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Digital Accounting Transformation to Enhance Efficiency, Accuracy, and Competitiveness in the Modern Era

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Abstract

Digital transformation has fundamentally reshaped the role of accounting within modern organizations, positioning accounting systems as strategic instruments that support operational performance, information quality, and competitive sustainability. This study aims to analyze the role of digital accounting transformation in enhancing operational efficiency, financial information accuracy, and corporate competitiveness in the contemporary business environment. The research employs a non-empirical qualitative design based on a systematic literature review approach. Relevant literature was collected from scholarly databases and analyzed using an integrative thematic synthesis framework to identify recurring patterns, conceptual relationships, and emerging trends. The findings indicate that digital accounting technologies, including cloud-based systems, integrated accounting information systems, financial technologies, and automated reporting mechanisms, significantly improve operational efficiency through process optimization and reduced administrative complexity. The analysis further reveals that digitalization enhances the accuracy, consistency, transparency, and reliability of financial information by strengthening data validation and reporting controls. Competitive advantage emerges through improved decision-making quality, organizational adaptability, innovation capability, and responsiveness to market dynamics. The study concludes that digital accounting transformation functions as a strategic organizational capability that generates sustainable value when technological integration is aligned with managerial objectives and long-term business strategy.

Keywords: *Digital Accounting, Digital Transformation, Financial Information Accuracy, Operational Efficiency, Corporate Competitiveness.*

INTRODUCTION

The contemporary business environment is being reshaped by an unprecedented wave of digital transformation that is fundamentally altering how organizations generate, process, and utilize financial information in support of strategic decision-making. Rapid advancements in cloud computing, integrated information systems, artificial intelligence, data analytics, and digital platforms have shifted accounting from a traditionally administrative function into a strategic organizational capability capable of creating competitive value. Within this context, digital accounting transformation has emerged as a critical organizational response to increasing market complexity, global competition, and stakeholder demands for transparency, speed, and reliability of financial information. Recent studies indicate that digitalization has expanded the functional scope of accounting systems beyond transactional recording toward real-time data integration, predictive analysis, and strategic performance management, enabling organizations to improve operational responsiveness and strengthen competitive positioning in increasingly volatile business environments (Novida, 2025; Nugroho, 2025). The growing convergence between digital technologies and accounting practices reflects a broader transition toward data-driven enterprises in which financial information serves not merely as a reporting mechanism but as a strategic asset capable of influencing organizational adaptability and long-term sustainability (Dewi & Sani, 2025).

The expanding scholarly discourse surrounding digital accounting transformation has generated substantial evidence regarding its capacity to enhance organizational performance, although the mechanisms through which such improvements occur remain subject to ongoing debate. Existing research consistently demonstrates that cloud-based accounting systems facilitate faster data processing, broader information accessibility, and improved coordination across organizational units, thereby contributing to higher levels of operational efficiency and financial transparency (Barus et al., 2024; Komala et al., 2024). Parallel investigations emphasize that the integration of digital accounting tools within managerial processes strengthens decision quality by providing timely and analytically rich financial information capable of supporting strategic business initiatives (Bancin et al., 2025). Other studies have highlighted the role of accounting digitalization in reducing administrative costs and increasing process efficiency, particularly among organizations operating within highly competitive and resource-constrained environments (Sriningsih et al., 2025). Scholarly discussions have also extended beyond operational outcomes by arguing that digital transformation reshapes management accounting practices, enabling firms to develop more dynamic strategic capabilities and respond more effectively to environmental uncertainty (Bangun et al., 2025).

Despite the growing body of literature, the current state of knowledge remains characterized by several conceptual and empirical limitations that constrain a comprehensive understanding of digital accounting transformation. Much of the existing research tends to isolate individual outcomes such as efficiency improvement, cost reduction, transparency enhancement, or decision-making quality without sufficiently examining the interdependent relationships among these dimensions. Studies investigating cloud-based accounting systems predominantly focus on technological adoption and operational performance, while research addressing strategic competitiveness often treats accounting digitalization as a peripheral rather than central explanatory factor (Barus et al., 2024; Komala et al., 2024). A similar fragmentation can be observed within studies emphasizing management accounting and digital business transformation, where efficiency, accuracy, and competitiveness are frequently analyzed as separate constructs rather than as interconnected consequences of an integrated digital accounting ecosystem (Bancin et al., 2025; Dewi & Sani, 2025). Such fragmentation creates a significant gap in understanding how digital accounting capabilities simultaneously influence multiple dimensions of organizational performance through complex causal mechanisms.

The persistence of these gaps is particularly problematic because organizations increasingly operate in environments where operational efficiency alone is insufficient to secure sustainable competitive advantage. Financial information must not only be generated rapidly but also possess a high degree of accuracy, reliability, and strategic relevance to support managerial responses to rapidly changing market conditions. Research emphasizing environmental accounting and global competitiveness has underscored the importance of integrating technological capabilities with strategic business objectives to maintain organizational resilience within digitally interconnected markets (Rhamadani & Sisdianto, 2024). Simultaneously, evidence concerning the evolution of accounting information systems suggests that organizations failing to align digital accounting initiatives with broader strategic goals often experience suboptimal outcomes despite significant technological investments (Novida, 2025). The coexistence of increasing digitalization efforts and uneven organizational performance outcomes signals the existence of unresolved theoretical questions regarding the pathways through which digital accounting transformation generates measurable improvements in efficiency, information accuracy, and competitive strength.

The unresolved nature of these questions highlights an important scientific and practical need for a more integrative analytical perspective capable of explaining the multidimensional impact of digital accounting transformation. Existing studies provide valuable insights into specific aspects of digitalization; however, they offer limited understanding of how efficiency enhancement, financial information accuracy, and organizational competitiveness interact within a unified conceptual framework. This limitation reduces the explanatory power of current literature and restricts the development of evidence-based managerial strategies aimed at maximizing the benefits of digital transformation initiatives. A more holistic examination is required to clarify whether efficiency gains derived from digital accounting systems contribute directly to enhanced information accuracy and whether improvements in information quality subsequently translate into stronger competitive capabilities. Addressing these issues is essential for advancing theoretical discussions concerning digital accounting while simultaneously providing organizations with a clearer foundation for strategic decision-making in the digital economy.

This study positions itself within the emerging intersection of digital accounting, organizational performance, and strategic competitiveness by developing an integrated analysis of the relationships among efficiency, accuracy, and competitive advantage within the broader context of digital transformation. The research seeks to examine how digital accounting transformation functions as a strategic mechanism that simultaneously improves operational processes, strengthens the quality of financial information, and enhances organizational competitiveness. The theoretical contribution of this study lies in the construction of a more comprehensive explanatory perspective that conceptualizes efficiency, accuracy, and competitiveness as mutually reinforcing dimensions rather than isolated outcomes. Its methodological contribution stems from the synthesis of contemporary scholarly evidence into an integrated analytical framework capable of providing a deeper understanding of the strategic value generated through digital accounting transformation in modern organizations.

RESEARCH METHODS

This study employs a non-empirical qualitative research design based on a systematic literature review approach to examine the role of digital accounting transformation in enhancing operational efficiency, financial information accuracy, and corporate competitiveness in the contemporary business environment. The research is grounded in a conceptual and theoretical perspective that synthesizes existing knowledge from the fields of accounting, management, information systems, and digital transformation. Relevant literature was identified through structured searches in internationally recognized academic databases, including Google Scholar, ScienceDirect, SpringerLink, and Scopus-indexed sources, using keywords such as “digital accounting,” “accounting digitalization,” “cloud accounting,” “enterprise resource planning,” “financial information systems,” and “digital transformation.” The selection process followed predefined inclusion criteria, encompassing peer-reviewed journal articles, scholarly books, and conference proceedings published within the most recent period and directly related to the research objectives. Sources were further evaluated based on their academic rigor, relevance, theoretical contribution, and consistency with the study’s analytical focus.

The analytical framework of this study is based on an integrative thematic synthesis model that enables the identification, classification, and interpretation of recurring patterns across the selected literature. Data analysis was conducted through several stages, including literature screening, data extraction, thematic coding, category development, and cross-study synthesis. The interpretative process focused on examining causal relationships and conceptual linkages among digital accounting technologies, operational efficiency, financial reporting accuracy, and organizational competitiveness. Rather than merely summarizing prior findings, the analysis critically compared convergent and divergent perspectives to uncover underlying theoretical assumptions, research gaps, and emerging trends within the literature. This interpretive approach facilitates the development of a comprehensive understanding of digital accounting transformation as a strategic organizational process and provides a coherent conceptual framework capable of explaining its multidimensional implications for firm performance in the digital economy.

RESULTS AND DISCUSSION

Digital Accounting Transformation as a Driver of Operational Efficiency

The thematic synthesis reveals that operational efficiency represents the most consistently reported outcome of digital accounting transformation across contemporary literature. Digital accounting systems reduce procedural complexity by automating repetitive financial processes and minimizing manual intervention in transaction recording activities. This pattern indicates a structural shift from labor-intensive accounting practices toward technology-enabled process integration. The findings correspond with the argument that digitalization restructures organizational workflows and improves process responsiveness in modern firms (Nugroho, 2025).

Literature examined in this study demonstrates that cloud-based accounting platforms significantly improve the speed of information processing and internal coordination. Real-time accessibility enables accounting personnel and managers to access synchronized financial information without geographical limitations. Process acceleration emerges not merely from technological deployment but from the elimination of redundant administrative procedures. Similar observations are reported in studies emphasizing the efficiency benefits generated by cloud computing applications in accounting environments (Barus et al., 2024).

Analysis of the selected literature also identifies Enterprise Resource Planning integration as an important mechanism supporting efficiency enhancement. Integrated systems facilitate seamless information exchange between accounting, production, procurement, and marketing functions. Information duplication decreases because financial records are generated through interconnected business processes rather than isolated departmental activities. Such developments reflect the broader evolution of accounting information systems within digital organizations (Novida, 2025).

The literature further suggests that efficiency gains are strongly associated with improvements in financial management practices. Digital financial management tools support faster budgeting, monitoring, and reporting activities while simultaneously increasing managerial visibility over organizational resources. Decision-making cycles become shorter because information retrieval no longer depends on extensive manual verification processes. Comparable conclusions are highlighted in discussions concerning digital financial management as a strategic transformation instrument in the digital economy (Dewi & Sani, 2025).

The synthesis also identifies substantial efficiency benefits among small and medium-sized enterprises adopting digital accounting technologies. Reduced administrative workloads allow organizations to allocate greater attention toward strategic and revenue-generating activities. Resource utilization becomes more productive because employees spend less time on routine accounting tasks. Similar findings have been documented in studies examining accounting digitalization and cost reduction within entrepreneurial business environments (Sriningsih et al., 2025). Table 1 summarizes the dominant efficiency dimensions identified through the thematic coding process and illustrates the recurring patterns found across the reviewed literature.

Table 1. Main Efficiency Dimensions Identified in the Literature Review

Efficiency Dimension	Observed Impact	Representative Literature
Process Automation	Reduced manual work and faster transaction processing	Nugroho (2025); Nurfani et al. (2025)
Cloud Integration	Real-time access and operational flexibility	Barus et al. (2024); Komala et al. (2024)
Financial Management Digitalization	Faster budgeting and reporting cycles	Dewi & Sani (2025)
Information System Integration	Reduced duplication and coordination costs	Novida (2025)
Fintech Adoption	Improved transaction efficiency	Wahyudin et al. (2025)

The patterns presented in Table 1 indicate that efficiency improvements emerge through multiple interconnected technological mechanisms rather than a single digital intervention. Automation reduces operational burdens, whereas integration strengthens information flow across organizational units. Financial technologies simultaneously accelerate transactional processes and improve organizational responsiveness. These relationships suggest that efficiency is a cumulative outcome produced by complementary digital capabilities.

Further analysis reveals that financial technology innovations increasingly contribute to accounting efficiency beyond conventional bookkeeping functions. Digital payment systems, automated reconciliation tools, and integrated financial platforms simplify transaction management processes. Operational transparency improves because transactions can be monitored continuously through digital interfaces. Such developments reinforce the strategic role of fintech in transforming financial management systems and operational performance (Wahyudin et al., 2025).

The literature also indicates that technology literacy functions as an important moderating factor influencing efficiency outcomes. Organizations possessing stronger digital competencies tend to achieve greater benefits from accounting system transformation than organizations with limited technological capabilities. Efficiency improvements depend not only on technological infrastructure but also on the capacity of users to utilize digital tools effectively. Similar relationships are emphasized in studies investigating digital transformation, accounting information systems, and technology literacy (Kusumastuti & Hizazi, 2026).

Evidence from recent scholarship further suggests that digital accounting transformation promotes organizational adaptability in rapidly changing business environments. Accounting systems increasingly operate as dynamic information platforms capable of supporting continuous operational adjustment. Strategic flexibility becomes possible because managers gain timely visibility into organizational performance indicators. This interpretation aligns with findings emphasizing the influence of information technology development on management accounting evolution and organizational effectiveness (Nadeak et al., 2025).

The overall synthesis demonstrates that operational efficiency is not merely a technical consequence of digital accounting adoption but a multidimensional organizational outcome. Efficiency emerges through the interaction of automation, system integration, technological competence, and managerial utilization of financial information. The reviewed literature consistently portrays digital accounting transformation as a mechanism that reshapes organizational processes and strengthens operational agility. These findings support the proposition that efficiency constitutes the foundational dimension through which broader organizational benefits of digital accounting are generated (Hasanah, 2024).

Digital Accounting Transformation and the Enhancement of Financial Information Accuracy

The thematic analysis identifies financial information accuracy as a central outcome of digital accounting transformation within contemporary organizations. Accuracy is increasingly associated with the ability of digital systems to minimize human intervention in transaction processing and financial reporting activities. Automated recording mechanisms reduce the probability of clerical errors that frequently occur in conventional accounting environments. Similar observations are highlighted in studies emphasizing the role of digital technologies in improving the reliability and consistency of financial information (Lusiana, 2024).

The reviewed literature demonstrates that accounting information systems contribute significantly to data integrity through standardized processing procedures. Standardization ensures that financial transactions are recorded according to predefined protocols, thereby reducing inconsistencies across organizational units. Reliable information emerges because data validation processes are embedded directly within digital accounting infrastructures. Research examining the evolution of accounting information systems also emphasizes the growing importance of integrated digital controls in maintaining reporting quality (Novida, 2025).

Analysis of recent studies reveals that the transition from manual bookkeeping to digital accounting platforms substantially improves data accuracy and accessibility. Digital systems enable immediate verification of accounting records while reducing delays associated with manual reconciliation procedures. Information discrepancies can be detected and corrected more efficiently because financial data are continuously updated within centralized databases. Comparable findings are reported in discussions concerning the digitalization of bookkeeping practices and their implications for financial information quality (Pradnyawati & Cahyaningtyas, 2025).

The literature further indicates that cloud-based accounting systems strengthen transparency and traceability throughout the reporting process. Financial information becomes more dependable because data modifications can be monitored and documented systematically. Audit trails generated by digital platforms facilitate accountability and improve confidence in organizational reporting practices. These characteristics are consistent with findings regarding the transparency benefits associated with cloud-based accounting information systems (Komala et al., 2024).

A recurring theme identified across the reviewed studies concerns the relationship between automation and reporting consistency. Automated processes reduce subjective interpretation during routine accounting procedures and create uniform standards for financial data processing. Consistency enhances the comparability of information across reporting periods and organizational divisions. Such outcomes reinforce the strategic importance of digital accounting transformation for maintaining high-quality financial information (Nugroho, 2025). Table 2 presents the principal dimensions of financial information accuracy identified through thematic synthesis and illustrates the mechanisms through which digital accounting technologies improve reporting quality.

Table 2. Dimensions of Financial Information Accuracy in Digital Accounting

Accuracy Dimension	Key Mechanism	Representative Literature
Error Reduction	Automated transaction recording	Lusiana (2024); Pradnyawati & Cahyaningtyas (2025)
Data Consistency	Standardized accounting procedures	Novida (2025)
Transparency	Cloud-based audit trails	Komala et al. (2024)
Information Reliability	Integrated validation systems	Hasanah (2024)
Reporting Timeliness	Real-time financial processing	Krisdianto (2024)

The patterns summarized in Table 2 demonstrate that information accuracy is generated through a combination of technological controls and systematic data management practices. Error reduction and data consistency operate as complementary dimensions rather than independent outcomes. Transparency mechanisms further strengthen confidence in reported information by enhancing traceability and accountability. These findings suggest that financial accuracy is embedded within the architecture of digital accounting systems rather than emerging solely from human oversight.

The literature also reveals that technological innovation contributes to reporting accuracy by enabling real-time financial monitoring. Continuous access to updated information reduces the risk of outdated data influencing managerial decisions. Reporting timeliness strengthens organizational responsiveness because managers can evaluate financial conditions based on current operational realities. Similar conclusions are emphasized in studies investigating financial technology implementation and corporate financial performance (Krisdianto, 2024).

Another significant finding concerns the integration of management accounting functions with digital reporting infrastructures. Integrated systems facilitate the alignment of operational and financial information, creating a more comprehensive basis for managerial evaluation. Data quality improves because information originates from interconnected organizational processes rather than fragmented sources. This interpretation corresponds with literature highlighting the strategic contribution of management accounting to organizational performance improvement (Gulo et al., 2025).

Environmental accounting practices also illustrate how digital technologies enhance reporting precision in emerging areas of corporate accountability. Digital platforms facilitate the collection, monitoring, and verification of environmental performance indicators alongside traditional financial metrics. Reporting quality improves because environmental data can be processed using standardized procedures comparable to financial information systems. Similar perspectives are advanced in discussions concerning digital transformation within environmental accounting practices (Apriyani et al., 2025).

Recent literature additionally emphasizes that digital accounting systems support auditors and accounting professionals in maintaining reporting credibility under increasingly complex business conditions. Advanced audit technologies enable more comprehensive examination of financial records while reducing the likelihood of undetected irregularities. Professional adaptation to digital audit environments strengthens confidence in financial reporting outcomes and promotes higher standards of accountability. This perspective aligns with findings highlighting the importance of digital transformation in enhancing auditor competitiveness and technological adaptation (Fauziyah et al., 2025).

The synthesis demonstrates that financial information accuracy represents a multidimensional consequence of digital accounting transformation involving automation, standardization, transparency, integration, and technological oversight. Accurate information is not produced solely through advanced software capabilities but through the interaction between digital infrastructures and organizational control mechanisms. The reviewed literature consistently portrays accuracy as a strategic organizational asset that supports informed decision-making and sustainable performance. These findings position financial information quality as a critical intermediary linking digital accounting transformation with broader organizational competitiveness (Hasanah, 2024).

Digital Accounting Transformation as a Source of Corporate Competitiveness

The thematic synthesis identifies corporate competitiveness as the most strategic outcome of digital accounting transformation in the contemporary business environment. Competitiveness increasingly depends on the capacity of organizations to generate, process, and utilize financial information more effectively than their competitors. Digital accounting systems contribute to this objective by providing timely insights that support strategic decision-making and organizational responsiveness. Similar arguments are advanced in studies emphasizing the relationship between accounting modernization and competitive advantage in digital markets (Rhamadani & Sisdianto, 2024).

The reviewed literature indicates that digital accounting technologies expand the strategic role of accounting beyond conventional reporting functions. Accounting information increasingly serves as an organizational resource that informs planning, performance evaluation, and market adaptation initiatives. Competitive strength emerges because managers can respond more rapidly to environmental changes using accurate and accessible financial intelligence. This perspective is consistent with findings highlighting management accounting as a key pillar of business competitiveness in the digital era (Bancin et al., 2025).

Analysis of the literature further reveals that strategic management accounting practices become more effective when supported by digital infrastructures. Integrated information systems provide managers with broader visibility regarding organizational performance and market dynamics. Strategic decisions can therefore be formulated using comprehensive and continuously updated information. Comparable observations are reported in studies examining the transformation of strategic management accounting under conditions of digitalization (Bangun et al., 2025).

The literature also demonstrates that digital accounting transformation enhances organizational adaptability, which is widely recognized as a critical determinant of competitiveness. Adaptive organizations are capable of identifying emerging opportunities and responding to threats more efficiently than less agile competitors. Digital technologies facilitate this process by accelerating information flows and reducing delays in managerial communication. Such findings align with research emphasizing strategic adaptation within digitally transformed business environments (Turnip et al., 2025).

Competitive advantage is also strengthened through innovation capabilities enabled by digital accounting ecosystems. Digital financial information provides insights that support product development, process improvement, and organizational learning activities. Innovation becomes more sustainable because decision-makers possess access to reliable evidence regarding financial feasibility and operational performance. Similar conclusions emerge from studies investigating the relationship between digital accounting transformation and business innovation in small enterprises (Basir et al., 2026). Table 3 summarizes the principal competitiveness dimensions identified through thematic synthesis and illustrates how digital accounting transformation contributes to sustainable competitive performance.

Table 3. Competitiveness Dimensions Associated with Digital Accounting Transformation

Competitiveness Dimension	Strategic Contribution	Representative Literature
Strategic Decision-Making	Faster and evidence-based decisions	Bancin et al. (2025); Gulo et al. (2025)
Organizational Adaptability	Improved response to environmental change	Turnip et al. (2025)
Innovation Capability	Support for business innovation and development	Basir et al. (2026)
Market Responsiveness	Real-time financial intelligence	Dewi & Sani (2025)

Competitiveness Dimension	Strategic Contribution	Representative Literature
Sustainable Competitive Advantage	Long-term organizational resilience	Rhamadani & Sisdianto (2024)

The dimensions presented in Table 3 indicate that competitiveness emerges through interconnected strategic mechanisms rather than isolated technological improvements. Decision quality, adaptability, and innovation collectively contribute to stronger organizational positioning within competitive markets. Digital accounting technologies function as enabling infrastructures that support these strategic capabilities. The findings suggest that competitiveness should be understood as a cumulative outcome of digitally enhanced organizational intelligence.

Another important pattern concerns the role of digital financial management in strengthening market responsiveness. Organizations equipped with integrated financial systems can identify performance fluctuations more rapidly and implement corrective actions without substantial delays. Market opportunities become easier to evaluate because financial information is available in real time. This interpretation corresponds with literature discussing digital financial management as a business transformation strategy in the digital economy (Dewi & Sani, 2025).

The reviewed studies also indicate that technological competence among accounting professionals contributes directly to organizational competitiveness. Professional expertise in utilizing digital tools improves the quality of financial analysis and strategic recommendations provided to management. Competitive benefits increase when technological capabilities are combined with analytical and managerial competencies. Similar observations are evident in discussions regarding the digital transformation of accounting professions and technological adaptation among auditors (Fauziyah et al., 2025).

Environmental and sustainability considerations increasingly influence corporate competitiveness in global markets. Digital accounting systems facilitate the integration of environmental performance indicators into broader managerial reporting frameworks. Organizations become better positioned to satisfy stakeholder expectations regarding sustainability, transparency, and responsible business conduct. Comparable arguments are presented in studies examining environmental accounting as a source of competitive differentiation in the digital era (Rhamadani & Sisdianto, 2024; Apriyani et al., 2025).

The synthesis further reveals that information technology development continues to reshape the strategic function of accounting within modern organizations. Accounting systems are evolving from transactional recording tools into platforms that support strategic forecasting and organizational learning. Competitive performance increasingly depends on the effective utilization of information generated through digital accounting infrastructures. This interpretation reflects broader findings concerning the influence of technological advancement on management accounting development and organizational strategy (Nadeak et al., 2025).

The overall analysis demonstrates that digital accounting transformation contributes to competitiveness through its ability to enhance decision quality, organizational adaptability, innovation capacity, and sustainability performance. Competitive advantage emerges when digital accounting capabilities are integrated with broader managerial and strategic processes. The reviewed literature consistently portrays accounting digitalization as a strategic organizational resource rather than merely a technological upgrade. These findings reinforce the proposition that competitiveness represents the highest-order outcome generated through improvements in efficiency and financial information accuracy within digitally transformed organizations (Hasanah, 2024).

CONCLUSION

The analysis demonstrates that digital accounting transformation represents a strategic organizational process that extends beyond technological modernization and serves as a critical driver of business performance in the digital economy. The literature synthesis indicates that digital accounting systems enhance operational efficiency through automation, process integration, and real-time information accessibility, while simultaneously improving the accuracy, consistency, transparency, and reliability of financial information through standardized digital controls and advanced reporting infrastructures. The findings further reveal that these improvements create a foundation for stronger organizational competitiveness by supporting evidence-based decision-making, increasing adaptability to environmental change, fostering innovation, and strengthening long-term strategic resilience. The interrelationship among efficiency, information accuracy, and competitiveness suggests that digital accounting transformation generates value through a cumulative mechanism in which operational improvements enhance information quality, and higher-quality information strengthens strategic capabilities. Digital accounting should therefore be understood as an integrated organizational capability that contributes directly to sustainable competitive advantage when supported by appropriate technological competencies, managerial commitment, and strategic alignment.

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