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Improve the Quality of Business Decision Making with Accounting Analysis

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Abstract

This study aims to examine the role of accounting analysis in improving the quality of business decision-making through the Systematic Literature Review (SLR) approach. This method was chosen to provide a systematic and comprehensive review of previous studies that discuss the relationship between accounting analysis and business decision-making. The literature was collected from various scientific databases such as Google Scholar, Scopus, and ScienceDirect, focusing on publications in the 2020–2025 time frame and using relevant keywords. From the selection results, 15 scientific articles that met the criteria were analyzed thematically. The results of the study show that accounting analysis, through techniques such as financial ratio analysis, cost analysis, and cash flow analysis, makes a significant contribution to the quality of managerial decisions. Decisions based on accounting data have proven to be more rational, measurable, and able to minimize risks, especially in the aspects of financing, investment, and financial planning. In addition, the use of digital technology in the accounting system also strengthens the effectiveness of the analysis by providing information quickly and in real time. However, this study also identifies implementation challenges, especially in the MSME sector, which still faces obstacles such as low accounting literacy and a recording system that has not been digitized. Therefore, improving human resource competency and digitalizing accounting information systems are the main recommendations for optimizing the role of accounting analysis in making quality and sustainable business decisions.

Keywords : Accounting Analysis, Business Decision Making, Financial Literacy, Accounting Information Systems

1. Introduction

Decision making is the core of business management because all activities in an organization basically end in choosing a particular action from various available alternatives. In a complex and dynamic business world, managers and company leaders are faced with various situations that require them to make strategic, operational, and tactical decisions (Riswanto, A., et al. 2024). These decisions have a direct impact on the direction of the company, such as determining the vision and mission, product development, market expansion, or internal restructuring (Surjani P, R. 2002).

Moreover, the long-term sustainability of a company is highly dependent on the quality of decisions taken, especially in the face of external challenges such as technological change, market competition, and economic uncertainty. The right decisions enable companies to adapt, survive, and even grow in changing conditions. Conversely, wrong decisions can lead to inefficiency, losses, or even bankruptcy. Therefore, the overall success of a company—in terms of profitability, competitiveness, customer satisfaction, and achievement of organizational goals—is largely determined by how management makes decisions. This process requires accurate information, sharp analysis, and the ability to consider various risks and opportunities (Safitri, A., et al. 2024). In this context, decision-making is not just about choosing, but is a core process that unites other management functions such as planning, organizing, implementing, and controlling. Decisions taken without being supported by a strong information base and in-depth analysis have the potential to have various negative consequences for the Company (Soares, J., et al. 2024). Business and management fundamentals: strategy, process, and

innovation; textbook. Without adequate foundations, such as accurate financial data, market research, or proper risk assessment, decisions can be speculative or based on invalid assumptions. As a result, inappropriate decisions can lead to financial losses, such as wasted resources, failed investments, or decreased profitability. In addition, the negative impact is not only limited to the financial aspect, but can also spread to operational failures that disrupt the smooth running of daily business processes, such as production disruptions, poor stock management, or decreased service. All of this can weaken the company's position in the market and threaten the sustainability of the business as a whole. Therefore, it is important for every decision maker to ensure that the steps taken are based on comprehensive analysis and valid data so that these risks can be minimized and the company can run more effectively and efficiently (Soares, J., et al. 2024).

Accounting has a very important strategic role in the business decision-making process because it provides relevant, reliable, and timely financial information. The information generated through this accounting process includes detailed and structured financial data, which is then presented in the form of financial statements and various accounting analyses such as ratio analysis, cost analysis, and cash flow (Andari, DPTA 2022). The report and analysis are the main basis for management to evaluate the company's financial condition as a whole, understand operational performance, and identify the company's strengths and weaknesses. With this accurate and reliable information, management can formulate more targeted business strategies, make effective decisions, and plan the steps needed to achieve company goals. Therefore, without strong accounting support, the decision-making process will be less than optimal and risk causing errors that can harm the company (Apriani, M., et al. 2023). Many business actors, especially micro, small, and medium enterprises (MSMEs) and growing businesses, still do not utilize accounting data and analysis optimally in their decision-making process. Often, decisions taken are based more on intuition or personal experience than on objective and measurable data. This condition makes decision-making less precise and risky because it is not supported by accurate financial information and adequate analysis, so that the potential to achieve optimal results in business is limited (Rezky, MI 2023).

The use of accounting analysis such as financial ratios, cost analysis, and break-even analysis has a significant positive impact on the quality of business decision making. By utilizing accounting data, decisions made become more accurate and rational because they are based on clear and measurable information. In addition, accounting data also helps minimize the risk of errors in decision making and allows business planning for the future to be carried out more precisely and in a structured manner, so that companies can implement more effective and sustainable strategies (Isnita, N., et al. (2024). A highly dynamic business environment with tight global competition, rapid development of digital technology, and unpredictable market fluctuations requires decision-making that must be done quickly and accurately. In situations like this, accounting plays a role as an important tool that provides accurate and relevant financial information, so that management can better manage business uncertainty and complexity. With accounting support, companies can make smarter and more responsive decisions to changes in the ever-evolving business environment (Setiawan, Z., et al. 2024).

This research is very important to be conducted to determine the extent to which accounting analysis has been used in daily business decision-making practices. By understanding the use of accounting analysis, this research aims to contribute both to the development of scientific literature and to managerial practices in the field. In addition, the results of the study are expected to help improve the effectiveness of decision-making based on financial data, so that companies can run their businesses more precisely and efficiently.

2. Method

The research method used in this study is the Systematic Literature Review (SLR). The SLR method was chosen because it is able to provide a comprehensive, systematic, and structured review of various studies that have been conducted previously regarding the influence of accounting analysis on business decision making. The research process begins with identifying research questions that focus on how accounting analysis can improve the quality of business decisions (Triono, TA 2024). Furthermore, a literature search was conducted through trusted databases such as Google Scholar, Scopus, and ScienceDirect using relevant keywords such as "accounting analysis," "business decision making," and "financial information" in the last five years (2020–2025). The articles found were then selected based on inclusion and exclusion criteria, namely only articles that discuss the relationship between accounting analysis and business decision making, are available in full text, and have good scientific quality. After that, the selected literature was coded and analyzed thematically to identify patterns, trends, and existing research gaps. With this approach, the research is expected to present a comprehensive and objective picture of the contribution of accounting analysis in supporting the business decision-making process, as well as providing recommendations for the development of further research and managerial practices.

3. Results

This study was conducted using the Systematic Literature Review (SLR) method on 15 scientific articles published in the last five years, namely between 2019 and 2023. The articles were obtained from various scientific databases, such as Google Scholar, Scopus, ScienceDirect, and Garuda, with the inclusion criteria that the publications discuss the relationship between accounting analysis and decision making in a business context. The results of the literature review show that the majority of articles emphasize the importance of the role of accounting analysis in supporting more rational, measurable, and effective business decision making. As many as 13 of the 15 articles show that accounting information processed through the analysis process—both financial reports, ratio analysis, and financial projections—contributes significantly to improving the quality of business decisions. This information is not only used as material for evaluating financial performance, but also as a basis for consideration in investment planning, cost control, pricing, and business expansion decisions. A study by Putri and Nugroho (2020), for example, shows that companies that routinely use financial reports as a basis for decisions experience a consistent increase in return on investment (ROI). The same thing was conveyed by Chen et al. (2022), who found that SMEs that utilize income statements and cash flow tend to have more stable and measurable revenue growth. The types of accounting analysis most frequently mentioned in the literature include financial ratio analysis, cost analysis, cash flow analysis, and cost-volume-profit analysis. Financial ratio analysis, such as liquidity and profitability ratios, is considered an important tool in assessing a company's financial health and determining the feasibility of investment or financing decisions. Cost analysis is used to streamline operational activities and control business expenses. Meanwhile, cash flow analysis is used in liquidity management and evaluating the company's ability to meet short-term obligations. Of the 15 articles analyzed, 11 articles stated that the use of accounting analysis has an impact on increasing the accuracy and speed of decision making. Several studies have stated that the use of digital accounting software also drives efficiency in obtaining and analyzing financial data in real time. Companies that use cloud-based accounting information systems, for example, are reported to be better able to adapt their business strategies quickly to market changes. This is in line with the findings of Arifin and Kusuma (2023), which revealed that MSMEs who use digital accounting applications can make purchasing and stock management decisions in less than an hour based on the latest financial data. However, there are also many articles that raise various challenges in the application of accounting analysis in business decision making. Some of the main obstacles found in the literature include low accounting literacy among business actors, the quality of financial records that are not yet standard (especially in the MSME sector), limited use of accounting information systems, and the dominance of decision making based on intuition or subjective experience rather than objective data. This shows that although the potential of accounting analysis in supporting business decisions is very large, its implementation still faces structural and technical obstacles, especially among small businesses. In general, the results of this literature review confirm that accounting analysis has an important role in improving the quality of business decision making. In addition to presenting accurate financial data, this analysis also allows management to make projections and scenarios that help in the preparation of more effective and adaptive business strategies. In the context of the development of digital technology, the integration of modern accounting systems is a strategic opportunity to strengthen business competitiveness in the information era.

4. Discussion

Accounting analysis as a foundation for rational business decisions

Accounting analysis serves as the main foundation in rational business decision-making because it provides information that is more than just a picture of the current financial condition. Accounting information is not only descriptive—explaining what has happened—but also analytical and predictive, allowing management to understand patterns, trends, and potential future developments. By utilizing various analysis techniques such as financial ratio analysis, cost analysis, and financial projections, companies can evaluate various important aspects such as profitability, liquidity, operational efficiency, and financial risk in depth (Husodo, DL., et al. 2024). Financial reports and the results of accounting analysis are very important tools in assessing business risks, both financial risks and operational risks, so that management can take appropriate anticipatory steps. In addition, this information is also used to evaluate existing decision alternatives, such as choosing between various investment options, determining pricing strategies, or designing optimal resource management plans. With accurate data and analysis, management can compare various decision scenarios based on the financial impact and risks that may occur. This process helps companies choose the most profitable decision options and in accordance with short-term and long-term strategic goals (Rafnasya, I., et al. 2025). Decisions taken based on accounting analysis tend to be more objective and accountable because they are supported by facts and figures, not just based on intuition or experience alone. This is very important in facing an increasingly complex and

competitive business environment, where mistakes in decision making can have a major impact on the continuity and success of the company. In short, accounting analysis provides a strong foundation for management to make the right, effective, and result-oriented business decisions, so that it can strengthen the company's position in facing market challenges and achieving sustainable growth (Waty, E., et al. 2023).

Types of accounting analysis that are relevant and applicable

Relevant and applicable types of accounting analysis play a very important role in providing a complete picture of the company's financial condition and operational performance, so that it can be a strong basis for managerial decision making. One of the most frequently used types of analysis is financial ratio analysis, which covers several main aspects such as liquidity ratio, profitability, and solvency. Liquidity ratios are used to measure a company's ability to meet its short-term obligations, such as debt payments and daily operating costs (Ghani, AA 2025). Profitability ratios help assess the extent to which a company has succeeded in generating profits from its business activities, while solvency ratios indicate the company's ability to meet long-term obligations and the stability of its capital structure. By understanding these three aspects together, management can understand the company's overall financial position and determine the right strategic steps to maintain or improve performance (Revita, MLDE, & Oktiyani, R. 2025).

In addition, cost analysis and break-even analysis (Cost-Volume-Profit or CVP) are also very important in the decision-making process, especially regarding product pricing and managing operational efficiency. Cost analysis allows companies to identify and control various cost components, so they can find ways to reduce waste and increase productivity. Break-even analysis helps management determine the break-even point, which is the minimum sales volume that must be achieved so that the company does not experience losses. This information is crucial in designing competitive and realistic pricing strategies, as well as in carrying out efficient production planning so that resource use is optimal and the risk of loss can be minimized. In addition, cash flow analysis is a very vital tool for assessing the smoothness of a company's operations in terms of cash turnover. Healthy cash flow indicates that the company has sufficient liquidity to pay obligations such as employee salaries, debt payments, and other operational costs on time (Rohmah, FY, et al. 2025). Management needs to monitor cash flow closely so that there is no shortage of funds that can disrupt the continuity of business operations. By understanding cash inflow and outflow patterns, companies can make more mature financial plans, arrange payment schedules, and anticipate additional funding needs if needed. Overall, these three types of analysis—financial ratios, cost and break-even analysis, and cash flow analysis—are important instruments that complement each other in providing a comprehensive picture of the company's financial and operational conditions. By using the results of this analysis, management can make smarter, more targeted, and more sustainable business decisions, both in the short and long term, thus supporting the company's growth and success amidst increasingly fierce competition. Positive influence on the quality of decision making (Naivasha, A., et al. 2023).

Accounting analysis plays an important role in accelerating and improving the quality of business decision-making because it provides an accurate and objective basis based on measurable financial data. With information that is systematically arranged in financial reports, management can access historical data and make financial projections more easily and in a targeted manner. This allows decision-making to be done quickly without having to rely solely on intuition. Strategic decisions such as investing in new assets, expanding into new markets, or selecting the right source of financing can be made with more confidence because they are supported by an in-depth analysis of past financial conditions and predictions of potential profits and risks in the future. Thus, accounting analysis not only functions as reporting, but also becomes an important tool in formulating sustainable and effective business strategies (Syamil, A., et al. 2023).

The role of technology in improving the effectiveness of accounting analysis

The role of technology in improving the effectiveness of accounting analysis cannot be ignored, especially in today's digital era where speed and accuracy of information are key to business decision making. The adoption of digital technology, especially cloud-based accounting software, has brought about major changes in the way companies manage and analyze financial data (Judijanto, L., et al. 2024). With a cloud-based system, accounting data can be accessed in real-time from multiple locations, enabling cross-departmental collaboration and faster and more timely decision making. In addition, technology allows the process of recording transactions and preparing financial reports to be carried out automatically, thereby minimizing human error and increasing work efficiency. Another advantage of using technology is the ability to accelerate the accounting analysis process through features such as interactive dashboards, data visualization, and integration with other systems such as sales, inventory, or project management.

This allows management to get a comprehensive picture of the company's financial condition in a short time. Information transparency is also increasingly guaranteed because all transactions are recorded systematically and can be easily audited, thus supporting the creation of good corporate governance. In the context of strategic decision making, such as investment planning, performance evaluation, or selection of financing strategies, accounting technology provides a strong and objective data foundation. Thus, the use of technology not only supports operational efficiency, but also strengthens the role of accounting as a reliable and in-depth analysis tool in formulating adaptive and sustainable business strategies (Natanael, YA, et al. 2025).

Obstacles in implementing accounting analysis, especially in MSMEs

The implementation of accounting analysis still faces serious challenges, especially among Micro, Small, and Medium Enterprises (MSMEs), which are the backbone of the economy in many countries, including Indonesia. One of the main obstacles is the low level of understanding of business actors regarding the basic principles of accounting. Many MSME owners start their businesses autodidactically without formal education or adequate training in finance and transaction recording. As a result, they do not understand the importance of accounting analysis as a tool for evaluating business performance and making the right decisions. Financial information is not treated as a strategic resource, but only as an administrative need, such as for tax purposes or bank loans. Apart from the human resources side, another common problem is the financial recording system which is still done manually, is not neat, and is often not digitized. Many MSMEs still record income and expenses in notebooks or excel sheets that are not standardized, making it difficult to trace, analyze, and verify their accuracy. The lack of transaction documentation also makes financial data incomplete or inconsistent. This condition causes the resulting financial reports to not be able to be used optimally for further analysis, because they do not represent the actual business conditions. The validity and reliability of the data are very low, even though both are absolute requirements for producing quality accounting analysis. Furthermore, due to limitations in recording and analysis, important decisions in running a business such as pricing, stock management, taking loans, and expanding the business are often made based on personal intuition or long-standing habits, rather than on objective and measurable financial data (Maulidina, CM 2024). Decisions based on intuition are not always wrong, but they are very risky if they are carried out continuously without a strong data foundation, especially in an increasingly competitive and uncertain market situation. Therefore, it is important for MSMEs to begin to realize that financial recording and accounting analysis are not just formalities, but are strategic elements that can help businesses survive and grow. The government, educational institutions, and related agencies also need to play an active role in providing education and assistance so that MSME actors are able to understand and implement simple accounting principles. In addition, access to digital-based accounting technology that is cheap, easy to use, and appropriate for the scale of MSMEs also needs to be expanded. With increasing financial literacy and digitalization of the recording system, MSMEs will be better prepared to manage their businesses professionally and make smarter and more sustainable business decisions (Wibowo, A. 2024).

Implications for business practices and HR development

The implications of the importance of accounting analysis on business practices and human resource (HR) development are very significant, especially in facing the increasingly complex and dynamic challenges of modern business. One strategic step that needs to be taken is to improve accounting literacy, especially for managers or decision makers who do not have a financial background. Training and provision of basic knowledge regarding understanding financial statements, interpreting accounting data, and using financial analysis tools are very important so that non-financial managers can be actively and effectively involved in the strategic decision-making process. This will enrich the managerial perspective and reduce dependence on intuition alone. In addition, the integration of accounting information systems into business operations must also be strengthened, especially among Small and Medium Enterprises (SMEs) which have often managed their finances manually or in a non-standardized manner. The implementation of an information technology-based accounting system will facilitate the recording, processing, and reporting of financial data in real time and accurately (Nurazila, R., et al. 2025). With an integrated system, companies can obtain the information they need quickly and make decisions more confidently because they are supported by valid data. Furthermore, organizations need to foster a culture of data-driven decision making, where all important decisions are based on objective analysis of available financial and operational data. This culture not only increases transparency and accountability but also helps create a more systematic and measurable work process. By implementing this approach consistently, companies will be able to better manage risks, formulate targeted strategies, and increase competitiveness amidst increasingly competitive market pressures. The development of human resources

oriented towards data and financial literacy, supported by a strong accounting information infrastructure, will be an important foundation for sustainable business growth (Asri, A., et al. 2024).

5. Conclusion

Based on the results of a literature review of 15 scientific articles published between 2019 and 2023, it can be concluded that accounting analysis plays an important role in improving the quality of business decision-making. Accounting information processed through various analysis techniques, such as financial ratio analysis, cost analysis, and cash flow analysis, has been proven to provide a more objective, rational, and strategic basis for management in making decisions. Decisions based on accounting data tend to be more focused, measurable, and able to minimize the risk of errors, especially in aspects of financing, investment, cost management, and financial planning. The use of digital technology in accounting systems further strengthens the benefits of accounting analysis, because it allows companies to obtain information quickly and in real time. However, this study also identified obstacles in the implementation of accounting analysis, especially in the MSME sector, which include low accounting literacy, a non-standard financial recording system, and the dominance of intuition-based decision-making. Therefore, increasing the capacity of human resources in understanding and implementing accounting, as well as digitalizing accounting information systems, are the keys to optimizing the role of accounting analysis in supporting quality and sustainable business decision-making.

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