

Big Data in Management Accounting: Strategies To Follow

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Abstract. This article explores contingency theory's critical role in developing management accounting systems, emphasizing adaptation to organizational and environmental contexts. Through comprehensive literature analysis, we identify the key strategies for successful Big Data integration in management accounting by overcoming all obstacles including skills shortage, organizational rigidity, cultural resistance, weak institutional support, and data governance. This analysis enables us to construct two mathematical frameworks: the MASE model for post-implementation effectiveness evaluation and the CBDRI index for organizational readiness assessment. These frameworks provide practitioners with concrete tools for navigating Big Data transformation, demonstrating significant theoretical and practical contributions to modern management accounting evolution.

Keywords: Big Data, Management Accounting, Contingency Theory.