RCMOS – Revista Científica Multidisciplinar O Saber. ISSN: 2675-9128. São Paulo - SP.
Ano VII, v.1 2026 | submissão: 29/08/2026 | aceito: 01/09/2026 | publicação: 04/09/2026

Management accounting for international competitiveness: challenges, opportunities, and a prospective view

Contabilidade gerencial para a competitividade internacional: desafios, oportunidades e visão prospectiva

Contabilidad de gestión para la competitividad internacional: desafíos, oportunidades y visión prospectiva

Alexandre Tadeu Veiga Dias – MUST University, tadeuvdias@yahoo.com.br – Mestre em Administração de Negócios pela MUST University, Florida – EUA; especialista em Administração Geral e graduado em Administração.

Abstract: This study analyzes how management accounting can support the competitiveness of organizations operating or planning to operate in international markets. A Systematic Literature Review guided by PRISMA 2020 was conducted, with SciELO as the primary database and Google Scholar used for complementary citation tracking. Forty-five records were identified; after four duplicates were removed, 41 titles and abstracts were screened, 25 full texts were assessed, and 16 studies published between 2020 and 2025 were included in the final synthesis. The findings were organized into five themes: the strategic evolution of management accounting; information quality and governance; control and decision-support instruments; professional competencies; and regulatory, technological, and socio-environmental trends. The literature indicates that consistent management principles, data analytics, information governance, and financially sophisticated leadership strengthen decision-making capacity. However, evidence regarding international matrix budgeting, multi-country activity-based costing, global dashboards, and the integration of artificial intelligence with ESG metrics remains largely indirect and concentrated in the Brazilian context. Management accounting supports international competitiveness when it connects strategy, costs, risks, technology, and sustainability; nevertheless, its effectiveness depends on data quality, professional judgment, and adaptation to the regulatory and cultural characteristics of each market.
Keywords: Management accounting. International competitiveness. Information governance. Digital transformation. ESG.

Resumo: Este estudo analisa como a contabilidade gerencial pode sustentar a competitividade de organizações que atuam ou pretendem atuar em mercados internacionais. Realizou-se uma Revisão Sistemática da Literatura, orientada pelas diretrizes PRISMA 2020, com busca principal na SciELO e rastreamento complementar no Google Acadêmico. Foram identificados 45 registros; após a remoção de quatro duplicatas, 41 títulos e resumos foram triados, 25 textos completos foram avaliados e 16 estudos publicados entre 2020 e 2025 integraram a síntese final. Os resultados foram organizados em cinco eixos: evolução estratégica da contabilidade gerencial; qualidade e governança da informação; instrumentos de controle e apoio à decisão; competências profissionais; e tendências regulatórias, tecnológicas e socioambientais. A literatura indica que princípios gerenciais consistentes, análise de dados, governança da informação e qualificação financeira da liderança ampliam a capacidade decisória. Entretanto, as evidências sobre orçamento matricial internacional, custeio ABC multipaís, painéis globais e integração entre inteligência artificial e métricas ESG ainda são predominantemente indiretas e concentradas no contexto brasileiro. Conclui-se que a contabilidade gerencial favorece a competitividade internacional quando conecta estratégia, custos, riscos, tecnologia e sustentabilidade, mas sua efetividade depende da qualidade dos dados, do julgamento profissional e da adaptação às particularidades regulatórias e culturais de cada mercado.
Palavras-chave: Contabilidade gerencial. Competitividade internacional. Governança da informação. Transformação digital. ESG.

Resumen: Este estudio analiza cómo la contabilidad de gestión puede sostener la competitividad de las organizaciones que actúan o pretenden actuar en mercados

internacionales. Se realizó una Revisión Sistemática de la Literatura, orientada por las directrices PRISMA 2020, con búsqueda principal en SciELO y rastreo complementario en Google Académico. Se identificaron 45 registros; tras eliminar cuatro duplicados, se examinaron 41 títulos y resúmenes, se evaluaron 25 textos completos y 16 estudios publicados entre 2020 y 2025 integraron la síntesis final. Los resultados se organizaron en cinco ejes: evolución estratégica de la contabilidad de gestión; calidad y gobernanza de la información; instrumentos de control y apoyo a la decisión; competencias profesionales; y tendencias regulatorias, tecnológicas y socioambientales. La literatura indica que principios gerenciales consistentes, análisis de datos, gobernanza de la información y formación financiera del liderazgo amplían la capacidad decisoria. Sin embargo, las evidencias sobre presupuesto matricial internacional, costeo ABC multinacional, paneles globales e integración entre inteligencia artificial y métricas ESG todavía son predominantemente indirectas y se concentran en el contexto brasileño. Se concluye que la contabilidad de gestión favorece la competitividad internacional cuando conecta estrategia, costos, riesgos, tecnología y sostenibilidad, pero su efectividad depende de la calidad de los datos, del juicio profesional y de la adaptación a las particularidades regulatorias y culturales de cada mercado.
Palabras clave: Contabilidad de gestión. Competitividad internacional. Gobernanza de la información. Transformación digital. ESG.

1. Introduction

Internationalization expands the set of decisions that must be supported by comparable, timely, and economically relevant information. Entering new markets requires the assessment of margins in different currencies, tax incidence, logistics costs, regulatory risks, foreign-exchange exposure, and the expectations of different stakeholders. In this environment, management accounting is no longer understood merely as support for internal control; it becomes part of the formulation, execution, and review of organizational strategy.

This change is consistent with the Global Management Accounting Principles, which connect communication, relevance, value, and trust to decision quality. In Brazilian companies, Costa and Lucena (2021) found a positive association between the adoption of these practices and market performance, although operating results did not behave in the same way. The finding calls for a balanced interpretation: management practices may favor the creation of value perceived by the market, but their effects depend on implementation, organizational characteristics, and the time horizon considered.

At the same time, digital transformation has changed the production and use of accounting information. Business analytics, cloud storage, automation, and data visualization increase the speed and granularity of analyses, but they also create risks related to information integrity, security, and governance (ARAÚJO; BEHR; SCHIAVI, 2023; KLEIN et al., 2023; OLIVEIRA et al., 2024). In international operations, such risks become more sensitive because data from different units must be reconciled under different accounting rules, currencies, and organizational practices.

The expansion of the ESG agenda and the issuance of IFRS S1 and IFRS S2 by the International Sustainability Standards Board have also brought financial information and sustainability disclosures closer together. Both standards apply to annual periods beginning on or after January 1, 2024, and establish a global baseline for information on sustainability- and climate-related risks and opportunities (IFRS FOUNDATION, 2023a, 2023b). For management accounting, this development increases the responsibility to combine financial, operational, and socio-environmental indicators in decision-useful reports.

Against this background, the research question is: how can management accounting contribute to the international competitiveness of organizations facing regulatory, technological, and socio-environmental challenges? The general objective is to analyze, through a Systematic Literature Review, the contributions, limitations, and prospects of management accounting for decision-making in international environments. Specifically, the study seeks to identify management practices and instruments related to competitiveness, examine the professional competencies required for the strategic use of information, and discuss gaps and trends capable of guiding research and organizational decisions.

The study is justified by the dispersion of the literature across accounting, controllership, finance, information governance, digital transformation, and sustainability. By bringing these fields together, the review offers a critical synthesis useful to managers, controllers, and researchers. Its contribution is not to claim that instruments developed in domestic contexts automatically create an advantage on a global scale, but to delimit which evidence can be transferred safely, which evidence requires adaptation, and which applications still require specific empirical validation.

2. Theoretical framework

2.1 Management accounting and value creation

Management accounting comprises processes for identifying, measuring, analyzing, and communicating information intended for planning, control, and decision-making. Its focus differs from external financial reporting because the usefulness of information depends on internal needs and organizational strategy. Rather than merely recording past events, the management function seeks to explain cost drivers, project scenarios, monitor risks, and support decisions about prices, investments, and resource allocation.

The Global Management Accounting Principles reinforce this orientation by proposing that information be relevant, that its impact on value be analyzed, that communication exert influence, and that management preserve trust. Examining Brazilian companies, Costa and

Lucena (2021) found a positive relationship between adherence to practices associated with the principles and market performance. The result supports the strategic importance of management accounting, but also shows that formally adopting practices does not, by itself, guarantee operational improvement; execution quality, process maturity, and alignment between indicators and objectives must also be considered.

The financial sophistication of leadership also affects how information is used. Silva and Soares (2023) observed that chief executives with greater financial sophistication achieved higher investment efficiency, especially by reducing underinvestment. Although their study was not limited to internationalized companies, its findings suggest that sophisticated reports translate into performance only when decision-makers can interpret assumptions, limitations, and the economic effects of alternatives.

From this perspective, management accounting operates as decision infrastructure. Its value derives less from the quantity of reports produced than from the ability to connect strategic objectives, resources consumed, risks assumed, and expected results. In international markets, this connection must incorporate foreign-exchange, tax, logistics, and regulatory effects, while distinguishing local performance from the consolidated contribution to the corporate group.

2.2 International competitiveness and information comparability

International competitiveness can be understood as the ability to sustain an advantageous position in relation to competitors, customers, and institutional constraints in different markets. This ability involves productivity, innovation, cost efficiency, adaptation, access to capital, and legitimacy. Management accounting information contributes by making investment alternatives comparable and revealing how local decisions affect global performance.

Comparability, however, does not mean absolute uniformity. IFRS 16, for example, changed lease recognition and altered the financial indicators of lessees. Cardoso and Britto (2023) showed that impacts vary across sectors and combine with circumstantial effects such as those associated with the COVID-19 pandemic. For international decisions, this finding warns that similar ratios may reflect different economic structures and that comparisons among units require analytical adjustments.

The same care applies to emerging assets, transactions, and risks. Pelucio-Grecco, Santos Neto, and Constancio (2020) discussed bitcoin accounting under IFRS and highlighted classification and measurement difficulties. Although the object is specific, the study illustrates

a broader problem: financial and digital innovations may advance faster than measurement frameworks, imposing judgments that affect costs, risks, and performance.

Consequently, international competitiveness depends on a management system capable of preserving common criteria without eliminating local particularities. Functional currency, tax law, cost structure, technological stage, and organizational culture must be considered when consolidating information. The usefulness of a global report lies precisely in making these differences explicit and enabling comparable decisions, rather than hiding them under a single indicator.

2.3 Digital transformation, governance, and sustainability

The digitalization of accounting includes routine automation, systems integration, analysis of large data volumes, and the production of management dashboards. Araújo, Behr, and Schiavi (2023) showed that adopting business analytics in accounting can increase efficiency and analytical capacity, but depends on organizational conditions and resource availability. Reviews of the profession's transformation also identify improved access, fewer repetitive tasks, and closer participation in strategic decisions, alongside challenges involving training, security, and adaptation (DE MELO, 2024; MENDES SOUZA et al., 2025).

Technological potential is conditioned by information governance. Through a Delphi study, Oliveira et al. (2024) identified mechanisms considered central to ensuring accounting information quality, accountability, and appropriate use. Klein et al. (2023), in turn, demonstrated that big-data analytics capabilities result from a combination of tangible resources and human skills under the influence of institutional pressures. Advanced platforms therefore do not replace validation criteria, clear roles, and analytical competencies.

Visualization is also part of this process. The model proposed by Santos and Coelho (2023) was developed for extension projects rather than international controllership. Even so, it contributes by showing how layered architecture and visual organization can bring data and decisions closer together. Its business application must be regarded as a possibility for adaptation, not as direct evidence of performance in global subsidiaries.

In the socio-environmental dimension, Grodt et al. (2024) found a positive moderating effect of ESG disclosure on the sensitivity of executive compensation to market performance in IBrX-100 companies. Minardi (2023) also emphasized the importance of standardizing ESG taxonomies to reduce divergence and favor the incorporation of sustainability factors into financial decisions. These contributions bring governance, incentives, and value creation

together, while IFRS S1 and S2 increase the demand for integration between financial and sustainability information.

3. Methodology

3.1 Study type and information sources

A qualitative, descriptive-analytical Systematic Literature Review was adopted. The choice arose from the need to make search strategies, selection criteria, and synthesis stages explicit, increasing transparency and reproducibility. The methodological report was organized according to the PRISMA 2020 guidelines, applied in a manner compatible with a review in Applied Social Sciences (PAGE et al., 2021).

SciELO was used as the primary source because it brings together peer-reviewed journals and provides relevant coverage of Brazilian and Latin American production. Google Scholar was used on a complementary basis to track versions, citations, and bibliographic data, not as a substitute for the main database. The search ended in July 2025 and covered publications from 2020 to 2025 in Portuguese and English.

3.2 Search strategy

To make the strategy concise and reproducible, the terms were consolidated into two strings and applied to the available title, abstract, keyword, or all-index fields. Portuguese string: ("contabilidade gerencial" OR "contabilidade de gestão") AND (competitividade OR "competitividade internacional" OR globalização OR "mercado global") AND (desafios OR oportunidades OR tendências OR futuro). English string: ("management accounting" OR "managerial accounting") AND (competitiveness OR "international competitiveness" OR globalization OR "global market") AND (challenges OR opportunities OR trends OR future).

Variations without the third block were used when the full combination proved excessively restrictive. This decision allowed the retrieval of studies on information governance, digital transformation, IFRS, ESG, and financial competencies that did not use the exact expression "international competitiveness" in their titles or abstracts but offered a conceptual contribution consistent with the research problem.

3.3 Inclusion and exclusion criteria

Scientific articles and essays were included when they were published between 2020 and 2025, available in full text, written in Portuguese or English, directly related to management accounting and to at least one of the themes of competitiveness, strategic control, digital transformation, information governance, international standards, professional competencies, or

ESG, and presented objectives, a methodological or argumentative path, and results or conclusions that were sufficiently clear for synthesis.

Duplicate records, incomplete texts, publications unrelated to the research question, studies with no contribution applicable to competitiveness or management decisions, and exclusively technical approaches with no identifiable connection to management, control, risk, or value creation were excluded. During screening, the reasons "not directly related to the objective" and "does not address international competitiveness" were recorded as nonexclusive, so the same study could receive more than one classification.

3.4 Selection, assessment, and synthesis

The records were organized in Mendeley, which was used to identify duplicates and support the reading of titles, abstracts, and keywords. Forty-five records were identified. After four duplicates were removed, 41 records proceeded to screening; 16 unique studies were excluded at this stage, 25 full texts were assessed, and nine were excluded after full reading, resulting in 16 studies included in the review.

Stage	Result
Identification	45 records located
Duplicates	4 records removed
Screening	41 titles and abstracts assessed
Screening exclusions	16 unique records excluded; reasons recorded nonexclusively: 10 not directly related to the objective and 12 not addressing international competitiveness
Eligibility	25 full-text articles assessed
Exclusion after full-text reading	9 articles excluded
Inclusion	16 studies included in the final synthesis

Table 1 – Identification, screening, eligibility, and inclusion flow
Source: prepared by the author (2026), based on the review records.

Assessment considered alignment with the objective, clarity of the question or purpose, consistency between method and results, sufficiency of the argument, and contribution to one of the analytical themes. Data were extracted into a matrix containing authorship, year, object, method, main results, limitations, and possible contribution to the international context. A thematic synthesis then grouped the evidence into five categories: strategic orientation; information quality and governance; control instruments; professional competencies; and technological, regulatory, and socio-environmental trends.

No personal data were collected and no human beings participated; submission to a Research Ethics Committee therefore did not apply. Method limitations include the concentration of the search in SciELO, the complementary rather than exhaustive use of Google Scholar, the predominance of Brazilian studies, and the methodological heterogeneity of the corpus, which prevents causal generalizations.

4. Results and discussion

4.1 Corpus characterization and analytical themes

The final corpus comprised 16 studies published between 2020 and 2025. Twelve, equivalent to 75% of the sample, were published from 2023 to 2025, showing the topicality and recent concentration of discussions on analytics, information governance, digital transformation, ESG, and executive capabilities. At the same time, most research was conducted in Brazil and did not directly test multi-country operations, a circumstance that requires caution when transferring results.

The synthesis revealed that management accounting's contribution to international competitiveness does not arise from an isolated tool. It emerges from the articulation of management principles, information reliability, analytical capacity, control mechanisms, decision-maker competencies, and the integration of socio-environmental risks. The following table relates the synthesis themes to the main contributions found.

Theme	Main contribution	Related studies
Strategic orientation	Management principles, value creation, and investment efficiency	Costa and Lucena (2021); Silva and Soares (2023)
Information and governance	Analytics, big data, quality, traceability, and information visualization	Araújo, Behr, and Schiavi (2023); Klein et al. (2023); Oliveira et al. (2024); Santos and Coelho (2023)
Control and measurement	Budgeting change, ABC, IFRS, and accounting-failure risks	Cardoso and Britto (2023); Oliveira, Machado, and Bruni (2023); Pelucio-Grecco, Santos Neto, and Constancio (2020); Rocha-dos-Santos, Leite, and Schalch (2022); Russo et al. (2022)
Professional transformation	Digitalization, automation, competencies, and professional repositioning	De Melo (2024); Mendes Souza et al. (2025); Gomes, Renner, and Meyer (2024)
ESG and prospective view	Sustainability, executive incentives, standardization, and integrated disclosures	Grodt et al. (2024); Minardi (2023)

Table 2 – Thematic axes and contributions of the corpus

Source: prepared by the author (2026), based on the review records.

The studies do not provide the same level of evidence for every theme. More direct empirical results concern management principles and performance, analytics adoption, information governance, big-data capabilities, the financial sophistication of leadership, and ESG disclosure. By contrast, applications such as regional matrix budgeting, multi-country ABC, and global dashboards appear as plausible extensions of evidence produced in domestic contexts, rather than as practices whose international effectiveness has been demonstrated by the corpus.

4.2 Management information and decision-making in international markets

The first contribution of the corpus is to reposition management information as a strategic resource. Costa and Lucena (2021) showed that practices aligned with the Global Management Accounting Principles are positively associated with market performance. This reinforces accounting's role in creating and protecting value, but the negative relationship found with operating performance prevents simplistic conclusions. An organization may improve transparency, communication, and market perception without obtaining operating efficiency gains in the same period.

For internationalized companies, this distinction is relevant. Corporate indicators need to separate currency translation effects, entry costs, learning curves, and long-term investments. A subsidiary may produce a lower short-term accounting return and still fulfill a strategic role in access to markets, technology, or supply chains. Management accounting should make this logic visible, preventing both the continuation of unviable projects and the premature termination of strategic initiatives.

Cardoso and Britto (2023) add that regulatory changes such as IFRS 16 have different sectoral effects on indicators. International comparisons should therefore be accompanied by reconciliations, explanations of assumptions, and analysis of contractual structures. Mechanical use of ratios may induce poor decisions when lease models, asset intensity, and macroeconomic conditions are not equivalent.

Leadership's financial sophistication acts as a complementary element. Silva and Soares (2023) identified greater investment efficiency among financially sophisticated chief executives. In management terms, the finding suggests that reports must be accompanied by interpretive capacity and dialogue between controllership and senior management. Decision quality depends simultaneously on data quality, report structure, and the knowledge of those who use it.

4.3 Control instruments, costs, and data analysis

The corpus confirms the expanding use of analytics and digital resources in accounting. Araújo, Behr, and Schiavi (2023) showed that business analytics initiatives can improve the use of accounting information. De Melo (2024) and Mendes Souza et al. (2025) found that digital transformation reduces repetitive activities, expands remote access, and favors more analytical work, while requiring professional updating, security, and organizational change.

In international operations, these solutions can consolidate margins by country, simulate exchange-rate scenarios, compare logistics costs, and monitor indicators from units in different time zones. Technology, however, does not eliminate conceptual divergences. Before constructing a global dashboard, organizations must define data dictionaries, responsible parties, reporting frequency, analysis currency, allocation criteria, and materiality levels. Without this architecture, processing speed merely accelerates the circulation of inconsistent information.

Oliveira et al. (2024) reinforce this interpretation by identifying priority mechanisms for accounting information governance. Klein et al. (2023) show that big-data capabilities depend on tangible resources and human skills alike. Taken together, these studies indicate that platform investments must be accompanied by policies for access, traceability, validation, security, and training. Multinational groups must also define which data remain local and which may be shared, considering regulatory and data-protection requirements.

Budgeting and costing complete the control system. Russo et al. (2022) analyzed the replacement of a budgeting practice and showed that deliberation in controllership involves judgments, justifications, and interaction among actors. The study does not prove the effectiveness of international matrix budgeting, but reveals that changes in management artifacts are not merely technical. When adapting budgets by region or business unit, managers must negotiate criteria, responsibilities, and consequences for organizational behavior.

Similarly, Rocha-dos-Santos, Leite, and Schalch (2022) demonstrated in a waste-management case study that activity-based costing can improve cost identification and transparency. Applying this to international chains is a possible inference: logistics, customs, regulatory, and support activities may be mapped and assigned to the relevant cost objects. Available evidence, however, does not by itself authorize the claim that multi-country ABC reduces costs or improves performance in every sector.

Reports on emerging assets and transactions also require judgment. Pelucio-Grecco, Santos Neto, and Constancio (2020) highlighted controversies in bitcoin accounting under IFRS. For management accounting, the contribution lies in showing that classification and

measurement decisions alter assessments of risk, liquidity, and performance. Instead of presenting a multi-currency report as a universal solution, organizations should disclose functional currency, exposure by currency, conversion assumptions, and the effects of hedging instruments.

4.4 Professional competencies and decision governance

The transformation of management accounting shifts the professional profile from exclusive command of routines toward a combination of regulatory, analytical, and relational knowledge. Technical competence in IFRS remains necessary, especially to understand the effects of recognition, measurement, and disclosure on indicators. The CVC S.A. case analyzed by Oliveira, Machado, and Bruni (2023) shows how accounting failures, incentives, and control weaknesses can compromise decisions and variable compensation.

Analytical competence includes cost modeling, interpretation of financial statements, use of data tools, and critical assessment of assumptions. It is not the same as operational command of software. Professionals must question data origin, completeness, and consistency, recognize model limitations, and translate results into courses of action. Klein et al. (2023) clearly show that technological resources and human skills jointly compose analytical capability.

Relational competencies also become more important. The discussion by Gomes, Renner, and Meyer (2024) of women on boards of directors demonstrates that diversity, power structures, and inclusion are substantive dimensions of governance. The study does not directly measure intercultural competence, but it allows the inference that decision-making teams more attentive to diversity may broaden perspectives and reduce blind spots. In international environments, clear communication, listening, and the ability to negotiate meanings are needed so standardized indicators do not erase local particularities.

The international controller thus acts as a mediator among standards, systems, and people. This professional must understand the business, communicate uncertainties, distinguish facts from estimates, and resist pressure for apparent precision when data are limited. Audit trails and accountability criteria are also necessary, especially when automated models influence forecasts, provisions, prices, or capital allocation.

4.5 ESG, artificial intelligence, and a prospective view

Integrating financial performance and sustainability is one of the most relevant vectors for management accounting. Grodt et al. (2024) found that ESG disclosure increases the sensitivity of executive compensation to market performance. The finding suggests that socio-

environmental information can participate in incentive and governance systems, but it also requires care in defining indicators to avoid merely formal metrics or behavior aimed at superficial target compliance.

Minardi (2023) emphasizes that standardized ESG taxonomies are necessary to reduce dispersion and improve the incorporation of sustainable practices into financial assessment. This need gained regulatory substance with IFRS S1 and S2, which establish disclosure requirements for sustainability- and climate-related risks and opportunities aimed at users of general-purpose financial reports (IFRS FOUNDATION, 2023a, 2023b). For management accounting, the challenge is to align internal cost, investment, and risk metrics with externally disclosed information.

Artificial intelligence tends to expand demand forecasting, anomaly detection, expense classification, and scenario simulation. The analyzed corpus, however, provides limited evidence on specific AI applications in international management accounting. The prospective conclusion must therefore be formulated as a research and management agenda. Before automating decisions, organizations need to ensure data quality, model explainability, human oversight, information protection, and criteria for correcting bias.

Data lakes and cloud architectures can reduce fragmentation but are not autonomous solutions. The visualization model proposed by Santos and Coelho (2023) demonstrates the usefulness of organizing data in layers and bringing information closer to users. Its adaptation to controllership requires integration with governance, access controls, and common accounting definitions. A global repository without semantic management and defined responsibility tends to reproduce existing source inconsistencies on a larger scale.

Opportunities are concentrated in the shift from reactive accounting to anticipatory action. Cost scenarios, foreign-exchange risks, climate impacts, and capital requirements may be examined before a decision. Even so, forecasts should be presented with ranges, assumptions, and sensitivity tests. Competitive advantage does not result from automation itself, but from the ability to combine analytical speed, prudence, ethical judgment, and organizational learning.

5. Final considerations

This review analyzed how management accounting can contribute to international competitiveness in a setting marked by digital transformation, regulatory pressure, and integration of ESG factors. The 16 included studies indicate that this contribution occurs when

information on costs, performance, risks, and sustainability is linked to strategy and used by decision-makers capable of understanding its limitations.

The results support five main conclusions. First, the Global Management Accounting Principles provide a coherent basis for communication, relevance, value creation, and trust, but formal adoption does not guarantee operating performance. Second, analytics, cloud computing, and automation increase analytical capacity only when accompanied by information governance. Third, instruments such as budgeting and costing must be adapted to each operation, avoiding the automatic transfer of domestic practices to multi-country contexts. Fourth, regulatory, analytical, and relational competencies are inseparable. Fifth, integrating financial and sustainability information has become part of decision infrastructure, especially after IFRS S1 and S2.

From a managerial standpoint, internationalized companies should establish a global indicator dictionary, preserve local reconciliations, document conversion and allocation assumptions, define data responsibilities, and subject automated models to human oversight. ESG targets should also be linked to verifiable indicators consistent with economic risks and opportunities, avoiding incentives that favor only the appearance of compliance.

Limitations arise from the concentration of the search in SciELO, the nonexhaustive use of Google Scholar, the heterogeneity of the studies, and the predominance of the Brazilian context. In addition, some international applications discussed represent analytical inferences from domestic studies. Future research should use comparative case studies and longitudinal analyses to test the effectiveness of regional budgets, multi-country ABC, global dashboards, artificial intelligence, and ESG integration in internationalized small and medium-sized enterprises.

In summary, management accounting can function as a link between global strategy and local execution. Its most promising contribution is not to produce more indicators, but to select relevant information, make differences comparable, state uncertainties explicitly, and support responsible decisions. This combination of technology, governance, and professional judgment is the condition for accounting information to become a sustainable competitive advantage.

Conflict of interest: The author declares that there is no conflict of interest.

Funding: The study received no external funding.

6. References & research corpus

ARAÚJO, Letícia; BEHR, Ariel; SCHIAVI, Giovana Sordi. Adoção de business analytics na contabilidade. Revista Contabilidade & Finanças, São Paulo, v. 34, n. 93, e1771, 2023. DOI: https://doi.org/10.1590/1808-057x20231771.en. Acesso em: 20 ago. 2026.

CARDOSO, Vanessa Rodrigues dos Santos; BRITTO, Paulo Augusto Pettenuzzo de. Análise setorial do impacto da IFRS 16 e covid-19 nos indicadores das arrendatárias brasileiras. Revista Contabilidade & Finanças, São Paulo, v. 34, n. 93, e1673, 2023. DOI: https://doi.org/10.1590/1808-057x20231673.en. Acesso em: 20 ago. 2026.

COSTA, Ingrid Laís de Sena; LUCENA, Wenner Glaucio Lopes. Princípios globais de contabilidade gerencial: a relação entre as práticas gerenciais e o desempenho de empresas brasileiras. Revista Brasileira de Gestão de Negócios, São Paulo, v. 23, n. 3, p. 503-518, 2021. DOI: https://doi.org/10.7819/ rbgn.v23i3.4112. Acesso em: 20 ago. 2026.

DE MELO, Wellington Alves. Profissão contábil e transformação digital no Brasil: uma revisão da literatura. Revista de Contabilidade da UFBA, Salvador, v. 18, n. 1, e2413, 2024. DOI: https://doi.org/10.9771/rcufba.v18i1.62116. Acesso em: 20 ago. 2026.

GOMES, Gisele; RENNER, Jacinta Sidegum; MEYER, Dagmar Elisabeth Estermann. Mulheres nos conselhos de administração na perspectiva de gênero: uma revisão integrativa. REAd - Revista Eletrônica de Administração, Porto Alegre, v. 30, n. 2, p. 1221-1251, 2024. DOI: https://doi.org/10.1590/1413-2311.411.137049. Acesso em: 20 ago. 2026.

GRODT, Jonas Adriel dos Santos; DEGENHART, Larissa; MAGRO, Cristian Baú Dal; ÁVILA, Lucimar Vieira; PICCININ, Yara Gomes. Divulgação ESG e sensibilidade da remuneração executiva ao desempenho de mercado. Revista Contabilidade & Finanças, São Paulo, v. 35, n. 94, e1811, 2024. DOI: https://doi.org/10.1590/1808-057x20231811.en. Acesso em: 20 ago. 2026.

IFRS FOUNDATION. IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information. London: IFRS Foundation, 2023a. Disponível em: https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/. Acesso em: 20 ago. 2026.

IFRS FOUNDATION. IFRS S2 Climate-related Disclosures. London: IFRS Foundation, 2023b. Disponível em: https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/. Acesso em: 20 ago. 2026.

KLEIN, Leander; GUILHEM, Ana Paula Solino; SOUSA, Higor Antônio de; OLIVEIRA, Edson Luiz dos Santos de. Pressões institucionais na configuração da capacidade de análise de big data. Revista Contabilidade & Finanças, São Paulo, v. 34, n. 92, e1591, 2023. DOI: https://doi.org/10.1590/1808-057x20231591.en. Acesso em: 20 ago. 2026.

MENDES SOUZA, Emanuelle Raquel; MEIRELES DE SOUZA, Jocykleber; FRANCO DE LIMA JUNIOR, Gilberto; CARDOSO AGRA DE CASTRO, Guthemberg; BENÍCIO LUCENA FILHO, Rômulo. Do papel ao pixel: transformações digitais na contabilidade, contribuições e desafios. Revista Controladoria e Gestão, v. 6, n. 2, p. 1473-1490, 2025. DOI: https://doi.org/10.5281/zenodo.15758353. Acesso em: 20 ago. 2026.

MINARDI, Andrea Maria Accioly Fonseca. O papel das finanças sustentáveis na transição verde. Revista Contabilidade & Finanças, São Paulo, v. 34, n. 93, e9044, 2023. DOI: https://doi.org/10.1590/1808-057x20239044.pt. Acesso em: 20 ago. 2026.

OLIVEIRA, Carolina de; BEHR, Ariel; MOMO, Fernanda da Silva; MAÇADA, Antônio Carlos Gastaud. Estabelecendo os principais mecanismos para a governança da informação contábil: um estudo Delphi com especialistas em contabilidade. BBR - Brazilian Business Review, Vitória, v. 21, n. 4, e20221292, 2024. DOI: https://doi.org/10.15728/bbr.2022.1292.en. Acesso em: 20 ago. 2026.

OLIVEIRA, Willams da Conceição de; MACHADO, Márcio André Veras; BRUNI, Adriano Leal. Falhas contábeis e manipulação de resultados: o caso da CVC S.A. Cadernos EBAPE.BR, Rio de Janeiro, v. 21, n. 6, e2022-0299, 2023. DOI: https://doi.org/10.1590/1679-395120220299. Acesso em: 20 ago. 2026.

PAGE, Matthew J. et al. The PRISMA 2020 statement: an updated guideline for reporting systematic reviews. BMJ, London, v. 372, n71, 2021. DOI: https://doi.org/10.1136/bmj.n71. Acesso em: 20 ago. 2026.

PELUCIO-GRECCO, Marta Cristina; SANTOS NETO, João Paulo dos; CONSTANCIO, Diego. Contabilização de bitcoins à luz das IFRS e aspectos tributários. Revista Contabilidade & Finanças, São Paulo, v. 31, n. 83, p. 275-282, 2020. DOI: https://doi.org/10.1590/1808-057x201909110. Acesso em: 20 ago. 2026.

ROCHA-DOS-SANTOS, Welington José; LEITE, Wellington Cyro de Almeida; SCHALCH, Valdir. Aplicação do activity-based costing na gestão de resíduos sólidos: um estudo de caso. Engenharia Sanitária e Ambiental, Rio de Janeiro, v. 27, n. 6, p. 1105-1111, 2022. DOI: https://doi.org/10.1590/S1413-415220220104. Acesso em: 20 ago. 2026.

RUSSO, Paschoal Tadeu; LEANDRO, João Roberto; BORINELLI, Márcio Luiz; SOUZA, Ricardo Pires de . Compreendendo a prática da deliberação em uma controladoria sob a perspectiva do julgamento performativo. Organizações & Sociedade, Salvador, v. 29, n. 101, p. 351-384, 2022. DOI: https://doi.org/10.1590/1984-92302022v29n0015EN. Acesso em: 20 ago. 2026.

SANTOS, Rafael Ferreira dos; COELHO, Taiane Ritta. Modelo de visualização de dados para projetos de extensão - Smart Extension. Encontros Bibli, Florianópolis, v. 28, e90992, 2023. DOI: https://doi.org/10.5007/1518-2924.2023.e90992. Acesso em: 20 ago. 2026.

SILVA, Márcio Fernando da; SOARES, Rodrigo Oliveira. Are financially sophisticated CEO's more efficient when it comes to investing? Revista Contabilidade & Finanças, São Paulo, v. 34, n. 93, e1914, 2023. DOI: https://doi.org/10.1590/1808-057x20231914.en. Acesso em: 20 ago. 2026.