

The use of artificial intelligence to enhance the efficiency of management accounting systems: evidence from global technology leader (Amazon)

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Abstract:

This study examines the critical role of artificial intelligence (AI) in modern management accounting, emphasizing its significance as a catalyst for organizational change and innovation. The findings reveal that AI significantly improves the speed and accuracy of data analysis, enhances strategic decision-making processes, and fosters innovative business practices.

The study also demonstrates that the future development of AI in management accounting depends on continuous technological adaptation, effective integration between AI systems and human workers, and the establishment of robust governance frameworks to ensure responsible use and sustainable organizational growth.

key words: Artificial Intelligence ; management accounting ; Decision-Making ; Amazon.

Introduction:

With the rapid development of the global economy and the intensification of market competition, organizations face increasing pressure to enhance the efficiency of management accounting practices, strengthen cost control, and improve the effectiveness of information processing and decision-support systems. These factors

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directly influence resource allocation, production efficiency, financial performance, and strategic decision-making.

In recent years, advances in artificial intelligence technologies have created new opportunities in the field of business management, including management accounting practices. Compared to human capabilities, AI can process and integrate massive amounts of data with greater speed and accuracy, thereby supporting more informed and timely decision-making while Improving overall organizational performance.

This study uses Amazon as a case study due to its leadership in e-commerce and its extensive integration of AI across organizational operations, including management accounting. It examines the scope of AI use within the company, the areas of application, the benefits achieved, the strategic approach guiding its adoption, and the specific technologies employed.

- **Study Objectives:** The study aims to examine the benefits of AI in management accounting, particularly in improving efficiency, decision-making quality, and organizational performance. It also explores the key challenges, limitations, and critical success factors affecting the successful integration of AI into management accounting systems. In addition, the study identifies future research directions to help organizations and scholars better understand how to use AI responsibly and sustainably within management accounting functions.

- **Importance of the Subject:** The topic emphasizes the importance of AI in digital transformation, particularly in management accounting, where it acts as both a driver of change and a challenge. Through the case of Amazon, it offers insights into how organizations adapt to AI-driven transformation and provides valuable implications for managers and decision-makers. It also highlights ongoing technological and organizational changes while supporting strategies for adapting to rapid technological advancements.

- **Research Question:**

How does artificial intelligence contribute to improving management accounting within Amazon?

- **Study Hypotheses:**

AI-driven management accounting practices provide significant enhancements in efficiency, accuracy, and decision-making quality within Amazon.

- **Research Issue:** The rapid advancement of digital transformation, driven by artificial intelligence (AI), has significantly transformed management accounting within organizations. This study examines how AI enhances the efficiency of management accounting systems, with particular focus on Amazon as a leading global technology company.

- **Research Methodology:** The study used a descriptive research approach based on the review and analysis of relevant literature, focusing on the impact of AI integration on management accounting practices. In addition, a case study approach was employed to

examine the phenomenon in its real-life context, providing a detailed and in-depth understanding of the issue within its natural environment. A single case study design was also applied to offer deep insight.

- **Case Study Selection Criteria:** Amazon was selected as a representative case due to its advanced and extensive use of AI across multiple business functions, including management accounting. Although many global companies adopt AI in this area, Amazon exemplifies best practices and emerging trends because of its strong global influence and leading market position.

- **Data Collection:** The study used various sources, including books, scientific journals, conference papers, and websites, to identify and analyze the main variables of the subject.

- **Research Value:** This study examines the integration of AI into management accounting, focusing on its benefits, applications, challenges and future development prospects within organizations. Amazon is selected as a case study due to its advanced use of AI across multiple business functions to improve operations, customer service, and decision-making processes.

1- Artificial Intelligence and Management Accounting:

Digital transformation has become a major catalyst for organizational change across firms of all sizes. The increasing reliance on AI systems, particularly predictive technologies, is transforming strategic decision-making, organizational structures, governance mechanisms, and accountability processes. However, existing research continues to focus primarily on technical aspects, while the broader socio-organizational and governance implications remain relatively underexplored.

1.1- Management Accounting: An Overview

The evolution of management control over the past two decades is widely recognized. Following a crisis that emerged in the late 1980s and prompted substantial criticism of traditional practices, a range of technical and methodological responses were advanced to address perceived shortcomings and to modernize management control frameworks.

1.1.1- Definition of Management Accounting:

According to the Institute of Management Accountants (IMA, 2008), "Management accounting is defined as a profession that involves partnering in management decision-making, designing planning and performance management systems, and providing expertise in financial reporting and control to support management in formulating and implementing an organization's strategy (Beusch, 2020, p. 2).

Based on the above, management accounting can be said as a vital information system within economic units, as it provides relevant and reliable information that supports the decision-making process. It also works in integration with other organizational systems, enabling the organization to perform its functions efficiently and effectively and achieve its strategic goals. It focuses primarily on supporting planning and decision-making by

providing management with the necessary information, which contributes to improving performance and enhancing the competitiveness of the organization.

1.1.2- Characteristics of Management Accounting:

The following figure summarizes the most important characteristics of management accounting:

Fig.1. Characteristics of Management Accounting

Management accounting is internally oriented and focuses on providing relevant information to management.



The essence of management accounting is the measurement of future and actual values and the delivery of internal parties



The objective of management accounting is to serve the management in performing its various functions of planning, decision-making, and control so that it can use the available resources effectively and effectively.



The source: Built by the author based on: (Aqeel, 2025, p. 563)

1.1.3- Success Factors of Management Accounting:

The effectiveness of management accounting as a tool within the overall business system in the economic unit is related to three key factors:

- ❏ Purposefulness: its goal-oriented nature.
- ❏ Systematic (structured) nature.
- ❏ The clearly defined quality of the information provided to support the management decision-making process (Zakirova, Klychova, Ostae, Zalilova, & Klychova, 2020, p. 2).

1.2- Artificial intelligence:

1.2.1- Definition of Artificial Intelligence:

Artificial intelligence (AI) refers to the ability of a computer or digitally controlled machine to execute complex tasks that typically require human intelligence (Wang, Antwi-Afar, Tezel, Antwi-Afari, & Kasim, 2024, p. 481). It also defined as a set of technologies that allow machines to simulate human cognitive functions, including learning, reasoning, perception, and decision-making (Badda, Benarbi, & Rahmouni, 2025, p. 142).

Based on the preceding definitions, Artificial Intelligence (AI) can be defined as the process of transforming human intelligence into data that can be utilized and applied to develop and deliver services that benefit individuals across various aspects of life.

1.2.2- Domains of Artificial Intelligence:

The key domains of (AI) include (Ghosh & Thirugnanam, 2021, pp. 26,27):

- ☑ Neural networks: These simulate the structure and functioning of the human brain through interconnected layers and nodes. They are widely applied in machine learning and deep learning, particularly in areas such as pattern recognition and medical image analysis.
- ☑ Robotics: This domain focuses on the design and development of intelligent machines capable of executing tasks based on programmed instructions, with applications across industry, healthcare, and service sectors.
- ☑ Expert system: These are computer-based applications that utilize knowledge bases and expert input to solve complex problems and support decision-making processes.
- ☑ Fuzzy logic system: These systems emulate human reasoning by handling uncertainty and intermediate values between binary outcomes, and are commonly used in areas such as consumer electronics, automobiles, comparison of data, etc.
- ☑ Natural language processing (NLP): This domain enables intelligent interaction between computers and human languages in a smart way, with applications such as machine translation (Google translate) and spell- checking systems.

1.3- The Integration of Artificial Intelligence in Management Accounting:

The digital transformation in management accounting is creating a qualitative shift from traditional processes to an advanced digital system based on technologies such as artificial intelligence, big data, and process automation. This transformation enhances transparency by providing accurate and up-to-date accounting information, enabling management to continuously monitor performance and make timely, well-informed decisions. In addition, it improves internal control and risk management through advanced analytical tools that help detect errors and fraud, enhancing performance efficiency and reducing potential risks (Kadhim, Mahmood, & Hindi, 2025, p. 72). Since artificial intelligence offers systematic approaches to solving complex problems that require adaptive, data-driven reasoning. In contemporary organizations, AI manifests multiple forms, ranging from pattern recognition systems that analyze large datasets using algorithms to experience-based learning methods that improve performance over time. It is also an integral component of the Internet of Things (IoT), which underpins networked applications connecting firms, assets, and stakeholders (Farzaneh, Malehmirchegini, Bejan, & Afolabi, 2021, p. 2).

1.3.1- Technological Innovation in Management Accounting:

Technological innovation refers to the use of modern technologies to provide new solutions or improve existing processes. In the field of management accounting, it is considered a key pillar in improving management accounting systems through technologies such as artificial intelligence, cloud computing systems, big data analytics, and financial process automation. These technologies enhance operational efficiency and the accuracy of accounting information, which supports management in making well-informed decisions. They also improve financial transparency and accelerate the

reporting of results, giving managers greater flexibility to make effective and timely decisions (Kadhim, Mahmood, & Hindi, 2025, p. 71. 72).

1.3.2- Artificial Intelligence and Data Analytics in Management Accounting:

Artificial intelligence technologies, big data analytics, and financial process automation enhance the efficiency of operations and the accuracy of management accounting information, thereby supporting management in making sound decisions based on reliable data. Modern accounting technologies also promote financial transparency and enable detailed analysis of all part of financial results, giving managers greater flexibility to make effective and timely decisions (Kadhim, Mahmood, & Hindi, 2025, p. 72). AI tools enable management accountants to transition into strategic” Business Partners” by providing advanced statistical forecasts and integrating big data technologies into decision-making processes (Rabia, 2024, p. 193).

1.3.2- Improving Cost Management Using Artificial Intelligence:

AI technologies are creating a significant transformation in cost management by effectively analyzing financial data, which helps to improve pricing strategies and manage costs more efficiently (Kadhim, Mahmood, & Hindi, 2025, p. 73).

1.3.2- The Impact of Artificial Intelligence Technologies on Management Control Tools:

AI technologies such as machine learning, natural language processing (NLP), and large language models (LLMs) challenge established epistemological assumptions in management control. Traditional control tools—such as performance indicators—typically reflect a deductive logic, proceeding from prior strategic hypotheses to the selection of relevant measures. In contrast, ML algorithms embody an inductive reasoning: they start with data, identify salient associations, and iteratively refine predictive models to achieve target accuracy. In practice, ML involves providing datasets, tasks, and ground-truth labels to automate model optimization. This inductive turn reconfigures how organizations generate and validate managerial knowledge, opening new possibilities for structuring, monitoring, and steering organizational performance. Consequently, integrating AI into management control is not merely a technological upgrade; it represents a substantive shift in the knowledge foundations and decision logics that underpin governance and performance management (Sundstrom, 2024, p. 2).

1.3.4- Cloud Computing and Management Accounting Systems:

Artificial intelligence is closely linked with cloud computing, as cloud providers were among the first to use AI to improve their services.

The cloud has also become the main way to ingrate AI into business applications, where it supports automated systems and delivers IT services and SaaS applications efficiently, reliably, and at the lowest cost (Sornprom, 2024, p. 1. 2). Cloud computing is a major technological innovations that has transformed management accounting systems in organization. It enables the automation of routine tasks and provides access to data anytime and anywhere, improving the efficiency of accounting processes and supporting faster, data-driven decisions-making. A key advantage is real-time access to financial

information, which allows managers and accountants to work with up-to-date data, accelerating strategic decisions and reducing delays caused by manual data updates. In addition, could computing enhance collaboration between financial and administrative teams through shared access to data and documents. This ensures continuous updating of accounting information, improves coordination across departments, reduces errors, and increases the accuracy reporting (Arkd, 2025, p. 205. 206). Cloud computing facilitates budgeting by providing accurate and real-time data, thereby enhancing financial planning and resource management more efficiently and accurately (Kadhim, Mahmood, & Hindi, 2025, p. 73).

1.3.5- Financial Process Automation and Improving Management Accounting Efficiency:

Automating financial processes using modern technologies enhances the efficiency of management accounting through the use of software robots and other technological tools. Organizations can automate many routine accounting tasks such as financial reporting, invoice management, and cash flow analysis. Automated systems execute these operations with high accuracy, which reduces human errors, accelerates routine operations, and increase the quality of financial information. It can also lead to improved productivity by reducing the time required to complete routine financial operations. These techniques help financial teams save time and focus on more strategic and complex tasks, such as data analysis and financial planning (Kadhim, Mahmood, & Hindi, 2025, p. 73).

2- A Case Study of Amazon: Review and Analysis

2.1- Presentation of the Company:

Amazon, originally known as Cadabra, Inc., is a global e-commerce company established in July 1994 by Jeff Bezos and headquartered in Seattle, Washington, USA. Amazon operates across North America, Asia-Pacific, and Europe, with a presence in more than 100 countries and 20 global marketplaces. Although the company initially started as a digital bookstore, its vision was to become a comprehensive digital marketplace offering a wide range of products. Amazon now offers a wide variety of goods and services through both its physical stores and its website (Mermi, 2024, p. 37). By 2022, Amazon had emerged as one of the world's leading companies in artificial intelligence research, commercial licensing, and applications: particularly through its subsidiary Amazon Web Services (AWS), which was launched nearly 15 years earlier (Kan & Klein, 2022, p. i281). It has revolutionized e-commerce through its customer-centric approach and innovative technologies (Suguna & Gayathri, 2025). Currently, Amazon is recognized as a leader in the effective application of Artificial Intelligence (AI) technologies across various business functions and operations. The company utilizes (AI) to enhance customer interactions, improve operational efficiency, and optimize logistics management (Danish, 2025, p. 1006).

2.2- The Applications of AI in Amazon's Management Accounting:

Amazon uses AI primarily to improve its internal operations and cloud services. The company also extensively applies AI in management accounting systems, particularly in

supply chain management, inventory optimization, demand forecasting, and cost management. It relies on machine learning algorithms to predict product demand and automatically adjust inventory levels based on these predictions (Rabia, 2024, p. 193. 195), which contributes to improving decision-making, enhancing operational efficiency and reducing waste. These technologies also support decision-making, cost control, and performance evaluation. The main application can be summarized as follow:

2.2.1- Applications of AI in Warehouse Management:

Amazon has been a leader in integrating AI into its business strategy since the late 1990s, utilizing data-driven technologies to enhance warehouse management, logistics, fulfillment operations, and customer service. The company applies AI-based technologies such as RFID, barcode scanning, and computer vision, and machine learning to improve item identification, damage detection, and shipment forecasting, thereby enhancing operational planning. Amazon also relies heavily on robotics to automate warehouse operations, with the number of robots increasing from 10,000 in 2013 to 750,000 in 2023. Advanced robotics systems, including Kiva, Proteus, and Cardinal, support inventory handling, sorting, loading, transportation, and lifting activities, contributing to higher efficiency, increased automation, and improved collaboration between human workers and intelligent systems (Mermi, 2024, p. 38).

2.2.2- Supply chain management system:

Amazon leverages AI to improve the efficiency of its supply chain through automation, robotics, and data-driven decision-making. Machine learning algorithms enhance demand forecasting by analyzing sales data, market trends, and consumer behavior, which increases inventory turnover and a reduces stock shortages by around 30%. AI-based warehouse optimization improves inventory distribution, contributing to a 20% reduction in delivery time and lower transportation costs. Additionally, the use of robotics systems such as Kiva, along with automated logistics, further reduces labor costs, minimizes errors, and increasing processing speed (Zhuoyani, 2024, p. 2). The company also employs numerous AI technologies in its supply chain, including demand forecasting, warehouse automation, intelligent algorithms, and drone delivery, all of which contribute to improving operational efficiency and reducing supply chain costs (Luo, 2025, p. 194).

2.2.3- Applications of AI in enhancing customer and E-Commerce Performance:

Amazon uses AI to improve customer experience and support e-commerce performance through several key applications, including dynamic pricing, efficient inventory management, and tools such as Alexa for voice-activated shopping and smart home control. AI-driven recommendation systems analyze customer data to deliver personalized product suggestions, which help increase sales, satisfaction, engagement, and retention. In addition, technologies such as chatbots, customer segmentation, and recommendation systems significantly influence purchasing decisions and strengthen brand loyalty. Overall, the use of AI has transformed Amazon's e-commerce operations, setting industry standards and providing a model for improving customer satisfaction, operational efficiency, and business growth (Suguna & Gayathri, 2025, p. i 286).

2.2.4- AI-Driven Transformation of Business Processes and Financial Decision-Making:

AI support organizations in three main areas: automating of business processes; extracting insight from large-scale data analysis; and improving interaction with consumers and staff. Large companies such as Amazon benefit significantly from vast volumes of customer data, which enhance the accuracy and precision of AI-driven analysis and decision-making (R & Devi, 2022, p. 788). In management accounting, Amazon applies advanced machine learning and deep learning models to improve financial analysis and support decision-making processes. The company adopts a hybrid approach that combines data-driven analysis with historical financial and operational data to enhance cost allocation, budgeting, and performance evaluation. This enables a deeper understanding of financial patterns and supports more informed strategic decisions aligned with organizational goals. Additionally, AI is used to optimize financial planning, resource allocation, and overall efficiency within management accounting practices.

2.3- Impact of use Amazon of AI technologies in its business operations:

Amazon's adoption of AI technologies has produced significant operational and financial impacts, particularly in the following key areas (Suri, 2025, p. 285):

-  Increased Sales and Customer Engagement.
-  Workforce Development and Skill Evolution.
-  Higher Capital Expenditures.
-  Optimization of the Supply Chain.
-  Growth of Cloud Services (AWS).

2.4- Challenges and Future Development of Amazon's AI-Driven Management Accounting:

Despite rapid advancements in artificial intelligence (AI) and increasing market demands, Amazon's management accounting systems must continuously evolve to address diverse challenges and adapt to future business requirements.

2.4.1- Challenges of AI in Amazon's Management Accounting:

Incorporating AI into management accounting systems presents several challenges that organizations need to address:

-  **Ethical Considerations:** AI may introduce algorithmic bias, discrimination risks, and ethical concerns in decision-making, requiring strong ethical governance frameworks.

- Legal and Regulatory Compliance: Organizations must continuously adapt to evolving AI laws and ensure compliance with both local and international regulations.
- Data Security and Privacy Concerns: Increased reliance on AI heightens risks related to data breaches and privacy issues, requiring stronger cybersecurity measures.
- Organizational Integration and Change Management: Implementing AI requires structural changes, role redefinition, and effective management of employee transition to ensure successful adoption.
- Dependence on Technology and Risks: Over-reliance on AI systems may create operational vulnerabilities in cases of system failures or algorithmic limitations, affecting reliability and continuity (Rabia, 2024, p. 197).

AI application in Amazon's management accounting faces several major technological obstacles:

- Algorithms complexity: AI models used in management accounting are highly complex and cannot fully eliminate prediction errors due to volatile financial and economic conditions.
- Processing limitations: Large volumes of financial and operational data may create bottlenecks, causing delays in analysis, reporting, and decision-making.
- System instability: automated accounting systems AI tools may experience technical failures or inaccuracies, especially under high data loads.
- Data inconsistency: The use of different (ERP) and accounting systems across regions create challenges in data integration and standardization.
- High costs: AI implementation requires significant financial investment in software, infrastructure, maintenance, and continuous updates. Since 2025, Amazon has invested \$25 billion in artificial intelligence (Luo, 2025, p. 197. 198).

2.4.2- Future Development Prospects of AI in Amazon's Management Accounting:

The Company has several future development prospects of AI in management accounting, which can be summarized as follows:

- Expansion of AI-Driven Management Accounting Systems: Amazon is expected to further enhance its management accounting systems through AI-powered forecasting, automation, data analysis, and intelligent decision-support systems.
- Sustainable and Green Development: AI can support environmental sustainability by optimizing operational processes, reducing waste, and improving resource utilization through more accurate planning and analysis.
- Advanced Predictive Capabilities: Amazon is expected to improve multivariate predictive models by integrating factors such as market changes, economic conditions, emergencies, and real-time data analysis. Enhancing intelligent algorithms and machine

learning capabilities may further strengthen the company's competitiveness and financial planning.

- Integration and Automation of Accounting Processes: AI is likely to play a major role in automating and integrating accounting transactions and management control activities, reducing manual intervention and improving operational efficiency.
- Cybersecurity and Data Protection: The company is expected to strengthen end-to-end encryption protocols and implement AI-powered threat detection systems to protect financial and operational data from cyber threats and security breaches.

3- Discussion:

Artificial Intelligence has become a core element of modern business, evolving from a basic tool into a strategic approach that influences organizational decision-making and operations. It is also emerged as a major driver of digital transformation and organizational change, especially in management accounting systems. Empirical evidence indicates that AI adoption has expanded significantly across organizations, progressing from experimental applications to operational integration across business functions. This growth highlights AI's role in improving analytical capabilities, enhancing decision-making quality, and increasing organizational efficiency. In addition, industry projections indicate that AI will further transform planning and control systems in the near future, as 70% of large-scale organizations are expected to adopt AI-based "touchless" forecasting in supply chain and logistics by 2030 (Gartner, 2025). These systems enable autonomous decision-making, improved forecasting accuracy, and greater operational responsiveness.

These developments are highly relevant to Amazon, which has deeply integrated AI into its operational and managerial systems. Through Amazon Web Services, Amazon provides advanced AI and machine learning services that support internal processes and external clients, enhancing data processing, real time reporting, and predictive decision-making in management accounting functions. Amazon also uses AI-driven forecasting in logistics and supply chain management to predict demand, optimize inventory, and reduce costs. The company also utilizes robotics and automation in fulfillment centers improves workflow efficiency, real-time tracking, and operational performance. Furthermore, Amazon's AI-enabled systems enhance management accounting by strengthening performance measurement, increasing cost transparency, and supporting strategic decision-making through predictive analytics and automation.

Consequently, management accounting functions are becoming increasingly analytical and strategic, making Amazon a significant case for examining the role of AI in improving the efficiency of management accounting systems.

Conclusion

Artificial intelligence (AI) has become a transformative force in modern management, enhancing management accounting through advanced analytical, predictive, and automation capabilities. It supports operational efficiency, strategic decision-making and organizational performance while improving competitiveness and strategic planning.

However, successful AI adoption requires ethical governance, skilled human resources, and organizational readiness to ensure its responsible and effective implementation.

- Results:

The study produced the following key findings:

▲ The testing of the study hypotheses demonstrated that The integration of AI into management accounting enhances the speed and accuracy of data analysis, improves strategic decision-making, and generates innovative insights into business practices, these results were confirmed by the Amazon case study, which serves as a leading example through tailored, sector-specific strategies aligned with its objectives.

▲ Successful implementation of AI requires addressing key challenges, including ethical, legal, and regulatory concerns, algorithmic bias, intellectual property issues, job displacement, technological infrastructure limitations, lack of clear strategies, and financial constraints.

▲ In Amazon, AI is applied in financial and demand forecasting, customer behavior analysis, and market evaluation to improve budgeting accuracy, optimize resource allocation, and reduce inefficiencies. It also enhances automated accounting processes through data processing financial reporting automation, and real time analysis, reducing Operational costs. Additionally, AI strengthens decision-making and performance management by improving speed and accuracy, enhancing cost control, and increasing overall managerial effectiveness.

▲ The future of AI in management accounting depends on continuous technological adaptation, effective coordination of intelligent systems, and stronger integration between AI and human workers, supported by robust governance frameworks to ensure responsible use and sustainable growth.

- Recommendations:

The integration of AI into management accounting systems requires:

❖ Adopting a strategic, forward-looking approach to AI integration while addressing ethical, legal, and regulatory challenges.

❖ Balancing the benefits and risks of AI through effective mitigation strategies and strong governance frameworks.

❖ Investing in reskilling and upskilling programs to support employees' adaptation to AI-driven changes.

❖ Consider the broader economic and social impacts of AI to ensure fair and inclusive outcomes.

- Future Research Directions:

Suggested topics for further investigation, including:

■ Advancing Management Accounting Systems through Artificial Intelligence.

■ The Future of Management Accounting in the Age of Artificial Intelligence: A Strategic and Analytical Perspective.

■ Artificial Intelligence in Organizations: Opportunities and Challenges.

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