

## Management Accounting Information Systems as a Strategic Governance Capability: An Integrated Model for Digital Transformation in Higher Education

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### ABSTRACT

Management Accounting Information Systems (SIAM) are essential for providing relevant, reliable, and timely information to support planning, control, and strategic decision-making in higher education. This study examines SIAM implementation at Bogor University, identifies contextual factors affecting its effectiveness, and develops an integrated and adaptive model for data-driven financial governance. A qualitative exploratory case study was conducted using semi-structured interviews, observations, and document analysis involving purposively selected informants responsible for system management and financial administration. Data were analyzed through reduction, categorization, and thematic interpretation using Atlas.ti version 8. The findings show that the existing SIAM, comprising SLAK, SIMKA, and SIMPEG, has improved administrative efficiency and supported financial governance. However, its effectiveness is constrained by partial system integration, inconsistent reporting standards, variations in charts of accounts across organizational units, limited use of analytical functions, and disparities in human resource competencies. The study further reveals that SIAM effectiveness is shaped not only by technological readiness but also by actor alignment, organizational capabilities, and strategic resource configuration. The study contributes to the SIAM literature by positioning SIAM as a strategic governance mechanism and organizational capability rather than merely an administrative tool. Its novelty lies in proposing an integrated SIAM model that combines Single Sign-On (SSO), a centralized database, real-time analytical dashboards, and strengthened digital internal controls. The model integrates system interoperability, reporting standardization, competency development, actor alignment, and sustained managerial support to enable effective, accountable, and sustainable data-driven university governance.

## INTRODUCTION

The rapid development of digital technology and the Industrial Revolution 4.0 has transformed organizational management practices, particularly in the generation and utilization of information for decision-making processes. In contemporary organizations, information has become a strategic resource that supports planning, control, performance evaluation, and organizational sustainability. The effectiveness of managerial decisions is highly dependent on the availability of relevant, reliable, and timely information (Santi, 2013). Consequently, Management Accounting Information Systems (SIAM) have gained increasing importance as integrated tools for collecting, processing, and disseminating financial and non-financial information to support managerial functions (Febrianti & Fitri, 2019). The implementation of computerized accounting information systems has therefore become a necessity for organizations seeking to improve operational efficiency, accountability, and organizational performance (McLeod & Schell, 2001).

Within higher education institutions, the role of SIAM has become increasingly significant due to the complexity of academic, administrative, and financial activities. Universities are required to manage diverse resources while simultaneously maintaining accountability to stakeholders, including students, government agencies, accreditation bodies, and society. Effective SIAM implementation enables institutions to improve financial transparency, support evidence-based decision-making, and enhance resource allocation processes. Previous studies have demonstrated that effective management accounting information systems contribute positively to organizational performance by improving information quality, facilitating strategic planning, and strengthening managerial control mechanisms (Hutahayan, 2020). Furthermore, advances in digital technologies have expanded the capabilities of SIAM through the integration of data analytics, artificial intelligence, cloud computing, and real-time reporting systems, thereby creating new opportunities for improving institutional governance (Warren, et al., 2020).

Despite these potential benefits, the implementation of SIAM within higher education institutions remains challenging. Digital transformation has altered not only technical processes but also organizational structures, power relations, and knowledge production mechanisms (Knudsen, 2020). The effectiveness of accounting information systems is influenced by various contextual factors, including organizational culture, leadership support, regulatory requirements, technological infrastructure, and human resource capabilities. Dynamic organizational capabilities are therefore required to ensure that accounting information systems remain responsive to changing environmental conditions and stakeholder expectations (Wahyuningsih et al., 2021). In addition, emerging technologies such as artificial intelligence and blockchain have introduced new possibilities for enhancing the accuracy, transparency, and reliability of financial reporting while simultaneously increasing the complexity of system implementation and management (Han et al., 2023). Decision-support approaches based on

intelligent information systems have also been shown to improve managerial effectiveness in complex organizational environments (Zhang et al., 2021).

Existing literature has extensively examined the application of management accounting information systems in business organizations, banking institutions, manufacturing companies, and small and medium-sized enterprises. Positive relationships have been identified between SIAM implementation and managerial performance, organizational effectiveness, and financial outcomes (Khalid & Kot, 2021; Fauzi et al., 2023; Fibriyani et al., 2022). However, research focusing specifically on higher education institutions remains limited. Most university-related studies have concentrated on administrative efficiency, budgeting processes, or technical system implementation (Turki et al., 2021), while relatively little attention has been devoted to understanding how SIAM contributes to strategic decision-making, academic management, and institutional governance. Moreover, existing evaluation models, including the End User Computing Satisfaction (EUCS) model, have generally been developed in commercial settings and have not been adequately adapted to the unique characteristics of higher education institutions (Zaena et al., 2022).

This limitation reveals an important research gap. In the Indonesian higher education context, empirical evidence regarding the effectiveness of SIAM remains scarce, particularly concerning how organizational, technological, and institutional factors interact to influence system performance and sustainability. Previous studies have largely emphasized technological aspects and short-term implementation outcomes, whereas strategic and institutional dimensions affecting long-term effectiveness have received less attention (Quesado et al., 2018; Huy & Phuc, 2020). Furthermore, limited research has investigated how integrated accounting information systems can support data-driven governance, strengthen accountability, and improve transparency within universities operating under resource constraints and evolving regulatory frameworks (Latifah et al., 2021).

To address these gaps, the present study investigates the implementation of Management Accounting Information Systems (SIAM) at Bogor University through the perspectives of Dynamic Capability Theory (DCT) and Resource-Based Theory (RBT). DCT provides a theoretical basis for understanding how higher education institutions develop and reconfigure organizational capabilities to respond to changes in technology, reporting requirements, and governance demands, while RBT explains how technological infrastructure, human competencies, organizational knowledge, and managerial support function as strategic resources for SIAM effectiveness. Together, these perspectives enable SIAM to be examined not merely as an information technology system, but as a strategic organizational capability that supports data-driven decision-making and institutional transformation.

The objectives are threefold: to analyze the current implementation of SIAM, to identify organizational, technological, and contextual factors influencing its effectiveness, and to develop an integrated and adaptive SIAM model for higher education institutions. The novelty

of this study lies in extending the conceptualization of SIAM from a primarily administrative and information-processing system toward a strategic governance capability that integrates technological infrastructure, organizational capabilities, resource configuration, and governance mechanisms. Building on the empirical findings, the study proposes an integrated SIAM model incorporating Single Sign-On (SSO), a centralized database, real-time analytical dashboards, standardized reporting, competency development, and strengthened digital internal controls.

By extending DCT and RBT into the context of management accounting information systems in higher education, this study contributes to the SIAM literature by explaining how technological and organizational resources can be dynamically configured to strengthen governance and data-driven decision-making. The study therefore provides both a theoretical contribution to understanding SIAM as a strategic organizational capability and a practical framework for supporting effective, accountable, and sustainable digital governance in higher education institutions.

## RESEARCH METHODS

**Research Design and Case Selection.** This study employed a qualitative case study approach to develop an in-depth understanding of the implementation of Management Accounting Information Systems (SIAM) in a higher education institution. A case study design was selected because it enables the exploration and interpretation of complex organizational phenomena within their real-life contexts, particularly when the objective is to understand organizational processes, practices, interactions, and decision-making rather than to test hypotheses (Othman, 2014, 2018). The approach is consistent with the objective of examining how SIAM functions as a strategic organizational capability supporting managerial decision-making, financial governance, and digital transformation within a university environment.

The study was conducted at a university in Bogor, Indonesia. The institution was selected through purposive site selection because it possesses organizational characteristics relevant to the research objectives, including a multi-level governance structure, decentralized administrative processes, multiple information systems, and ongoing digital transformation initiatives. In qualitative inquiry, site selection is based on the richness and relevance of information rather than statistical representativeness (Creswel & Poth, 2018). The selected case therefore provided an appropriate empirical context for examining the interaction among technological systems, organizational capabilities, institutional resources, and governance processes in SIAM implementation.

**Data Sources and Participants.** Data were collected from multiple sources, including semi-structured interviews, direct observations, institutional documents, and relevant audiovisual materials. The use of multiple sources enabled methodological triangulation and allowed the researchers to compare participants' accounts with observed practices and documentary evidence. The interview protocol was developed based on the research objectives and the conceptual framework derived from Dynamic Capability Theory (DCT) and Resource-Based

Theory (RBT). The protocol was subsequently refined through a pilot study to assess the clarity, relevance, sequencing, and consistency of the questions before the main fieldwork.

Purposive sampling was employed to select participants who possessed direct knowledge of the development, management, implementation, or utilization of SIAM. Ten participants were selected to represent different organizational positions and levels of involvement in SIAM-related activities. The participants consisted of one Vice Rector responsible for resource management, two faculty-level administrators, two representatives responsible for academic or administrative coordination, two financial/administrative staff members, two lecturers, and one student/system user. This composition enabled the study to capture perspectives from strategic decision-makers, managerial and operational personnel, academic users, and system users.

The inclusion of participants from different organizational levels was intended to capture variations in perceptions regarding system integration, financial reporting, information requirements, technological utilization, organizational coordination, and user competencies. Participant selection was based on three criteria: (1) direct involvement with university financial, administrative, or information-system processes; (2) experience in using, managing, or supervising SIAM-related systems; and (3) willingness and ability to provide detailed information concerning the implementation of SIAM.

The adequacy of the sample was assessed through information saturation. Interviews continued until additional interviews no longer generated substantially new categories, explanations, or contextual information relevant to the research objectives. The combination of purposive sampling and saturation was used to ensure that the data provided sufficient depth and variation for the qualitative analysis rather than statistical representativeness.

**Data Collection and Triangulation.** Semi-structured interviews constituted the primary source of empirical data. Interviews explored participants' experiences concerning the existing SIAM, system integration, financial reporting practices, data management, information requirements, technological utilization, organizational coordination, human resource competencies, and governance mechanisms. Direct observations were used to examine how information systems and financial processes were implemented in practice, while institutional documents were analyzed to identify formal procedures, reporting requirements, organizational policies, and system-related documentation.

Triangulation was conducted by systematically comparing information obtained from interviews, observations, and documentary evidence. Where discrepancies occurred, the researchers revisited the relevant data sources and examined the contextual explanations provided by participants. This process reduced reliance on a single source of evidence and strengthened the credibility of the empirical interpretation.

**Data Analysis.** The data were analyzed using a thematic analysis procedure involving five interconnected stages: (1) data familiarization, (2) initial coding, (3) category development, (4)

theme identification and refinement, and (5) interpretation and synthesis. Interview transcripts were prepared verbatim and reviewed repeatedly to obtain an overall understanding of the empirical material.

Initial coding was conducted by identifying meaningful statements related to the research questions and conceptual framework. The codes were subsequently grouped into broader categories based on conceptual similarity and empirical relationships. ATLAS.ti version 8 was used to organize the coding process, retrieve quotations, examine relationships among codes, and support the development of thematic networks. Manual interpretation was retained throughout the process to ensure that software-assisted coding did not replace contextual and theoretical interpretation by the researchers.

The thematic development process was iterative. Initial codes were compared across participants and data sources, merged when they represented similar meanings, and separated when they reflected distinct organizational phenomena. The emerging categories were subsequently examined against the conceptual dimensions of technological integration, organizational capability, strategic resource configuration, actor alignment, and governance mechanisms. Themes were retained when they were supported by multiple pieces of evidence and demonstrated clear relevance to the research objectives.

**Expert Validation and Cohen's Kappa.** To strengthen analytical rigor, the coding framework and emerging themes were subjected to expert validation. An independent expert reviewed a sample of coded transcripts and assessed whether the assigned codes appropriately represented the meaning of the underlying statements. The validation process focused on the clarity of code definitions, consistency of coding decisions, conceptual relevance of categories, and adequacy of the relationship between codes and emerging themes.

Inter-rater agreement was assessed using Cohen's Kappa coefficient. The coefficient was calculated by comparing the coding decisions of the researcher and the independent reviewer on the same selected units of analysis. The assessment provided an additional indication of coding consistency beyond simple percentage agreement.

The validation results were subsequently incorporated into the final coding framework. Where differences in coding occurred, the researchers reviewed the relevant quotations and code definitions, discussed the conceptual interpretation, and refined the coding scheme where necessary. Consequently, expert validation was not treated merely as a statistical procedure but as an iterative process for improving the clarity, consistency, and conceptual validity of the thematic structure.

**Development of the Integrated SIAM Model.** The final analytical stage involved synthesizing the validated themes into an integrated SIAM model. The model was developed by connecting the empirical findings concerning technological limitations, organizational capabilities,

resource configuration, actor alignment, and governance requirements with the theoretical perspectives of Dynamic Capability Theory and Resource-Based Theory.

The resulting model incorporates Single Sign-On (SSO), a centralized database, real-time analytical dashboards, standardized reporting, competency development, and strengthened digital internal controls. The model therefore represents the empirical and theoretical synthesis of the study rather than a purely technological solution. It is designed to strengthen SIAM as a strategic organizational capability supporting managerial decision-making, financial accountability, institutional coordination, and data-driven governance in higher education.

## RESULTS & DISCUSSION

The implementation of the Management Accounting Information System (SIAM) at Bogor University reflects the institution's efforts to strengthen financial governance and institutional accountability through the use of digital systems comprising three main subsystems: SIAK (Academic Information System), SIMKA (Financial and Accounting Management Information System), and SIMPEG (Human Resource Information System). These three systems serve as the primary pillars supporting academic activities, financial management, and human resource administration at the university level.

**Contextual Factors Influencing Management Accounting Information System (SIAM) Practices.** The findings from in-depth interviews, observations, document analysis, and Atlas.ti version 8 indicate that the effectiveness of the Management Accounting Information System (SIAM) at Bogor University is shaped by the interaction among technological integration, organizational capabilities, resource configuration, and governance mechanisms. The coding process generated 87 codes and 123 quotations, which were grouped into three dominant themes: financial data management, monitoring and control, and reporting quality. Atlas.ti network analysis showed strong interconnections among these themes, indicating that effective financial data management supports reporting quality, while monitoring and control strengthen consistency and compliance across organizational units.

Interview evidence revealed persistent system fragmentation, particularly differences in recording, classification, and reporting practices across faculties. Existing applications, including SIMKA, were also not fully integrated with academic and personnel systems, resulting in repeated manual data entry, duplication risks, and reporting delays. These findings indicate that the main challenge is not the absence of technology but the misalignment between technological infrastructure and organizational processes. From the perspective of Dynamic Capability Theory (DCT), the university has not yet fully developed the capability to integrate, adapt, and reconfigure its technological and organizational resources in response to changing governance requirements.

The findings also demonstrate that technological resources alone do not guarantee effective SIAM implementation. Differences in user competencies, reporting practices, organizational

knowledge, and managerial support influence how effectively existing systems are utilized. Consistent with Resource-Based Theory (RBT), the value of SIAM depends on the effective combination of technological infrastructure, human competencies, organizational knowledge, and managerial support. Limited competencies and inconsistent organizational practices encourage continued reliance on manual procedures and local workarounds, thereby reinforcing system fragmentation.

The relationship between monitoring and control and reporting quality further demonstrates that system integration is not merely a technological issue but also a governance process. Fragmented systems limit the availability of timely and comparable information and reduce management's ability to identify discrepancies and respond to emerging financial conditions. Thus, SIAM effectiveness depends on the alignment of technology, people, processes, and governance mechanisms. This finding extends the SIAM literature by positioning SIAM not merely as an administrative or information-processing system but as a strategic organizational capability for data-driven governance.

Based on these findings, the proposed integrated SIAM model incorporates Single Sign-On (SSO), a centralized database, real-time analytical dashboards, standardized reporting, competency development, and strengthened digital internal controls. These components address system fragmentation, reporting inconsistencies, competency gaps, and limited managerial oversight. The model therefore represents not simply a technological architecture but a strategic governance configuration through which technological and organizational resources are integrated to support managerial decision-making, financial accountability, and sustainable data-driven governance in higher education.

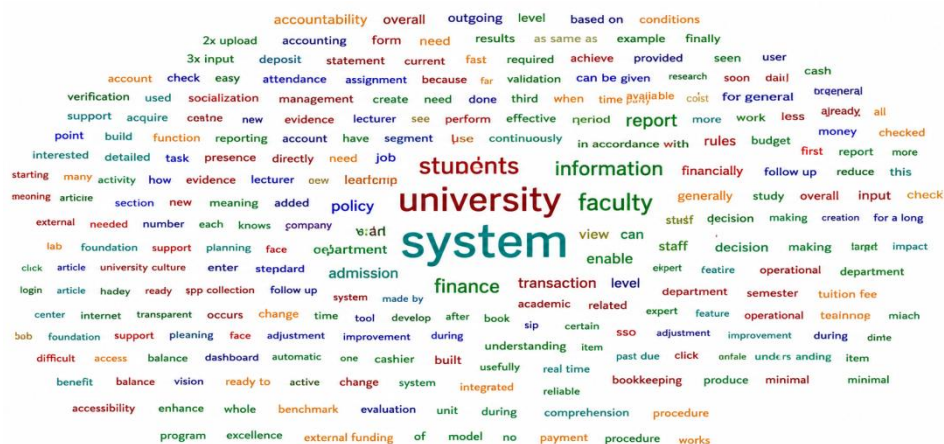
**The Effectiveness of Management Accounting Information System Practices in Supporting Management and Financial Operations at Universities in Bogor.** The findings reveal that the effectiveness of the Management Accounting Information System (SIAM) at Bogor University remains suboptimal due to persistent challenges in financial transparency, operational efficiency, and managerial accountability. Although the university has implemented several digital systems to support financial management, the expected benefits of integrated information processing have not been fully achieved. Analysis of interview data identified recurring concerns regarding fragmented financial information, duplicated administrative processes, and limited reliability of system-generated reports. These issues indicate that SIAM has not yet functioned as a fully integrated managerial tool capable of supporting timely and evidence-based decision-making. Atlas.ti version 8 analysis generated eighty-seven codes and one hundred twenty-three quotations, which were grouped into three dominant themes: financial transparency, operational efficiency, and managerial accountability. The network view further demonstrated strong interrelationships among these themes, suggesting that weaknesses in one area directly affect the performance of the others.

Interview evidence reinforces these findings. Several informants reported that financial balances at the faculty level were not always reflected in the central system, limiting transparency and creating difficulties in consolidating financial information (IF1). Similar

concerns were expressed regarding the preparation of comprehensive reports, which frequently required manual confirmation because financial data across organizational units were often inconsistent (IF4). In terms of efficiency, participants highlighted the continued practice of double data entry into both SIAM and spreadsheet applications, increasing administrative workload and reducing productivity (IF7). Furthermore, managerial decisions often required additional manual verification because system-generated reports were not always considered sufficiently reliable (IF2).

These findings support Behavioural System Theory, which argues that system effectiveness is influenced by user behavior and organizational practices. They also align with Dynamic Capability Theory and Resource-Based Theory, suggesting that the university has not yet fully leveraged its technological and human resources to create an integrated and strategically valuable information system. Consequently, improving system integration, strengthening data reliability, and enhancing user competencies are critical for increasing SIAM effectiveness and supporting good university governance.

Management Accounting Information Systems (SIAM) in private universities face increasingly complex challenges amid growing demands for transparency, accountability, and efficiency in financial management. In this context, a Management Accounting Information System (SIAM) serves as a strategic instrument that extends beyond the mere recording of financial transactions by integrating organizational data, strengthening internal controls, and providing relevant information to support managerial decision-making. Qualitative analysis conducted using ATLAS.ti Version 8 revealed that SIAM practices in private universities in Bogor remain in a transitional phase, shifting from predominantly manual processes toward a more integrated digital system. This finding is reflected in the word cloud analysis, where dominant terms such as “system,” “information,” “finance,” “faculty,” “university,” “operator,” “data,” and “report” indicate that the primary focus of SIAM implementation is still centered on financial information management and interdepartmental coordination. The results of the ATLAS.ti



analysis are presented in Figure 1, illustrating the interrelationships among the key themes emerging from SIAM practices.

**Figure 1. Word Cloud SIAM**

*Source: Research Data (Processed), 2026*

These findings were further corroborated by interview data collected from key informants. A financial operator explained that financial transactions are still recorded across multiple applications, resulting in lengthy verification processes and continued reliance on manual procedures (IF7). This condition suggests that system integration has not yet been fully achieved and that data fragmentation persists across organizational units. Similarly, a finance sub-division head noted that budget reporting formats differ among faculties, requiring manual adjustments and consolidation before reports can be submitted to university management (IF6). This finding highlights the lack of standardized financial reporting practices within the existing SIAM framework. From the perspective of university leadership, limited access to real-time financial information was identified as a significant constraint on strategic decision-making. One senior administrator stated that obtaining up-to-date information on cash balances and budget realization still requires requesting reports from the finance department, preventing direct and immediate access to critical financial data when needed (IF1).

The findings indicate that the effectiveness of SIAM is influenced not only by technological infrastructure but also by contextual factors, including organizational culture, internal regulations, human resource competencies, and technological support. These results are consistent with Behavioural Systems Theory, which emphasizes the critical interaction between human actors and technological systems in determining implementation success. From the perspective of Dynamic Capability Theory, the findings underscore the need for universities to strengthen their capabilities in sensing organizational inefficiencies, seizing opportunities for digital transformation, and reconfiguring existing processes to support integrated and real-time financial management. Resource-Based Theory suggests that strategic resources such as competent human capital, robust technological infrastructure, and integrated financial data constitute essential organizational assets for achieving sustainable governance excellence.

Based on the empirical findings, the proposed SIAM framework addresses the main organizational and technological constraints identified in the study through four interrelated pillars: system integration, reporting standardization, human resource capability development, and real-time digital technology utilization. These pillars respond directly to the identified problems of system fragmentation, inconsistent reporting practices, differences in user competencies, and limited access to timely analytical information. From the perspective of Dynamic Capability Theory, their integration enables the university to adapt and reconfigure existing technological and organizational resources, while Resource-Based Theory highlights the importance of combining technological infrastructure, human competencies, organizational

knowledge, and managerial support to generate institutional value. The proposed SIAM model is illustrated in Figure 2.

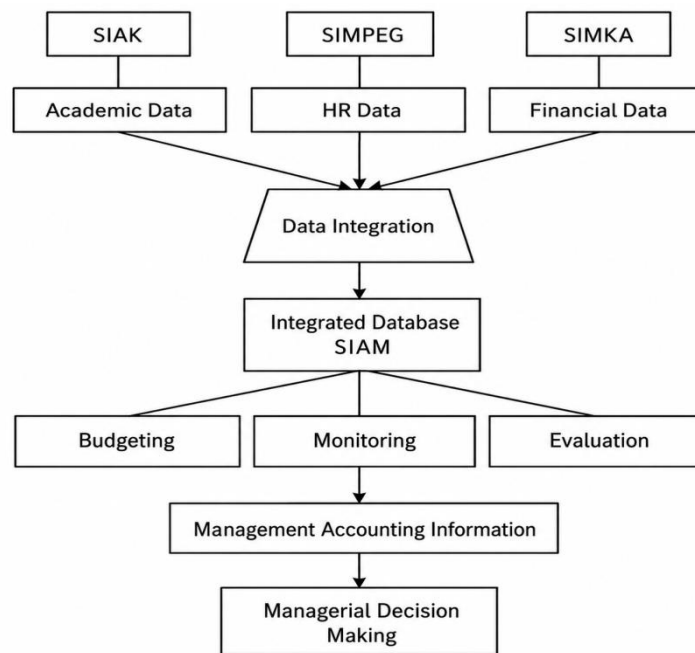


**Figure 2. Integrated Model of SIAM Support Systems**

*Source: Research Data (Processed), 2026*

The proposed model enables financial transactions and related administrative data to be processed through an integrated platform with standardized reporting structures and role-based access. Such integration reduces duplicated data entry, improves data consistency, and facilitates the availability of timely and reliable information for different organizational stakeholders. Real-time analytical capabilities further strengthen monitoring and managerial decision-making, while competency development supports effective utilization of the system across organizational units. Thus, the model addresses the underlying organizational causes of system fragmentation rather than treating the problem solely as a technological limitation.

SIAM should not be viewed merely as an administrative tool for financial recording. The findings position SIAM as a strategic organizational capability and governance mechanism through which technological resources, human competencies, organizational processes, and managerial controls are integrated to support transparency, accountability, operational coordination, and data-driven managerial decision-making in higher education institutions.

## CONCLUSION & SUGGESTION

**CONCLUSION.** This study analyzes the practice of Management Accounting Information Systems (SIAM) in universities, the contextual factors influencing its implementation, its effectiveness in enhancing transparency, efficiency, and accountability, and the design of an

integrated SIAM model. The findings indicate that SIAM has been partially digitalized through SIAK, SIMKA, and SIMPEG systems; however, its implementation remains semi-integrated, characterized by data duplication, reporting delays, and inter-unit fragmentation. The implementation is shaped by interrelated contextual factors, including regulations, organizational culture, technological readiness, human resource capacity, and leadership commitment, which collectively determine system effectiveness.

SIAM has contributed to improvements in transparency, operational efficiency, and accountability in financial management. Nevertheless, these benefits remain suboptimal due to limited system integration and uneven user competencies across organizational units. From the perspectives of Behavioural System Theory (BST) and Resource-Based Theory (RBT), SIAM is still in a transitional stage from a predominantly administrative tool toward a strategic, data-driven management system. System integration and the standardization of reporting mechanisms emerge as critical prerequisites for achieving effective, data-driven university governance. SIAM has the potential to evolve into a strategic organizational resource when supported by adaptive organizational culture and adequate digital literacy among users. These findings emphasize the importance of a holistic approach that integrates technology, human behavior, and organizational processes.

**SUGGESTION.** This study recommends strengthening system integration through the development of a unified platform based on a centralized database and Single Sign-On (SSO) to reduce data fragmentation across units. Standardization of the Chart of Accounts and harmonization of reporting policies in accordance with PSAK 45 and ISAK 35 should be prioritized to ensure consistency and comparability of financial information. Continuous capacity building and digital literacy enhancement programs are essential to improve human resource readiness and system utilization effectiveness.

Universities are also encouraged to develop real-time analytical dashboards to support timely, data-driven decision-making and financial monitoring. In addition, fostering a data-driven organizational culture is crucial to reposition SIAM as a strategic management instrument rather than merely an administrative tool. Future research is recommended to employ a mixed-methods approach to enhance empirical robustness and generalizability. Comparative studies across different higher education institutions are also necessary to validate and refine the proposed SIAM model.

Furthermore, pilot implementation and iterative testing of the proposed system are essential to assess its practical effectiveness and sustainability. Continuous evaluation using Balanced Scorecard indicators is recommended to ensure comprehensive performance measurement across financial, internal process, customer, and learning dimensions. Strengthening collaboration between information technology and financial management units is also critical to accelerate system integration and improve data quality. Finally, a risk-based control approach should be incorporated to enhance internal control mechanisms and reduce potential financial mismanagement. SIAM transformation should be directed toward an integrated, adaptive, and strategic system that sustainably supports evidence-based decision-making in universities.

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