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BEHAVIORAL IMPLICATIONS OF AI-SUPPORTED MANAGEMENT ACCOUNTING INFORMATION ON MANAGERIAL JUDGEMENT AND PERFORMANCE

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Abstract

The development of artificial intelligence has brought significant changes to management accounting information systems, particularly in providing faster, more accurate, and predictive information. The application of AI-supported management accounting information not only impacts the technical aspects of decision-making but also raises behavioral implications that influence managerial judgment and organizational performance. This study aims to systematically examine the behavioral implications of the use of AI-based management accounting information on managerial judgment processes and managerial performance. The method used is a literature review by examining relevant scientific articles from reputable international journals in the fields of management accounting, information systems, and organizational behavior. The results of the study indicate that AI support in management accounting can improve judgment quality by providing comprehensive data analysis, reducing certain cognitive biases, and increasing the speed and consistency of decisions. However, excessive reliance on AI systems also has the potential to create behavioral risks, such as decreased professional skepticism, overreliance on algorithmic recommendations, and a reduced role of intuition and managerial experience. These behavioral implications directly and indirectly affect managerial performance, both in terms of decision-making effectiveness, accountability, and the achievement of the organization's strategic goals. This research contributes to the development of management accounting literature by emphasizing the importance of a socio-technical approach to

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AI implementation, where technology integration needs to be balanced with an understanding of human behavioral factors to optimize performance benefits sustainably.
Keywords: Artificial Intelligence, Management Accounting Information, Managerial Judgment, Behavioral Implications, Managerial Performance

INTRODUCTION

The rapid development of artificial intelligence has brought about fundamental changes in how organizations manage information and support managerial decision-making processes. In the context of management accounting, AI no longer merely functions as an automation tool for recording or processing historical data, but has evolved into an intelligent system capable of generating predictive, prescriptive, and analytical information in real time. The integration of AI into Management Accounting Systems (MAS) enables organizations to process massive volumes of data, identify hidden patterns, and provide more complex and relevant insights for managers facing an increasingly dynamic and uncertain business environment. This change marks a shift in the role of management accounting information from a mere internal reporting tool to a strategic foundation for managerial decision-making (Çeri & Erhan, 2025).

As the complexity of the business environment increases, managers face pressure to make fast, accurate, and data-driven decisions. AI-supported management accounting information offers a solution by providing multidimensional performance analysis, scenario simulations, and algorithm-based predictions that conventional accounting systems cannot achieve. However, while the technological benefits of AI have been widely discussed in the accounting and information systems literature, attention to the behavioral implications arising from the use of AI-based information remains relatively limited. In fact, managerial decisions are influenced not only by the technical quality of information, but also by how managers perceive, interpret, and trust that information within specific psychological and organizational contexts.

Behavioral implications are crucial because the integration of AI into management accounting has the potential to alter managers' cognitive patterns, attitudes, and behaviors in the decision-making process. Information generated by AI is often perceived as objective, bias-free, and more accurate than human judgment (The Influence of Artificial Intelligence on Accounting Industry Practices, n.d.-a). This perception can lead to over-reliance on algorithmic recommendations, known as automation bias or algorithmic bias. Under certain conditions, managers may tend to accept AI analysis results

without conducting adequate critical evaluation, thereby diminishing the role of professional judgment and managerial intuition, which have long been crucial elements in strategic decision-making. This phenomenon raises fundamental questions about how AI-supported management accounting information affects the overall quality of managerial judgment.

On the other hand, the use of AI in management accounting also has the potential to improve the quality of managerial judgment by providing more comprehensive and relevant information. With AI's ability to process cross-functional data, integrate financial and non-financial information, and predict the impact of future decisions, managers can make more rational and evidence-based decisions. This kind of information can help mitigate traditional cognitive biases such as overconfidence, anchoring, and availability bias, which often influence human decisions. However, these benefits depend heavily on managers' understanding of AI systems, the appropriate level of trust in algorithmic outputs, and the organization's ability to strike a balance between technological support and human judgment (Rahman et al., 2025a).

Changes in managerial judgment processes triggered by AI-supported management accounting information also have direct implications for managerial performance. Managerial performance is measured not only by the achievement of financial targets but also by the effectiveness of planning, control, strategic decision-making, and the ability to adapt to environmental changes. AI can improve performance by providing real-time performance feedback, identifying deviations early, and supporting more proactive decision-making. However, if AI information is used inappropriately or misunderstood, it can actually decrease performance due to decisions that are less contextual, less flexible, or do not take into account qualitative factors that are difficult for algorithms to model (Massaro et al., 2025a).

Furthermore, the use of AI in management accounting also has social and organizational implications that influence manager behavior. The presence of sophisticated AI systems can change the distribution of power and responsibility within organizations, with certain decisions increasingly influenced by system recommendations rather than individual judgment. This can lead to changes in managers' sense of responsibility, work motivation, and self-confidence (Zamil, 2025). In some cases, managers may feel their role is reduced to merely implementing system recommendations, which can ultimately affect engagement and commitment to decisions made. Conversely, in organizations that are able to integrate AI ethically and strategically, this

technology can actually empower managers by expanding analytical capacity and the quality of decision-making.

Management accounting literature has focused largely on the technical aspects of system design, information quality, and their impact on aggregate organizational performance. Research on the behavioral dimension, particularly how AI-supported management accounting information affects managerial judgment and performance, still shows a significant gap. Yet, understanding these behavioral aspects is crucial to ensuring that significant investments in AI technology truly generate sustainable added value for the organization. Without a sufficient understanding of the behavioral implications, the implementation of AI risks unintended consequences, such as decreased decision quality, organizational conflict, or over-reliance on technology.

In this context, research on the behavioral implications of AI-supported management accounting information on managerial judgment and performance becomes highly relevant and urgent. This research not only contributes to the development of management accounting and behavioral accounting theory but also provides practical implications for organizations in designing, implementing, and managing AI-based management accounting systems (Menguy & El Khoury, 2025). By understanding how AI influences the way managers think, judge, and act, organizations can develop a framework that balances technological sophistication with the role of humans in decision-making.

Furthermore, this research is also relevant in the broader context of digital transformation, where organizations are required not only to adopt new technologies but also to manage the accompanying behavioral and cultural changes. AI-supported management accounting information is not simply a technical innovation, but rather a socio-technical phenomenon that requires a multidisciplinary understanding. Therefore, an in-depth study of the behavioral implications of AI on managerial judgment and performance is expected to provide a significant contribution in bridging the gap between technological advancements and the effectiveness of managerial decision-making in the digital era.

RESEARCH METHOD

This study uses a literature review method to comprehensively analyze the behavioral implications of using artificial intelligence (AI)-enabled management accounting information on managerial judgment and managerial performance. The literature review was conducted by examining various

relevant scientific sources, including reputable international journal articles, academic books, and conference proceedings covering the topics of management accounting, artificial intelligence, managerial decision-making, and behavioral aspects of accounting information systems. The reviewed literature was selected based on its thematic relevance, theoretical contribution, and research novelty, thus illustrating the latest conceptual and empirical developments related to the integration of AI in the provision of management accounting information and its impact on managers' cognitive processes and attitudes in decision-making.

The analysis process was conducted by categorizing and synthesizing key findings from the reviewed literature to identify patterns, conceptual relationships, and remaining research gaps. The analysis focused on how the characteristics of AI-based information, such as accuracy, complexity, algorithm transparency, and system reliability, influence managerial judgment, managers' level of trust in the information, and their implications for managerial performance. The results of the literature synthesis are then used to build a theoretical framework that explains the relationship mechanisms between AI-supported management accounting information, manager behavior, and performance, while providing a conceptual basis for the development of future empirical research.

RESULT AND DISCUSSION

The Impact of AI-Supported Information on the Quality of Managerial Judgment

In the increasingly digital era, the integration of artificial intelligence technology into management information systems has become a primary focus for organizations seeking to improve the efficiency and effectiveness of decision-making. AI-supported information refers to data and analysis generated by AI-based systems, which are capable of processing large volumes of data, recognizing complex patterns, and providing more accurate predictions than traditional approaches. In a managerial context, the quality of managerial judgment depends heavily on the availability of relevant, timely, and reliable information. AI-supported information can provide deeper insights, enabling managers to make better, more strategic, and evidence-based decisions (Limba et al., 2025).

One of the key contributions of AI-supported information to the quality of managerial judgment is its ability to analyze large-scale and highly complex data. In management practice, managers frequently encounter situations

where data comes from multiple sources, including financial, operational, and market data. AI is capable of integrating these various data sources and producing comprehensive analyses, such as trend predictions, risk identification, and strategic recommendations (Buschmeyer et al., 2023). Thus, managers no longer rely solely on intuition or previous experience but also gain a solid analytical foundation for assessing situations and determining appropriate actions. This significantly improves the quality of managerial judgment because decisions are based on more complete and accurate information.

Furthermore, AI-supported information plays a crucial role in enhancing the objectivity of managerial judgment. Traditional managerial decisions are often influenced by subjective biases, cognitive limitations, and personal perceptions of managers. With an AI system that provides systematically analyzed data, managers can compare various decision alternatives based on measurable facts and patterns. For example, in budgeting or performance evaluations, AI can highlight areas requiring special attention or identify previously unseen trends, resulting in more objective and consistent decision-making. This impact not only improves the quality of judgment but also reduces the risk of decision errors caused by psychological or emotional factors (Massaro et al., 2025b).

Furthermore, AI's ability to provide real-time information is a crucial factor in accelerating managerial judgment. In a dynamic business environment, changes in market or operational conditions can occur rapidly, and managers need the most up-to-date data to make informed decisions. AI systems can automatically update information based on the latest data changes, enabling managers to make relevant judgments in real time (Proenca, 2024). This capability increases an organization's responsiveness to external and internal changes, resulting in more timely and adaptive decisions.

In addition to analytical aspects and objectivity, AI-supported information also influences the quality of managerial judgment by improving data understanding and interpretation. AI not only provides numbers or predictions but can also present visualizations, simulation scenarios, and recommendations that can help managers understand the implications of various decision alternatives. This enables managers to evaluate risks and benefits more comprehensively, anticipate the consequences of each option, and make more strategic decisions (Eng'airo, 2024a). Thus, the quality of managerial judgment lies not only in data accuracy but also in the manager's ability to interpret information thoroughly and make optimal decisions.

However, while AI-supported information offers many benefits, its use also requires caution. Managers need to understand the limitations of AI algorithms, including potential bias in the data used for training, prediction errors, and a lack of human context that can sometimes only be understood through human experience and intuition (Dietzmann & Duan, 2022). Therefore, the best quality of managerial judgment is achieved when AI-supported information is used as a complement, not a substitute, for managers' analytical skills and professional judgment. The integration of human intuition and AI-based analysis creates a synergy that improves the accuracy, objectivity, and relevance of managerial decisions.

Overall, the impact of AI-supported information on the quality of managerial judgment is significant, as these systems expand managers' capacity to access, analyze, and interpret complex data. By leveraging AI, managers can make faster, more accurate, and more evidence-based decisions, while minimizing subjective bias and the risk of error. Emerging challenges, such as understanding algorithms, the risk of data bias, and the need for data literacy skills, must be addressed for AI implementation to deliver optimal benefits. By balancing AI capabilities with human judgment, organizations can achieve higher quality managerial judgment, ultimately contributing to more effective and sustainable organizational performance.

Cognitive Bias in Managerial Decision-Making and the Role of AI

Managerial decision-making is one of the most crucial aspects of organizational operations because the decisions made can impact strategic direction, company performance, and business sustainability. However, this decision-making process is not always rational or error-free. One of the most significant factors influencing managerial decisions is cognitive bias. Cognitive bias is a systematic distortion in the way individuals process information and assess situations, often leading to decisions that deviate from logic or objective analysis. Various types of cognitive bias, such as overconfidence bias, confirmation bias, anchoring effect, and availability heuristic, have been identified as impeding the quality of managerial decisions (Rastogi et al., 2022). For example, overconfidence bias can lead managers to be overconfident in their own judgments, thus ignoring important information that contradicts their initial opinion. Meanwhile, confirmation bias encourages managers to seek and interpret data that supports their views, thus overlooking potential risks and more optimal alternative solutions. This phenomenon demonstrates

that managerial decision-making is influenced not only by data and analysis but also by complex internal psychological processes.

In the context of modern organizations, the increasing complexity of the business environment exacerbates the impact of cognitive biases. Information overload, economic uncertainty, regulatory changes, and competitive pressures require managers to make rapid decisions with risks that are not fully known. In such situations, cognitive biases are more likely to emerge because managers rely on heuristics or rules of thumb to simplify the decision-making process. However, these heuristics are often subjective and can lead to suboptimal decisions. For example, the availability heuristic causes managers to assess the probability of an event based on how easily similar examples or experiences come to mind, rather than based on objective probabilistic analysis. As a result, rare or complex risks can be underestimated, while frequently occurring issues receive excessive attention, leading to inappropriate allocation of resources and corporate strategy (Chen et al., 2025).

With technological advances, particularly in the field of Artificial Intelligence (AI), organizations now have the opportunity to mitigate the influence of cognitive biases in managerial decision-making. AI can process large amounts of data quickly and consistently and provide objective, analysis-based recommendations (Hristov et al., 2022). In this sense, AI acts as a decision-support tool that can complement human cognitive capabilities. For example, machine learning algorithms can analyze historical patterns, identify trends invisible to the human eye, and predict risks with more accurate probabilities. This can directly reduce the likelihood of biases such as overconfidence and anchoring, because the resulting decisions are based on solid data, not just the manager's intuition or subjective experience.

However, the role of AI goes beyond providing objective data. AI can also be designed to detect potential cognitive biases in managers' decisions. Sophisticated systems can monitor decision-making patterns, recognize certain biases, and provide warnings or corrective suggestions. For example, if a manager exhibits a decision-making pattern that tends to overlook certain alternatives, the AI system can flag this and prompt a re-evaluation of available options (Carter & Liu, 2025). Thus, AI does not replace the role of managers, but rather strengthens their critical evaluation and more rational decision-making abilities. This emphasizes the concept of "human-in-the-loop," where the final decision remains with humans, while AI serves as an analytical partner that minimizes cognitive errors.

However, the integration of AI into managerial decision-making is not without challenges. First, managers must have a sufficient understanding of the capabilities and limitations of AI systems. Over-reliance on AI can introduce new biases, such as automation bias, where managers accept AI recommendations without critical evaluation. Second, the quality of decisions made depends heavily on the quality of the data used to train AI models. Biased, incomplete, or unrepresentative data can lead to misleading recommendations. Therefore, organizations need to ensure that AI systems are equipped with valid data and mechanisms for continuous model updates. Furthermore, training managers to understand the interpretation of AI results and how to integrate them with professional judgment remains crucial for effectively minimizing cognitive bias.

Conceptually, the synergy between cognitive bias reduction and the use of AI in managerial decision-making offers significant potential for improving decision quality. AI can help managers view information from a broader and more objective perspective, reduce the influence of subjective experiences or emotional distress, and encourage a more balanced evaluation of alternatives (Acciarini et al., 2020). In this way, organizations not only achieve more accurate, data-driven decisions but also optimize resource use, improve risk response, and strengthen competitiveness. Research in management and information systems emphasizes the importance of this integrative approach, where developing managers' critical thinking capacity and leveraging AI simultaneously are the most effective strategies for addressing cognitive biases.

Therefore, understanding cognitive biases and the role of AI in managerial decision-making is crucial for organizations seeking to survive and thrive in an increasingly complex business environment. The collaboration between human capabilities and technological advancements enables more rational, objective, and adaptive decisions to market dynamics. Proper implementation can minimize errors caused by bias while maximizing AI's potential to support more reliable and sustainable strategic decision-making.

The Impact of AI-Supported Management Accounting Information on Managerial Performance

Advances in information technology have brought about significant transformations in managerial accounting practices. One of the most significant innovations is the application of Artificial Intelligence in management accounting information systems, which not only simplifies data processing but also improves the quality of information available to decision-makers. AI-supported management accounting information is capable of providing faster,

more accurate, and more predictive analysis compared to conventional systems (The Influence of Artificial Intelligence on Accounting Industry Practices, n.d.-b). With AI's ability to process large volumes of data, identify patterns, and generate relevant insights, managers can make more timely and evidence-based decisions. This has a direct impact on managerial performance, as more informed and strategic decisions can improve operational effectiveness, cost efficiency, and the organization's ability to respond quickly to changes in the business environment.

AI-Supported Management Accounting Information provides benefits through various mechanisms. First, this system enables real-time monitoring of company performance, allowing managers to immediately detect deviations from established targets or standards. In the context of planning and control, AI's ability to process historical data, market trends, and external factors enables more accurate financial projections. This allows managers to rely not only on subjective experience or intuition but also on a strong analytical basis for making strategic decisions. Second, AI also supports decision-making through scenario analysis, or simulations of various strategic alternatives, which help managers assess the risks and benefits of each decision before implementation. This capability improves the quality of managerial judgment, reduces cognitive bias, and strengthens accountability in the decision-making process.

Furthermore, AI-Supported Management Accounting Information plays a role in increasing the efficiency of internal management processes. Automating data collection, processing, and reporting reduces the time required to prepare internal financial reports, allowing managers to focus more on strategic analysis rather than administrative work. This efficiency positively impacts managerial performance, as managers can more optimally allocate time and resources to value-added activities, such as strategic planning, product innovation, and risk management. On the other hand, AI's ability to present data visualizations and interactive dashboards also helps managers understand complex information more quickly, facilitates communication between teams, and accelerates the decision-making process (Advancing Interdisciplinary Studies on Social Sciences – Social Sciences Bibliography Indexes and Archives Data, n.d.).

However, the impact of AI on managerial performance is not entirely automatic and positive without obstacles. The successful implementation of these systems depends heavily on the quality of AI integration with business processes and managers' ability to utilize the technology effectively. Potential challenges include over-reliance on AI recommendations, resistance to change,

and managers' limited understanding of the algorithms used. High reliance on AI can undermine professional judgment and managerial intuition, especially when decisions are complex and require consideration of organizational contexts not fully captured by data. Therefore, a balance is needed between the use of AI's analytical capabilities and managers' professional judgment to maximize the positive impact on organizational performance (Rahman et al., 2025b).

Furthermore, the use of AI in managerial accounting also improves managers' strategic capabilities. Information generated by AI not only supports short-term decisions but also aids in long-term planning by predicting business trends, consumer behavior, and market fluctuations. With this predictive capability, managers can develop more adaptive and proactive strategies, increase organizational competitiveness, and mitigate potential risks. Psychologically, access to more accurate and structured information also increases managers' confidence in decision-making, which in turn strengthens leadership effectiveness and team coordination (Eng'airo, 2024b). The integration of AI into management information systems, when optimally implemented, creates synergy between technology and human capabilities, significantly improving managerial performance in terms of productivity, efficiency, and decision quality.

Challenges of Implementing AI-Supported Management Accounting Systems

Advances in information technology have had a significant impact on management accounting practices, particularly through the implementation of artificial intelligence-based accounting systems, or AI-Supported Management Accounting Systems. These systems offer the ability to process large amounts of data, analyze patterns, and generate relevant information in real time, enabling managers to make faster, more data-driven decisions. However, despite offering numerous benefits, implementing AI-based accounting systems presents a number of complex and multidimensional challenges. These challenges are not only technical but also touch on human, organizational, and ethical aspects within the business environment.

One of the main challenges in implementing AI-Supported Management Accounting Systems is integration with existing technology infrastructure. Many companies have long-standing conventional accounting systems integrated with various operational processes. Integrating AI technology into existing systems requires significant adaptations, both in software and hardware. The process of migrating data from legacy systems to AI-based

systems also requires special attention to ensure data accuracy and consistency. Errors in the migration process can lead to information distortion, which in turn impacts the quality of management reports. Furthermore, organizations need to ensure that AI systems can function harmoniously with other applications, such as enterprise resource planning (ERP) systems or finance and production modules, to avoid data fragmentation that can reduce information reliability (Ikwuo et al., 2024).

Beyond technical challenges, human resource aspects are also a significant obstacle. The implementation of AI systems requires new competencies for accounting professionals, including the ability to understand algorithms, analyze the resulting output, and assess the relevance of the information provided by the AI system. This change often generates internal resistance, especially from those accustomed to conventional accounting methods. A lack of understanding of new technologies can lead to distrust of AI analysis results, leading to doubts or even abandonment of managerial decisions (Ikwuo et al., 2024). Organizations need to design comprehensive and ongoing training programs to enable accounting professionals to optimally utilize AI systems while maintaining the critical thinking skills that are at the heart of managerial decision-making.

Beyond the human aspect, challenges in implementing AI-Supported Management Accounting Systems also arise from the complexity of the algorithms used. AI algorithms, especially those based on machine learning, are often "black box" in nature, meaning their data processing is difficult for humans to understand in detail. This poses risks related to the transparency and accountability of financial information. Managers using AI output need to understand the system's limitations and the potential biases that may arise from the data used to train the algorithm. Data bias can lead to inaccurate recommendations or discriminatory decisions (Huong & Thanh, 2025). Therefore, organizations need to develop oversight and audit mechanisms for AI systems to ensure the accountability of the outputs produced while maintaining the integrity of the decision-making process.

Data security and privacy are also significant challenges in implementing AI-based management accounting systems. These systems rely on large-scale data collection and analysis, often including sensitive information related to a company's finances, employees, and business strategy. Data breaches or cyberattacks can cause significant financial losses and damage an organization's reputation. Therefore, implementing strict security protocols, including encryption, access control, and regular audits, is crucial. This

challenge becomes even more complex when companies operate in multiple jurisdictions with varying data protection regulations, requiring a thorough understanding of legal and compliance issues.

In addition to internal factors, external challenges also impact the implementation of AI in management accounting. Rapid changes in accounting regulations and reporting standards, as well as the constant emergence of new technologies, require organizations to continually adapt. Regulatory uncertainty regarding the use of AI in the context of auditing and financial reporting can create legal and compliance risks. Organizations must balance technological innovation with regulatory compliance to ensure that the implementation of AI systems is not only efficient but also legally and ethically sound. This requires close collaboration between the company's accounting, information technology, and legal departments (Aliah & Faridani, 2025).

Furthermore, implementation challenges also arise from cost and investment dynamics. AI systems require significant upfront costs for hardware and software procurement, as well as developing AI models tailored to company needs. Furthermore, regular system maintenance and updates require additional investment. Companies need to ensure that long-term benefits, such as improved information quality and decision-making efficiency, justify the costs. This requires management to have thorough strategic planning, including risk assessment and a realistic cost-benefit analysis.

On the other hand, cultural and ethical challenges are equally significant. The implementation of AI in management accounting can raise concerns about replacing human labor, which can impact employee motivation and engagement. Furthermore, the use of AI for predictive and recommending managerial decisions requires consideration of ethical aspects, including fairness, transparency, and accountability. Organizations need to build a digital culture that supports collaboration between humans and machines, where AI is used as a tool to enhance human decisions, not as a replacement. Applying ethical principles in the design and use of AI is key to ensuring that this technology provides sustainable benefits to the organization and society at large.

Overall, the implementation of AI-Supported Management Accounting Systems offers significant potential to improve the quality of managerial decision-making through faster, more accurate, and evidence-based data analysis. However, the challenges faced are multidimensional, encompassing technical, human, algorithmic, security, regulatory, cost, and ethical aspects. The successful implementation of these systems depends heavily on the

organization's ability to manage these challenges holistically, by addressing technology integration, human resource competency development, algorithm oversight, data protection, regulatory compliance, investment planning, and building an ethical and inclusive digital culture. Only with a structured and comprehensive approach can the application of AI in management accounting make a real contribution to the efficiency, accuracy, and quality of managerial decision-making in the digital era.

CONCLUSION

This study concludes that the use of management accounting information supported by artificial intelligence has significant behavioral implications for managerial judgment and performance. AI can improve the quality of decision-making by providing more accurate, timely information based on predictive analytics, thereby helping managers understand the complexity of the business environment and reducing uncertainty. However, excessive reliance on AI systems has the potential to impact managers' mindsets, including diminished critical thinking skills, biased overconfidence in algorithmic recommendations, and changes in how managers evaluate risks and decision alternatives. Therefore, the role of AI in management accounting is not neutral; rather, it shapes managers' cognitive behavior and attitudes in the decision-making process.

Furthermore, this study confirms that the impact of AI on managerial performance depends heavily on the balance between the technology's analytical capabilities and human professional judgment. When AI is used as a supporting tool, rather than a substitute, managers tend to demonstrate increased effectiveness, efficiency, and the quality of strategic and operational decisions. Conversely, without adequate understanding of the limitations and assumptions inherent in AI systems, the potential for judgment distortion and decreased accountability can arise. Thus, this study recommends the importance of developing analytical competencies, AI literacy, and an ethical and responsible governance framework so that the integration of AI in management accounting systems can provide optimal contributions to managerial performance in a sustainable manner.

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