasting value, future study should use longitudinal or mixed methods to test this mediation model in a variety of global settings.

Keyword:

Corporate Sustainability Performance; Digitalisation; Management Accounting; Sustainable Value Creation; Transformational Organisational Change

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Introduction

Management accounting is changing because of the high speed of digitisation and the increasing push for sustainable development. Management accounting is no longer restricted to the recording and reporting of financial information, but it is anticipated to support strategic choice-making and contribute to the long-term value of the organisation (Hassouni et al., 2026; Vărzaru et al., 2023). However, the shift has been accelerated by the development of technologies such as artificial intelligence (AI), blockchain, and big data analysis, which have improved analytical capabilities, enhanced the quality of decisions, and created new opportunities for innovation in different sectors (Almgrashi & Mujalli, 2025; Poperwi et al., 2026). Concurrently, increasing attention on environmental, social, and governance (ESG) matters has highlighted the importance of management accounting in supporting sustainability efforts through improved performance measurement and strategic planning (Yousef et al., 2026). However, more studies believe that successful digital transformation requires much more than simply adopting new technologies. It also calls for changes in organisational culture, routines, governance and management control systems, so digital transformation is as much an organisational problem as a technological one (Cinquini et al., 2025; Obermaier & Grottke, 2025).

While these improvements have taken place, many businesses continue to struggle with translating digital investments into sustained organisational benefit. In practice, digital projects are often deployed without the organisational reforms required to support them, limiting their

long-term value (Petani et al., 2023). The current literature has produced important insights into the potential of digital accounting technology and the idea of sustainable digital maturity (Hassouni et al., 2026; Petani et al., 2023). But these bodies of work have, by and large, evolved separately. Consequently, there is relatively limited understanding of how digitisation and organisational transformation interact within management accounting to achieve sustainable outcomes. Crucially, the literature offers little insight into how digital skills, underpinned by organisational change, translate into long-term value generation.

This research contributes to addressing the research gaps in relation to the digitalisation and organisational transformation for sustainable value provision in management accounting. The model builds on the Dynamic Capabilities perspective (Teece, 2007) and draws upon the Socio-Technical Systems (STS) Theory, thus providing a crucial lens for analysing the interplay of technology and organisational competences. In this regard, value is continuously produced through the ongoing co-alignment of two recursive subsystems. The technological sub-system includes artificial intelligence, blockchain, and advanced analytics, whereas the social sub-system is made up of organisational culture, work processes, leadership, and change management. Digitisation referred to in the proposed model is not only about using state-of-the-art technology; it is regarded as an organisational capability, and the value of this capability is expressed through disruptive transformation. This potential management accountants must go beyond traditional reporting and, in doing so, become strategic partners in driving long-term organisational resilience (Petani et al., 2023; Teece, 2007).

The findings of this study have implications for scholarship and practice. In theory, it integrates three research areas often studied separately, namely accounting information systems, organisational change and sustainability accounting, to provide a more consistent understanding of the relationship between digital transformation and sustainable value creation (Cinquini et al., 2025; Yousef et al., 2026). Practically, the proposed framework can help chief financial officers (CFOs) and management accounting professionals to align digital transformation initiatives with organisational change strategies, to improve ESG performance and to strengthen long-term organisational development (Petani et al., 2023; Vărzaru et al., 2023). The framework points to the organisational conditions for a successful digital transformation and provides useful insights for policymakers and standard setters to foster sustainable digital practices in the accounting profession (Almgrashi & Mujalli, 2025; Obermaier & Grottke, 2025).

While the technological affordances of digitalisation in accounting, for instance, the use of AI and big data for operational efficiency and the independent requirement of corporate sustainability reporting, have been widely studied in the current literature, these study streams have generally matured in isolation. A major shortcoming of earlier research is their inclination to take a straight, linear relationship between the adoption of digital management accounting systems and improved sustainability outcomes for granted, thereby considering the implementation process as a ‘black box’. The fundamental mechanism by which digital capabilities are transformed into concrete sustainable value remains largely unexplored. Past research has not explored the role of transformative organisational change, with its substantial changes to company culture, governance structures and strategy routines as the necessary mediating bridge between technological potential and realised performance. Without the socio-technical nexus, digital investments may result in modest operational gains rather than spectacular sustainability benefits. This study fills a critical gap by proposing a new conceptual framework that explicitly positions transformational organisational change as the mediating

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mechanism, deconstructing the 'black box' and improving understanding of how digitalisation and organisational adaptation drive corporate sustainability performance.

The rest of the paper is arranged as follows. Section 2 evaluates the literature on digitisation, organisational change and sustainable value creation in management accounting and identifies the research gap addressed in this paper. Section 3 discusses the methodology. Section 4 outlines the conceptual framework and develops proposals on digitisation, organisational change and long-term value creation. Section 5 finishes the paper by describing the main findings, acknowledging the study's limitations and offering possibilities for future empirical research.

Literature Review

Digitalisation of Management Accounting Systems

The digitisation of Management Accounting Systems (MAS) implies a fundamental shift in how financial and non-financial information is handled, examined, and used within businesses. This change is defined by the incorporation of emerging technologies such as artificial intelligence, blockchain, big data analytics, and cloud computing into basic accounting operations (Almgrashi & Mujalli, 2025; Hassouni et al., 2026). Digital MAS transforms the management accounting function from traditional, backwards-looking record-keeping to a proactive, predictive, and strategic role by automating routine processes and enabling real-time analysis of large datasets (Kinana, 2025). Accordingly, this technological advancement improves the accuracy, speed, and granularity of management accounting data, giving decision-makers new insight into organisational processes (De Silva et al., 2025).

Notwithstanding the obvious technological advantages, the digitisation of MAS is a complex socio-technical phenomenon that reconfigures the fundamental character of management control and accounting work (Obermaier & Grottke, 2025). To ensure that data is effectively translated into usable insights, successful digital tool deployment requires a strong digital infrastructure and the integration of digital knowledge across diverse organisational activities (Petani et al., 2023). Furthermore, the digitalisation of MAS opens new potential for continuous monitoring, automated compliance, and increased transparency, all of which are essential for negotiating the complexities of today's business environment (Cinquini et al., 2025). However, reaping these benefits is dependent on the organisation's overall digital maturity and ability to manage the inherent hurdles of technological adoption, such as data security concerns and the need to upskill accounting personnel (Hassouni et al., 2026).

While the current study offers an exhaustive review of the increases in efficiency and technological progress resulting from MAS digitalisation, it typically misses the wider organisational procedures necessary to translate these abilities into strategic value (Yousef et al., 2026). The use of advanced digital systems does not automatically lead to greater organisational results. The benefits of digital MAS are highly dependent on their integration into the organisational structure (Gouveia et al., 2024). This limitation in contemporary discourse points to the need to look beyond technology to understand the mediating mechanisms, in particular organisational change, linking digital capabilities to actual performance and thus enabling the introduction of transformative organisational change into the theoretical paradigm.

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Transformational Organisational Change

Transformational organisational transformation entails large, organisation-wide changes in culture, strategy, governance structures, and operational routines that fundamentally alter how an organisation runs and generates value (Gouveia et al., 2024). Further, in the context of digital transformation, this transition is required for efficiently using new technologies (Poperwi et al., 2026). In addition, it necessitates shifting organisational thinking, cultivating a culture of continuous improvement, and aligning people with new technological realities (Cinquini et al., 2025). Unlike minor or transactional modifications, transformational change addresses the organisation's underlying socio-technical processes. As a result, when digital tools are added, behavioural, power dynamics, and management practices change (Obermaier & Grottke, 2025).

Furthermore, transformational organisational change acts as a vital link. It transforms the potential of digital technologies into tangible organisational capabilities (Petani et al., 2023). Digital transformation is a social and technological process. Without significant organisational transformation, businesses risk isolating their technology investments from their strategic aims. This may lead to employee resistance, underutilised systems and unsatisfactory performance (Vărzaru et al., 2023). Transformational change is the enabler for companies to change habits and develop new dynamic capabilities. This allows companies to embed digital progress in their core activities (Poperwi et al., 2026). By managing both the human and structural aspects of change, organisations can guarantee that digital tools are not just adopted but also effectively integrated and utilised to advance their strategic goals.

A significant organisational transformation is necessary to shift the job of the management accountant from a typical scorekeeper to a strategic business partner (Yousef et al., 2026). This shift necessitates a full transformation of professional identities, the acquisition of new skills across several jobs, and the restructuring of management control structures to enable a more cohesive and anticipatory strategy (Kinana, 2025). Transformative organisational change is recognised as a major avenue via which the digitisation of Management Accounting Systems (MAS) effects overall organisational outcomes. It ensures that technical innovations are properly used, culturally accepted, and strategically integrated to help the business achieve its major goals, including sustainability efforts.

Corporate Sustainability Performance

Corporate Sustainability Performance (CSP) describes the performance of an organisation in managing its environmental, social and governance (ESG) implications, a strategic shift from focusing solely on financial profitability towards sustainable value creation (Arantes & Bhartiya, 2026). Having a high CSP is vitally important for the long-term survival of companies, as these help organisations sustain their legitimacy and attract socially responsible investment (Vărzaru et al., 2023). Therefore, it is inevitable to study corporate social performance under the growing number of global environmental and social challenges. Management accounting is essential to this area since it generates the measurements, governance mechanisms, and reporting routines necessary to monitor, evaluate and enhance sustainability performance across an organisation's value chain (De Silva et al., 2025). As stakeholders demand greater openness and responsibility, management accounting systems' capacity to combine non-financial ESG data with traditional financial measures becomes an important factor in an organisation's sustainable performance.

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The convergence of digitisation, organisational change, and CSP gives a compelling opportunity to enhance long-term value creation. The incorporation of digital tools into MAS provides unprecedented opportunities to improve CSP by allowing for precise measurement of carbon footprints, optimising resource allocation, reducing waste, and ensuring transparent, real-time sustainability reporting (Almgrashi & Mujalli, 2025; Poperwi et al., 2026). However, the realisation of these sustainability benefits is strongly reliant on the organisation's ability to undertake transformation. Digital maturity should be integrated with sustainable digital methodologies and strategic coherence with sustainability objectives to enhance CSP successfully (Petani et al., 2023). In the absence of significant organisational transformation, digital technology may produce only incremental increases in efficiency rather than the fundamental adjustments in company behaviour required for true sustainability.

Despite the growing importance of digitalisation and sustainability in control accounting, there has been little research that integrates these domains through the perspective of organisational externalities (Hassouni et al., 2026; Obermaier & Grottke, 2025). Previous studies have generally focused on the causes of accounting innovations or the motivations for company sustainability in isolation, ignoring their interdependence and mutual influence (Yousef et al., 2026). This understanding closes a significant gap by offering a new perspective on transformative organisational interaction as a vital link between MAS digitalisation and CSP. The study clarifies essential concepts that improve comprehension of the interaction of virtual and organisational variables in promoting continuous value development inside modern firms.

Methodology

This part outlines the research design, key steps in conducting a narrative review, data collection and review strategy.

Research Design

Given the emerging and multidisciplinary character of the nexus of digitisation, organisational change, and long-term value generation in management accounting, this study used a narrative review methodology. Unlike systematic reviews, which are primarily intended to aggregate empirical effect sizes or answer highly specific, narrowly defined clinical or practical questions (Booth et al., 2016), narrative reviews are uniquely suited for synthesising large, diverse, and fragmented bodies of literature to generate new conceptual insights and theoretical frameworks (Baumeister & Leary, 1997; Snyder, 2019).

The primary goal of this narrative review is not simply to provide a descriptive summary of existing studies but also to critically evaluate, integrate, and synthesise theoretical perspectives and empirical findings from the fields of information systems, organisational behaviour, and management accounting. Using a narrative approach allows us to portray the complex, context-dependent dynamics of how digital technologies interact with humans and structural elements to create sustainability (Ferrari, 2015). This methodology allows for the flexibility needed to investigate emerging concepts, such as sustainable digital maturity and the changing role of the management accountant, while maintaining the analytical rigour required to construct a coherent, theoretically grounded conceptual framework (Grant and Booth, 2009).

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Key Steps in Conducting a Narrative Review

For methodological clarity, reproducibility, and academic rigour, addressing common complaints that narrative reviews are subjective or not based on a system (Green et al., 2001). Based on well-known rules for narrative literature reviews (Baumeister & Leary, 1997; Ferrari, 2015), this study used an organised, multi-phased method. The steps are outlined below:

1. **Formulation of Research Objectives:** The initial stage involved defining the objectives of the assessment, with a specific focus on understanding the relationship between digitalisation and organisational change and sustainable value creation within management accounting systems.
2. **Development of a Comprehensive Search Strategy:** This study established a methodical search approach utilising keywords and Boolean operators to cover the diverse dimensions of the topic within relevant scholarly materials.
3. **Literature Selection and Screening:** Inclusion and exclusion criteria were employed to enhance the initial search results, ensuring that only high-quality, peer-reviewed literature relevant to the study's variable relationships was retained for thorough analysis.
4. **Data Extraction and Thematic Analysis:** The selected literature was systematically assessed, classified, and analysed using a thematic analysis framework to uncover fundamental ideas, theoretical viewpoints, and empirical findings.
5. **Synthesis and Conceptual Framework Development:** The last phase necessitated the integration of the identified themes to delineate the connections among the essential factors, culminating in the formulation of an innovative conceptual framework that regards transformational organisational change as the pivotal mediator.

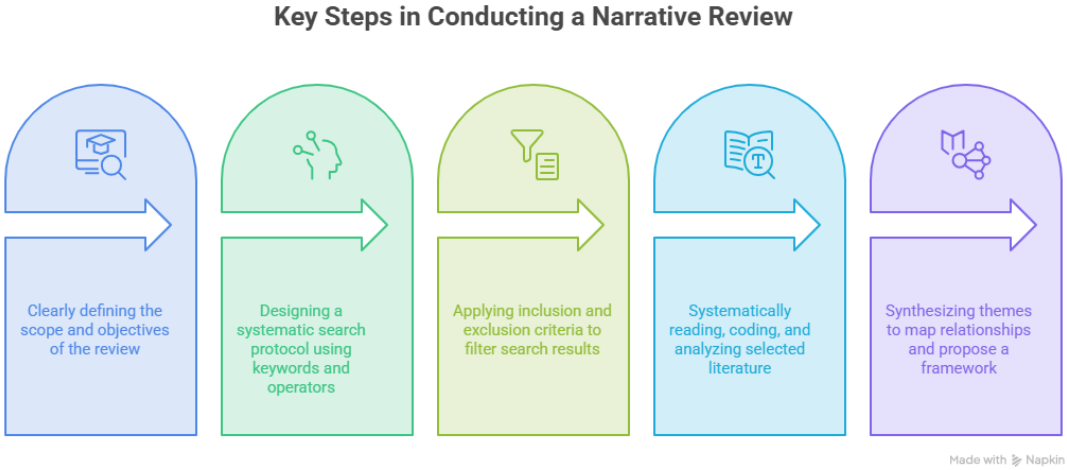


Figure 1: Key Steps in Conducting a Narrative Review

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Data Collection and Review Strategy

Data Collection and Database Selection

The method of data collection was conducted through the Scopus database. The main source was Scopus, known as the largest abstracts and citations database for the peer-reviewed literature. It includes a lot of high-quality research on topics like business, management, accounting, and information systems (Mongeon and Paul-Hus, 2016). This way we ensure that the review is guided by the most essential and relevant work for our core topics.

Search String and Strategy

A structured Boolean search string was utilised to enable exhaustive retrieval of relevant records. The search technique was organised in four distinct blocks according to the key constructs of the study: digitalisation; organisational change; management accounting; and novelty/innovation. The precise search term used in the Scopus database (searching in Article Title, Abstract and Keywords) was:

(“digitalisation" or just "digitalisation" or simply "digitisation" or simply "technology adoption”) AND (“organisational change”, or "organisational change", or "transformation", or "restructuring") AND ("management accounting", or "accounting", or "financial management", or "cost management") AND ("novelty", or "innovation", or "newness", or "advancement")

The extensive string was created to encompass both British and American English spellings (e.g. digitalization/digitalisation) as well as more generic synonyms (e.g., transformation in organisational change, technology adoption in digitalisation) so as not to miss highly relevant seminal papers that might use different terminology.

Integrative Thematic Analysis Approach

Upon identifying and examining the relevant documents, we employed a method referred to as integrative thematic analysis to synthesise and interpret the information. Thematic analysis is frequently utilised in qualitative research (Braun & Clarke, 2006), although it may also be implemented in literature reviews. This methodology, referred to as thematic synthesis or integrative thematic analysis, enables scholars to meticulously analyse text from several sources. They utilise this approach to understand and integrate information to create innovative concepts or frameworks (Templier and Paré, 2015).

The inquiry went through several iterative rounds. The study team meticulously analysed the relevant literature, focusing on summaries, introductions, and discussions to gain a better understanding of the key topics. Initially, the codes were created by merging real-world examples with existing theories, with an emphasis on understanding how digital technologies are used, the changes they generate within businesses, and the implications of these aspects for sustainability or value development. Third, these codes were classified into three categories: "technological advantages in management oversight", "socio-technical resistance and adjustment", and "integration of ESG measures". By combining different subjects, we were able to go beyond isolated discussions and discover more expansive thoughts and linkages. As a result, we compared the primary concepts to the study's objectives, allowing us to precisely

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determine the influence of digitisation on outcomes. This methodology provides both practical examples and theoretical justification for the critical component of our proposed framework: transformative organisational change.

Findings

Key Findings of the Narrative Review

A narrative review of the literature demonstrates several aspects that underpinned both the novelty and the relevance of the suggested conceptual model. The analysis produces four salient takeaways that, taken together, advocate the inclusion of these elements in management accounting by integrating recent advances at the intersection between digitalisation, organisational behaviour, and sustainability. Table 1 highlights the important findings and includes extra information.

Table 1: Key Findings from the Narrative Review on Digitalisation, Organisational Change, and Sustainable Value Creation

Key Finding	Description
Digitalisation as a Catalyst for Management Accounting Evolution	Digital technologies such as AI, blockchain, and big data significantly transform management accounting methodologies, redirecting focus from conventional financial reporting to strategic value generation and requiring adjustments in governance and operational structures (Gouveia et al., 2024; Hassouni et al., 2026; Obermaier & Grottke, 2025).
The Imperative of Transformational Organisational Change	Successful incorporation of digital tools involves significant organisational change. To effectively exploit new technology, digital transformation necessitates cultural transformations, continual development, and the expansion of the management accountant's job into that of a strategic business partner (Cinquini et al., 2025; Petani et al., 2023; Yousef et al., 2026).
Driving Sustainable Value Creation through ESG Integration	Digital tools, when effectively embedded through organisational change, facilitate sustainable innovation, improve environmental performance, and enable the precise tracking and reporting of ESG criteria, thereby driving corporate sustainability performance (Arantes & Bhartiya, 2026; De Silva et al., 2025; Poperwi et al., 2026).
Theoretical Synthesis of Digital and Sustainable Innovation	Contemporary literature increasingly combines Digital Transformation Theory and Sustainable Innovation Theory to conceptualise digital maturity as a multi-level enabling infrastructure that aligns technological capabilities with overarching sustainability goals (De Silva et al., 2025; Poperwi et al., 2026).

As shown in Table 1, digitalisation of management accounting systems is no longer considered a technical improvement but rather a deep catalyst that reshapes the whole character of financial and non-financial oversight (Gouveia et al., 2024; Obermaier & Grottke, 2025). However, the literature continuously demonstrates that simply adopting emerging technologies is insufficient

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to achieve long-term value development (Hassouni et al., 2026; Kinana, 2025). The actualisation of these advantages is wholly contingent upon transformative organisational change, which acts as the essential driver for synchronising new digital competencies with changing governance frameworks, cultural attitudes, and the strategic reconfiguration of the management accountant's function (Cinquini et al., 2025; Petani et al., 2023; Yousef et al., 2026).

Moreover, contemporary research integrating Digital Transformation Theory with Sustainable Innovation Theory indicates that effective mediation of digital maturity through organisational adaptability positively enhances corporate sustainability performance. Digital instruments facilitate sustainable innovation and enable meticulous monitoring of environmental, social, and governance (ESG) standards, evolving management accounting from a retrospective reporting role to an active catalyst for enduring value generation. Despite these advances, previous research frequently studies these variables in isolation or in larger company contexts, leaving a significant vacuum in understanding their specific, integrated dynamics within management accounting. As a result, the key findings of this review provide empirical and theoretical justification for identifying transformational organisational change as a critical mediator between the digitalisation of management accounting systems and corporate sustainability performance, filling a significant gap in the current literature and providing a novel, cohesive framework for future research and practice.

Development of the Theoretical Framework

This study's theoretical framework is based on the combination of Dynamic Capabilities Theory and Socio-Technical Systems (STS) theory, giving a strong lens through which to investigate how digitisation and organisational transformation work together to promote long-term value creation in management accounting. Dynamic Capabilities Theory explains an organisation's ability to integrate, build, and reconfigure internal and external competencies to respond to rapidly changing environments (Teece, 2007), whereas STS theory emphasises the critical interaction between the technical subsystem (digital technologies) and the social subsystem (organisational routines and human capital) (Trist & Bamforth, 1951). In this study, the digitalisation of management accounting systems characterised by the adoption of artificial intelligence (AI), big data analytics, and robotic process automation serves as the technical dynamic capability that improves operational efficiency, enables real-time financial insights, and facilitates the integration of economic, social, and environmental metrics (Alshahrani & Hakim, 2026; Kaur et al., 2025). Nonetheless, the implementation of these theories indicates that merely utilising advanced technologies is inadequate; it necessitates a significant restructuring of the social subsystem, wherein management accountants evolve into strategic business partners who assess automated systems and synchronise financial strategies with broader sustainability objectives (Cinquini et al., 2025; Obermaier & Grottke, 2025).

The concept states that digitalisation of management accounting is the primary driver, notwithstanding the fact that its full impact on long-term value production requires significant organisational reform. To tackle digital transformation challenges like data privacy, algorithmic biases, and flexible work arrangements, organisations need to foster adaptability and innovation. AI and big data analytics can improve resource distribution and transparency in sustainability reporting (Winarto & Ali, 2026; Sanz Martín et al., 2026). The integration of technical affordances with organisational agility underlines their dynamic interaction, demonstrating that this interplay results in long-term value generation. Digital instruments

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provide the necessary data and analytical capabilities for sustainability management accounting; however, transformative organisational change transforms these technical skills into strategic planning, ethical governance, and interdisciplinary collaboration. Thus, the research suggests that digital investments may produce marginal operational efficiency rather than transformative long-term benefit in the absence of a facilitative process of organisational adaptation.

This theoretical framework provides actionable insights for organisations aiming to use digitalisation for long-term value generation, emphasising the importance of strategic planning that considers the ethical and environmental consequences of increased digital activities (Omar et al., 2024). To educate accounting specialists with digital and sustainability competences in today's company world, professionals should prioritise robust data governance frameworks and intensive training activities (Abbas, 2026; Sanz Martín et al., 2026). Furthermore, it is critical to build trust by stressing openness and encouraging stakeholder participation in digital transformation activities that correspond with stakeholder expectations and the United Nations Sustainable Development Goals (Kaur et al., 2025; Poperwi et al., 2026). This framework demonstrates that the creation of long-term value in management accounting is not an unavoidable outcome of technological implementation but rather the result of a deliberate, collaborative process in which digitalisation is strategically integrated and driven by transformative organisational change. Finally, this method ensures long-term organisational stability and improvement (Heinze and Jimenez, 2025; Teece, 2007).

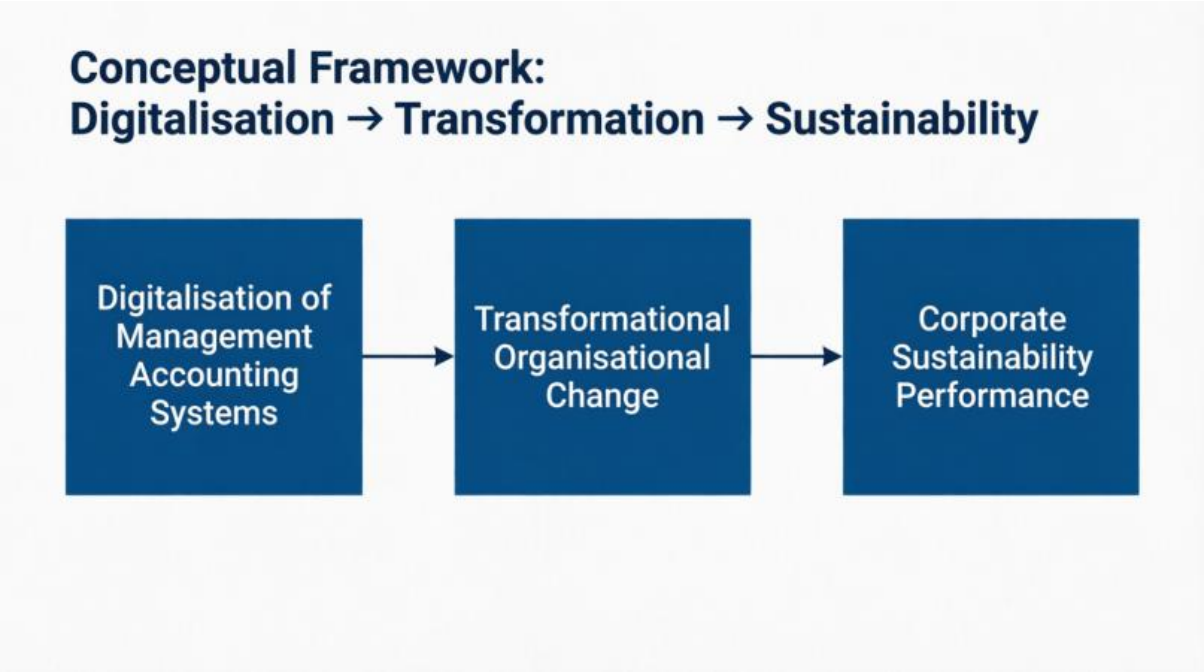


Figure 2: Proposed Theoretical Framework.

Source: Created by authors

The Effect of The Digitalisation of Management Accounting Systems On Transformative Organisational Change

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organisational reform. To tackle digital transformation challenges like data privacy, algorithmic biases, and flexible work arrangements, organisations need to foster adaptability and innovation. AI and big data analytics can improve resource distribution and transparency in sustainability reporting (Winarto & Ali, 2026; Sanz Martín et al., 2026). The integration of technical affordances with organisational agility underlines their dynamic interaction, demonstrating that this interplay results in long-term value generation. Digital instruments provide the necessary data and analytical capabilities for sustainability management accounting; however, transformative organisational change transforms these technical skills into strategic planning, ethical governance, and interdisciplinary collaboration. Thus, the research suggests that digital investments may produce marginal operational efficiency rather than transformative long-term benefit in the absence of a facilitative process of organisational adaptation.

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demonstrates that the creation of long-term value in management accounting is not an unavoidable outcome of technological implementation, but rather the result of a deliberate, collaborative process in which digitalisation is strategically integrated and driven by transformative organisational change. Finally, this method ensures long-term organisational stability and improvement (Heinze and Jimenez, 2025; Teece, 2007). As a result, the technological progress introduced by digital management accounting systems does not operate independently; rather, it proactively triggers, shapes, and sustains the significant organisational transformations required to effectively leverage these innovations, leading to the following proposition:

Proposition 1: Digitalisation of management accounting systems has a favourable impact on transformational organisational change.

The Effect of Transformational Organisational Change On Corporate Sustainability Performance

Transformational organisational change is the essential method by which organisations convert strategy sustainability directives into concrete corporate sustainability results. As management accounting transitions from a historical compliance function to an active promoter of innovation, significant changes in corporate culture, governance, and leadership are essential to align internal processes with broader stakeholder expectations and the United Nations Sustainable Development Goals (Cinquini et al., 2025; Yousef et al., 2026). This cultural and structural modification enables management accountants to operate as strategic business allies by incorporating Environmental, Social, and Governance (ESG) principles into core decision-making processes, thus ensuring that financial strategies effectively foster long-term ecological and social sustainability (Kaur et al., 2025; Obermaier & Grottke, 2025).

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Moreover, the adoption of sustainability frameworks like ISO 14001 facilitates this transformative shift, promoting generative processes that include data-informed governance, operational enhancement, and stakeholder involvement, collectively enhancing environmental performance and values-orientated value generation (Poperwi et al., 2026; Sebhatu & Enquist, 2007). Organisations can successfully navigate the complexities of digital and environmental transformations by cultivating a culture of continuous innovation, flexibility, and ethical stakeholder involvement, resulting in improved corporate sustainability outcomes (Alshahrani & Hakim, 2026; Heinze & Jimenez, 2025; Wang et al., 2024). Consequently, the intentional restructuring of organisational processes and attitudes is vital for attaining long-term value, leading to the following proposition:
Proposition 2: Transformational organisational change improves corporate sustainability performance.

The Effect Of The Digitisation Of Management Accounting Systems On Corporate Sustainability Performance

The digitisation of management accounting systems profoundly impacts corporate sustainability performance (CSP) by fundamentally transforming the ways companies monitor, regulate, and improve their environmental, social, and governance (ESG) outcomes. The integration of advanced technologies such as artificial intelligence (AI), big data analytics, the Internet of Things (IoT), and cloud computing enables the automation of routine tasks and provides immediate, data-informed insights, significantly improving operational efficiency and resource allocation (Kaur et al., 2025; Obermaier & Grottke, 2025). These digital tools enhance data-driven sustainability initiatives, enabling organisations to achieve concrete sustainability goals such as energy efficiency, waste reduction, and carbon footprint mitigation, thereby promoting circular economy practices (Heinze & Jimenez, 2025; Poperwi et al., 2026).

Moreover, digitalisation enhances the clarity and precision of sustainability reports by effortlessly incorporating economic, social, and environmental indicators into fundamental accounting methodologies, thus harmonising organisational performance with stakeholder anticipations and the United Nations Sustainable Development Goals (SDGs) (Alshahrani & Hakim, 2026; Vărzaru et al., 2023; Winarto & Ali, 2026). Digital management accounting systems empower organisations to make informed, strategic choices that promote enduring resilience and sustainable value generation by delivering agile, real-time insights into financial well-being and environmental impacts (Nicola-Gavrilă et al., 2025; Tsybuliak et al., 2025). Thus, the technological innovations integrated into modern management accounting systems act as a direct impetus for improving environmental and social results, culminating in the following proposition:
Proposition 3: The digitisation of management accounting systems improves corporate sustainability performance.

The Mediating Effects Of Transformational Organisational Change On The Relationship Between The Digitisation Of Management Accounting Systems And Corporate Sustainability Performance

The integration of digital management accounting systems provides critical technological frameworks, such as artificial intelligence, big data analytics, and cloud computing, for the collection and analysis of large amounts of sustainability data; however, the presence of these tools alone does not guarantee improved corporate sustainability performance (CSP)

(Alshahrani & Hakim, 2026; Kaur et al., 2025). The realisation of sustainable value creation is essentially dependent on the organisation's ability to undertake transformative change, which serves as the critical link between technical capabilities and tangible sustainability outcomes (Cinquini et al., 2025; Heinze & Jimenez, 2025).

This significant transformation necessitates extensive changes in organisational culture, governance frameworks, and leadership models, allowing management accountants to transition from traditional data reporters to strategic business partners who proactively integrate financial strategies with environmental, social, and governance (ESG) goals (Obermaier & Grottke, 2025; Yousef et al., 2026). Transformational organisational change ensures that the immediate insights and operational efficiencies generated by digital accounting systems are effectively used to improve generative processes, optimise resource distribution, and achieve long-term ecological and social sustainability by cultivating a culture of adaptability, continuous innovation, and stakeholder involvement (Poperwi et al., 2026; Wang et al., 2024). As a result of this critical internal mechanism of cultural and structural adaptation, digital skills are successfully translated into actual sustainability benefits, leading to the subsequent proposition:

Proposition 4: Transformational organisational change serves as a bridge between the digitisation of management accounting systems and corporate sustainability performance.

Conclusion

Digital management accounting systems provide organisations with valuable capabilities through artificial intelligence, big data analytics, and cloud computing, enabling them to collect and analyse sustainability-related information more effectively. However, technological capability alone does not necessarily improve corporate sustainability performance (CSP) (Alshahrani & Hakim, 2026; Kaur et al., 2025). The value of these technologies depends largely on an organisation's ability to translate digital insights into changes in decision-making, resource allocation, and organisational practices. Organisational transformation therefore represents an important link between digital capabilities and sustainability outcomes (Cinquini et al., 2025; Heinze & Jimenez, 2025). Such transformation requires supportive leadership, governance, organisational culture, and employee capabilities, while also allowing management accountants to move beyond traditional reporting roles and contribute more actively to ESG-related strategic decisions (Obermaier & Grottke, 2025; Yousef et al., 2026).

A flexible culture that encourages innovation and stakeholder participation can further help organisations convert digital information into greater operational efficiency and longer-term environmental and social benefits (Poperwi et al., 2026; Wang et al., 2024). For practitioners, the implication is that digital investment should be accompanied by appropriate training, leadership commitment, and organisational change rather than treated as a purely technological initiative. Nevertheless, the largely conceptual nature of the existing evidence limits firm conclusions about these relationships. Future research should therefore use empirical, mixed-method, or longitudinal approaches across different industries and contexts to examine whether organisational transformation genuinely mediates the relationship between digital management accounting capabilities and CSP.

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