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Designing an AI Maturity Model for Strategic Management Accounting: A Meta-Synthesis Approach

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Abstract

With the expansion of competition and the increasing complexity of organizational environments, the role of timely information and intelligent decision-making has become increasingly important. In this regard, the present study aims to examine the effect of management accounting development on business intelligence, taking into account the mediating role of decision type and environment. The statistical population of this research consists of employees of industrial companies in Kerman Province, among whom 385 individuals were selected as the sample. This study is applied in nature and was conducted using a descriptive-survey method. Data were collected through library studies and a questionnaire, and all research hypotheses were tested at a significance level of 0.05. Data analysis was performed using SPSS version 20. The findings revealed that data quality and flexibility have a positive and significant effect on business intelligence success. In addition, decision type acts as a mediating variable in the relationship between management accounting development and the dimensions of business intelligence. The results indicate that by applying advanced management accounting principles, organizations can enhance their level of business intelligence maturity through improved decision-making processes. The novelty of this research lies in the conceptual integration of the decision and environment variables in the model examining the impact of management accounting on business intelligence, which has received limited attention in prior literature.

Keywords: Strategic Management Accounting, Artificial Intelligence Maturity Model, Socio-Technical Approach, Hybrid Intelligence, Meta-Synthesis.

JEL Classification: (M41, M15, M10, O33, L21)

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INTRODUCTION

The contemporary business environment, increasingly characterized by volatility, uncertainty, complexity, and ambiguity (VUCA), compels organizations to adopt more agile and forward-looking strategic management tools. In this context, the rapid evolution of artificial intelligence (AI), machine learning, and predictive analytics is fundamentally transforming the domain of Strategic Management Accounting (SMA). These technologies enable the processing of vast volumes of structured and unstructured data, shifting traditional retrospective accounting systems toward dynamic, predictive functions. However, this profound transition is not merely a technical implementation; it represents a complex socio-technical evolution fraught with multidimensional challenges. Despite the recognized potential of AI to elevate management accountants from data custodians to strategic advisors, organizations face a significant theoretical and practical gap: the absence of an integrated framework that explains the multifaceted aspects of this transition. Existing literature offers fragmented insights into the critical success factors (CSFs), implementation barriers, and organizational consequences of AI adoption in SMA, but lacks a unified model to map an organization's evolutionary path. The primary purpose of this study is to bridge this gap by designing a comprehensive AI maturity model for SMA. This model aims to chart a systematic roadmap for organizations, illustrating the dynamic interplay between drivers and barriers as they progress from basic automation toward full strategic integration. By adopting a socio-technical lens, this research integrates the technical, organizational, and human dimensions of AI adoption to provide a holistic and practical guide for the accounting profession.

METHODOLOGY

This study adopts a qualitative and interpretive paradigm, utilizing a systematic meta-synthesis approach to integrate and analyze findings from existing scholarly literature. The research process was conducted in seven rigorous stages. Initially, a systematic search was performed across reputable scientific databases, including Scopus, Web of Science, ScienceDirect, Wiley, Springer, and Google Scholar. The search strategy was confined to peer-reviewed, English-language articles focusing on the application of AI, machine learning, or predictive analytics in management accounting and SMA, particularly those exploring CSFs, barriers, consequences, or maturity models. A total of 101 initial articles were identified. The study selection followed the PRISMA 2020 protocol, a rigorous and transparent method for systematic reviews. After removing duplicates (13 articles) and screening titles and abstracts (58 articles excluded), the full texts of 30 articles were assessed against predefined inclusion and exclusion criteria. The methodological quality of these articles was evaluated using the Critical Appraisal Skills Programme (CASP) tool, leading to the exclusion of 2 articles with significant methodological weaknesses. Consequently, a final sample of 23 high-quality articles was selected for in-depth synthesis. Data analysis was conducted using three-stage thematic synthesis with MAXQDA 2020 software: initial line-by-line coding, the development of descriptive themes, and the generation of analytical themes. To ensure the trustworthiness and reliability of the findings, a multi-stage quality control process was implemented. Cohen's kappa coefficient was calculated for inter-rater reliability during both the screening and initial coding phases. For the final validation of the emergent themes, an expert panel of six specialists in management accounting and intelligent technologies was convened. The Intraclass Correlation Coefficient (ICC) was computed using a two-way random effects model in SPSS 26, confirming high reliability and a strong consensus among the experts for the final model.

RESULTS

The thematic synthesis of the 23 selected articles resulted in the extraction of three overarching themes, which form the foundational pillars of the proposed AI maturity model. The first theme, Critical Success Factors, identifies the key drivers acting as building blocks for successful AI implementation across three layers: (1) *Technical*, including data quality, cloud computing infrastructure, and dynamic data pipelines; (2) *Organizational*, encompassing top management support, AI governance committees, and strategic change management; and (3) *Hybrid Intelligence*, a novel conceptual layer emphasizing

human-machine collaboration through digital literacy enhancement, algorithmic explainability, and the redesign of workflows for shared decision-making. The second theme, Implementation Barriers, categorizes the forces that impede progress at three levels: (1) *Technical*, notably the inertia of legacy systems and technical debt; (2) *Economic-Organizational*, such as high investment costs, uncertain return on investment, and structural resistance from information silos; and (3) *Human-Ethical*, including the "black box" challenge, algorithmic bias, cultural resistance driven by job displacement fears, and ambiguous legal liability for AI-driven decisions. The third theme, Organizational Consequences, delineates the value-creating outcomes that emerge as organizations overcome barriers, evolving from operational automation and predictive analytics enhancement to the strategic transformation of the accountant's role. The synthesis of these three themes culminated in a dynamic, five-level maturity model: Level 1 (Initial): Characterized by ad-hoc, manual processes with an absence of AI strategy; Level 2 (Emerging): Reactive automation of repetitive tasks begins, but strategic alignment is weak; Level 3 (Defined): A formal AI strategy is established with systematic skill development; Level 4 (Integrated & Predictive): AI is fully integrated into SMA processes with institutionalized human-in-the-loop interaction; Level 5 (Optimized & Cognitive): The system becomes self-optimizing, fostering the emergence of the "Hybrid Accountant" who acts as an ethical overseer and strategic business partner. The model explicitly depicts the two-way interaction between CSFs and barriers, where strengthening enablers like algorithmic explainability directly mitigates barriers like the black-box challenge.

CONCLUSION

This research successfully bridges a critical theoretical gap by designing a novel, integrated AI maturity model specifically tailored for Strategic Management Accounting. The model's primary contribution lies in its holistic, multidimensional approach, which, unlike previous unidimensional or general frameworks, simultaneously synthesizes the technical, organizational, and human success factors, the multi-layered barriers, and the evolutionary organizational consequences into a single dynamic continuum. The conceptualization of Hybrid Intelligence as a distinct layer of drivers, and the consequent emergence of the "Hybrid Accountant" as the ultimate pinnacle of maturity, represents a significant contribution to the literature. This model provides a practical and strategic roadmap for the accounting profession, guiding organizations to transcend the mere automation of tasks. It emphasizes that true maturity is achieved not through technology alone, but by fostering a synergistic human-machine partnership where accountants are elevated to strategic advisors and ethical overseers, thereby enabling sustainable competitive advantage in the VUCA era. Future research should focus on the empirical validation of this model through longitudinal case studies and the development of quantitative instruments to measure maturity levels in diverse organizational contexts.

Contribution of Authors

The author is solely responsible for the conceptualization, design, data collection, analysis, synthesis of findings, and writing of this research.

Ethical Approval

This research was conducted in full compliance with ethical principles. All intellectual property rights of original article authors were respected through precise citations. Expert panel participants collaborated voluntarily with full awareness of the research objectives, and their personal information was kept confidential.

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Conflict of Interest
The author declares no conflict of interest.

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