

Research on the Restructuring and Operation Mechanism of Accounting Cost Management System under the Background of Digital Economy

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ABSTRACT The widespread application of big data, artificial intelligence, cloud computing, and Internet of Things technologies has enabled enterprises to allocate and optimize resources at a higher level, while also challenging traditional accounting cost management systems. This paper focuses on the impact of the digital economy on cost management, proposes a restructuring path for accounting cost management systems, and analyzes their operational mechanisms in the new environment. Through field research and data analysis of three typical enterprises, the study examines cost process reconstruction, dynamic data collection, multidimensional cost modeling, and decision-support mechanisms. The results show that the reconstructed system significantly improves cost information transparency and decision response speed. After restructuring, the cost information response time of the three case enterprises decreases by more than 84 %, and the accuracy of cost aggregation improves to above 90%. The study reveals the evolution of cost information generation logic and cost control mechanisms under the digital economy, providing theoretical and practical references for enterprises to optimize cost management and transform cost accounting from ex-post accounting to real-time strategic control.

INDEX TERMS digital economy, accounting cost management, system restructuring, operational mechanism, data-driven control

I. INTRODUCTION

THE real-time gathering of huge mass of data, the in-depth use of intelligent algorithm, and the explosive growth of computing power make it possible for enterprises to realize the dynamic allocation and precise optimization of resources at a higher level. However, in this great wave of change, the accounting cost management system, as the cornerstone of enterprise management, is facing unprecedented challenges. Traditional cost management models, with features of standardization, periodicity, and ex-post control, rely upon the processing of both information and information flow, which are characterized by lagging information collection and static processing logic. This contradiction is becoming more and more eased in the current complicated and volatile market environment, which not only limits the value creation function of management accounting, but also will become a possible bottleneck for enterprises in their digital transformation process. Therefore, from a current perspective, re-examining the structure and operation mechanism of the accounting cost management system, exploring the system reconstruction path and dynamic adaptation mechanism of accounting cost management system in the

digital economy has obvious theoretical value and practical urgency.

This paper attempts to build a novel data-driven framework for accounting cost management and dig out its inherent operational mechanism. The main contributions of this research are reflected in the following three aspects: First of all is the integrative nature of the research perspective. This paper breaks through the discussion of an individual cost management tool, and considers that the system reconstruction is a holistic project of technology, process, and organization, and proposes a holistic solution from the information silos to the data platforms, from the after-event accounting to the real-time control, and from the single-dimensional to the multi-perspective analysis. Second, the practicability of the research methodology. Through the action of on-site investigation, process reconstruction, and data modeling, not only is the effectiveness of the new framework tested, but the operable reconstruction pathway is also extracted, which provides a bridge between theory and practice. The third aspect is the depth of the research content. This paper analyzes how high-quality cost information translates into capabilities for supporting corporate decision-making and

driving strategic management behaviors. By integrating data into the core operational framework, this study reveals the mechanisms through which cost management evolves from a peripheral accounting tool into a strategic engine.

II. RELATED WORK

The research dimensions of cost management accounting have been significantly broadened. Biadacz[1] explored whether and how modern cost accounting methods can be used as a tool for strategic cost management in Polish SMEs. Susilowati[2] explored the intrinsic link between cost management and strategic decision-making and emphasized the core role of management accounting in this relationship. With the increasing global attention to sustainable development and environmental protection, enterprises are under pressure to integrate environmental goals into their operations. Hossain and Hasan[3] explored how management accounting tools can measure and manage environmental costs and performance while pursuing economic benefits. Van Niekerk and Delport[4] focused on teaching innovation in the field of accounting education. Dewi[5] advocated integrating cost accounting systems with risk governance frameworks to create a more resilient and efficient management system that enables cost control decisions to fully consider potential risk exposures.

Cost management accounting (CMA) is crucial for enhancing corporate competitiveness and performance, but its application level is often low and the influencing factors are unclear in SMEs in developing countries. NGUYEN et al. [6] identified key factors affecting the application of CMA by SMEs in Vietnam. Niu and Li [7] concluded that accounting principles fundamentally shape the framework and boundaries of cost management. Grzegorz and Bochenek [8] believe that customer cost accounting is a key bridge connecting CRM and financial performance. By revealing the true cost and profit contribution of different customer groups, companies can make more informed decisions. Głód and Głód [9] identified key factors for the success of the implementation of management cost accounting standards. Oybekovna [10] emphasized how strategic cost management accounting, as a concept and toolkit, can help companies closely integrate cost management with corporate strategy. There is still a lack of in-depth and integrated exploration of the overall reconstruction path of accounting cost management system driven by digital technology and its dynamic operation mechanism in the new environment. Therefore, this study analyzes the impact of the digital economy on the traditional cost management paradigm, constructs a new cost accounting system that fits the characteristics of the digital age, and reveals its internal operating mechanism, in order to provide new insights for the theoretical innovation and practical development of cost accounting [11].

III. METHODS

A. CASE COMPANY SELECTION AND DATA COLLECTION METHODS

In order to explore the reconstruction path and operation mechanism of accounting cost management system under the background of digital economy, in this paper, multi-case study method is adopted, and three representative manufacturing enterprises and service enterprises are selected as the research object [12]. All three enterprises have the problem of adaptability of cost management system in the process of digital transformation, and have strong typicality and comparability. Enterprise A is a medium-sized enterprise of equipment manufacturing. It has established an ERP system in the first place, but the costing still involves departments and there is an information silo problem. Company B is an e-commerce platform operator; its business is growing rapidly, and its cost structure is complex. The conventional method of allocation is hard to fulfill the management needs. Enterprise C is a logistics service enterprises. The operation nodes are scattered and the data collection of cost is lagging behind, which is impacting on the timeliness control of cost.

Data collection is conducted using mainly three methods: through semi-structured interviews, through analysis of financial systems logs and internal cost reports extraction. Some of the people interviewed are the financial manager of the company, the cost accounting manager and IT system support personnel. The content of the interview includes cost accounting process, data collection method, allocation logic and information system structure. The total interview time for each company accounts for more than 6 hours in order to guarantee the comprehensiveness and deepness of information collection. Financial system log analysis is used for the analysis of the flow path and processing nodes of cost data to identify the important links of data processing delay and information distortion. Internal cost report extraction being used to check the integrity and consistency of the cost data and supports the interview information. The cycle of data collection is three months to cover the complete operating cycle of the company so that the continuity and stability of data is ensured [13].

B. COST PROCESS REENGINEERING AND DATA MODELING TECHNIQUES

Based on data collection, this paper introduces the concept of business process reengineering to analyze and restructure the cost accounting processes of three companies. First, existing cost flow diagrams are drawn to identify information silos and processing delays. In Company A's flow diagram, it is found that production data requires three steps: data entry by workshop statisticians, verification by the finance department, and allocation by cost accountants, averaging 5 days. In Company B's flow diagram, it is found that marketing expenses are allocated to product lines at a fixed ratio, without considering the actual cost consumption of different activities. In Company C's flow diagram, it is found that transportation costs are allocated by mileage, without

incorporating dynamic factors such as road conditions and load capacity.

Secondly, in conjunction with the enterprise information system architecture, a dynamic cost collection model based on the data platform was designed to collect and classify cost data in real time according to the business occurrence nodes. During the model construction process, multi-dimensional data modeling technology was adopted to model cost elements in layers according to the dimensions of resources, activities, products, customers, channels, etc., forming a dynamically expandable cost data structure. The model supports on-demand allocation and multi-perspective cost analysis, changing the traditional ex-post accounting method based on monthly units. The data modeling process was completed in the SPSS Modeler and Python environment to ensure the repeatability and scalability of the model. After the model was completed, a one-month trial run was conducted in three companies, and the allocation logic and data interface were optimized and adjusted three times based on the feedback [14-15].

C. COMPARATIVE ANALYSIS METHODS FOR COST MANAGEMENT PERFORMANCE

To authenticate the effectiveness of the new system, this paper builds a comparative system for analyzing the cost management performance. Three basic indicators, which are cost information response time, cost aggregation accuracy, and cost control decision support, are chosen for measuring the cost management performance of three companies before and after the restructuring to take place. Information response time is determined by the time gap between the transmission of cost query request and the response received from system (measurement tools used: 10 times each before and after restructuring and the average value of it is taken). Accuracy of aggregation is achieved by a sampling and comparison of system costs with actual costs with a sampling ratio of 5% of monthly cost items. sampling is done for different business types. Decision support is measured on the number of occasions a cost report has been referenced in management meetings as a statistical period of 12 months before and after restructuring. All data was based on the company's actual operating systems and meeting minutes so that the reliability and comparability of the analysis results could be ensured. The pairs of samples t-test was used for the comparative analysis for the significance of the changes in performance before and after restructuring. To effectively isolate the impact of system reorganization from other contemporaneous factors—such as overarching technological trends and the accumulation of employee experience—this study incorporates a set of control variables into its analytical framework. Specifically, data on the company's operational volume during the same period (e.g., production output and order volume) were collected to serve as proxy variables for changes in the external environment; additionally, employee turnover rates and the tenure of staff in key positions were monitored

to control for the effects of accumulated experience. Furthermore, any other updates to information systems or process modifications undertaken by the company during this period were recorded and included as covariates in the regression models, thereby enabling a more precise disentanglement of the net effect attributable solely to the system reorganization itself. This methodological design not only ensures the accuracy of attributing changes in performance but also establishes a robust methodological foundation for the subsequent discussion of the results.

IV. RESULTS AND DISCUSSION

A. COST INFORMATION RESPONSE TIME IS SIGNIFICANTLY SHORTENED

Across the three case companies, the response time for cost information was significantly optimized following system refactoring (Table 1). Before the reconstruction, the average response times for cost queries of enterprises A, B and C were 42 hours, 38 hours and 51 hours respectively mainly because of the need to aggregate and manually verify data by multiple departments. The data of Enterprise A need to be extracted from the production workshop, purchasing department and warehousing department respectively. After verification from Finance Department, it will then be apportioned by the cost accountant. The whole process is carried out by 5 departments and 3 manual checks. Although the data of Enterprise B has been partially obtained from the system, Marketing Expense related to logistics belongs to different systems, this need to be manually exported and combined. Company C's data collection is based on driver reporting and site aggregation, and the delay of information poses the biggest issue.

After reconstruction, the system response time based on dynamic imputation model dropped to 6 hours, 5 hours and 8 hours respectively. The reduction of the response time is due primarily to the automation and real time-ness of the data collection and processing processes. Company A had realized the real time collection of production costs by installing data collection terminals on production equipment; Company B had realized automatic allocation of marketing expenses by connecting the marketing system and financial system; Company C had realized real time uploading and dynamic allocation of transportation costs through mobile applications. The advantage of this is a direct decrease in information response time which leads to an improvement of the efficiency of the financial department to identify and warn about anomalies in costs and therefore, an earlier intervention of management in the control of costs. This change indicates that digital technology does not just make the information processing process more efficient but it also redefines the time and space boundaries of cost management.

TABLE 1. Comparison of cost information response time before and after reconstruction (unit: hours)

Enterprise	Average response time before reconstruction	Average response time after reconstruction	Decrease (%)
Company A	42	6	85.7
Company B	38	5	86.8
Company C	51	8	84.3

As can be seen in Table 1, the cost information response time of all three companies has been reduced by more than 84% following the restructuring, meaning that the system restructuring has a substantial impact on information response efficiency. Company B experienced the greatest reduction, an 86.8%, which has a strong tie to the company's greater integration of information systems and higher standardization of the data interface. Before restructuring, Company B already had three significant systems: CRM, ERP and WMS with relatively complete data interfaces. The research work on restructuring mainly concentrated on the integration of the system and standardization of the data, and therefore produced faster results. Company C experienced a slightly lower reduction as they still relied on manual data entry in some of their production processes, which influenced data collection timeliness. In addition, the scattered transportation nodes and unstable network coverage were responsible for the delay of certain data upload. These differences lead to understanding that in order to optimize information response time, it not only requires system restructuring but also the simultaneous transformation of business processes as well as the continuous investment of infrastructure.

Further analysis revealed that the shortened response time had a tremendous effect on the cost control practices of the company. Before the restructuring, because of late cost information, Company C often did not find out anomalies of the transportation costs until after the monthly reports were issued, and the opportunity for intervention had already passed. After the restructuring, Company C will be able to monitor the transportation cost of each route in real time, and moreover, decide to start investigations and adjustments within 24 hours of detecting anomalies. This change has not only complemented the loss of costs, but also contributed to operational efficiency efficacy, which is a new confirmation that information response time, as a key performance indicator of a cost management system, has strong management value when optimized.

B. COST COLLECTION ACCURACY IMPROVED SIGNIFICANTLY

Cost aggregation accuracy is amongst the fundamental indicators to measure the quality of the cost management system. As shown in Table 2, before the restructuring, the three companies had some common problems, such as different cost aggregation calibers and vague allocation standards, which would result in the over or underestimation of some

product costs. Enterprise A production cost aggregation adopts the workshop as a unit, and allocates the costs in the workshop to the products according to the output respective, and does not consider the difference of the occupation of equipment by different products, so the cost of high value-added products are low. Company B's expenses for marketing a product are allocated to different product lines in proportion to the amount of sales but irrespective of the differences in marketing activity for the different channels resulting in overestimation of the cost of the e-commerce channel. Enterprise C allocates its transportation costs on the basis of mileage, and does not take into consideration dynamic factors such as road conditions and load, which causes the line costs to be underestimated in remote areas. After reconstruction, the accuracy of the aggregation was greatly improved by the introduction of multidimensional data modeling and dynamic allocation mechanism. The accuracy rate of Enterprise A was 78.3% before reconstruction and improved to 92.6% after reconstruction while the accuracy rate for Enterprise B was 81.2% before and 94.1% after reconstruction and for Enterprise C the rate was 75.6% before and 90.3% after reconstruction. The improvement is noticed in terms of accuracy mainly because of the forward movement of the cost data collection nodes as well as transparency for the allocation logic. Company A used cost allocation by actual machine hours by using sensors on important production machines; Company B's multi-dimensional allocation model was created to separate marketing costs by the type of activity, channel, and region; Company C set up dynamic allocation rules to consider the factors of road condition, load, and weather in the allocation model. Enterprises can more clearly understand the cost drivers, and they can avoid information distortion caused by traditional allocation methods.

TABLE 2. Comparison of Cost Collection Accuracy Before and After Reconstruction (Unit: %)

Enterprise	Accuracy before reconstruction	Accuracy after reconstruction	Increase
Company A	78.3	92.6	14.3
Company B	81.2	94.1	12.9
Company C	75.6	90.3	14.7

Table 2 shows the improvement in the accuracy of cost data collection for all three companies to over 90%, with Company C showing the largest improvement of 14.7 percentage points. This is because the allocation standards in Company C were the most ambiguous before restructuring, and hence there are vast areas for improvement. Before restructuring, Company C's allocation criteria only took the mileage factor into account, which was not in line with what the actual cost drivers were. Therefore, the introduction of a multi-factor allocation model following restructuring led to the greatest improvement. Company B had more a foundation before restructuring, kind of its allocation rules taking account of some drivers, therefore the improvement

was less, but still high, at high 94.1%. These changes show that system restructuring has a universal applicability to improve the improvement of cost information and the improvement effect is more obvious for companies with a weaker foundation.

Improved cost collection accuracy positively influenced the products pricing, allotment of resources of the companies and performance evaluation. After restructuring, Company A realized that the actual cost of a highvalue-added product was 18% more than the initial calculation. Management redefined its product pricing strategy as a result without risking potential profit losses. After restructuring, Company B found that marketing expenses in a given channel were much higher than expected. Management immediately responded by changing its channel strategy and investing in more efficient channels. After restructuring, Company C found out that transportation costs over some routes were below the industry average, which became a replicable cost advantage. This was promoted by management as a benchmark. These changes show that the accuracy of cost collection is not only a technical indicator, but also a platform for enterprise resource allocation and improvement of their competitive advantage.

C. ENHANCED COST CONTROL DECISION SUPPORT CAPABILITIES

The ultimate value of a cost management system lies in its contribution to decision-making. To more accurately assess the extent to which the new system enhances decision-support capabilities, this study employs a multi-dimensional evaluation approach. First, the frequency with which cost reports are cited during management meetings is tallied, serving as a foundational metric reflecting the integration of cost information into the management agenda. Second, through in-depth interviews with management, the actual manner and effectiveness of how cost information is utilized in specific decision-making scenarios—including product pricing adjustments, marketing budget allocation, and transportation route optimization—are traced. Finally, management personnel are invited to provide a qualitative assessment regarding the decision-making utility of cost information both before and after the system's restructuring. Table 3 Data reveals that before reconstruction, the average number of citations of monthly cost statement of the three companies in the management meeting were 1.2 times, 1.5 times and 0.8 times respectively, which revealed the marginalized status of cost information in decision making process. In the management meeting of Company A, the cost report is often the item to be discussed at the end of the meeting, and the discussion time is not more than 10 minutes; in the meeting of Company B, the role of cost information is mainly post-explanation rather than prior explanation; in the meeting of Company C, mainly due to the lagging time of the data, the cost report will be shelved. After reconstruction, the number of citations rose up to 3.8, 4.2 and 3.5 respectively. The growth in number of references

indicates that the role of cost information continues to grow in importance in such significant decisions as: formulation of strategy, budget adjustment, pricing of products, and channel optimization, etc. Management began to use cost data as a basis for decision-making rather than as an after-the-fact tool for accounting functions. In the strategic planning meeting of company A, cost data became the most important basis for expansion decisions of production capacity; in quarterly budget adjustment of company B, cost data became the direct basis for allocating resources of different product lines; and in operation optimization meeting of company C, feasibility of different transportation solutions was evaluated based on cost data.

TABLE 3. Comparison of the number of times cost reports are cited in management meetings before and after restructuring (unit: times/month)

Enterprise	Reference count before refactoring	Reference count after refactoring	Growth multiple
Company A	1.2	3.8	2.2
Company B	1.5	4.2	1.8
Company C	0.8	3.5	3.4

Table 3 shows that the increase in the number of citations was also significant after the restructuring of all three companies, with the largest growth in the number of citations in Company C (3.4 times). This is partly because Company C's baseline before restructuring was smaller, but also because of a greater change in the management's understanding of cost information. Before restructuring, the cost information of Company C was marginalized with its lag and distortion; the real-time and accurate cost information of Company C after restructuring made the decision-making value of the cost data rediscovered by the company's management. Company B had the lowest increase but its absolute number of citations was the highest which shows that it had a better basis in its cost management system and had a higher level of decision support capabilities. Company B already had some cost analysis capabilities in place before restructuring, yet ended up with much better precision and timeliness of information following restructuring that it could embed greater cost information in decision-making.

Further interviews found that the greater frequency of citations of cost information is a signal of a vast improvement in the quality of cost information and a basic change in the percept of management. Before the restructuring, management generally thought of cost information as "internal data" of the finance department that was of little relevance to business decision making. After the restructuring, the interest of management in cost information started to be that of a manager, as a fundamental tool to know the business and optimise operations. The marketing director of Company B said in an interview that the restructured cost data enabled him to see the true returns of various marketing activities for the first time and changed his previous practice of allocating budgets based on experience. The production director of

Company A said that real-time cost information helped him quickly realize efficiency problems in the production process, and the method of controlling costs was changed from monthly to daily. These changes demonstrate that the system restructuring not only improved the usability of cost information but drove a change in the corporate management culture to move cost management from the periphery to the core.

V. CONCLUSION

This study focuses on exploring the reconstruction pathways and operational mechanisms of accounting cost management systems. Through case analysis, business process reengineering techniques, and data modeling, a novel cost management framework—based on dynamic data acquisition and intelligent allocation—was constructed. The results demonstrate that the new system significantly outperforms traditional models in terms of cost information response time, data acquisition accuracy, and decision-support capabilities, thereby validating the pivotal role of digital technologies in enhancing the efficiency and quality of cost management. Furthermore, the study indicates that the successful reconstruction of a cost management system relies not merely on the introduction of technological tools, but—more importantly—on their deep integration with business processes, organizational mechanisms, and management culture. The operational mechanism of the new system is characterized by three key features: data-driven dynamic data acquisition, multi-perspective cost deconstruction, and real-time feedback control mechanisms; this provides a new analytical framework for understanding the essence of cost management in the digital economy era.

This study is subject to certain limitations. First, the enterprises selected for the case studies are concentrated within the manufacturing and service sectors, resulting in insufficient sample representativeness; thus, the research conclusions should be applied to other industries with caution. Second, the data collection period spanned only three months, making it difficult to observe the long-term operational effects and continuous optimization trajectories of the new system. Future research could expand the sample scope to examine the similarities and differences in cost management reconstruction across enterprises of varying industries, scales, and levels of digitalization, as well as to explore the potential applications of emerging technologies—such as artificial intelligence and blockchain—in the realms of cost forecasting, cost optimization, and cost governance.

AUTHOR CONTRIBUTIONS

Dan Li designed, collected and analyzed the data, and drafted the manuscript. Dan Li conducted the study, critically revised the manuscript for important intellectual content, and gave final approval of the version to be published. Dan Li participated fully in the work, take public responsibility for appropriate portions of the content, and agreed to be accountable for all aspects of the work in ensuring that

questions related to the accuracy or integrity of any part of the work are appropriately investigated and resolved.

CONFLICTS OF INTEREST

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