

Optimizing Administrative Accounting: Innovative Strategies for Efficient Decision-Making and Sustainable Financial Management

Marco Mauricio Chávez Haro¹, Jorge Andrés Acosta Strobel², Pablo Antonio Mancheno Neira¹, María Belén Bravo Avalos³

¹Escuela Superior Politécnica de Chimborazo (ESPOCH)

²Institución Universitaria Esumer

³PhD en ciencias económicas, Escuela Superior Politécnica de Chimborazo (ESPOCH)

Email: mauricio.chavez@epoch.edu.ec

Abstract

A systematic review was carried out on the production and publication of research papers related to the study of the variables Administrative Accounting, Innovation, Financial Management and Sustainability, the PRISMA approach (Preferred Reporting Items for Systematic reviews and Meta-Analyses). The purpose of the analysis proposed in this document was to know the main characteristics of the publications registered in the Scopus and Wos databases and their scope in the study of the proposed variables, achieving the identification of 58 publications in total. Thanks to this first identification, it was possible to refine the results through the keywords entered in the search button of both platforms, the following keywords: MANAGEMENT ACCOUNTING, INNOVATION, FINANCIAL MANAGEMENT, SUSTAINABILITY, reaching a total of 15 documents, excluding duplicates and those that did not meet the analysis criteria. From this analysis, it is expected to know the contributions of the scientific community to the study of the contributions of administrative accounting in sustainable financial management, in support of decision-making by senior management, always seeking the optimization of resources and increase profitability through innovation and the principles of sustainability.

Keywords: Administrative Accounting, Innovation, Financial Management, Sustainability.

1. Introduction

The peak of companies has been materializing thanks to the effects of globalization and accelerated technological innovations, small and medium-sized enterprises which represent an active participation in economic growth rates and in business fields. SMEs are immersed in all fields of economies at a global level, their great participation results in the need to restructure

internally and externally their mission and vision, with the aim of providing efficiency and effectiveness in production processes, allowing an increase in competitiveness in the markets. as well as cutting-edge financial tools.

The sustainability of these companies lies in the position of the markets, which is largely determined by decision-making and the commitment of managers. Administrative accounting aims to make companies active in the markets, this process is obtained thanks to the indices and the immediate reaction, this reaction allows assimilation, adoption of new strategies and management systems that allow a firm basis for decision-making.

Administrative accounting offers real and reliable information about companies, with these attributes it seeks to develop innovative strategies for efficiency in decision-making and financial management. Accounting is a key factor, since, through financial statements, the executive plant can analyze the shortcomings and needs and with this it seeks to address these negligences and strengthen them, take relevant measures for each factor that intervenes in economic growth. According to which it states that the integrated systems that are part of administrative accounting are not only responsible for the collection of information, but also decode it for better results, innovating and developing competitiveness and sustainability controls related to the costs and benefits of companies. (Rincón, 2004)

In addition, sustainable financial management emerges thanks to business profitability, which in turn seeks to balance financial objects with social and environmental responsibility. What sustainability poses to us is in the development of strategies based on innovation, in turn reducing the environmental impact and still growing financial ratios in a transparent way, these help sustainable business management over time. The importance and role of administrative accounting is expressed by the fact that companies must adequately optimize their financial resources, human talent, accounting area and executive plant. These services would make it possible to guide and access data in a timely manner in which financial strategies can be developed that can respond to the demand of the bidders and in an effective manner thanks to the tools of control of administrative management. (Gabín, 2010)

2. General objective

To analyze, from a bibliometric and bibliographic perspective, the production of research papers on the variables Financial Profitability Model and Circular Economy, published in high-impact journals indexed in the Scopus and WoS databases.

3. Methodology

The present research is qualitative, according to Hernández, et al., qualitative approaches correspond to research that carries out the procedure of obtaining information to review and interpret the results obtained in such studies; to do this, it searched for information in the Scopus and WoS databases using the words MANAGEMENT ACCOUNTING, INNOVATION, FINANCIAL MANAGEMENT, SUSTAINABILITY (2015)

3.1 Research design

The design of the research proposed for this research was the Systematic Review that involves a set of guidelines to carry out the analysis of the data collected, which are framed in a process that began with the coding to the visualization of theories. On the other hand, it is stated that the text corresponds to a descriptive narrative since it is intended to find out how the levels of the variable affect; and systematic because after reviewing the academic material obtained from scientific journals, theories on knowledge management were analyzed and interpreted. (Strauss & Corbin, 2016) (Hernández, Baptista, & Fernández, 2015)

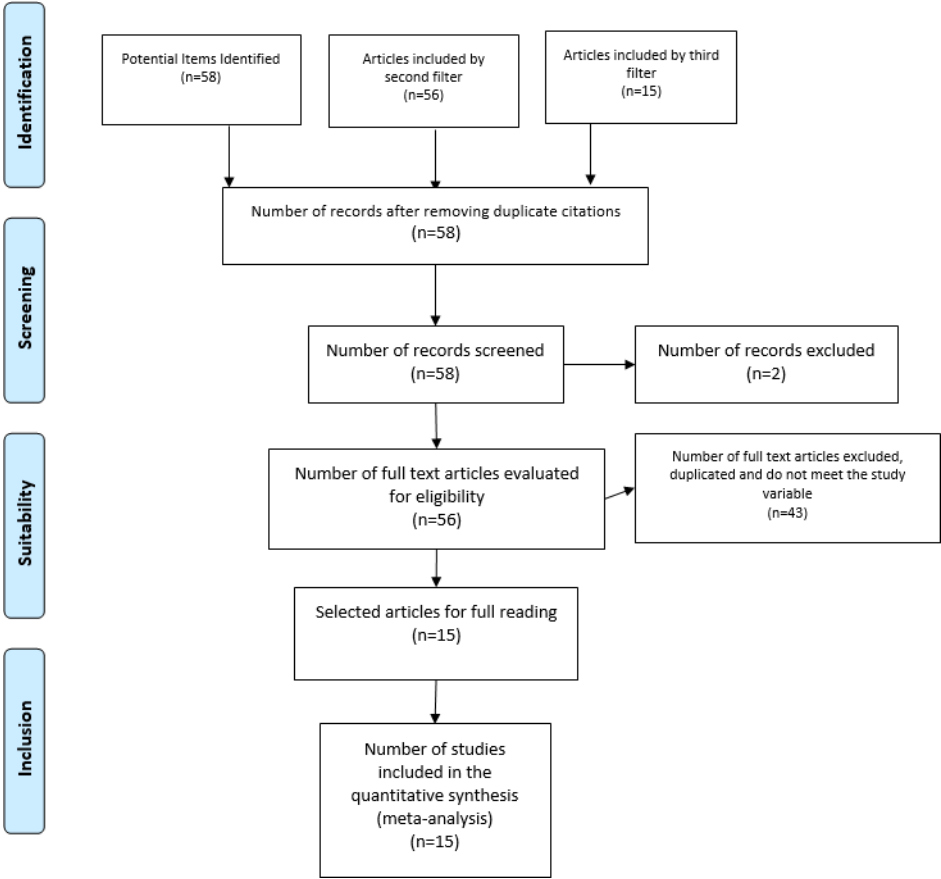


Figure 1. Flowchart of a systematic review carried out under the PRISMA technique (Moher, Liberati, Tetzlaff, Altman, & Group, 2009)

Source: Authors; Based on the proposal of the Prisma Group (Moher, Liberati, Tetzlaff, Altman, & Group, 2009)

4. Results

Table 1 shows the results after applying the search filters related to the methodology proposed for this research, after recognizing the relevance of each of the referenced works.

No	RESEARCH TITLE	AUTHOR/YEAR	COUNTRY	TYPE OF STUDY	INDEXING
1	How big data features drive financial accounting and firm sustainability in the energy industry	Azzam, M. E. A. Y., Alsayed, M. S. H., Alsultan, A., & Hassanein, A. (2023).	EGYPT, SAUDI ARABIA,	Qualitative	Scopus
2	INNOVATIVE DESIGN OF FINANCIAL AND MANAGEMENT ACCOUNTING AND THE IMPACT OF POPULATION MIGRATION ON THE DEVELOPMENT OF AGRICULTURAL ENTERPRISES IN CONDITIONS OF SECURITY AND INFORMATION RISKS	Bondarchuk, L., Mazur, N., Tsalko, T., ... Zaritska, N., Puzyryova, P. (2023)	UKRAINE	Qualitative	Scopus
3	Innovation in managing sustainability: a tentative integration of accounting for employee health and safety	Battaglia, M., Passetti, E., Bianchi, L., & Frey, M. (2020).	ITALY, UNITED KINGDOM	Quantitative	Scopus
4	EXTINCTION GOVERNANCE, FINANCE AND ACCOUNTING: Implementing a Species Protection Action Plan for the Financial Markets	Atkins, J., & Macpherson, M. (Eds.). (2022).	SOUTH AFRICA, UNITED KINGDOM	Quantitative	Scopus
5	Evaluation of strategic and financial variables of corporate sustainability and ESG policies on corporate finance performance	Weston, P., & Nnadi, M. (2023).	UNITED KINGDOM	Quantitative	Scopus
6	Analytical provision for managing innovation activities within the company considering the interests of stakeholders	Portna, O. V., Iershova, N. Y., Tereshchenko, D. A., Chaika, T., & Dubynskyi, G. (2020)	UKRAINE, USA	Qualitative	Scopus
	Green finance sources in Iberian listed firms: A				

7	socially responsible investment approach	Leitão, J., Ferreira, J., & Santibanez-González, E. (2023)	PORTUGAL, CHILE	Qualitative	Scopus
8	Dynamic capabilities and environmental accounting for the circular economy in businesses	Scarpellini, S., Marín-Vinuesa, L. M., Aranda-Usón, A., & Portillo-Tarragona, P. (2020).	SPAIN	Qualitative	Scopus
9	Training Accounting, Finance and Internal Auditing Staff on Environmental Issues, Sustainability and Climate Change Risk	Sabuncu, B. (2022).	TURKEY	Qualitative	Scopus
10	Management Accounting Systems, Top Management Teams, and Sustainable Knowledge Acquisition: Effects on Performance	Ugalde Vásquez, A. F., & Naranjo-Gil, D. (2020).	SPAIN, CHILE	Quantitative	WOS
11	Environmental innovation practices and operational performance The joint effects of management accounting and control systems and environmental training	Gómez-Conde, J., Lunkes, R. J., & Rosa, F. S. (2019).	SPAIN, BRAZIL	Qualitative	WOS
12	The Effect of the Perceived Utility of a Management Control System with a Broad Scope on the Use of Food Waste Information and on Financial and Non-Financial Performances in Restaurants	Lunkes, R. J., Rosa, F. S. D., & Lattanzi, P. (2020).	BRAZIL, ITALY	Quantitative	WOS
13	Interrelation Between the Dynamic Capabilities of Knowledge Management, Learning, Adaptation, with Innovation in Medium and Large Companies in an Emerging Economy in Times of Pandemic	Bernal-Torres, C. A., Amaya, N., Gómez-Santos, L., Mojica-Macias, J. P., & Sierra-Parra, D. (2023).	COLOMBIA	Qualitative	WOS
14	Modelling the ecological footprints, climate change and economic growth nexus	Pan, C., Cristia, J. F. E., Irfan, M., Pan, Z., Ghardallou, W., Tahir, M., & Ali, B. (2023).	CHINA, CHILE, PAKIST, SAUDI ARABIA	Quantitative	WOS

	Literature on technological capability: past, present and future	Tello-Gamarra, J., & Fitz-Oliveira, M. (2021).	BRAZIL	Quantitative	WOS
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Table 1. List of articles analyzed

Source: Own elaboration

4.1 Co-occurrence of words

Figure 2 shows the relationship between the keywords used to search for the study material for the elaboration of the systematic analysis proposed for this research.

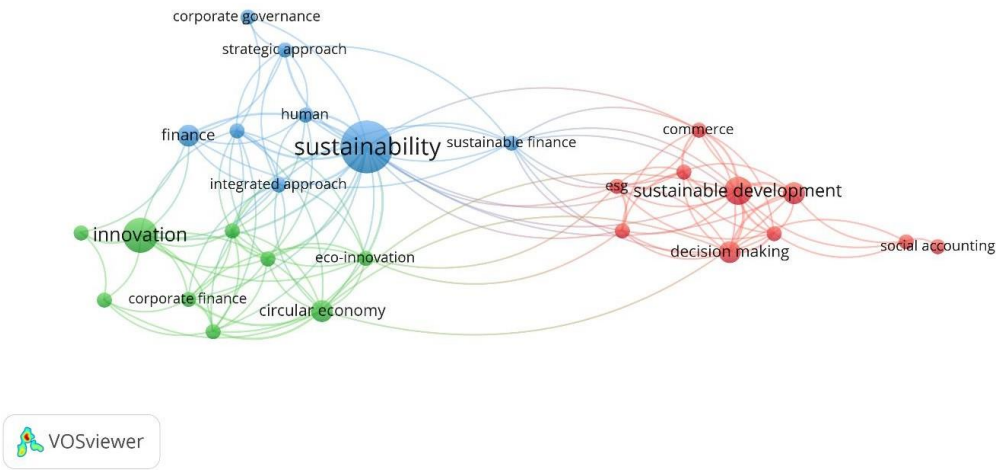


Figure 2. Co-occurrence of keywords.

Source: Own elaboration

Figure 2 shows the most frequently used keywords and their correlation with research on topics associated with problems in the use of Administrative Accounting, Innovation, Financial Management and Sustainability. In this way, it is possible to affirm that Financial Sustainability constitutes the central axis of the research identified for the analysis developed in this article, directly related to research in Circular Economy, Innovation, Goal Management, Sustainability, Decision Making, Strategy Development, Sustainable Development, among others, which allow confirming the relevance of the data analyzed in compliance with the proposed objective. Innovative decision-making strategies not only focus on collecting financial data, but also leverage emerging technologies such as artificial intelligence and predictive analytics. These tools allow for a more accurate assessment of risks and opportunities, providing business leaders with a more complete, data-driven view to inform their decisions. In the field of sustainable

financial management, organizations are increasingly recognizing the importance of balancing financial goals with social and environmental responsibility. Strategies such as integrating sustainable practices, measuring environmental impact, and transparency in financial disclosure contribute to building more ethical and sustainable companies in the long term.

4.2 Discussion

The purpose of this article was to analyze, from a systematic perspective, the contribution of the authors through their publications to the study of the usability problems of Administrative Accounting, Innovation, Financial Management and Sustainability, carried out in high-impact journals indexed in Scopus and Wos databases during the period 2017-2021 by authors affiliated with Latin American institutions. In this way, it is possible to affirm that the publications indicated in the body of this document have carried out research at different levels whose findings contribute to the generation of new knowledge regarding the variables proposed for this study, this is how great contributions are identified, as contemplated in the article entitled "Innovation in sustainability management. A tentative integration of employee health and safety accounting" This study analyzes the implementation and integration of an accounting instrument for employee health and safety. It discusses whether and how the device and related financial information support employee health and safety decision-making. The framework focuses on the technical, organizational, and cognitive factors that can operate as enabling or hindering factors during the process of implementing and integrating an accounting instrument. A multi-case analysis of two medium-sized Italian waste management companies was carried out following an interventionist research approach that lasted two years. Findings: The analysis reveals that neither of the two companies integrated the instrument despite the positive results revealed during the implementation phase. A set of interrelated technical, organisational and cognitive barriers emerged. In particular, the difficulty of generating business interest in the instrument prevented its integration. Cognitive factors, such as empathy towards workers and fear of possible new injuries, operated in an unstable manner, allowing implementation, but preventing integration. However, the device was able to support specific health and safety decisions during the testing phase, even though the link between financial information and employee safety was fragile. Therefore, it is absolutely necessary to know first-hand the real needs of them in order to pursue strategies that pursue success within their training. Supporting the above idea, the contribution made by the development of the article entitled "The purpose of the study is to identify the conditions and trends of innovation activities within companies, as well as to develop a methodological approach for the evaluation of their innovation activities on the basis of accounting and analytical data that take into account the interests of stakeholders. This provided an opportunity to develop the analytical provision structure for the innovation activity management system within a company as a logical chain of strategic outcomes to achieve economic success. However, a number of limitations and risks were identified. It is argued that the assessment of the impact of innovation on the economic, environmental and social efficiency of a manufacturing production process is based on systematic and structured accounting and analytical information and is reflected in non-financial reports. However, as any methodology is not exempt from presenting problems through its use, as shown in the article entitled "Dynamic capacities and environmental accounting for the circular economy in companies" This article aims to define and measure the environmental capabilities that are applied when the circular

economy (CE) is introduced in companies. Based on the theoretical approach of dynamic capabilities, the study analyzes different environmental competencies that companies apply during this process. Environmental management systems, corporate social responsibility, reporting and accountability, and other environmental accounting practices are studied in the same analytical framework used to study environmental capabilities that influence the circular scope (SC) of companies. This study contributes to bridging the gap between academic research focused on environmental accounting and research investigating the introduction of CE in firms.(Battaglia, 2020) (Oksana V. Portna, 2020)(Sabina Scarpellini, 2020)

5. Conclusions

This review article concludes, highlighting the importance of knowing the updated status of the bibliography published in databases such as Scopus or Wos, referring to the study of Administrative Accounting, Innovation, Financial Management and Sustainability, during the period between 2017 and 2021, and how the implementation of accounting tools within decision-making processes and efficiency strategies has positively impacted in favor of sustainable financial management, however, it has also been important to highlight those problems within the use of them, identified by the authors cited here, as recorded in the body of this article. The results of the bibliometric analysis refute the importance of the optimization of administrative accounting and how it can provide innovative ideas for decision-making in an effective and sustainable way. Since this system allows the control, analysis of data and performance that help to make future decisions in a correct way for the well-being of companies. It is also worth mentioning that comprehensive management is of vital importance in financial management since it allows in a timely manner processes of participation and execution of strategies in a way towards the fulfillment of the objectives of companies. the same that seeks to obtain positive indices in the competitiveness of the markets, optimal management of resources and improvements in the financial field. Since new technologies have provided a growth mechanism for companies, it is important to recognize that this resource improves decision-making and also allows for improved levels of efficiency and profitability. On the other hand, the authors mention the importance of incorporating accounting tools since they allow them to improve the financing of companies in the short and medium term, distribute economic resources in a better way and improve the financial and economic situation of organizations and generate improvements in profitability.

In conclusion, the tools and use of administrative accounting have become business success, since they can optimize and develop new strategies in decision-making and that these decisions directly impact the economic stability of each company. Another benefit that can be analyzed is that accounting shows us a more accurate panorama, where the situations of SMEs are analyzed in real time, which can be established systematic forms of financial strategies, this in order to increase productivity, income and commercial stability.

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