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# A Conceptual Model for Knowledge Management in Management Accounting

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## ABSTRACT

In today's highly competitive and information-driven era, organizational knowledge management is recognized as a pivotal factor in corporate success. This study investigates the impact of knowledge management on management accounting and organizational innovation. On one hand, knowledge management—conceived as a systematic approach to identifying, managing, and sharing information—can enhance organizational performance and improve the efficiency of managerial systems. On the other hand, management accounting supports internal decision-making through the provision of both financial and non-financial reports, playing a crucial role in establishing sustainable competitive advantage. Prior research indicates that organizations cannot achieve optimal productivity without knowledge sharing and employee empowerment. This paper explores the causal conditions, contextual factors, intervening variables, strategies, and outcomes associated with knowledge management in management accounting. Drawing upon grounded theory, the study proposes a conceptual model to identify key determinants influencing this domain. Findings suggest that human, cultural, and technological dimensions must be concurrently integrated into knowledge management processes within management accounting. Furthermore, transformational leadership and a supportive organizational culture are identified as critical success factors. The results underscore the importance of continuous educational programs, succession planning, and the adoption of advanced technologies. It is recommended that financial and accounting managers establish flexible organizational structures and appropriate mechanisms to facilitate knowledge flow and innovation. Ultimately, this study highlights the essential role of knowledge management in enhancing decision-making quality and fostering agile, learning-oriented organizations, emphasizing the necessity of addressing human, cultural, and technological dimensions to achieve sustainable competitive advantage.

**KEYWORDS:** Knowledge Management, Management Accounting, Competition, Technology

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## 1. Introduction

In today's highly competitive and information-driven environment, organizational knowledge management (KM) is widely recognized as one of the most critical drivers of corporate success. Its significance has grown to such an extent that many organizations now measure and report their knowledge assets as intellectual capital, using them as key indicators in corporate performance assessments and public disclosures. Over the past decade, KM has sought to demonstrate that the systematic application of its principles and practices can significantly enhance organizational performance. Knowledge is widely regarded as the core source of competitive advantage in advanced economies, and effective KM is therefore essential for sustaining competitive positioning (Hu et al., 2018).

Knowledge management represents a systematic approach to identifying, managing, and sharing information, facilitating the creation, updating, and transfer of organizational knowledge. In the last two decades, KM programs have been integrated into academic curricula at numerous universities worldwide. The Asian Productivity Organization's KM assessment model, for instance, was developed to provide organizations with a rapid initial evaluation of their KM readiness. Prior to embarking on a KM initiative, organizations must first understand their internal weaknesses and opportunities for improvement. Consequently, post-assessment insights enable firms to strategically focus their KM programs on addressing the specific gaps identified (Policarpo et al., 2021).

Management accounting, in parallel, focuses on generating both financial and non-financial economic information for internal users—particularly middle and executive-level managers. It entails the strategic use of cost information to formulate and implement strategies that foster sustainable competitive advantage. The primary objective of management accounting is to simultaneously reduce costs and strengthen strategic positioning. Its dynamic nature equips businesses with the professional competencies required to adapt to evolving market demands (Darabi, 2021).

This strategic orientation is further crystallized in strategic management accounting (SMA), which actively supports the development of business strategies aimed at outperforming competitors. SMA aligns all organizational activities with overarching business strategy, thereby enhancing competitiveness and ensuring the continuity and growth of business processes. Contemporary management accounting practices offer a diverse array of advanced techniques in cost management, strategic decision-making, strategic performance measurement, and competitor and customer analysis (Ebrahimi Kahrazsangi & Bakherdi Nasab, 2019).

Moreover, in the current era, a fundamental pillar of KM lies in ensuring the accessibility of knowledge within an organization and facilitating its sharing with external partners—especially affiliated or collaborative entities. Such knowledge exchange emerges through multifaceted inter-organizational and interpersonal relationships and serves as a vital source of novel ideas and insights that can catalyze innovation. Beyond fostering innovation, effective KM delivers multiple strategic benefits, including access to competitive intelligence, enhanced competitive advantage, value creation, wealth generation, and synergy realization. KM embodies a structured and deliberate framework for creating, sharing, and storing knowledge as a strategic organizational asset, thereby improving the organization's capability, responsiveness, and effectiveness in delivering products or services aligned with its business strategy. KM operates across three interconnected levels: individual, team, and organizational. A holistic perspective integrates multiple dimensions—including people, processes, culture, and technology—and assigns equal weight to each in the KM framework (Du Plessis, 2021).

This leads to a critical insight: **full operational productivity cannot be achieved in the absence of knowledge**. Yet, many organizations continue to rely solely on experiential learning, neglecting the systematic capture, retention, and dissemination of knowledge. Within the domain of management accounting, knowledge constitutes a complex and often intangible construct, conceptualized in diverse ways across scholarly literature (Li et al., 2020).

Given the pivotal role of management accounting within organizations—and the paradigm shift over recent decades from mere cost determination toward **value creation**—it is imperative that management accounting units evolve in alignment with organizational needs. Specifically, they must adapt to the organization's size, nature, operational scope, cultural maturity, and strategic characteristics. Furthermore, as business volume and complexity grow, the management accounting function must scale accordingly. Hence, to enhance the strategic maturity of the management accounting unit, a deliberate alignment must be established between its roles and the unique demands of the host organization. Ultimately, integrating KM into this evolution provides a structured pathway through which the management accounting function can progressively achieve its strategic objectives and contribute meaningfully to organizational advancement (Torabi et al., 2021).

## 2. Literature Review

Baraccardo et al. (2025), in their article titled *"Implementing Sustainability: What Role Do Knowledge Management and Management Accounting Play?"*, conduct a systematic review of the literature intersecting knowledge management (KM), management accounting and control systems (MACS), and sustainability implementation. They identify and classify six core thematic clusters: corporate social responsibility (CSR), sustainability reporting, sustainable supply chain management, human resource management, green innovation, and universities as knowledge-intensive organizations. Their analysis underscores the growing convergence between KM, strategic accounting practices, and sustainability-oriented decision-making.

Pedroso and Gomes (2024), in *"The Current Role of Management Accounting: Paradigm Shift and Future Challenges,"* map the evolving research landscape of management accounting, clarify its contemporary function, and identify critical gaps and opportunities for future inquiry. Their study reveals that management accounting is increasingly transforming into a multidimensional decision-support tool that encompasses all organizational dimensions. Moreover, current research in this domain actively engages with emerging concerns such as sustainable development and the digitalization of business processes, positioning management accounting as a strategic enabler in complex, dynamic environments.

Anisman et al. (2023), in *"Strategic Management Accounting Information, Service Quality, and Knowledge Management to Company Performance: A Literature Review,"* examine how strategic management accounting (SMA) information, service quality, and KM collectively influence organizational performance—particularly in healthcare settings. They argue that the effective integration of SMA optimizes strategic decision-making, enhances resource allocation, and improves service quality. Emphasis on service quality dimensions—such as patient safety and operational efficiency—creates an environment conducive to operational growth and the development of a strong organizational reputation. The authors anticipate that the synergy among these elements will significantly shape an institution's competitive outlook and long-term advancement.

Maelah et al. (2022), in *"Strategic Management Accounting Information and Performance: Mediating Effect of Knowledge Management,"* investigate the relationship among SMA information, KM, and performance in Malaysian hospitals. Their findings indicate that SMA information positively affects organizational performance, with KM serving as a significant mediating mechanism that translates accounting insights into actionable strategic outcomes.

Wahyuningsih et al. (2021), in *"Why Dynamic Capability Influences the Quality of Management Accounting Information Systems in the Public Sector?"*, explore the link between dynamic capabilities and the quality of management accounting information systems (MAIS) in public-sector organizations. The study confirms a strong demand among state-owned and local government enterprises for high-quality MAIS capable of responding to volatile environments. While central government institutions demonstrate relatively robust dynamic capabilities, local and regional public agencies still require more adaptive and responsive accounting information systems to effectively navigate environmental turbulence.

Turning to Iranian contexts, Abrahimi Kordlar and Hajipour (2025), in *"A Framework for Management Accounting in Small and Medium-Sized Enterprises in Iran,"* propose a context-specific framework for management accounting in Iranian SMEs. Their model comprises four interrelated dimensions: (1) the status of management accounting in SMEs, (2) its functional roles, (3) barriers to its implementation, and (4) drivers facilitating its adoption. Each dimension encompasses variables uniquely relevant to the Iranian SME landscape, highlighting the need for localized institutional and managerial adaptations.

Yazdani et al. (2024), in *"Identification and Explanation of Indigenous Factors Influencing Behavioral Management Accounting,"* develop a structural model of indigenous determinants shaping behavioral management accounting. Their grounded theory analysis reveals four core categories as central to the phenomenon: (1) accountants' judgment, (2) individual judgment and decision-making, (3) behavioral factors, and (4) evaluation and control mechanisms. These findings emphasize the socio-cognitive and cultural embeddedness of management accounting practices in local contexts.

Mahmoudi Rad et al. (2023), in *"A Critical Thinking-Based Model of Management Accounting Using Grounded Theory,"* address a fundamental challenge in the field: the lack of robust theoretical grounding in management accounting research and practice. Adopting a critical accounting perspective, the study seeks to reconceptualize management accounting at strategic organizational levels by identifying key indicators and components that shape managerial attitudes, beliefs, and actions. The resulting model includes three main categories: (1) causal conditions (socialization, leadership, and systems thinking), (2) contextual conditions (organizational culture), (3) intervening conditions (environmental factors), alongside strategic actions (formulating requirements and strengthening managerial factors) and anticipated outcomes.

Soltani et al. (2021), in *"Assessing Knowledge Management Maturity Using the Asian Productivity Organization (APO) Model: A Case Study of Iran's Gas Transmission Company,"* employ a descriptive-survey design to evaluate KM maturity. Their findings indicate that the company operates at the "reactive" stage of KM maturity. All seven components of the APO KM model fall below the benchmark, revealing significant gaps in the organization's KM infrastructure and readiness.

Finally, Ebrahimi Kahrazsangi and Bakherdi Nasab (2019), in *"The Role of Corporate Governance in Strategic Management Accounting,"* examine how corporate governance mechanisms influence the adoption of SMA techniques. Their results show that the presence of

institutional owners and independent members on audit committees significantly enhances the effective use of SMA tools. Notably, non-executive members on audit committees exert a stronger positive effect on SMA adoption than other governance mechanisms, underscoring the critical role of board independence in advancing strategic accounting practices.

## 3. Research Methodology

Research methodology refers to the systematic process through which a research problem is defined, and appropriate data collection methods and analytical techniques are selected and applied to address the research questions. Given that the present study aims to develop a conceptual model for knowledge management (KM) within the domain of management accounting—and further seeks to propose practical strategies to support future decision-making and planning—the research is classified as **applied** in terms of its purpose.

To construct and elaborate the proposed conceptual model, the study employs a **qualitative research design** grounded in **Grounded Theory (GT)**, following the systematic coding approach developed by Strauss and Corbin (1998). The research process is structured in two integrated phases: (1) an extensive review of existing literature—including scholarly articles, books, and prior empirical studies—and (2) a **Delphi technique**, a qualitative expert consensus method, to refine and validate emerging theoretical insights.

Primary data were collected through **semi-structured interviews**, which served as the main research instrument. The target population comprised theoretical and practical experts in the field of management accounting. The key selection criterion for participants was **demonstrated expertise and professional experience** in management accounting. Accordingly, experts were categorized into two groups:

- **Theoretical experts**: University faculty members and researchers recognized nationally for their scholarly contributions and extensive publication record in management accounting.
- **Practical experts**: Financial managers and management accounting practitioners with substantial hands-on experience in organizational settings.

The analytical strategy for the qualitative phase followed the principles of **Grounded Theory**, wherein data collected from expert interviews were systematically coded and categorized to generate theory inductively from the empirical evidence. The core analytical process involved the following sequential steps:

1. **Identification of the core category**: The central phenomenon around which the emerging theory revolves was systematically defined based on recurring patterns in the data.
2. **Axial coding**: Subsidiary categories were linked to the core category through a paradigm model that specifies causal conditions, contextual factors, intervening conditions, strategies, and consequences.
3. **Selective coding**: Categories were integrated at a higher level of abstraction to build a coherent theoretical framework.
4. **Theoretical validation**: Proposed relationships among categories were continuously tested against the raw data to ensure empirical grounding and analytical rigor.
5. **Theoretical refinement**: Categories requiring modification, elaboration, or expansion were iteratively revised to enhance conceptual clarity and completeness.

This iterative and comparative analytical process ensured that the resulting model was both data-driven and theoretically robust. Figure 1 (not included here) illustrates the complete data analysis

trajectory employed in this study, from initial open coding to the final integrated theoretical model.

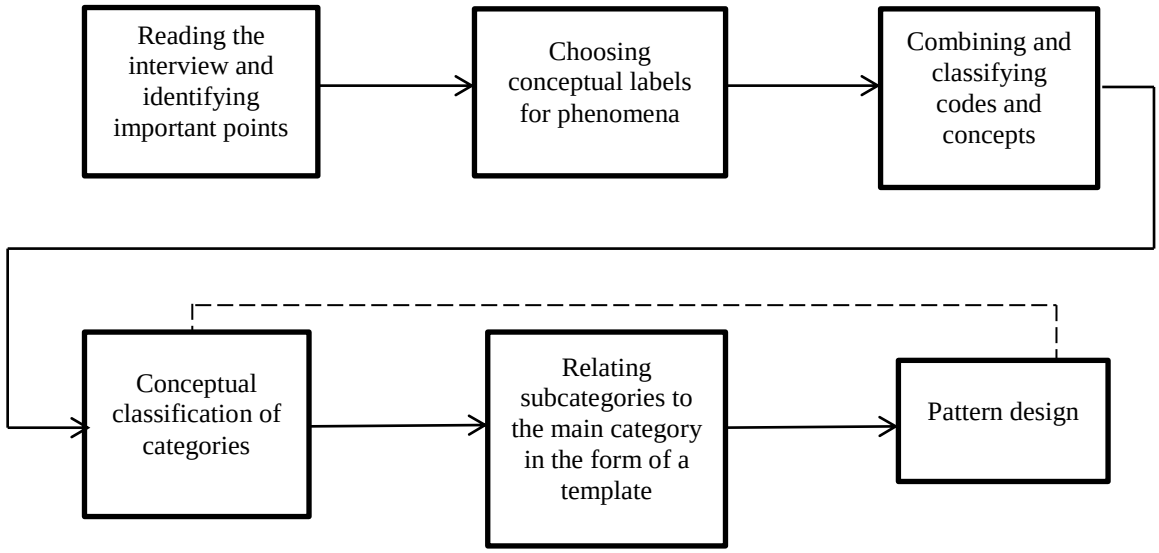


**Figure 1.** Research Data Analysis Procedure

In this study, the researcher conducted a comprehensive review of relevant literature and drew upon expert insights to inform the research design. Primary data were collected through semi-structured interviews with domain experts. Figure 1 outlines the systematic process employed to analyze and interpret the qualitative data, culminating in the development of the final conceptual model.

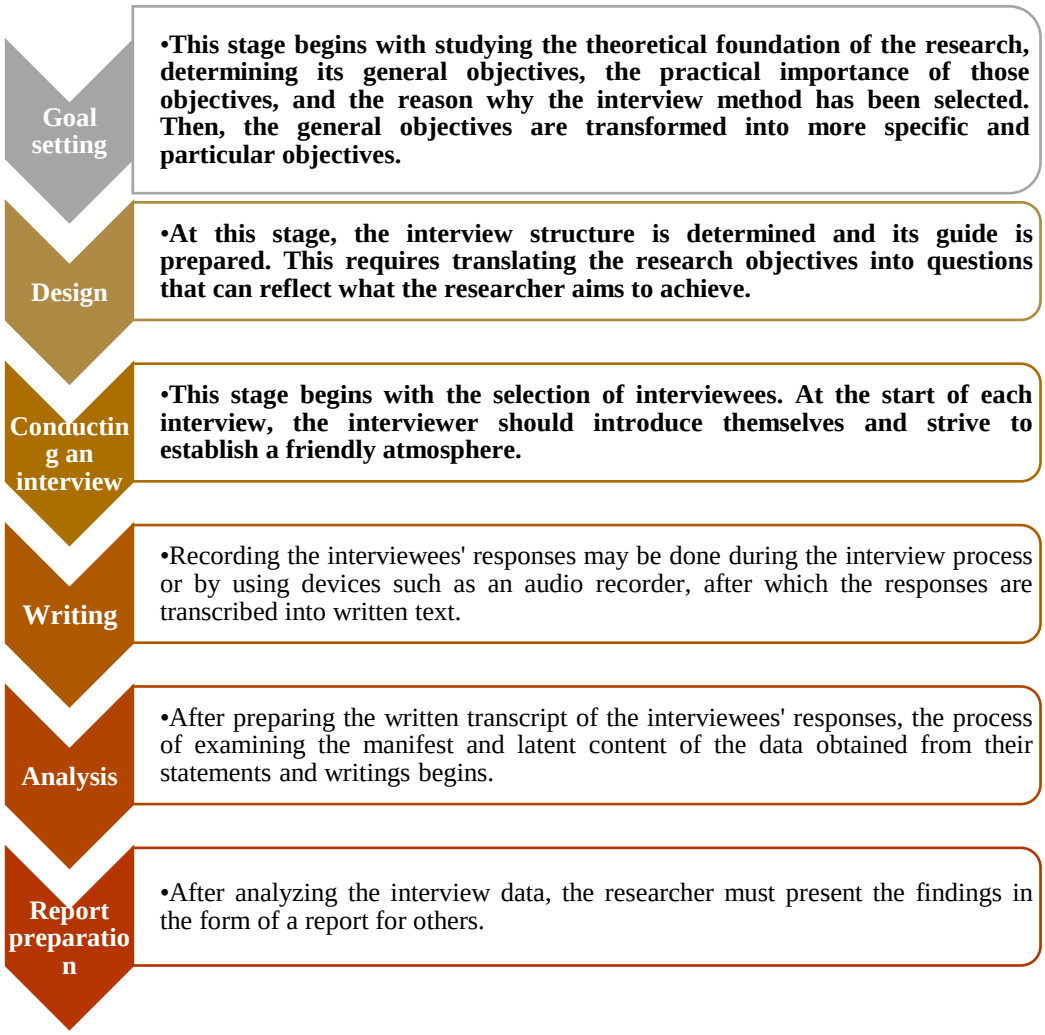


**Figure 2.** Semi-Structured Interview Procedure

In grounded theory, the data analysis method is such that each portion of the data is analyzed immediately after its collection (concurrently). The researcher then derives guidance from the analysis of initial data to inform the collection of subsequent data. This guidance may stem from underdeveloped categories, informational gaps, or individuals possessing sufficient insight into the phenomenon.

The statistical population, in fact, consists of a panel of experts—individuals who possess knowledge, expertise, and professional judgment regarding the research topic. These individuals, known as the expert panel, constitute the sampling framework in the qualitative phase. Indeed, selecting qualified members for the expert panel is among the most critical stages in qualitative research methods, as the validity of the findings depends on the competence and knowledge of these individuals.

In this study, the statistical population comprises expert and experienced faculty members in the field of management accounting, as well as senior managers with substantial practical experience in management accounting in Iran, each meeting at least one of the following criteria:

- Supervisor, advisor, or examiner of at least three university theses in the fields of management accounting and organizational culture;
- Principal investigator or collaborator in research projects related to management accounting;
- Author of a book or article in management accounting or organizational culture published in ISI-indexed or reputable scholarly-research journals;
- Minimum of ten years of professional experience in management accounting.

The expert sample in this research was selected through non-probability sampling, using a combined purposive and judgmental approach. Accordingly, the researcher selected 20 faculty members, managers, and specialists in management accounting, in consultation with the thesis advisor and consultant, as members of the expert panel.

## 4. Finding

**Analysis of Conducted Interviews**: At this stage of the research, the transcribed texts of interviews with experienced and specialized practitioners in knowledge management and management accounting were carefully and repeatedly reviewed, summarized, and analyzed. Keywords, phrases, and statements relevant to the process of designing and explaining the model for strengthening organizational culture through management accounting were extracted from the transcripts. The data analysis method in this study followed the systematic grounded theory approach proposed by Strauss and Corbin, employing three main coding stages: open coding, axial coding, and selective coding, all based on the principle of constant comparison.

**Step 1 – Open Coding**: In open coding, events, actions, and interactions are compared with one another to identify similarities and differences, and conceptual labels are assigned to them. This stage involves breaking down, examining, comparing, labeling, and conceptualizing the data. Conceptualization here refers to the extraction of every segment of interactions, opinions, and ideas embedded in the text.

**Step 2 – Axial Coding**: The purpose of this stage is to establish relationships among the concepts generated during open coding. The core of axial coding lies in identifying a central category and then grouping related subcategories under it. Subsequently, similar and closely related concepts are clustered around this central category. The results of this process are presented in Table 1.

**Table 1.** Axial Coding Based on the Strauss and Corbin Model

| Main Category | Subcategory | Open Codes |
|---|---|---|
| Human Resources and Employee Development | Continuous Training and Learning | Employee training, managerial training, organizational learning, technology training |
| | Meritocracy and Performance Evaluation | Employee evaluation, competency-based appraisal system, career advancement |
| Knowledge Management and Experience Transfer | Documentation and Succession Planning | Documentation, knowledge transfer, succession planning |
| Technology and Innovation in Management Accounting | Technology Utilization | Technology and innovation, technology development, artificial intelligence, BI |
| | Technology's Impact on Efficiency | Increased efficiency, cost reduction, process acceleration |
| Organizational Culture and Intergenerational Relations | Strengthening Organizational Culture | Strengthening organizational culture, informal relationships, generational awareness |
| | Reducing Cultural Conflicts | Reducing cultural tension, respect for values, individual differences |
| Leadership and Organizational Management | Managers' Cognitive Capabilities | Managerial skills, problem-solving ability, managerial preferences |
| | Regulatory and Structural Reform | Reforming rigid regulations, regulatory flexibility |
| Motivation and Organizational Justice | Organizational Justice and Employee Satisfaction | Implementing fairness, job satisfaction, reward and benefit systems |
| | Employee Motivation and Retention | Employee turnover and human capital loss, organizational commitment |

In this section, the qualitative data extracted from the open coding phase were analyzed through axial coding within the paradigmatic model proposed by Strauss and Corbin. This model emphasizes the interconnections among causal conditions, the core phenomenon, contextual conditions, intervening conditions, strategies, and consequences. In the following section, the main categories within each dimension of the model are described in detail.

## Causal Conditions

*Related categories: Human Resources and Employee Development / Knowledge Management and Training*

Causal conditions refer to the factors that lead to the emergence of the core phenomenon. In this study, **human resources** and **knowledge management** play a fundamental role in establishing an effective management accounting system. Continuous training, succession planning, merit-based evaluation, and the development of employees' professional competencies constitute the foundation for enhancing organizational productivity. Well-trained and knowledgeable employees can prevent redundant work and effectively transfer their tacit knowledge into the

organizational structure, thereby increasing the efficiency and effectiveness of the management system.

**Core Phenomenon**

*Related categories: Performance, Efficiency, and Quality*

In the Strauss and Corbin model, the core phenomenon serves as the central focus around which all other categories are organized. In this research, the core phenomenon is **"Improving the performance and quality of management accounting."**

**Table 2.** Theoretical Model Dimensions

| Model Dimension | Related Categories/Elements from Data | Role in the Theory |
|---|---|---|
| **Causal Conditions** | Human resource development, continuous training and learning, knowledge management, meritocracy, succession planning | Primary drivers initiating and reinforcing knowledge management within the management accounting unit |
| **Core Phenomenon** | Knowledge management in management accounting (with an organizational culture orientation) | The central theoretical focus around which all other dimensions are structured |
| **Contextual Conditions** | Organizational culture, intergenerational relations, organizational justice, motivation | The cultural and social context shaping the quality of interactions and learning processes |
| **Intervening Conditions** | Technology and innovation, organizational rules and structure (procedural flexibility) | Enablers or constraints influencing the knowledge management pathway through tools and policies |
| **Strategies** | Transformational leadership, team collaboration, process documentation, networking | Operational actions for implementing and institutionalizing knowledge management |
| **Consequences** | Enhanced quality and efficiency, employee satisfaction and retention, learning organization, data-driven decision-making | Ultimate outcomes demonstrating the managerial and performance value of the theory |

**Step 3 – Selective Coding**

In this final stage of analysis, the researcher moves toward theory construction by working with a limited set of abstract categories and no longer needs to collect or code new data. The categories employed are theoretically saturated, meaning they fully represent the range of concepts identified in the open and axial coding phases. At this point, the researcher must select a **core category** (or core phenomenon), which integrates all other categories into a coherent theoretical framework.

The core category can be selected through one of two approaches:

1. The researcher may choose an existing category that has already emerged from the data;

2. Alternatively, the researcher may construct a new category that best captures the central process under investigation.

Selecting the core category in selective coding requires a thorough and critical review of the data analyzed in the previous two stages. The following criteria guide this selection (Strauss & Corbin, 2008/1387):

1. **Centrality**: The core category must serve as a focal point to which all other major categories logically connect.
2. **Frequency**: It should appear repeatedly across the dataset—ideally in all or most interviews—through explicit references or underlying themes.
3. **Logical coherence**: The category must emerge naturally from the data without forcing or distorting empirical evidence to fit a predetermined idea.
4. **Abstractness and generalizability**: The label or concept used to describe the core category should possess sufficient abstraction to be applicable beyond the immediate context, enabling the development of a broader, more generalizable theory.
5. **Explanatory power**: The core category must effectively account for variations in the data while remaining grounded in participants' actual statements and experiences.

Based on these criteria and the qualitative analysis conducted across the coding stages, the category **"Proposing a Model for Knowledge Management in Management Accounting with an Organizational Culture Orientation"** is identified as the core phenomenon. This category represents the central process toward which participants' actions and reflections consistently converged. It is sufficiently abstract to integrate all other derived categories and serves as the theoretical anchor of the study.

Selective coding is, in essence, the primary stage of **theory development**. Building on the foundational work of open and axial coding—which function as preparatory and structuring phases—this stage synthesizes categories and their interrelationships into the central propositions of a grounded theory. The aim is to establish a systematic and coherent network of concepts that explain the phenomenon under study (Strauss & Corbin, 1998).

Accordingly, the major categories are integrated into a **paradigmatic (contextual) model** centered on the core category. This model provides a formal representation of the core phenomenon, offering a structured description and theoretical explanation of how causal conditions, contextual factors, intervening conditions, strategies, and consequences interact within the domain of knowledge management in management accounting. This integrative process—linking the core category with refined and elaborated constructs derived from the data—is referred to as **theoretical integration**. The resulting model may be presented visually as a conceptual diagram that is both formally structured and rich in substantive meaning.

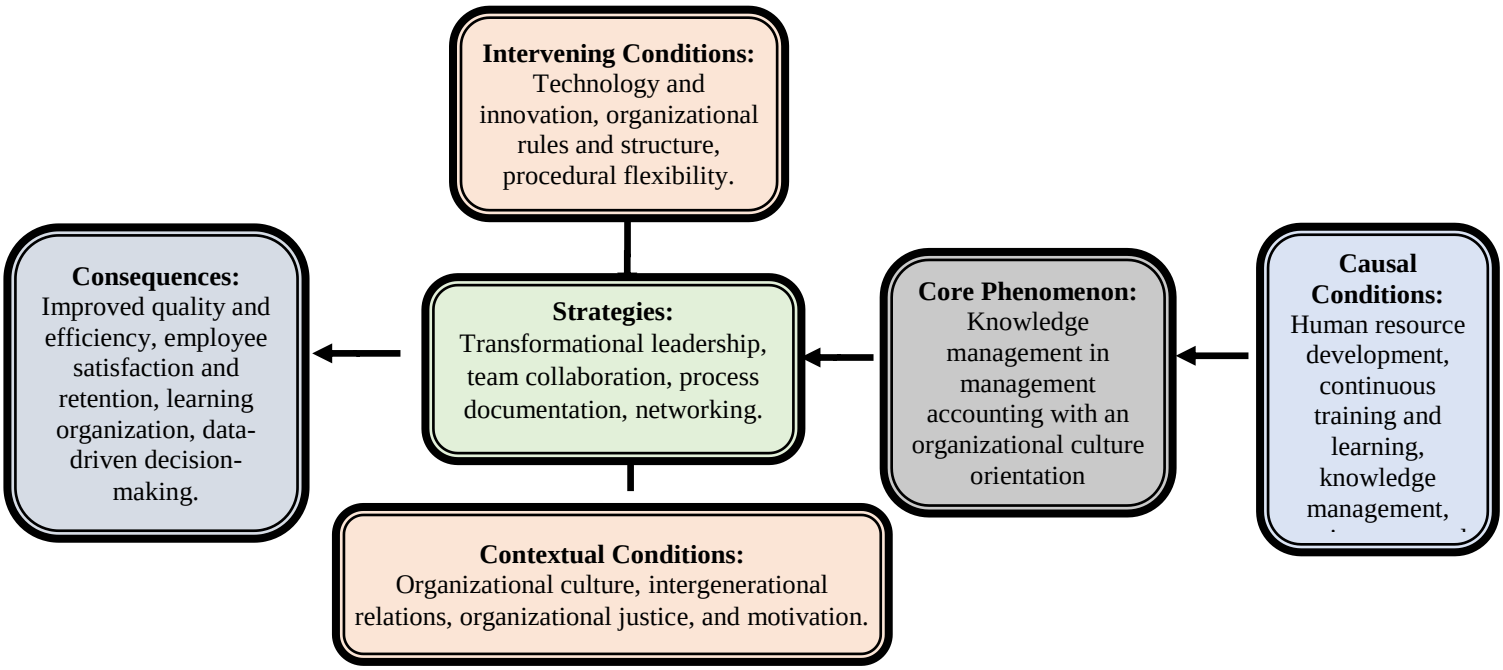


**Figure3.** The Paradigm Model of the Study Based on Experts' Perspectives on Proposing a Knowledge Management Model in Management Accounting with an Organizational Culture Orientation

## 5. Conclusion

The findings of this qualitative study, conducted through the grounded theory approach, culminated in a comprehensive framework elucidating how knowledge management (KM) operates within management accounting and identifying its key influencing factors. The analysis of causal conditions, contextual conditions, intervening conditions, strategies, and consequences revealed that KM in management accounting units is not merely a technological process but a **multidimensional phenomenon** shaped by the dynamic interplay among human resources, organizational culture, and information technology.

**Causal conditions** highlighted human resource development, continuous training, and merit-based systems as the foundational pillars for effective KM. This finding underscores that any knowledge-driven transformation—without concurrent investment in human capacity—will lack sustainability. Knowledge only becomes organizational capital when individuals possess the motivation, skills, and opportunity to learn and apply it. Thus, the results emphasize the critical role of **human empowerment** in knowledge dynamics.

**Contextual conditions** demonstrated that a supportive, justice-oriented organizational culture constitutes the primary enabler for effective knowledge flow within accounting structures. Collaborative norms, interpersonal trust, and respectful workplace interactions foster employees' willingness to share knowledge and reduce knowledge-hoarding behaviors. Hence, organizational culture functions as the **"soft infrastructure"** that, alongside information technology, forms the bedrock of a robust KM system.

**Intervening conditions** revealed the dual role of technology and organizational structure. Intelligent adoption of emerging technologies accelerates knowledge transfer and storage and enhances financial information transparency. Conversely, overly rigid regulations or traditional

hierarchical structures can stifle innovation, dampen learning motivation, and disrupt cross-functional communication. Therefore, **structural flexibility** and **process digitalization** are key prerequisites for institutionalizing KM in accounting functions.

Within the **strategies** dimension, transformational leadership and dynamic teamwork emerged as pivotal enablers. Transformational leaders cultivate psychological safety by encouraging creativity, delegating authority, and promoting collective participation. Additionally, documenting accounting processes and establishing learning teams facilitate the conversion of tacit individual knowledge into explicit, organizational knowledge. Furthermore, **networking**—both intra-organizational (among accounting units) and inter-organizational—fosters experiential synergy, accelerates decision-making, and improves financial responsiveness.

Finally, the **consequences** of successful KM implementation in management accounting are multifaceted: enhanced quality of financial decision-making, increased individual productivity and job satisfaction, and improved organizational financial efficiency and competitive advantage. Moreover, embedding continuous learning and knowledge-oriented thinking paves the way for the emergence of **agile, learning organizations**—a critical asset in today's competitive landscape.

**Comparative analysis with prior studies** shows strong alignment with Huikku et al. (2021) and Mahmoudi Rad et al. (2025), both of which argue that innovation in management accounting gains meaning only when learning structures are integrated with supportive technology and competent human resources. Similarly, our findings resonate with Nonaka and Takeuchi's (2023) view on the conversion of tacit to explicit knowledge: knowledge dynamism arises not through enforcement, but through trust, continuous learning, and sustained interaction among employees.

In summary, the model derived from this research demonstrates that the success of KM in management accounting hinges on the **coherent interaction of three dimensions**: human, cultural, and technological. The absence of any one dimension creates a gap in knowledge flow and undermines organizational efforts toward learning and innovation.

**Practical Recommendations:**

- Financial and accounting managers should institutionalize **continuous training programs** and **succession planning** as core components of their KM strategy.
- Formal organizational structures should be redesigned with greater **flexibility** to facilitate cross-unit knowledge exchange.
- Intelligent accounting systems, internal knowledge networks (Intranet), and shared **knowledge repositories** can accelerate the transfer of experiential insights.
- **Transformational leadership** must be adopted to encourage employee creativity and lifelong learning; leaders should model participatory and learning-oriented behaviors.
- Establishing **cross-functional knowledge communities** within finance departments will promote the sharing of real-world challenges and solutions, thereby improving decision quality.

In essence, this study affirms that **human empowerment, a collaborative culture, and advanced technologies** constitute the three pillars of KM in management accounting. Their integrated application not only enhances the quality and efficiency of financial systems but also fosters the development of adaptive, learning-oriented organizations. Consequently, KM in management accounting should not be viewed merely as a technological initiative, but as a **comprehensive organizational approach** to learning, creativity, and agility—ultimately leading to sustainable competitive advantage.

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## ETHICAL CONSIDERATION

Authenticity of the texts, honesty and fidelity has been observed.

## CONFLICT OF INTEREST

Author/s confirmed no conflict of interest.