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The Role of Management Accounting Systems in Mediating the Impact of Digital Transformation on Corporate Strategic Decision-Making

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ABSTRACT

Purpose: This study aims to analyze the effect of Digital Transformation on Strategic Decision-Making and examine the mediating role of Management Accounting Systems in expedition service companies in Jayapura City. The study is grounded in Contingency Theory, Information Processing Theory, and Strategic Management Accounting Theory.

Research Method: A quantitative approach with an associative design was employed. The population comprised 120 employees from 36 expedition companies in Jayapura City, of whom 107 were selected through purposive sampling. Data were collected using Likert-scale questionnaires and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS 4.

Results and Discussion: The findings reveal that Digital Transformation has a positive and significant influence on Strategic Decision-Making and Management Accounting Systems. Management Accounting Systems also positively affect Strategic Decision-Making and partially mediate the relationship between Digital Transformation and Strategic Decision-Making. These results indicate that the strategic benefits of digital transformation depend on the effectiveness of managerial information systems.

Implications: Expedition companies should integrate digital transformation initiatives with Management Accounting Systems to enhance information quality and strategic responsiveness. Future studies may incorporate organizational and technological factors as additional mediators or moderators.

Originality: This study highlights the mediating role of Management Accounting Systems in explaining how Digital Transformation enhances Strategic Decision-Making within expedition companies operating in Eastern Indonesia.

Keywords: digital transformation; management accounting systems; strategic decision-making; mediation.

1. Introduction

Digital transformation has become a global phenomenon, reshaping business models, operational systems, and decision-making processes across organizations in various industrial sectors, including freight forwarding. Advances in digital technology—such as big data, cloud computing, artificial intelligence, blockchain, and integrated information systems—are driving companies to improve operational efficiency, service speed, and the accuracy of strategic decision-making. Verhoef *et al.*,

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(2021) explain that digital transformation and the use of information technology represent a comprehensive shift in business models, organizational processes, and corporate information management. Calderon-Monge & Ribeiro-Soriano (2024) emphasize that digitalization is a key factor in enhancing management effectiveness and organizational competitiveness. Digital transformation can also enhance organizational flexibility by integrating technology and information into a company's business processes (Imran *et al.,* 2021).

The development of Indonesia's digital economy has also significantly driven growth in the logistics and freight forwarding sectors. The rise in e-commerce, marketplaces, and digital-based trade has led freight forwarding companies to face demands for faster, more accurate, and more efficient services. The implementation of digital transformation in service companies still faces challenges, including low integration of information systems, limited use of digital data, and suboptimal use of Management Accounting Systems to support strategic decision-making. Argento *et al.,* (2025) state that digital transformation is often not accompanied by substantive changes in accounting systems and decision-making processes, thereby creating a gap between technology adoption and a company's managerial effectiveness. Wang *et al.,* (2025) explain that strengthening Management Accounting Systems is critical to the effectiveness of organizational management in the digital era. Thus, the success of digital transformation is determined not only by an organization's ability to adopt technology but also by its ability to manage the resulting information to support strategic decisions.

Conceptually, this study distinguishes between Management Accounting Systems, Strategic Management Accounting, Accounting Information Systems, and digital information systems to avoid conceptual overlap. Management Accounting Systems refer to internal information systems used by management in planning, controlling, evaluating, and decision-making (Chenhall, 2003). Strategic Management Accounting is oriented toward providing strategic information that accounts for the external environment and the company's competitive position (Cadez & Guilding, 2007). Accounting Information Systems focus on the processes of recording, processing, and reporting accounting transactions, while digital information systems refer to the technological infrastructure that supports organizational data integration. Therefore, this study specifically positions Management Accounting Systems as a mechanism for providing managerial information that supports Strategic Decision-Making.

Freight forwarding companies in Jayapura face geographical challenges, limited digital infrastructure, high distribution costs, and the complexity of inter-regional logistics coordination. As a region with geographical characteristics distinct from those of other areas in Indonesia, companies are required to make strategic decisions quickly and accurately amid operational uncertainty and dynamic customer needs. The increase in trade and goods distribution activities in Papua has prompted freight forwarding companies to develop management information systems that provide accurate, relevant, and timely operational and financial information. Marchuk *et al.,* (2025) explain that accounting and control systems in logistics activities play a crucial role in supporting the effectiveness of distribution and the company's operational management. In the context of Jayapura, the need for a Management Accounting System has become increasingly important because the strategic decisions of freight forwarding companies are directly related to determining distribution routes, controlling operating costs, adjusting service rates, managing the risk of delays, and coordinating cross-regional shipments.

Previous research indicates a gap regarding the relationship among Digital Transformation, Management Accounting Systems, and Strategic Decision-Making. Regarding the relationship between Digital Transformation and Strategic Decision-Making, several studies have shown that digital

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transformation can enhance organizational effectiveness and the quality of strategic decisions through technology integration and accelerated access to information (Imran *et al.,* 2021; Verhoef *et al.,* 2021). However, other studies suggest that digital transformation does not always directly improve decision-making quality if the organization lacks an effective, integrated management information system (Argento *et al.,* 2025). These findings indicate that the benefits of digital transformation on strategic decision-making cannot yet be consistently explained and are likely influenced by internal organizational mechanisms.

A research gap is also evident in the relationship between digital transformation and management accounting systems. Matskiv *et al.,* (2023) and Shapovalova *et al.,* (2023) explain that digitization can improve the quality of management accounting systems through technology integration, digital data processing, and the provision of real-time information to organizations. However, Ali & Shabn (2024), Oleiwi (2023), and Qvarfordt *et al.,* (2024) found that the effectiveness of Management Accounting Systems is still influenced by organizational readiness, the quality of human resources, and the adaptability of the company's information systems. The relationship between Management Accounting Systems and strategic decision-making also remains mixed. Chenhall (2003) and Cadez & Guilding (2007) explain that Management Accounting Systems can provide relevant, accurate, and timely information, thereby improving the quality of an organization's strategic decision-making. Firman (2024) and Wang *et al.,* (2025) found that the effectiveness of Management Accounting Systems in supporting strategic decisions is significantly influenced by the quality of a company's digital information integration. The inconsistency in these research findings indicates that the relationship between Digital Transformation and Strategic Decision-Making likely does not occur directly but rather through the effectiveness of Management Accounting Systems.

The use of the Management Accounting System as a mediating variable in this study is based on the argument that digital transformation does not automatically improve the quality of a company's strategic decision-making. Digital transformation provides data, faster access to information, and business process integration. In contrast, the Management Accounting System processes this information into cost, control, performance evaluation, and planning information relevant to management. The Management Accounting System serves as a bridge, transforming digital technology into strategic information that management can use in the company's decision-making process (Ali & Shabn, 2024). Shapovalova *et al.,* (2023) found that digital transformation enhances the effectiveness of an organization's accounting and information management systems, while Susilawati *et al.,* (2025) explained that the quality of management accounting information systems influences the effectiveness of organizational governance and decision-making. Therefore, the Management Accounting System is considered capable of mediating the relationship between Digital Transformation and Strategic Decision-Making in freight forwarding companies in Jayapura.

This study integrates Contingency Theory, Information Processing Theory, and Strategic Management Accounting Theory to explain the relationship between Digital Transformation, Management Accounting Systems, and Strategic Decision-Making. Contingency Theory explains the importance of aligning management systems with environmental conditions and technological developments. Information Processing Theory explains that the higher the complexity of the environment, the greater an organization's need for timely, accurate, and relevant information. Strategic Management Accounting Theory emphasizes the importance of managerial accounting information in supporting an organization's strategic decisions. The integration of these three theories explains how

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Digital Transformation can enhance Strategic Decision-Making through the effectiveness of Management Accounting Systems in freight forwarding companies in Jayapura.

This study is a follow-up research effort because empirical studies on the relationship between Digital Transformation, Management Accounting Systems, and Strategic Decision-Making have primarily been conducted in the manufacturing, banking, and SME sectors (Wang *et al.,* 2025; Cadez & Guilding, 2007; Susilawati *et al.,* 2025). Meanwhile, research on the mediating role of Management Accounting Systems in freight forwarding companies, particularly in Papua, remains relatively limited. The novelty of this study lies in testing the mediating role of Management Accounting Systems in the relationship between Digital Transformation and Strategic Decision-Making in freight forwarding companies in Jayapura City. This novelty stems not only from the study's context in Eastern Indonesia but also from the emphasis on the role of Management Accounting Systems as an internal mechanism that bridges the utilization of digital technology with the quality of an organization's strategic decisions.

This study is expected to make a theoretical contribution by enriching the literature on the relationship between Digital Transformation, Management Accounting Systems, and Strategic Decision-Making in the service sector, particularly among freight forwarding companies in Eastern Indonesia. This study reinforces the integration of Contingency Theory, Information Processing Theory, and Strategic Management Accounting Theory in explaining the role of the Management Accounting System as a link between digital transformation and the effectiveness of organizational decision-making. Practically, this study is expected to provide insights for freight forwarding companies to develop more integrated and adaptive digitally based management information systems to improve information quality, strategic decision-making effectiveness, operational efficiency, and corporate competitiveness.

The remainder of this paper is organized as follows. Section 2 provides a literature review and hypothesis development. Section 3 presents the research method and design. Section 4 provides the results and discussion. Section 5 is Concluding Remarks and Recommendations.

2. Literature Review and Hypothesis Development

2.1 Literature Review

2.1.1 Contingency Theory

Contingency Theory explains that organizational effectiveness is influenced by an organization's ability to adapt its management system to changes in both the internal and external environments. This theory emphasizes that no single management system is most effective for all organizations; rather, a system's effectiveness depends heavily on the environmental conditions, technology, strategy, and organizational characteristics it faces (Otley, 1980). Gordon & Miller (1976) explain that changes in the business environment and technological advancements require organizations to develop more flexible and adaptive information systems to support effective organizational management (Badroos, 2024).

From the perspective of Contingency Theory, Digital Transformation is viewed as a form of environmental change that drives organizations to adapt the design and use of Management Accounting Systems. The higher the level of technological complexity and environmental uncertainty an organization faces, the greater the need for a managerial information system capable of providing timely, accurate, and relevant information for decision-making (Chenhall, 2003). Thus, Management Accounting Systems are not universal but must be tailored to the organization's operational context.

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Chenhall (2003) explains that Management Accounting Systems are a vital component of an organization's systems that must be able to adapt to environmental uncertainty and technological advancements. It should be emphasized that a Management Accounting System differs from an Accounting Information System. Accounting Information Systems focus on the processes of recording, processing, and reporting accounting transactions. In contrast, a Management Accounting System is oriented toward providing managerial information for organizational planning, control, evaluation, and decision-making. Therefore, within the framework of Contingency Theory, the focus of this study lies on the adaptation of Management Accounting Systems to changes in the digital environment, rather than on changes in accounting recording procedures alone. This perspective is reinforced by Argento *et al.,* (2025), who state that digital transformation has altered accounting practices, controls, and organizational decision-making processes, thereby requiring companies to adopt management systems that are more adaptive to advancements in digital technology. Wang *et al.,* (2025) emphasize that the effectiveness of modern Management Accounting Systems is influenced by an organization's ability to adapt its information systems to the dynamics of the digital business environment.

In the context of freight forwarding companies in Jayapura, geographical characteristics, high distribution costs, infrastructure limitations, and the complexity of inter-regional logistics coordination result in companies facing a relatively high level of operational uncertainty. These conditions heighten the need for a Management Accounting System capable of providing timely information on distribution costs, operational efficiency, customer service, and performance evaluation. Therefore, Contingency Theory is considered a relevant grand theory for explaining how Digital Transformation drives the adoption of Management Accounting Systems to support Strategic Decision-Making at freight forwarding companies in Jayapura.

2.1.2 Strategic Management Accounting (Supporting Theory)

Strategic Management Accounting (SMA) is a management accounting approach focused on providing strategic information to support the formulation and implementation of organizational strategies. Cadez & Guilding (2007) explain that Strategic Management Accounting focuses on providing information regarding costs, customers, competitors, and market conditions to enhance the effectiveness of strategies and the organization's competitiveness. Unlike Management Accounting Systems, which are oriented toward providing internal information for managerial planning, control, and evaluation, Strategic Management Accounting emphasizes the use of external, long-term information to support strategic decision-making. Thus, this study does not treat Strategic Management Accounting as a research variable but rather as a theoretical foundation that explains the importance of managerial information in supporting an organization's strategic decisions. The variable tested in this study remains the Management Accounting System, which generates relevant, accurate, and timely internal information for management.

In this study, Strategic Management Accounting is used to explain the role of the Management Accounting System in supporting strategic decision-making at freight forwarding companies. Digital transformation enables companies to obtain large volumes of operational and financial data, so companies need a Management Accounting System capable of processing this information into strategic information relevant to management. Chenhall (2003) explains that the effectiveness of a Management Accounting System is influenced by its ability to provide information that supports the organization's planning, control, and decision-making processes.

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At a freight forwarding company in Jayapura, the information generated by the Management Accounting System can be used to evaluate the efficiency of distribution costs, determine service rate policies, identify customer needs, and formulate operational strategies aligned with regional characteristics. Therefore, although this study does not directly measure Strategic Management Accounting, the SMA perspective remains relevant in explaining how managerial information contributes to the quality of strategic decision-making. This view is reinforced by Susilawati *et al.,* (2025), who found that the quality of management accounting information systems influences the effectiveness of governance and organizational performance. Wang *et al.,* (2025) and Firman (2024) explain that digital-based Management Accounting Systems are a key factor in enhancing the effectiveness of business decision-making in the era of digital transformation.

2.1.3 Information Processing Theory

Information Processing Theory explains that organizations require adequate information processing capacity when facing a complex, dynamic, and uncertain business environment. Galbraith (1973) explains that the higher the complexity of an organization's environment, the greater the organization's need for an information system capable of processing data into information relevant to decision-making. An effective organization can align its information processing capacity with its information needs (Tushman & Nadler, 1978). In the era of digital transformation, organizations face increasing volumes, speeds, and diversity of data, all of which require greater information-processing capacity. Information Processing Theory asserts that the use of digital technology must be balanced by a managerial information system capable of transforming data into information useful for decision-making.

Digital transformation increases information complexity in freight forwarding companies, including data on goods distribution, customer service, operational costs, and inter-regional logistics coordination. Companies need a Management Accounting System that translates this information into strategic insights for corporate decision-making. Digitalization increases organizations' need for information systems capable of managing data quickly and accurately (Shapovalova *et al.,* 2023). Matskiv *et al.,* (2023) emphasize that implementing digital technology in accounting systems helps organizations improve the effectiveness of information processing and the quality of managerial decision-making. Marchuk *et al.,* (2025) explain that digital-based accounting and control systems play a role in supporting the effectiveness of a company's logistics and distribution activities. In the context of freight forwarding companies in Jayapura, infrastructure limitations, high logistics costs, and the complexity of inter-regional distribution increase the need for accurate and timely information. Therefore, Information Processing Theory is used to explain how the Management Accounting System serves as an information-processing mechanism linking Digital Transformation to Strategic Decision-Making.

2.1.4 Digital Transformation

Digital transformation is the process of organizational change that uses digital technology to improve operational effectiveness, information management, and a company's competitiveness. Digital transformation is not only about the use of technology but also encompasses changes in business models, organizational structures, operational processes, and corporate strategies in response to

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developments in the digital environment (Verhoef *et al.,* 2021; Badroos, 2024). Digital transformation enables organizations to integrate information technology across all business activities, thereby improving organizational flexibility, efficiency, and decision-making quality.

Digital transformation is an organizational effort to integrate digital technology, information systems, and business process innovation to improve overall organizational effectiveness (Imran *et al.,* 2021). Calderon-Monge & Ribeiro-Soriano (2024) explain that digital transformation enhances an organization's ability to adapt to changes in the business environment and increasingly dynamic market needs. In this study, digital transformation is defined as an organization's ability to adopt and integrate digital technologies to support operational activities and corporate information management. Digital transformation is not treated as an accounting system or a managerial information system, but rather as a contextual factor that influences the effectiveness of management accounting systems and strategic decision-making. In the context of freight forwarding companies, digital transformation involves using technology to manage the distribution of goods, customer service, shipment tracking, and operational and financial information in real time to support the company's strategic decision-making.

2.1.5 Management Accounting System

A Management Accounting System is an information system used by organizations to provide financial and nonfinancial information to support the processes of planning, control, evaluation, and managerial decision-making. Chenhall (2003) explains that a Management Accounting System generates relevant, timely, and accurate information to help organizations cope with changes in the business environment and improve the effectiveness of organizational management. It should be emphasized that a Management Accounting System is distinct from an Accounting Information System. Accounting Information Systems focus on the processes of recording, processing, and reporting financial transactions. In contrast, a Management Accounting System is oriented toward providing internal information to support planning, control, evaluation, and managerial decision-making. Thus, Management Accounting Systems are not positioned as transaction-recording systems but as information-providing systems that assist management in formulating organizational decisions. Cadez & Guilding (2007) explain that Strategic Management Accounting is an extension of Management Accounting Systems, focusing on providing strategic information on customers, competitors, costs, and market conditions to enhance an organization's competitiveness. Susilawati *et al.,* (2025) explain that the quality of management accounting information systems influences the effectiveness of governance and organizational performance in the digital era. In the context of freight forwarding companies, the Management Accounting System provides information on operational costs, distribution, customer service, and company performance, enabling management to determine business strategies more effectively, efficiently, and competitively.

2.1.6 Strategic Decision-Making

Strategic decision-making is the process of determining organizational policies and actions related to the achievement of a company's long-term goals. Strategic decision-making is carried out by analyzing internal and external information to determine the most appropriate strategy for addressing the dynamics of the business environment. The quality of strategic decision-making is greatly influenced by an organization's ability to obtain and utilize relevant information in the managerial process (Chenhall,

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2003). An organization's information systems and data quality are critical to the effectiveness of its strategic decisions. Cadez & Guilding (2007) explain that strategic decision-making requires managerial information that is comprehensive, integrated, and future-oriented, enabling the organization to enhance its competitiveness and the effectiveness of its business strategies. Verhoef *et al.,* (2021) emphasize that digital transformation enables organizations to improve the quality of strategic decision-making by leveraging faster, more accurate digital data and information systems.

In this study, Strategic Decision-Making is understood as management's ability to determine strategic actions based on relevant, accurate, and timely information. Therefore, the quality of strategic decisions is influenced by the organization's ability to leverage Digital Transformation and the effectiveness of the Management Accounting System in providing the information needed by decision-makers. In the context of freight forwarding companies, Strategic Decision-Making involves determining distribution strategies, managing logistics costs, improving customer service quality, and developing digitally based operational systems to enhance the company's effectiveness and competitiveness (De Aquino *et al.,* 2022).

2.2 Research Hypothesis

The hypotheses in this study were formulated based on a review of the literature, previous research findings, and the conceptual relationships among the variables: Digital Transformation, Management Accounting Systems, and Strategic Decision-Making. Digital Transformation is viewed as a key factor that can enhance the effectiveness of information management and improve the quality of organizational decisions by leveraging digital technology. The Management Accounting System serves as a strategic information system that helps organizations provide relevant, accurate, and timely information for corporate decision-making. This study examines both the direct and indirect effects among the variables, with the Management Accounting System serving as a mediator.

Based on Contingency Theory, Information Processing Theory, and Strategic Management Accounting Theory, this study posits that Digital Transformation positively affects Strategic Decision-Making and Management Accounting Systems. Verhoef *et al.,* (2021) and Imran *et al.,* (2021) explain that digital transformation can enhance the effectiveness of organizational decision-making through technology integration and improved information management. (Matskiv *et al.,* 2023; Shapovalova *et al.,* 2023) found that digital transformation influences the improvement of the effectiveness of Management Accounting Systems and organizational information management. Management Accounting Systems are predicted to have a positive effect on Strategic Decision-Making, as explained by Cadez & Guilding (2007), Chenhall (2003), and Susilawati *et al.,* (2025), who state that the quality of management accounting information systems supports decision-making effectiveness. This study examines the mediating role of the Management Accounting System in explaining the influence of Digital Transformation on Strategic Decision-Making.

H1: *Digital Transformation has a positive impact on strategic decision-making.*
H2: *Digital transformation positively impacts management accounting systems.*
H3: *Management Accounting Systems have a positive impact on Strategic Decision-Making.*
H4: *Management Accounting Systems Mediate the Impact of Digital Transformation on Strategic Decision-Making.*

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3. Research Method

This study employs a quantitative, associative design to analyze the causal relationship between Digital Transformation and Strategic Decision-Making, both directly and indirectly, with the Management Accounting System as a mediating variable (Bougie & Sekaran, 2016; Hair *et al.,* 2021). The research sample comprised 36 freight forwarding companies operating in Jayapura City, with a total population of 120 respondents consisting of business owners, operations managers, supervisors, and employees involved in managing the company's information systems and decision-making processes. The sampling technique used was purposive sampling, with respondent criteria including: (1) working at a freight forwarding company in Jayapura; (2) having at least one year of service; (3) being involved in the use of managerial information or the company's digital systems; and (4) participating in organizational planning or decision-making processes. The sample size that met the criteria and was used in the study consisted of 107 respondents.

Data were collected using a five-point Likert-scale questionnaire (1 = strongly disagree, 5 = strongly agree) as primary data and supplemented by secondary data derived from company documents and relevant literature (Bougie & Sekaran, 2016; Likert, 1932). The research instrument was adapted from previous studies that had been tested for validity and reliability. The Digital Transformation construct was adapted from Verhoef *et al.,* (2021), Imran *et al.,* (2021), and Badroos (2024), covering the aspects of digital technology integration, business process digitization, and the utilization of digital information in company operations. Management Accounting Systems were measured based on the information characteristics developed by Chenhall (2003), including the provision of information that is relevant, timely, integrated, and supports the organization's planning and control processes. Strategic Decision-Making was adapted from Cadez & Guilding (2007), which emphasizes an organization's ability to use strategic information to support the company's long-term decisions. Prior to distributing the questionnaire, the research instrument underwent language adaptation and contextual adjustment to align with the characteristics of freight forwarding companies in Jayapura. This process involved evaluating the suitability of indicators through a literature review and consultations with practitioners and academics knowledgeable in management accounting and digital transformation. This step was taken to enhance the content validity of the research instrument.

Data analysis utilized the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method with the assistance of SmartPLS version 4 to test the structural relationships and the study's mediation model (Hair *et al.,* 2021). The analysis stages included an evaluation of the measurement model (outer model) to test construct validity and reliability through outer loading, average variance extracted (AVE), the Fornell–Larcker criteria, the heterotrait–monotrait ratio (HTMT), Cronbach's Alpha, and Composite Reliability (Fornell & Larcker, 1981; Henseler *et al.,* 2015; Hair *et al.,* 2021). The evaluation of the structural model (inner model) was conducted by testing for multicollinearity using the variance inflation factor (VIF), the coefficient of determination (R^2), predictive relevance (Q^2), and by testing the significance of the paths using the bootstrapping technique to test the research hypotheses (Chin, 1998; Hair *et al.,* 2021). Hypothesis testing was conducted by examining path coefficients, t-statistics, and p-values at a 5% significance level. Mediation analysis was conducted through an indirect effect analysis to explain the role of the Management Accounting System in mediating the influence of Digital Transformation on Strategic Decision-Making at freight forwarding companies in Jayapura (Hair *et al.,* 2021). The type

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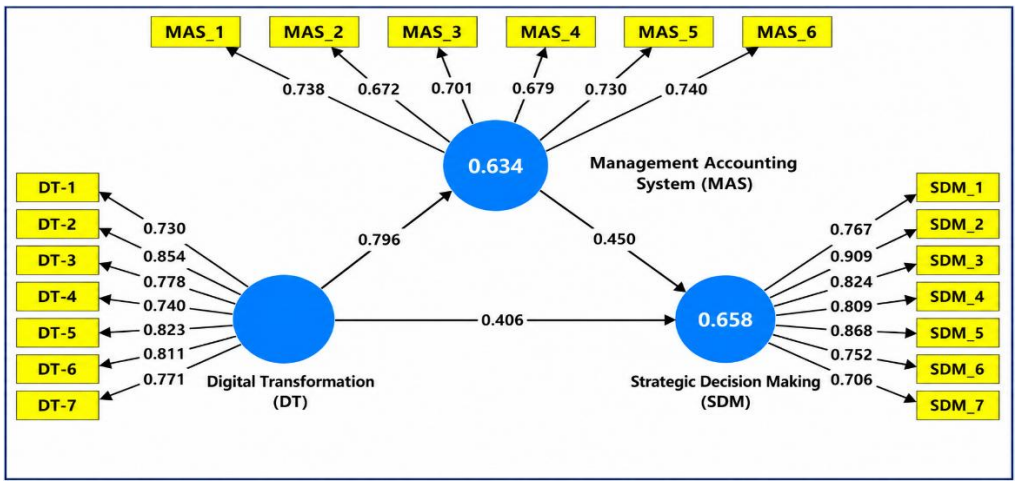
of mediation was determined by assessing the significance of the direct and indirect effects to identify whether the Management Accounting System acts as a full or partial mediator in the research model.

4. Results and Discussion

4.1 Analysis Results

4.1.1 Evaluation of Measurement Models (Outer model)



Source: *SmartPLS data analysis results (2026)*

Figure 1. Results of the Measurement Model Test (Outer Model)

4.1.2 Factor Loading Test Results (LF)

Table 1. Results of the Outer Loading Test

Variable	Indicator	Loading	Info
Strategic Decision-Making	SDM_1	0.767	Valid
	SDM_2	0.909	Valid
	SDM_3	0.824	Valid
	SDM_4	0.809	Valid
	SDM_5	0.868	Valid
	SDM_6	0.752	Valid
	SDM_7	0.706	Valid
Digital Transformation	DT_1	0.738	Valid
	DT_2	0.672	Valid
	DT_3	0.701	Valid
	DT_4	0.679	Valid
	DT_5	0.730	Valid
	DT_6	0.740	Valid
	DT_7	0.730	Valid
Management Accounting System	MAS_1	0.854	Valid
	MAS_2	0.778	Valid
	MAS_3	0.740	Valid
	MAS_4	0.823	Valid
	MAS_5	0.811	Valid
	MAS_6	0.771	Valid

Source: *SmartPLS data analysis results (2026)*

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Based on the results of the outer loading analysis, all indicators under the Digital Transformation (DT), Management Accounting System (MAS), and Strategic Decision-Making (SDM) variables had outer loadings above 0.70 or close to 0.70, and were therefore deemed to meet the criteria for convergent validity (Hair *et al.,* 2021; Hair *et al.,* 2022). The outer loadings for the Digital Transformation variable ranged from 0.672 to 0.740, for the Management Accounting System variable from 0.740 to 0.854, and for the Strategic Decision-Making variable from 0.706 to 0.909. Although the indicators TD_2 and TD_4 have loading values below 0.70, they were retained because they remain within the 0.60–0.70 range, and the Digital Transformation construct as a whole meets the criteria for validity and reliability (Hair *et al.,* 2021). All indicators were deemed valid, and no indicators were eliminated from the research model; therefore, the analysis can proceed to the reliability evaluation and structural model (inner model) stages.

4.1.3 Average Variance Extracted (AVE)

Based on the results of the convergent validity test, all research constructs had an Average Variance Extracted (AVE) value above the minimum threshold of 0.50, thus meeting the criteria for convergent validity (Fornell & Larcker, 1981; Hair *et al.,* 2021). Although the indicators TD_2 (0.672) and TD_4 (0.679) have factor loadings below 0.70, both indicators were retained because the Digital Transformation construct has an AVE of 0.621 and a composite reliability of 0.901, indicating that the construct still meets the validity and reliability requirements.

Table 2. Results of the Cronbach's Alpha, Composite Reliability, and AVE Tests

Variable	Cronbach's Alpha	Composite Reliability	AVE
Strategic Decision-Making	0.910	0.919	0.652
Management Accounting System	0.804	0.808	0.505
Digital Transformation	0.898	0.901	0.621

Source: *SmartPLS data analysis results (2026)*

4.1.4 Reliability Test

The results of the Composite Reliability (CR) test indicate that all research variables have a Composite Reliability value above the minimum threshold of 0.70, thus meeting the criteria for construct reliability (Hair *et al.,* 2021). The Strategic Decision-Making variable has a Composite Reliability (rho_c) value of 0.929, the Management Accounting System variable has a value of 0.859, and the Digital Transformation variable has a value of 0.920. In addition, the Composite Reliability (rho_a) values for each variable were above 0.70: Strategic Decision-Making at 0.919, Management Accounting System at 0.808, and Digital Transformation at 0.901. All constructs exhibit good internal consistency, indicating that the indicators reliably measure the research variables.

The results of the Cronbach's Alpha test show that all research variables have a Cronbach's Alpha value above 0.70, thus meeting the criteria for good reliability (Hair *et al.,* 2021). The Strategic Decision-Making variable had a Cronbach's Alpha value of 0.910, the Management Accounting System variable had a value of 0.804, and the Digital Transformation variable had a value of 0.898. These values indicate that all indicators within each variable exhibit a high level of internal consistency in measuring the research constructs. Thus, all variables in this study are deemed reliable and suitable for use in structural equation modeling (inner model) analysis.

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4.1.5. Discriminant Validity Heterotrait Monotrait Ratio (HTMT)

The results of the discriminant validity test using the HTMT method indicate that most of the research variables have HTMT values below the maximum threshold of 0.90 (Henseler *et al.,* 2015). The relationship between Management Accounting Systems and Strategic Decision-Making had an HTMT value of 0.893, while the relationship between Digital Transformation and Strategic Decision-Making had an HTMT value of 0.834.

However, the relationship between Digital Transformation and Management Accounting Systems had an HTMT value of 0.924, which slightly exceeded the conservative threshold of 0.90. These findings indicate a conceptual closeness between the two constructs. Nevertheless, both variables were retained because they have distinct theoretical foundations: Digital Transformation reflects an organization's ability to adopt digital technology, whereas Management Accounting Systems constitute the mechanisms for providing managerial information to support organizational planning, control, and decision-making. Furthermore, the Fornell-Larcker and cross-loading results indicate that each construct still possesses adequate discriminant power.

Table 3. Results of the HTMT Discriminant Validity Test

	SDM	MAS	DT
Strategic Decision-Making			
Management Accounting System	0.893		
Digital Transformation	0.834	0.924	

Source: *SmartPLS data analysis results (2026)*

4.1.5 Fornell-Larcker Test Results

The results of the discriminant validity test using the Fornell-Larcker criteria indicate that all research constructs met the criteria for discriminant validity because the root-mean-square AVE values for each variable were greater than the correlations between the other constructs (Fornell & Larcker, 1981).

Tabel 4. Fornell-Larcker Criterion

	SDM	MAS	DT
Strategic Decision-Making	0.808		
Management Accounting System	0.773	0.710	
Digital Transformation	0.764	0.796	0.788

Source: *SmartPLS data analysis results (2026)*

4.1.6 Discriminant Cross-Loading Validity Test Results

The results of the cross-loading test showed that all indicators had the highest loadings on the construct being measured relative to other constructs, thereby meeting the criteria for discriminant validity (Hair *et al.,* 2021). For the Strategic Decision-Making variable, the loading values ranged from 0.706 to 0.909. The Management Accounting System variable had loading values between 0.740 and 0.854, while the Digital Transformation variable had loading values between 0.672 and 0.740. These results indicate that each indicator represents the latent construct being measured better than the others.

These results indicate that each indicator better represents the latent construct being measured than the other constructs; therefore, all research variables meet the criteria for discriminant validity and are suitable for use in structural equation modeling (Hair *et al.,* 2021).

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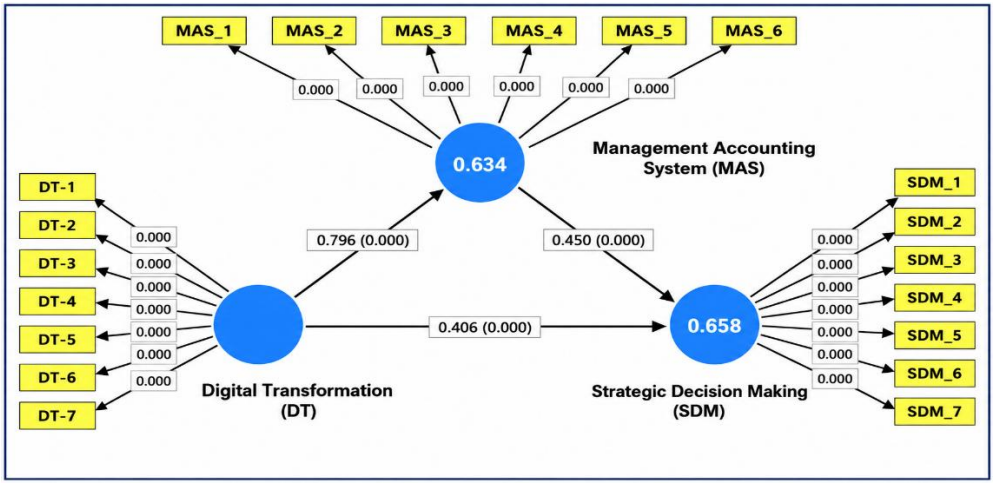
Table 5. Discriminant Cross-Loading Validity

Variable	SDM	MAS	DT
PKS_1	0.767	0.620	0.637
PKS_2	0.909	0.716	0.719
PKS_3	0.824	0.721	0.622
PKS_4	0.809	0.603	0.608
PKS_5	0.868	0.650	0.676
PKS_6	0.752	0.506	0.518
PKS_7	0.706	0.515	0.504
SAM_1	0.595	0.738	0.715
SAM_2	0.530	0.672	0.495
SAM_3	0.506	0.701	0.593
SAM_4	0.468	0.679	0.513
SAM_5	0.555	0.730	0.516
SAM_6	0.626	0.740	0.530
TD-1	0.515	0.534	0.730
TD-2	0.544	0.596	0.854
TD-3	0.619	0.627	0.778
TD-4	0.578	0.598	0.740
TD-5	0.746	0.672	0.823
TD-6	0.598	0.694	0.811
TD-7	0.577	0.647	0.771

Source: *SmartPLS data analysis results (2026)*

4.1.7 Evaluation of Structural Model Test Results (Inner Model)

Based on the measurement results (outer model), all indicators met the criteria for validity and reliability. The evaluation of the structural model aims to analyze the relationships among the constructs in the research model and to assess the ability of the independent variables to explain the dependent variable.



Source: *SmartPLS data analysis results (2026)*

Figure 2. Results of the Structural Model Test (Inner Model)

The inner model test shows that the Management Accounting System variable has an R^2 of 0.634, indicating that Digital Transformation explains 63.4% of the variation in the Management Accounting System. Meanwhile, the Strategic Decision-Making variable has an R^2 of 0.658, indicating

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that Digital Transformation and the Management Accounting System explain 65.8% of the variation in Strategic Decision-Making.

These R^2 values indicate that the research model has strong explanatory power. Digital Transformation has a significant ability to explain variation in the effectiveness of the Management Accounting System among freight forwarding companies in Jayapura. In contrast, Digital Transformation and the Management Accounting System together explain the quality of the companies' Strategic Decision-Making. Based on the path coefficient values, Digital Transformation influences the Management Accounting System by 0.796; it has a direct effect on Strategic Decision-Making of 0.406. In contrast, the Management Accounting System influences Strategic Decision-Making by 0.450.

4.1.8 Hypothesis Testing Results

Hypothesis testing in this study was conducted by examining the t-statistics and P-values. The research hypothesis is considered accepted if the P-value is < 0.05. The following are the results of the hypothesis testing obtained in this study using the inner structural model.

Direct Effect

Table 6. Results of the Path Coefficients and Direct Effect Tests

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P-values
Management Accounting System ➔ Strategic Decision-Making	0.450	0.455	0.099	4.555	0.000
Digital Transformation ➔ Pengambilan Strategic Decision-Making	0.406	0.399	0.104	3.899	0.000
Digital Transformation ➔ Management Accounting System	0.796	0.799	0.036	22.004	0.000

Source: *SmartPLS data analysis results (2026)*

Based on the test results, the statistical hypotheses regarding path coefficients and direct effects can be interpreted as follows:

The analysis results show that Digital Transformation (DT) has a direct and significant effect on Strategic Decision-Making (SDM), with a path coefficient of 0.406 and a p-value of 0.000 < 0.05. The t-statistic value of 3.899 (> 1.96) indicates that this effect is statistically significant. These findings indicate that increased implementation of digital transformation can enhance the effectiveness of strategic decision-making in freight forwarding companies. The use of digital technology, information system integration, and real-time data management helps companies obtain faster, more accurate, and more relevant information when determining business strategies. Thus, it can be concluded that hypothesis H1 is accepted.

The results of the analysis show that Digital Transformation (DT) has a direct and significant effect on the Management Accounting System (MAS), with a path coefficient of 0.796 and a p-value of 0.000 < 0.05. A t-statistic of 22.004 (> 1.96) indicates that this effect is highly statistically significant and the most dominant in the research model. These results demonstrate that digital transformation plays a crucial role in enhancing the effectiveness of the Management Accounting System through technology integration, digital information management, and the faster and more accurate provision of operational and financial data. The better the implementation of digital transformation within a company, the higher

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the quality of the Management Accounting System used by that company. Thus, it can be concluded that Hypothesis H2 is accepted.

The results of the analysis show that the Management Accounting System (MAS) has a direct and significant effect on Strategic Decision Making (SDM), with a path coefficient of 0.450 and a p-value of 0.000 < 0.05. The t-statistic value of 4.555 (> 1.96) indicates that this effect is statistically significant. These findings indicate that an effective Management Accounting System can provide relevant, accurate, and timely information, thereby improving the quality of a company's strategic decision-making. Good managerial information helps freight forwarding companies determine operational strategies, manage costs, provide customer service, and develop their businesses more effectively and competitively. It can be concluded that hypothesis H3 is accepted.

Indirect Effect

Table 7. Results of the Path Coefficients and Indirect Effect Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P-values
Digital Transformation ➔ Strategic Decision-Making	0.358	0.363	0.079	4.542	0.000

Source: *SmartPLS data analysis results (2026)*

The results indicate that the Management Accounting System mediates the effect of Digital Transformation on Strategic Decision-Making at freight forwarding companies in Jayapura. These findings suggest that digital transformation not only directly impacts strategic decision-making but also enhances the Management Accounting System's effectiveness in providing relevant, accurate, and timely information to company management. Thus, the better the implementation of digital transformation, the more effectively the Management Accounting System supports the company's strategic decision-making process. It can be concluded that Hypothesis H4 is accepted.

4.2 Discussion

4.2.1 The Impact of Digital Transformation on Strategic Decision-Making

Digital transformation influences strategic decision-making because the adoption of digital technology enables companies to obtain faster, more accurate, and more integrated information to support the organization's managerial activities. In freight forwarding companies, digital transformation helps improve the effectiveness of operational management, goods distribution, customer service, and real-time business information control. These findings align with Contingency Theory, which holds that organizations must adapt their management systems and processes to environmental changes and technological advancements to remain effective and competitive (Otley, 1980; Chenhall, 2003). The results of this study also support Information Processing Theory, which holds that the increasing complexity of information resulting from technological advancements necessitates that organizations develop more effective information-processing capabilities (Galbraith, 1973). Thus, digital transformation serves not only as a means of operational automation but also as a source of informational advantage that supports the quality of strategic decision-making.

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In the context of freight forwarding companies in Jayapura, challenging geographical conditions, high logistics costs, and distribution complexities mean companies require fast, accurate information to respond adaptively to operational dynamics. These findings align with the research by Verhoef *et al.,* (2021) and Imran *et al.,* (2021), which demonstrate that digital transformation enhances decision-making effectiveness through information integration and the strengthening of organizational information systems. This study builds on previous findings by demonstrating that digital transformation improves the quality of strategic decision-making among freight forwarding companies in Eastern Indonesia that face high levels of operational uncertainty. Consequently, companies need to strengthen their investments in digital tracking systems, operational database integration, and human resource competencies in the utilization of information technology so that digital transformation can generate strategic value and enhance corporate competitiveness (De Aquino *et al.,* 2022).

4.2.2 The Impact of Digital Transformation on Management Accounting Systems

Digital transformation affects management accounting systems by enabling organizations to improve the effectiveness of information management, data integration, and operational controls. In freight forwarding companies, digital transformation helps automate business processes, accelerate information flow, and improve the quality of operational and financial data for management. These findings align with Contingency Theory, which posits that the effectiveness of an organizational system is influenced by the organization's ability to adapt its management system to environmental changes and technological developments (Otley, 1980; Chenhall, 2003). The results of this study also support Information Processing Theory, which holds that increasing information complexity requires organizations to have greater information-processing capacity (Galbraith, 1973). Thus, digital transformation not only improves operational efficiency but also strengthens the Management Accounting System's ability to generate relevant, accurate, and timely information to support the organization's planning and control processes.

In the context of freight forwarding companies in Jayapura, challenging geographical characteristics, high distribution complexity, and operational uncertainty increase the need for an adaptive and integrated Management Accounting System. These findings align with the research by Shapovalova *et al.,* (2023) and Matskiv *et al.,* (2023), which demonstrate that digital transformation drives the modernization of accounting systems and enhances the effectiveness of organizational information management. This study expands upon previous findings by demonstrating that digital transformation is a strategic necessity for strengthening the effectiveness of Management Accounting Systems in freight forwarding companies in Eastern Indonesia, not merely a matter of technological innovation. Consequently, companies need to develop integrated information systems, leverage technology for operational control, and enhance human resource competencies so that Management Accounting Systems can provide strategic information that supports effective organizational management.

4.2.3 The Impact of Management Accounting Systems on Strategic Decision-Making

Management Accounting Systems influence Strategic Decision-Making by providing relevant, accurate, and timely financial and non-financial information to company management. In freight forwarding companies, Management Accounting Systems help manage information on operating costs, goods

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distribution, customer service, and company performance, enabling management to determine business strategies more effectively and efficiently. This finding aligns with Strategic Management Accounting Theory, which explains that Management Accounting Systems serve as a source of strategic information to support organizational decision-making (Cadez & Guilding, 2007). Chenhall (2003) also emphasizes that the quality of management information systems influences the effectiveness of organizational decision-making. Furthermore, the results of this study support Information Processing Theory, which holds that organizations require an effective information-processing system to cope with the complexity of the business environment (Galbraith, 1973). Management Accounting Systems enable companies to transform operational and financial data into strategic information that supports planning, control, and decision-making processes.

For freight forwarding companies in Jayapura, high distribution costs, logistical complexity, and operational uncertainty mean management requires timely and accurate information to formulate business strategies. These findings align with the research by Cadez and Guilding (2007) and Susilawati *et al.,* (2025), which show that the quality of management accounting information systems contributes to the effectiveness of decision-making and organizational governance. This study expands on previous findings by demonstrating that the Management Accounting System serves as a strategic resource that enhances the quality of strategic decision-making at freight forwarding companies in Eastern Indonesia. Consequently, companies need to strengthen information system integration, real-time operational data management, and human resource competencies in utilizing management accounting information to improve decision-making effectiveness, competitiveness, and business sustainability in the era of digital transformation.

4.2.4 The Impact of Digital Transformation on Strategic Decision-Making, with Management Accounting Systems as a Mediating Factor

Management Accounting Systems have been shown to mediate the impact of Digital Transformation on Strategic Decision-Making in freight forwarding companies. These findings indicate that digital transformation does not automatically lead to better strategic decisions; rather, it requires internal mechanisms that transform digital data into relevant, accurate, and timely managerial information. In the context of freight forwarding companies, digital transformation helps integrate operational, distribution, customer service, and financial data so that Management Accounting Systems can provide strategic information that supports effective decision-making. These findings align with Contingency Theory, which explains that organizations need to adapt their management systems to changes in technology and the business environment to remain effective (Chenhall, 2003; Otley, 1980). The results of this study also support Information Processing Theory, which holds that increasing information complexity requires organizations to have more effective information-processing systems (Galbraith, 1973).

For freight forwarding companies in Jayapura, the mediating role of the Management Accounting System has become increasingly important due to high distribution costs, operational uncertainty, infrastructure limitations, and the need for inter-regional logistics coordination. These findings align with research by Shapovalova *et al.,* (2023), which explains that digital transformation enhances the effectiveness of accounting systems, and with research by Susilawati *et al.,* (2025), which affirms that the quality of management accounting information systems influences the effectiveness of organizational decision-making. This study expands upon previous findings by demonstrating that the

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Management Accounting System serves as a mechanism that bridges digital transformation with improved strategic decision-making quality at freight forwarding companies in Eastern Indonesia. Implicitly, companies need to strengthen information system integration, digitize operational processes, and enhance human resource competencies so that digital transformation can generate strategic value and boost corporate competitiveness in the digital economy era.

5. Concluding Remarks and Recommendation

This study aims to analyze the effect of Digital Transformation on Strategic Decision-Making, both directly and indirectly through the Management Accounting System, at freight forwarding companies in Jayapura. The study employs a quantitative approach with an associative design and Structural Equation Modeling–Partial Least Squares (SEM-PLS) analysis. The results indicate that Digital Transformation has a positive and significant effect on Strategic Decision-Making and the Management Accounting System. The Management Accounting System was also found to affect Strategic Decision-Making positively. Furthermore, the Management Accounting System acts as a partial mediator in the relationship between Digital Transformation and Strategic Decision-Making. These findings suggest that improvements in the quality of strategic decisions at freight forwarding companies are determined not only by the adoption of digital technology but also by the Management Accounting System's ability to provide relevant, accurate, and timely managerial information.

This study makes a theoretical contribution by strengthening the integration of Contingency Theory, Information Processing Theory, and Strategic Management Accounting Theory to explain the relationship among Digital Transformation, Management Accounting Systems, and Strategic Decision-Making. The practical contribution of this study lies in the development of a Management Accounting System integrated with digital transformation to support effective decision-making in freight forwarding companies. From an organizational policy perspective, companies need to strengthen the digitization of business processes, integrate operational and financial information systems, and enhance human resource competencies in information management. The originality of this study lies in testing the mediating role of Management Accounting Systems in explaining the mechanism through which Digital Transformation influences Strategic Decision-Making at freight forwarding companies in Eastern Indonesia, which possess distinctive geographical and operational characteristics.

This study has several limitations. First, the scope of the study is limited to freight forwarding companies in Jayapura City; therefore, the generalizability of the findings is restricted to this specific region and its organizational characteristics. Second, the use of data based on respondents' perceptions via a questionnaire allows for potential subjectivity bias in the assessment of company conditions. Third, this study employs only a single-mediator model and thus does not account for other factors that may influence the relationships among variables. Therefore, future research is recommended to expand the scope to different sectors and regions, employ a longitudinal design or a mixed methods approach, and develop research models that incorporate variables such as human resource quality, organizational culture, technological innovation, or the organization's ability to manage digital change as mediators or moderators to gain a more comprehensive understanding of the effectiveness of digital transformation in supporting strategic decision-making.

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Statement of Use of Generative AI

During the preparation of this work, the author used generative artificial intelligence tools to support the scientific writing process. Grammarly was used to check grammar, refine writing style, and improve clarity in scientific writing. All interpretations, analyses, and conclusions presented in this study are the sole responsibility of the author.

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