

# The Role and Implications of Big Data on Strategic Management Accounting Practices: A Case Study in a Malaysian Manufacturing Company

Nik Herda Nik Abdullah<sup>1\*</sup>, Soliha Sanusi<sup>2</sup> and Enni Savitri<sup>3</sup>

<sup>1</sup>School of Accounting and Finance, Taylor's University, Malaysia

<sup>2</sup>Faculty of Economics and Management, Universiti Kebangsaan Malaysia, Malaysia

<sup>3</sup>Faculty of Economics and Business, Universitas Riau, Pekanbaru, Indonesia

## ABSTRACT

This research aimed to analyze the role and implications of big data on strategic management accounting practices in the manufacturing industry. The research was conducted in Shah Alam, Selangor, Malaysia. This research used a qualitative approach, with data being gathered through in-depth interviews, observations, and the review of documents. The interviews revealed that big data facilitates and improves the implementation of strategic management accounting practices on competitors' and customers' analyses and costing by streamlining the analysis process, decreasing time spent searching for data, increasing data accuracy, and assisting in the decision-making process, which leads to better forecasts and improved company profitability. This conclusion was further confirmed by content analysis of the documents reviewed. The study contributes to the literature on strategic management accounting and big data, with a focus on the manufacturing industry. Additionally, the findings of this study indicate that strategic management accounting is the key source of acceptable and pertinent information for management at all levels. The implications arising from this research affect both practitioners and researchers concerning the importance of incorporating big data into strategic management accounting processes in order to enhance analysis and provide a better outcome.

**Keywords:** Big Data, Content Analysis, Costing, Manufacturing Industry, Strategic Management Accounting

---

### ARTICLE INFO

#### **Article History:**

*Received: 04 July 2021*

*Accepted: 23 November 2021*

*Available online: 01 April 2022*

---

\* Corresponding author: Nik Herda Nik Abdullah, School of Accounting and Finance, Faculty of Business and Law, Taylor's University, No. 1, Jalan Taylors, 47500 Subang Jaya, Selangor, Malaysia; Email: [nikherda.nikabdullah@taylors.edu.my](mailto:nikherda.nikabdullah@taylors.edu.my); Tel: +6012-3226264.