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Application of management accounting in Latin American industrial companies: a systematic review (2021-2025)

Aplicación de la contabilidad gerencial en las empresas industriales de Latinoamérica: una revisión sistemática (2021- 2025)

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Abstract

The purpose of this research is to analyze how management accounting affects the strategic management of Latin American industrial companies, based on a systematic review of the literature published between 2021 and 2025. The study also seeks to offer alternatives that contribute to strengthening sources of financing and improving accounting and financial control processes within the sector. To achieve this objective, qualitative research was conducted using a non-experimental design and a descriptive approach, supported by a rigorous literature review. The sample consisted of 35 articles from different countries in the region, the analysis of which provided a comprehensive overview of the Latin American industrial landscape and established a frame of reference for the analytical proposal. The results revealed various limitations that hinder the effective application of management accounting in organizations, affecting both administrative efficiency and accuracy in strategic decision-making. Based on these findings, it can be inferred that many industrial companies have not yet fully integrated management accounting into their management systems, failing to take advantage of its potential as a tool to guide growth and financial sustainability. Consequently, it is proposed that organizations adopt a more receptive stance toward modern management practices in order to improve their economic performance, ensure constant liquidity, and achieve higher levels of profitability and competitiveness.

Keywords: management accounting, industrial companies, strategic planning.

Resumen

La presente investigación tiene como propósito analizar cómo la contabilidad gerencial incide en la gestión estratégica de las empresas industriales latinoamericanas, tomando como base una revisión sistemática de la literatura publicada entre los años 2021 y 2025. Asimismo, el estudio busca ofrecer alternativas que contribuyan al fortalecimiento de las fuentes de financiamiento y a la mejora de los procesos de control contable y financiero dentro del sector. Para alcanzar este objetivo, se desarrolló una investigación de carácter cualitativo, con un diseño no experimental y un enfoque descriptivo, sustentada en una revisión bibliográfica rigurosa. La muestra estuvo conformada por 35 artículos provenientes de distintos países de la región, cuyo análisis permitió delinear una visión integral del escenario industrial latinoamericano y establecer un marco referencial para la propuesta analítica. Los resultados revelaron diversas limitaciones que obstaculizan la aplicación efectiva de la contabilidad gerencial en las organizaciones, afectando tanto la eficiencia administrativa como la precisión en la toma de decisiones estratégicas. A partir de estos hallazgos se infiere que numerosas empresas industriales aún no integran plenamente la contabilidad gerencial en sus sistemas de gestión, desaprovechando el potencial que ofrece como instrumento para orientar el crecimiento y la sostenibilidad financiera. En consecuencia, se propone

que las organizaciones adopten una postura más receptiva frente a prácticas gerenciales modernas, a fin de mejorar su desempeño económico, asegurar una liquidez constante y alcanzar mayores niveles de rentabilidad y competitividad.

Palabras clave: contabilidad gerencial, empresas industriales, planeación estratégica.

Introduction

In the current landscape characterized by economic volatility and constant technological change, management accounting has assumed a central role in business management. More than a mere record of transactions, it has evolved into a strategic tool that transforms accounting data into actionable knowledge for decision-making processes. Its application facilitates the planning, monitoring, and evaluation of organizational performance, thereby enhancing competitiveness and long-term sustainability. Globally, digitalization and automation have reconfigured accounting processes, altering the profile of the managerial accountant, who now adopts a more analytical and strategic role, integrating financial management with internal control and institutional forecasting (Moll & Yigitbasioglu, 2019; Vărzaru et al., 2023).

In the Latin American context, the development of management accounting exhibits uneven progress. While large corporations have adopted management systems based on digital technologies and sustainability criteria, small and medium-sized industrial enterprises continue to face numerous challenges, such as limitations in training, resistance to organizational change, and a scarcity of technological resources (Córdova-Aguirre & Ramón-Jerónimo, 2021). These conditions hinder the strategic employment of accounting information and reduce the capacity for adaptation to the challenges posed by the global competitive environment. Recent studies indicate that companies that have digitalized their management control systems experience improvements in financial performance and innovative potential (Florêncio et al., 2023; Tao et al., 2021).

Against this backdrop, the present research conducts a systematic literature review of publications from 2021 to 2025, aiming to examine how management accounting is employed as a strategic instrument in industrial enterprises throughout Latin America. This study is grounded in the PRISMA 2020 protocol, recognized for its methodological rigor and for ensuring transparency and traceability in the processes of information search, selection, and analysis (Page et al., 2021). To achieve this, we utilized the SciELO, Dialnet, Ciencia Latina, and Google Scholar databases, chosen for their broad accessibility and for encompassing a significant portion of scientific output in Spanish and Portuguese, thereby allowing for an analysis of the phenomenon from a regional perspective.

In alignment with this objective, the following research question is proposed: What has been the impact and scope of management accounting as a strategic tool in Latin American industrial enterprises during the 2021–2025 period? In responding to this inquiry, the general objective is to critically analyze the academic output on management accounting within the industrial sector of Latin America, identifying trends, gaps, and challenges in its practical implementation. Thus, the study seeks to contribute to a deeper understanding of the role of management accounting in strategic management and organizational sustainability, establishing the conceptual and methodological foundations guiding the development of this research.

Methodology

Study design

This research is framed within a systematic review design based on the PRISMA 2020 protocol, which ensures transparency, rigor, and traceability at each stage of the process. Following the recommendations of Reyes and Medina (2025), this methodology permits precise delineation of the stages of identification, selection, and synthesis of scientific evidence. Furthermore, according to Magnacca and Giannetti (2024), systematic reviews in the accounting field demand an organized structure that ensures consistency between the phases of information search and analysis. In this context, the research question was formulated: What is the incidence of management accounting as a strategic tool in Latin American industrial enterprises?

This investigation adopts a systematic review approach aimed at collecting, examining, and synthesizing all available scientific evidence related to the study variable. As noted by Núñez et al. (2024), the application of the PRISMA method contributes to enhancing the transparency and reproducibility of the findings, categorizing sources according to their qualitative or quantitative nature. In this regard, the study was conducted through a descriptive design, focusing on identifying the characteristics of the phenomenon within the Latin American context without manipulating variables. As argued by Martín and Schmidt (2024), descriptive studies are crucial for documenting observable facts and ensuring the reliability of empirical analysis.

The study employs a non-experimental design, indicating that the data were interpreted as obtained, without researcher intervention. In accordance with Ordoñez (2025), this design type is suitable when the aim is to understand phenomena in their natural context and derive valid conclusions based on observation. Additionally, a qualitative approach was applied to explore the perceptions and meanings attributed to management accounting by the authors. According to Ramírez (2024), this approach prioritizes the interpretation of knowledge over quantitative measurement, allowing for the identification of relevant patterns and conceptual categories.

The information sources utilized were obtained from recognized open-access academic databases, including SciELO, Ciencia Latina, Dialnet, and Google Scholar. These platforms were selected for their coverage of Latin American research and their accessibility to texts in Spanish, ensuring the thematic and linguistic relevance of the documents analyzed. The search encompassed publications from 2021 to May 2025.

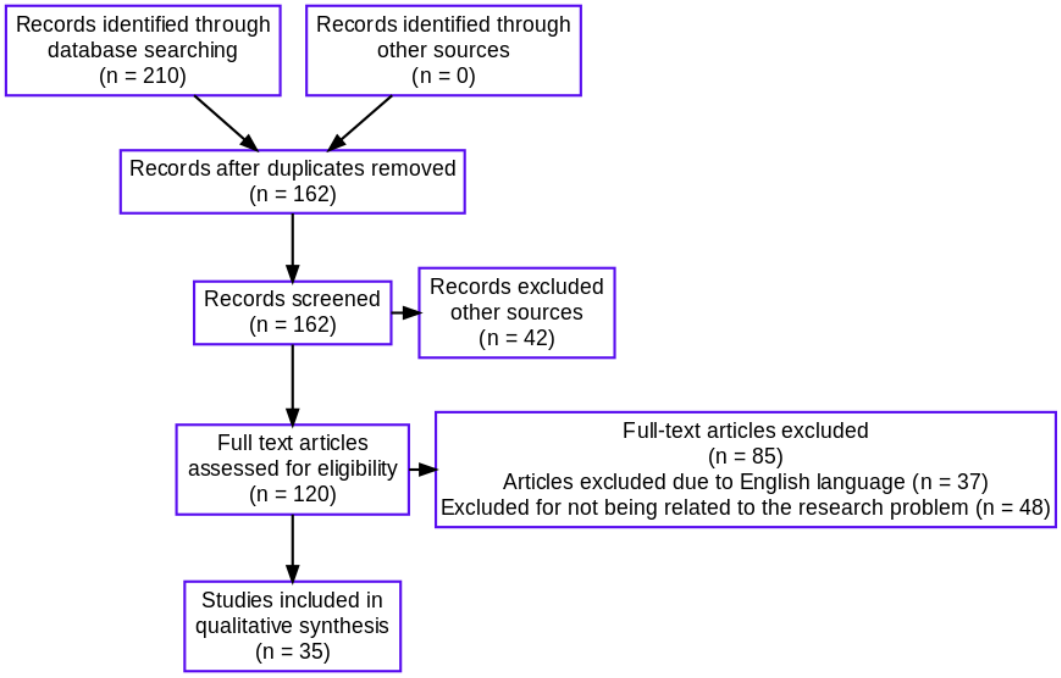
The central variable, management accounting, was approached through a comprehensive search strategy in the aforementioned databases. Key terms were adapted to each platform, such as: “management accounting,” “management accounting in industrial enterprises,” and “application of management accounting in Latin America.” Inclusion criteria considered: (1) studies published between 2021 and May 2025, (2) research conducted in Latin American countries, (3) availability of full text in Spanish, and (4) direct relevance to the industrial sector.

In the initial search, 210 records were identified. After removing duplicates, 162 documents remained. Subsequently, 42 were excluded for failing to meet methodological guidelines. The remaining 120 articles were evaluated in full text, of which 85 were excluded: 37 for being solely in English, and 48 for not being directly related to the studied issue. Ultimately, 35 studies met all inclusion criteria and formed the basis for qualitative synthesis.

The procedure for the selection, inclusion, and exclusion of sources is presented in the corresponding PRISMA diagram (see Figure No. 1).

Figure 1

Data selection process



Note: The diagram presented illustrates the procedure followed for the application of the PRISMA methodology.

Ultimately, the set of documents that met all the requirements comprised 35 articles, which serve as the basis for the qualitative synthesis. The complete process of identification, selection, inclusion, and exclusion of sources is represented in the PRISMA diagram (see Figure 1), which documents each stage of the process and facilitates the replicability of the study.

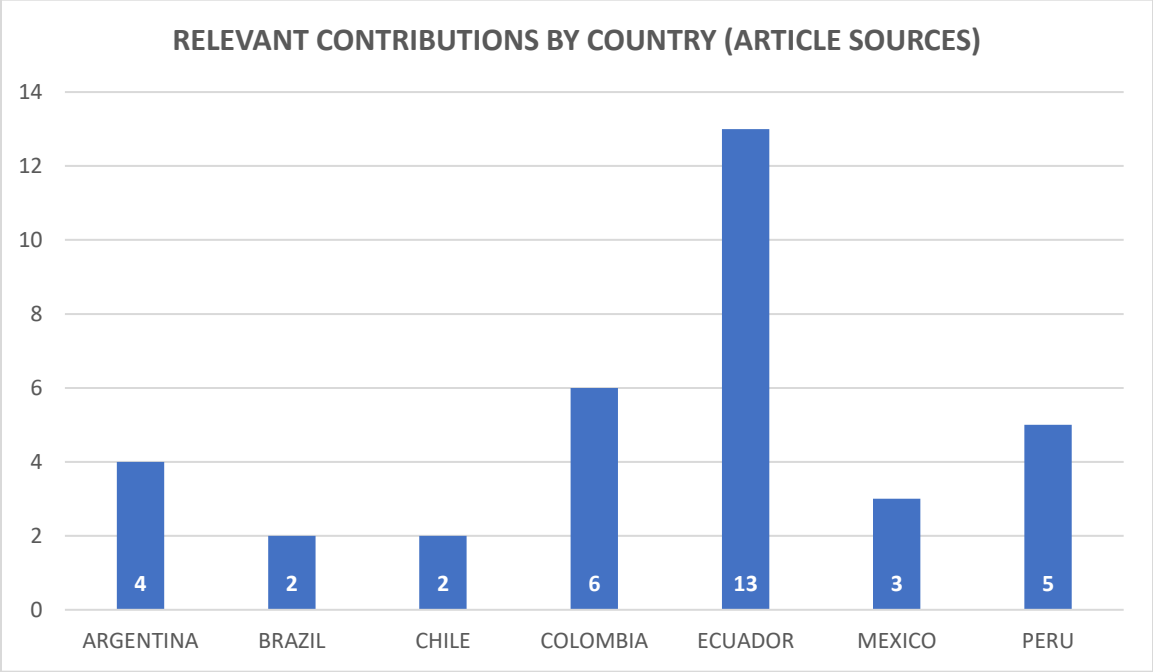
Results

Characteristics of the studies

Based on the methodological approach of the systematic review conducted in this research, the selected studies were organized according to their country of origin. Thus, 10% correspond to research conducted in Argentina, 8% in Brazil, 5% in Chile, 18% in Colombia, 38% in Ecuador, 8% in Mexico, and 15% in Peru. These proportions were derived from the systematic search matrix and are represented in the corresponding graph.

Figure 2

Relevant contributions by country (article sources)



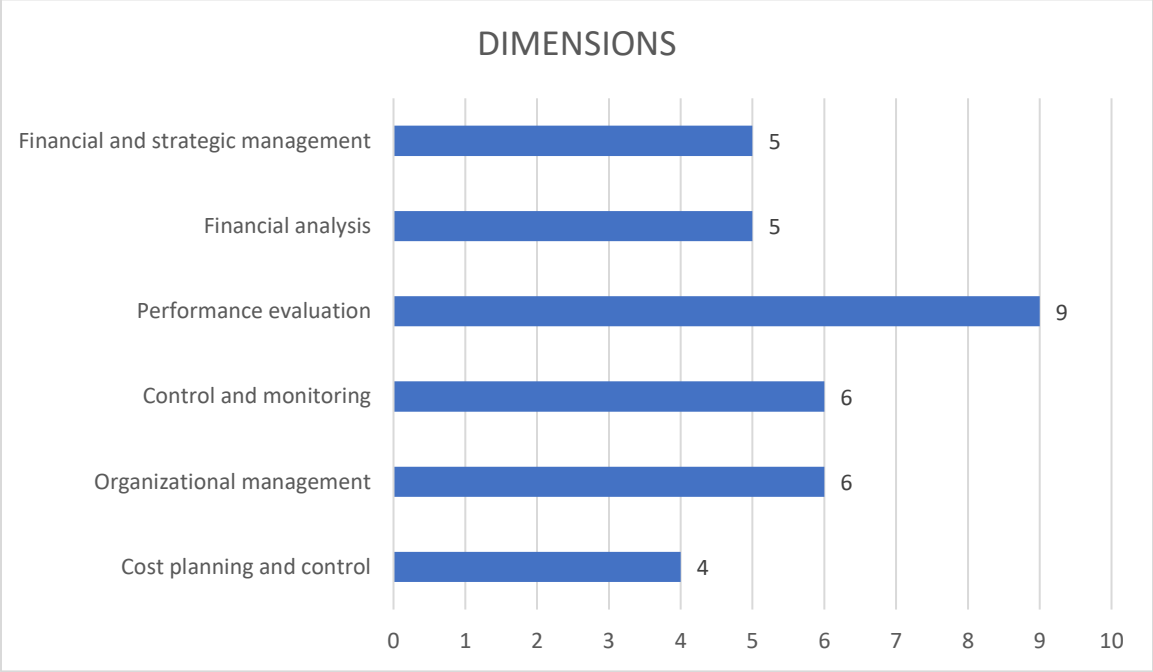
Note. Graph generated from the systematic search matrix**.**

Dimensions of the study variable

Figure 3 presents the main dimensions identified concerning management accounting, derived from the analysis conducted during the systematic review. These dimensions were established based on the frequency with which authors addressed each topic. In this regard, 10 authors focused on performance evaluation, 7 on control and monitoring, 7 on organizational management, 6 on financial and strategic management, 6 on financial analysis, and 4 on cost planning and control, considering a total of 40 authors across the studies examined.

Figure 3

Classification of the dimensions of the Management Accounting category



Note. Graph generated from the systematic search matrix.

In Table 1, the most relevant results are presented, allowing for an analysis of the influence of management accounting on business performance. Specifically, eight authors were identified whose findings reflect a positive assessment of the application of this tool, indicating that it significantly contributes to enhancing operational efficiency and strategic decision-making in industrial organizations across Latin America.

Table 1

Analyzed studies on the application of management accounting in Latin American industrial enterprises (2021–2025)

	Author	Year	Country	Main contribution
1	Herrera et al.	2023	Ecuador	Management accounting improves profitability in SMEs by optimizing accounting policies and promoting the use of technological tools.
2	Churaco et al.	2023	Ecuador	Accounting simulation strengthens management and reduces financial indebtedness.
3	Tapia & Wasbrum	2023	Ecuador	Demonstrate the value of management accounting in strategic decision-making compared to financial accounting.
4	Martínez	2024	Mexico	Proposes a progressive model for implementing management accounting from theory to practice.
5	Viteri	2021	Ecuador	A management information system optimizes cost control and operational processes.
6	Lozano et al.	2021	Ecuador	Highlights the accountant's role as a manager of accounting knowledge for organizational efficiency.
7	Merino & Cárdenas	2021	Peru	Identifies conceptual gaps in the applied dimensions of management accounting.
8	García et al.	2022	Ecuador	Recommends internal regulatory policies to ensure efficient management practices.

9	González et al.	2024	Colombia	Socio-environmental accounting integrates sustainability and informational precision in industrial management.
10	Solis et al.	2024	Mexico	Management accounting enhances competitiveness and operational control.
11	Mora & Cordero	2023	Colombia	Supports innovation and strategic planning in industrial enterprises.
12	Grafton	2024	Ecuador	Relates sustainability and managerial control through the use of data and technological tools.
13	Robson et al.	2022	Argentina	ABC costing improves the quality of accounting information and decision-making.
14	Pineda et al.	2022	Colombia	Regulatory changes affect the utility of financial information and business decisions.
15	Pérez & Hernández	2024	Chile	Management accounting increases productivity and competitive positioning in the garment industry.
16	Díaz	2024	Chile	Integrates environmental and social criteria in management accounting post-pandemic.
17	Namoc et al.	2023	Peru	Business intelligence tools optimize costs and organizational performance.
18	Buenaño & Palacios	2021	Ecuador	The use of ICT improves accounting decision-making, although limitations in financial records persist.
19	Rossi & Rossi	2023	Mexico	Constant financial analysis strengthens decision-making and profitability.
20	Mastrodomenico & Armella	2021	Colombia	Management accounting prioritizes production and improves operational efficiency.
21	Villalba et al.	2021	Ecuador	Evidence the growth of research on management accounting applied to decision-making.
22	Ibujés-Villacís & Franco-Crespo	2022	Ecuador	Relates management accounting with innovation management and financial planning.
23	Alvarez et al.	2021	Argentina	Cost and performance management systems strengthen financial performance.
24	Gaviria et al.	2022	Colombia	Automation and IFRS optimize accounting control and strategic decisions.
25	Gonzalez & Peña-Vinces	2023	Colombia	Environmental accounting supports sustainable decisions and clean practices.
26	Fidel et al.	2024	Peru	Management accounting impacts investment efficiency and administrative decisions.
27	Escobar et al.	2023	Peru	Efficient internal control enhances profitability and reduces operational risks.
28	Porporato	2025	Argentina	Intensive use of management control systems improves coordination and performance.
29	Toaquiza et al.	2025	Ecuador	Promotes cost analysis and budgeting, although the adoption of advanced methodologies is lacking.
30	Santos & Tavares	2025	Brazil	Demonstrates the influence of results management on stock value during the pandemic.
31	Silva & Da Silva	2025	Brazil	Management accounting improves financial efficiency and business sustainability.
32	Marchesano & Scavone	2025	Argentina	Managerial information integrates macroeconomic and sustainability variables in decision-making.
33	Mendoza & Macías	2024	Ecuador	Proposes integrating organizational culture, strategy, and environment in accounting management.

34	Huamani et al.	2024	Peru	Efficient cost management favors economic reactivation and profitability.
35	Cortés	2025	Colombia	Introduces Lean Accounting to simplify processes and increase operational efficiency.

Note. Information analyzed from the systematic search matrix**.**

The comparative analysis of the thirty-five included studies reveals that management accounting has established itself as a fundamental tool for the efficiency and sustainability of industrial enterprises in Latin America, although its degree of implementation varies by country. In Ecuador and Peru, academic production is primarily focused on resource optimization and cost control, while Colombia and Argentina show a greater integration of socio-environmental approaches and digitized management models.

The general trend indicates a progressive shift from traditional accounting to strategic management models based on decision-making, the adoption of digital technologies, and corporate sustainability. However, there remain gaps in the practical application of advanced methodologies and in the training of human capital, which poses a significant challenge for the consolidation of a modern management culture adapted to the demands of Industry 4.0 in the region.

Discussion

Management accounting is currently conceived as an essential component that integrates human factors, regulations, and technology to foster more robust business management. Its utility is particularly evident in volatile economic environments, where it helps maintain profitability and guides financial decisions based on analytical foundations (Herrera et al., 2023). In this context, it can be understood as a support system for administrative management, capable of anticipating risks and enhancing organizational competitiveness (Tapia & Wasbrum, 2023).

The information generated by management accounting transforms operational records into strategic inputs for decision-making, allowing for continuous planning, innovation, and performance improvement across different industrial sectors (Viteri, 2021). From this perspective, it is recognized as a tool that integrates economic and operational variables, facilitating efficient planning and control, thereby strengthening organizational sustainability (Namoc et al., 2023).

Moreover, its application in the productive sector promotes the rational allocation of resources, focusing efforts on priority areas to increase efficiency and profitability, while also supporting strategic decision-making (Mastrodomenico & Armella, 2021). Management accounting also entails a structured process that coordinates various key areas of the company, aimed at achieving institutional objectives effectively and sustainably (García et al., 2022).

From a broader perspective, this accounting practice incorporates environmental considerations within economic management, promoting responsible decisions based on timely and reliable information (González et al., 2024). Consequently, it is configured as an integral system that articulates normative, financial, and strategic elements to support business direction. Its adoption in the industrial sector drives productivity, enhances competitiveness, and contributes to sustainable growth (Pineda et al., 2022).

Ultimately, management accounting can be understood as a strategic resource that articulates financial information, knowledge, and innovation to reinforce planning and internal control, generating greater organizational efficiency (Ibujés-Villacís & Franco-Crespo, 2022). It provides financial and administrative data that support effective decisions, assess their impact on profitability, and allow for the adaptation of accounting systems to the specific needs of each enterprise. Thus, it is considered a decisive element for optimizing management, maintaining economic stability, and guiding the organization toward sustained development (Fidel et al., 2024).

Conclusions

The systematic review conducted reveals that the application of management accounting in Latin American industrial enterprises still presents significant limitations in its strategic development. Although in recent years the availability of digital tools and management methodologies has increased, many organizations continue to fall short of fully leveraging their potential to optimize decision-making, enhance profit margins, and ensure comprehensive financial control. This situation highlights the necessity of promoting an institutional culture that values the efficient management of accounting information as a key component for the competitiveness and sustainability of the industrial sector.

The analysis of the scientific literature for the period 2021–2025 allows us to conclude that management accounting constitutes an essential resource for strengthening planning, control, and performance evaluation in the Latin American industry. However, its full utilization requires overcoming persistent obstacles, including a lack of technical training, resistance to digital transformation, and limited integration of management technologies. In this regard, promoting training programs, adopting innovative practices, and standardizing accounting processes represent viable alternatives to broaden its impact. These measures could facilitate more efficient management of financial resources, maintain stable liquidity, and ensure sustained profitability over the long term.

Thus, management accounting assumes a decisive role in strengthening planning, operational control, and strategic decision-making within industrial enterprises. Its correct implementation contributes to the rational use of resources, precise monitoring of production processes, and enhancement of financial control. Moreover, it facilitates cost management and the development of strategies aimed at increasing competitiveness and business sustainability. All of this reinforces its role as a driver of economic growth and the revitalization of the industrial sector in the Latin American context.

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