Big Data in Management Accounting: Strategies To Follow

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**Abstract.** This article explores contingency theory's critical role in develop- ing management accounting systems, emphasizing adaptation to organizational and environmental contexts. Through comprehensive literature analysis, we iden- tify the key strategies for successful Big Data integration in management ac- counting 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 or- ganizational readiness assessment. These frameworks provide practitioners with concrete tools for navigating Big Data transformation, demonstrating significant theoretical and practical contributions to modern management accounting evolu- tion.

**Keywords:** Big Data, Management Accounting, Contingency Theory.