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ACCOUNTING AND FINANCIAL SUPPORT IN THE ENTERPRISE BUSINESS DECISION-MAKING SYSTEM

ABSTRACT

The article explores the strategic role of accounting and financial support within modern enterprise decision-making systems. It examines how accounting has evolved from a transactional function into a core analytical and advisory component, driven by technological advancements such as ERP platforms, business intelligence tools, and AI-based analytics. The study systematizes the architectural layers of enterprise decision-making, business, data, application, technology, security, and governance, and highlights their financial integration roles. Particular attention is paid to the transformation of financial reporting and managerial accounting instruments, such as break-even analysis, financial planning, and deviation assessments, which now serve as strategic instruments for performance evaluation and resource optimization. The article also analyzes the use of financial ratios and key performance indicators as tools for strategic planning, risk assessment, and investment decision-making. A separate focus is placed on the impact of digital platforms, ERP, BI, cloud computing, AI, and blockchain on the accuracy, transparency, and speed of financial decision-making. Based on the synthesis of these components, the article presents a comprehensive framework for integrating financial intelligence into strategic business processes. The conclusions are relevant for academics, practitioners, and policymakers aiming to enhance organizational efficiency and competitiveness through data-driven financial management.

Keywords: accounting, financial analysis, ERP systems, business intelligence, management accounting, financial ratios, strategic decision-making, digital transformation

JEL Classification: M41, M15, D81, O33

INTRODUCTION

In the context of global economic transformation, the role of accounting and financial support has shifted from a passive reporting function to a proactive driver of strategic business decisions. The increasing complexity of business environments, the acceleration of digitalization, and the demand for real-time financial insights have made accounting a cornerstone of enterprise decision-making systems. Modern organizations rely on integrated financial data to assess performance, manage risks, allocate resources, and ensure regulatory compliance.

This evolution is facilitated by the adoption of advanced technologies such as ERP systems, cloud platforms, artificial intelligence, and business intelligence tools, which enable the automation, visualization, and predictive analysis of financial information (Bondarenko et al., 2022). As a result, accounting professionals are transitioning into strategic advisors who contribute directly to organizational growth, efficiency, and competitiveness.

The integration of financial support into enterprise architecture, comprising business, data, application, technology, and governance layers, ensures that financial intelligence permeates all levels of decision-making (Aleskerova et al., 2018; Pokynchereda et al., 2023). This transformation reflects a broader shift toward data-driven management, where financial metrics and analytical tools guide both operational and strategic choices.

In this context, the study aims to systematize the mechanisms through which accounting and financial support enhance enterprise decision-making and contribute to sustainable development.

Moreover, the growing emphasis on sustainability, transparency, and stakeholder accountability has elevated the importance of financial analysis as a tool for long-term value creation. Organizations are increasingly expected to align financial decisions with environmental, social, and governance (ESG) criteria, integrating financial intelligence not only for-profit maximization but also for ethical and resilient business practices. This multidimensional role of accounting reinforces its strategic relevance in shaping responsible and future-oriented enterprise development.

LITERATURE REVIEW

The relevance of accounting and financial support in enterprise decision-making systems is confirmed by a substantial body of research conducted by both Ukrainian and international scholars. Numerous theoretical and applied studies have explored the transformation of accounting into a strategic function, the integration of ERP systems, and the role of financial analytics in managerial decision-making. Significant contributions have been made by Ukrainian and foreign researchers, who have also made notable contributions to the study of financial reporting, accounting information systems, and digital transformation in financial management. Their collective work emphasizes the critical role of accounting in improving transparency, efficiency, and data-driven decision-making across modern enterprises.

Shtefan (2022) emphasizes the importance of systematic financial planning as a key instrument for effective managerial decision-making. The author outlines principles for building financial plans that ensure income-expenditure balance, enhance financial stability, and optimize resource allocation.

Karpova (2020) and Mironova et al. (2022) analyze financial provision as a critical factor in enterprise performance, proposing a model for managing funding sources that accounts for risk and growth potential.

Zakharchenko (2023) and Alekseeva et al. (2023) explore the structure and functions of financial support systems in enterprises, highlighting the role of modern technologies in improving budgeting, control, and financial flow analysis.

Vdovenko et al. (2025), Kubrak (2023), Zhyvko et al. (2022), and Sydoruk et al. (2021) investigate the theoretical foundations of managerial decision-making, advocating for a systemic approach and the use of information systems to support decisions in dynamic environments.

Loskorikh et al. (2025), Serpeninova et al. (2024), and Iershova and Grinko (2023) focus on accounting and analytical support in solvency management, identifying information bottlenecks and proposing a model to improve financial decision-making and enterprise stability.

Ryabenko (2017) examines analytical support for strategic decision-making, emphasizing the importance of comprehensive information analysis to balance risks and opportunities in enterprise planning.

Nuzhna et al. (2024) propose an integrated approach to accounting, analytical, and financial support for strategic and tactical decisions, stressing the role of digital technologies and financial analytics in enhancing competitiveness.

Robinson et al. (2024) analyze the role of financial accounting in business decision-making and internationalization, showing how structured financial information improves strategic planning, investor communication, and global positioning.

These studies collectively confirm that accounting and financial support are no longer auxiliary functions but have become central to enterprise strategy. The integration of financial planning, analytical tools, and digital platforms enables organizations to make informed, timely, and sustainable decisions. The convergence of Ukrainian and international perspectives enriches the theoretical and practical understanding of how financial intelligence can be embedded into enterprise architecture to support long-term value creation and competitive advantage.

AIMS AND OBJECTIVES

The methodological foundation of the study comprises an integration of general scientific and financial support in enterprise decision-making systems through the integration of digital technologies and strategic management tools.

To achieve this goal, the article sets out the following objectives:

1. To analyze the evolution of accounting from a transactional function to a strategic advisory role.

2. To systematize the architectural components of enterprise decision-making and their financial integration mechanisms.
3. To examine the role of financial statements and management accounting techniques in supporting strategic planning.
4. To evaluate the use of financial ratios and key performance indicators in transforming financial data into actionable insights.
5. To assess the impact of digital platforms, ERP, BI, AI, and Blockchain, on the quality and speed of financial decision-making.
6. To develop a comprehensive framework for embedding financial intelligence into enterprise strategy and operations.

METHODS

The methodological basis of the study includes a combination of general scientific and specialized approaches aimed at analyzing the transformation of accounting and financial support into strategic tools for enterprise decision-making.

1. Systemic and structural analysis was applied to examine the architecture of enterprise decision-making systems and the integration of financial components into business processes.
2. Comparative analysis was used to evaluate the functionality of ERP platforms, business intelligence tools, and accounting information systems in enhancing financial decision-making.
3. Quantitative and qualitative methods supported the assessment of financial ratios, key performance indicators, and managerial accounting instruments, such as break-even analysis and deviation assessment.
4. Theoretical generalization and deduction were employed to formulate a conceptual framework for embedding financial intelligence into strategic planning and operational control.
5. Modeling and synthesis were used to develop structured recommendations for improving the role of accounting in enterprise architecture and aligning financial support with long-term organizational goals.

This methodological approach ensured a comprehensive understanding of how financial data, accounting tools, and digital technologies collectively influence the quality, speed, and strategic value of managerial decisions.

RESULTS

Accounting is the systematic foundation of business, focusing on the recording, tracking, and analysis of financial transactions such as income, expenditures, resources, obligations, and ownership capital. In 2025, it has evolved into a strategic advisory function that influences corporate decision-making, aided by technological advancements like AI, cloud platforms, real-time dashboards, and data analytics. These tools enhance access to financial insights, transforming accounting from a support role to a key decision-making asset. Timely and integrated financial data is crucial for informed strategic choices, enabling leaders to assess organizational health, identify strengths, allocate resources effectively, and conduct risk assessments. By analyzing financial data, management can recognize trends, monitor performance, forecast outcomes, ensure compliance, and enhance transparency, ultimately fostering growth, operational efficiency, investment attraction, and sustainable success (Future of Accounting, 2025).

To fully realize this strategic potential, accounting functions must be embedded within robust enterprise business decision-making systems built upon sophisticated architectural layers that work together to transform raw data into actionable insights. The foundational business architecture ensures that all decisions align with strategic organizational goals, while the data architecture creates seamless information flow throughout the enterprise. Application and technology architecture integrate and optimize software and infrastructure to deliver actionable intelligence, supported by a robust security architecture that embeds risk management and compliance protocols. These systems are governed by clear frameworks that stipulate decision authorities and ensure regulatory adherence, creating a comprehensive foundation for informed decision-making across all organizational levels.

At the heart of these decision-making systems lies the integration of accounting and financial information through Enterprise Resource Planning (ERP) systems that consolidate and centralize financial data for real-time analysis. Financial data serves as the backbone for strategic business decisions, enabling organizations to analyze performance, assess risks, allocate resources efficiently, and align operations with long-term objectives. Through comprehensive financial reporting

and analytics embedded within ERP platforms, businesses gain immediate insights into cash flow, profitability, and market trends, allowing leaders to make evidence-based choices regarding investment, cost control, and growth opportunities. This integration enhances accuracy, streamlines resource planning, and supports rapid responses to changing business environments while fostering a data-driven organizational culture (Top 10 ERP Systems for Finance and Accounting in 2025, 2025).

To understand how modern enterprises structure their decision-making processes, it is useful to examine the frameworks that support managerial decisions. These are illustrated in Figure 1.

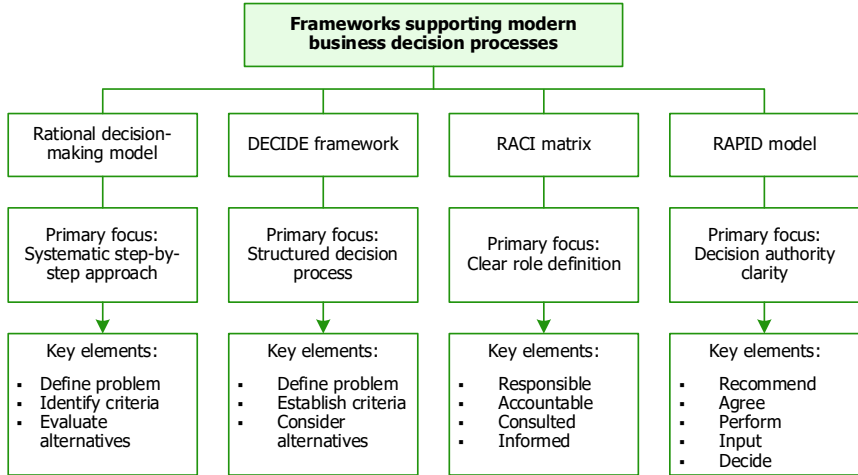


Figure 1. Frameworks supporting modern business decision processes.

This architectural framework enables the transformation of accounting information into business intelligence, representing a critical evolution in enterprise decision-making systems. Modern BI platforms integrate with ERP systems to enable real-time data analysis, automated reporting, and predictive analytics. This allows decision-makers to visualize trends, assess key performance indicators, and anticipate future outcomes through sophisticated dashboards and visualizations. Accountants have shifted from traditional, reactive reporting roles toward more proactive, data-driven advisory positions, turning financial signals into strategic guidance that supports operational efficiency, regulatory compliance, and competitive advantage. BI tools automate previously manual tasks, minimize errors, and facilitate clear communication of complex financial concepts, thereby embedding financial intelligence at every level of business decision-making.

Supporting this technological integration, contemporary decision-making frameworks leverage structured methodologies such as the Rational Decision-Making Model, DECIDE framework, RACI matrix, and RAPID model to enhance objectivity and accountability through clear roles and defined processes. These frameworks now routinely incorporate advanced data-driven analytics, predictive modeling, and artificial intelligence to facilitate faster, more intelligent decisions, supported by multi-criteria analysis and cost-benefit evaluations for quantifiable outcomes. The integration of diverse perspectives, robust documentation, and continuous monitoring ensures transparency, stakeholder confidence, and adaptability in an increasingly complex business environment. This comprehensive approach enables organizations to maintain a competitive advantage while ensuring that financial considerations remain central to all strategic and operational decisions (Ford, 2025).

Strategic integration of financial intelligence into enterprise architecture requires a clear understanding of how each system component contributes to decision-making. Table 1 presents this structure.

Table 1. Enterprise decision-making system components and financial integration. (Source: developed by Top 10 ERP Systems for Finance and Accounting in 2025, 2025)

System Component	Primary Function	Financial Integration Role
Business Architecture	Aligns decisions with strategic goals	Links financial objectives to corporate strategy
Data Architecture	Ensures seamless information flow	Consolidates financial data across departments
Application Architecture	Integrates software and systems	Connects accounting systems with operational platforms
Technology Architecture	Optimizes infrastructure for intelligence	Enables real-time financial data processing
Security Architecture	Embeds risk management protocols	Protects sensitive financial information
Governance Framework	Defines decision authorities	Establishes financial approval hierarchies

The effectiveness of these decision-making frameworks fundamentally depends on the quality and comprehensiveness of the underlying financial information, which is systematically captured and communicated through financial statements. These statements serve as the primary communication tools between a company and its stakeholders, providing structured, standardized information that forms the foundation for virtually all business decisions. The three core statements, the statement of financial position, profit and loss statement, and statement of cash flows, function collectively to present a comprehensive picture of an organization's financial position, performance, and cash management capabilities. Each statement offers unique insights that, when analyzed collectively, enable managers, investors, lenders, and other interested parties to make well-informed decisions regarding resource distribution, investment alternatives, risk assessment, and strategic planning.

To assess the significance of financial reporting in strategic planning, it is essential to examine the analytical capabilities of primary financial statements presented in Figure 2.

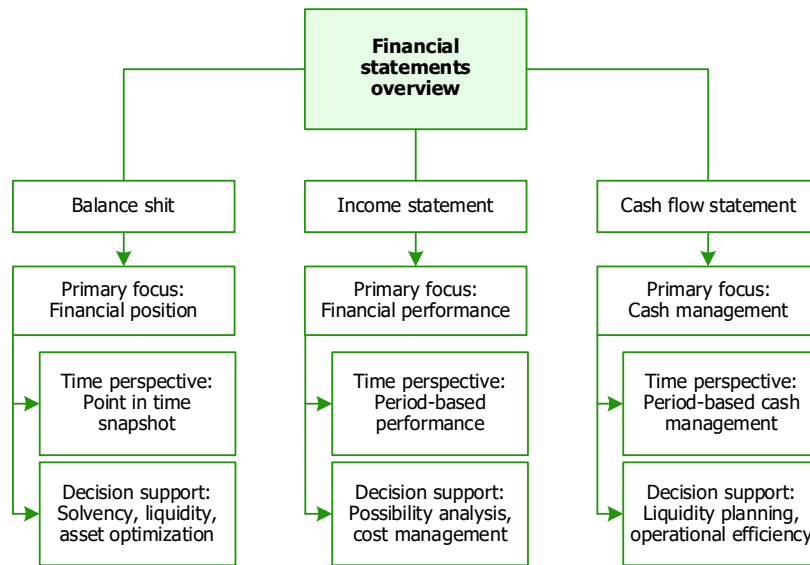


Figure 2. Financial statements overview and decision support functions.

Rather than reiterating the definitions of each statement, it is essential to emphasize its collective analytical power. The statement of financial position offers an overview of the fiscal condition, allowing assessment of solvency and liquidity. The income statement reveals profitability trends and cost structures over time. The cash flow statement complements the other by detailing actual liquidity movements, enabling more precise budgeting and working capital management. Together, these statements offer a triangulated view that supports both tactical decisions and long-term strategic planning (Integration of Financial Statement Analysis Techniques, 2025).

Building upon these reporting mechanisms, management accounting techniques have evolved into sophisticated tools that bridge the gap between financial data and strategic decision-making, enabling organizations to optimize both daily operational activities and strategic planning. In 2025, essential managerial accounting instruments encompassing break-even analysis, deviation assessment, financial planning and forecasting, capital budgeting, balanced scorecards, and advanced dashboard reporting software have become essential for interpreting financial data, assessing profitability, and tracking performance across multiple metrics. The widespread adoption of AI-driven accounting platforms and integrated dashboard solutions has revolutionized real-time financial analysis, allowing businesses to respond more agilely to changing market conditions and manage operations with unprecedented efficiency. These tools collectively enable organizations to optimize resource allocation for strategic objectives while maintaining tight control over operational performance (Top 10 AI accounting tools every business needs in 2025, 2025).

The evolution of financial decision-making tools from reactive to proactive approaches is visualized in Figure 3.

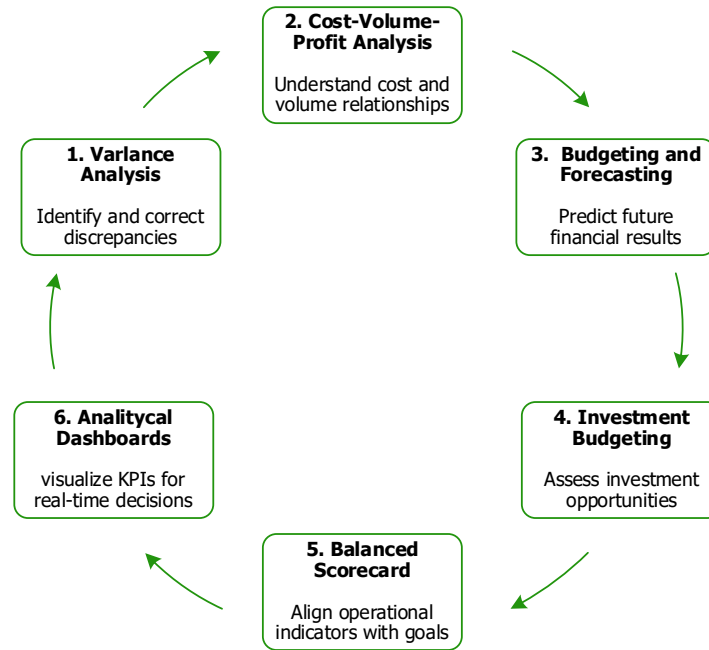


Figure 3. Continuum of financial decision-making tools: from a reactive to a proactive approach. (Source: created by the authors based on the Top 10 AI accounting tools every business needs in 2025, 2025)

Cost-volume-profit analysis stands as a fundamental managerial accounting technique that evaluates how changes in costs, sales volume, and pricing influence operating profit, providing managers with critical insights for operational decision-making. By categorizing costs into fixed and variable components and projecting various scenarios such as price modifications, product mix changes, or production volume adjustments, CVP analysis enables managers to identify break-even points and set realistic target profit levels. This analytical approach supports well-informed decisions regarding pricing approaches, output volumes, capital deployment, and product line management, including whether to add or discontinue specific products. The ability to forecast financial outcomes under different conditions makes CVP analysis an indispensable tool for both short-term operational planning and comprehensive risk management strategies (Roffo, 2024).

Budgeting and variance analysis techniques form the backbone of strategic planning and performance evaluation by providing a systematic framework to compare actual financial results against planned targets. This process enables organizations to quickly identify both positive and negative deviations from expectations and investigate their underlying causes, ensuring that leaders can assess progress toward strategic objectives through data-driven decision-making. When significant variances are identified, management can prioritize critical issues, implement timely adjustments to plans, reallocate resources effectively, and manage performance at both operational and strategic levels. Through regular variance reporting and root cause analysis, organizations not only maintain control but also learn from performance gaps, refine future budgets, and adapt strategies to evolving market and internal conditions (Brooks, 2025).

To understand how management accounting techniques contribute to strategic planning, Table 2 outlines their applications and impact.

Table 2. Management accounting techniques and strategic applications. (Source: created by the authors based on Brooks (2025))

Management Accounting Technique	Primary Purpose	Key Applications	Strategic Impact
Cost-Volume-Profit Analysis	Evaluate profit sensitivity to changes	Pricing decisions, break-even analysis, product mix	Risk management and profit planning
Budgeting & Forecasting	Plan and control financial performance	Resource allocation, target setting, performance monitoring	Strategic goal alignment and control
Variance Analysis	Compare actual vs. planned results	Performance evaluation, corrective actions	Continuous improvement and accountability
Capital Budgeting	Evaluate long-term investments	Project selection, resource prioritization, and ROI assessment	Strategic investment decisions
Balanced Scorecards	Multi-dimensional performance tracking	KPI monitoring, strategic alignment, stakeholder communication	Holistic performance management

To effectively translate these financial insights into strategic action, organizations rely on financial ratios and key performance indicators that serve as fundamental analytical tools, transforming raw financial data into practical intelligence for business decision-making. Financial ratios represent standardized mathematical relationships between financial statement variables that assess specific aspects like profitability, liquidity, and solvency, providing a focused snapshot of financial health that enables benchmarking and trend identification. Key performance indicators, on the other hand, are measurable values aligned with specific organizational goals that encompass both monetary and qualitative indicators such as client satisfaction and workforce engagement, offering a broader and more customized view of overall performance. While financial ratios constitute a subset of KPIs, the broader KPI framework extends beyond financial calculations to include metrics relevant to operational and strategic management across various departments.

The most critical financial ratios used by analysts in 2025 are organized into five core categories that provide comprehensive insights into company performance and financial health. Liquidity indicators, such as the current ratio and acid-test ratio, evaluate an organization's capacity to fulfill immediate financial commitments and manage working capital effectively. Profitability indicators such as net margin, gross margin, and return on shareholders' equity gauge how effectively a company generates profits from its operations and investments. Leverage ratios, notably the leverage ratio and gearing ratio, demonstrate the degree of debt financing and help assess financial risk and capital structure sustainability (Schmidt, 2025). Efficiency ratios like asset turnover reflect how well assets are utilized for revenue generation, while market valuation ratios such as the P/E ratio and price-to-book value ratios help investors evaluate company valuation in the stock market.

Effective financial analysis relies on key ratios that provide insight into various dimensions of performance. Table 3 summarizes these categories.

Ratio Category	Key Examples	Primary Purpose	Decision-Making Applications
Liquidity Indicators	Current Ratio, Acid-Test Ratio	Assess short-term obligation capacity	Working capital management, cash flow planning
Profitability Indicators	Net Earnings Margin, Return on Shareholders' Equity, Gross Profit Margin	Measure profit generation effectiveness	Pricing strategies, cost control, and investment evaluation
Leverage Ratios	Debt-to-Equity, Debt-to-Capital	Evaluate financial risk and capital structure	Financing decisions, credit analysis
Efficiency Ratios	Asset Turnover, Inventory Turnover	Assess asset utilization effectiveness	Operational improvements, resource allocation
Market Valuation Indicators	Price-Earnings Ratio, Market-to-Book Ratio	Evaluate market valuation	Investment decisions, shareholder value assessment

Best practices for utilizing financial metrics and KPIs to inform strategic business decisions involve consistently identifying and tracking key financial indicators tailored to specific industry contexts and business models, including sales growth, profitability margins, cash flow, ROI, and cost efficiency measures. Effective implementation requires regular monitoring of these metrics combined with systematic benchmarking against industry standards and historical performance to identify trends and competitive positioning. Organizations must conduct comprehensive trend analysis, scenario planning, and predictive analytics to anticipate future outcomes and risks, enabling proactive rather than reactive strategic responses. The integration of financial insights into ongoing strategic planning processes, combined with their use in guiding resource allocation, risk management, and investment decisions, creates a foundation for sustained growth and competitive advantage (How to Set Financial Goals for Business Growth in 2025, 2025).

The influence of accounting-financial system components on managerial decision-making is illustrated in Figure 4.

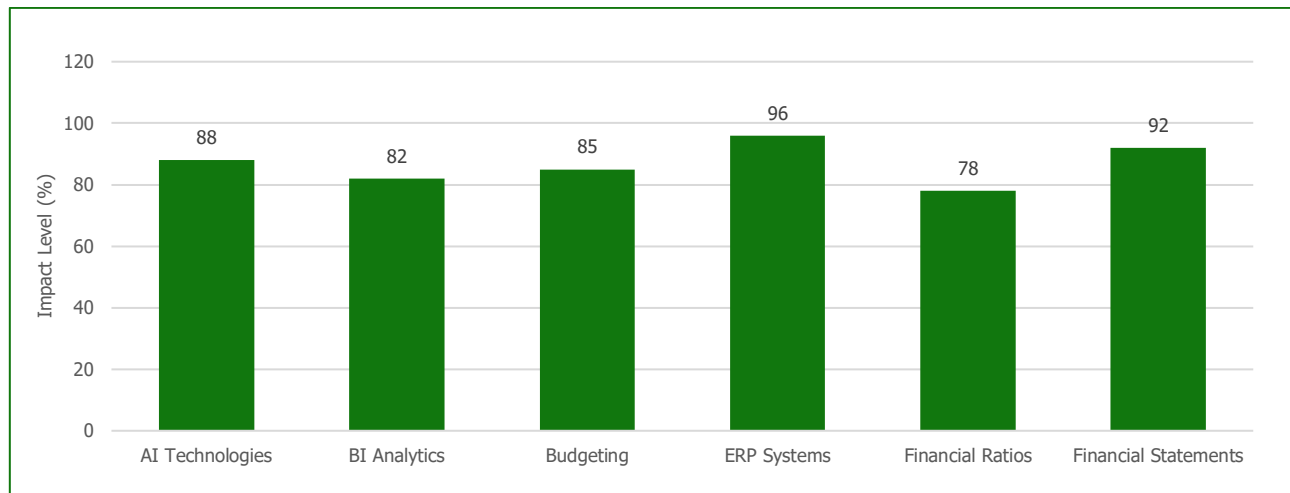


Figure 4. Impact of accounting-financial system components on management decision-making. (Source: created by the authors based on the *How to Set Financial Goals for Business Growth in 2025, 2025*)

The strategic value of financial ratios and KPIs extends beyond simple performance measurement to encompass comprehensive decision-making frameworks that drive organizational success through data-driven culture development. Analysts typically employ combinations of these ratios for holistic assessment, benchmarking them against industry standards and historical trends to evaluate financial health, growth prospects, and risk profiles in dynamic market conditions. By embedding financial metrics into strategic and performance planning processes, organizations can transform analytical insights into actionable strategies that optimize resource allocation, improve operational effectiveness, and facilitate sustained value generation (Financial KPIs Every CFO, 2025). This integrated approach ensures that financial analysis serves not merely as a reporting function but as a critical driver of strategic decision-making that aligns operational performance with organizational objectives and stakeholder expectations.

To visualize the integration of financial and strategic decisions, Figure 5 presents a comprehensive framework.

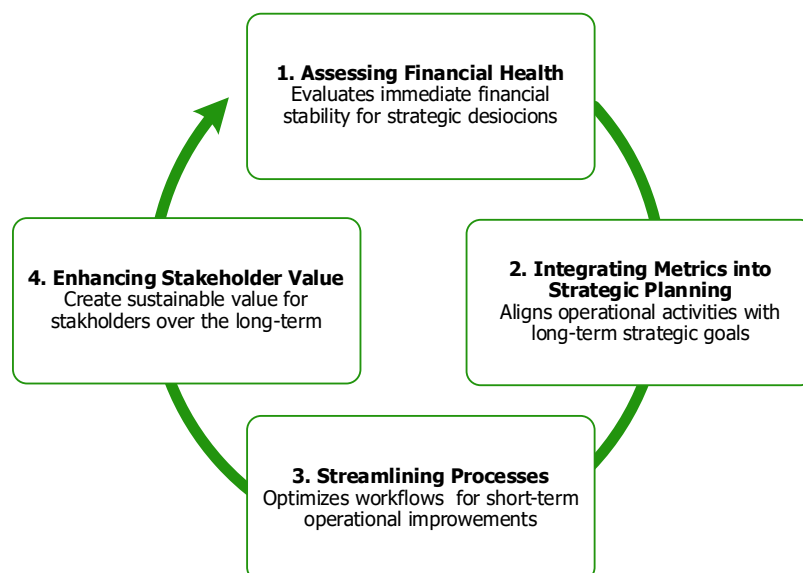


Figure 5. Framework for integrating financial and strategic decisions.

Building on this foundation of data-driven decision-making, the integration of advanced technology has fundamentally transformed accounting information systems, revolutionizing how organizations collect, process, and utilize financial data for strategic purposes. Modern accounting systems now leverage artificial intelligence, cloud computing, blockchain, and sophisticated data analytics to automate routine processes, increase data precision, and deliver instant access to financial information that collectively enhances management decision support. This technological evolution has streamlined the collection, analysis, and reporting of financial data while significantly reducing manual errors and freeing accounting pro-

professionals to focus on strategic advisory roles rather than transactional processing. The transformation has enabled accounting information systems to provide robust reporting and analytics capabilities that offer deep insights into financial trends, empowering managers to make informed, data-driven decisions with unprecedented speed and certainty (Richards, 2025).

A central pillar of this transformation is the emergence of Enterprise Resource Planning systems, which have become the cornerstone of modern financial management. These platforms dramatically improve accounting processes and financial reporting accuracy by centralizing financial data, automating routine tasks, and providing real-time, integrated insights across all organizational departments. By consolidating data within a single platform, ERP systems eliminate manual data entry errors, ensure up-to-date information automatically feeds into financial statements, and avoid the risks associated with duplicate entries and data omissions (Sahye, 2025). Automated workflows, including invoice processing, bank reconciliation, and accounts payable/receivable management, significantly reduce administrative time while enhancing accuracy through instant transaction matching and inconsistency flagging. The integrated audit trails and compliance features inherent in modern ERP systems further enhance transparency, support regulatory adherence, and simplify both internal and external financial audits, ultimately enabling accounting teams to focus on strategic analysis and data-informed business decisions.

To understand how digital technologies enhance the strategic role of accounting, it is useful to examine the platforms that support financial decision-making. Table 4 presents the key technology platforms and their impact.

Technology Category	Key Tools/Platforms	Primary Capabilities	Decision-Making Impact
ERP Systems	SAP, Oracle, Microsoft Dynamics	Data centralization, process automation	Integrated financial insights, improved accuracy
Business Analytics	Power BI, Tableau, Qlik Sense, Looker	Data visualization, predictive analytics	Enhanced forecasting, trend analysis
Cloud Computing	AWS, Azure, Google Cloud	Scalable infrastructure, remote access	Flexible access, cost optimization
AI/Machine Learning	–	Automated analysis, pattern recognition	Proactive decision-making, risk assessment
Blockchain	–	Distributed ledgers, smart contracts	Enhanced security, compliance automation

Expanding on these capabilities, the latest business intelligence tools available in 2025, including Microsoft Power BI, Qlik Sense, Tableau, Looker, Sisense, Zoho Analytics, TIBCO Spotfire, Domo, and IBM Cognos Analytics, have revolutionized financial decision-making through advanced features such as real-time analytics, AI-driven insights, and seamless cloud database integration. These platforms offer sophisticated data visualization capabilities, associative data models, and automated trend analysis that enable organizations to consolidate financial data and make informed, data-driven decisions with remarkable speed and accuracy. The integration of machine learning, natural language querying, and predictive analytics has become standard, significantly enhancing the speed and precision of financial forecasting, risk assessment, and operational efficiency across finance and related organizational functions. These tools collectively enable finance professionals to transform complex financial data into practical intelligence that guides strategic decision-making at all organizational levels (Tymofiiiev & Holoborodko, 2025).

The growing influence of business intelligence tools on financial decision-making is illustrated in Figure 6, which highlights their analytical capabilities and strategic applications.

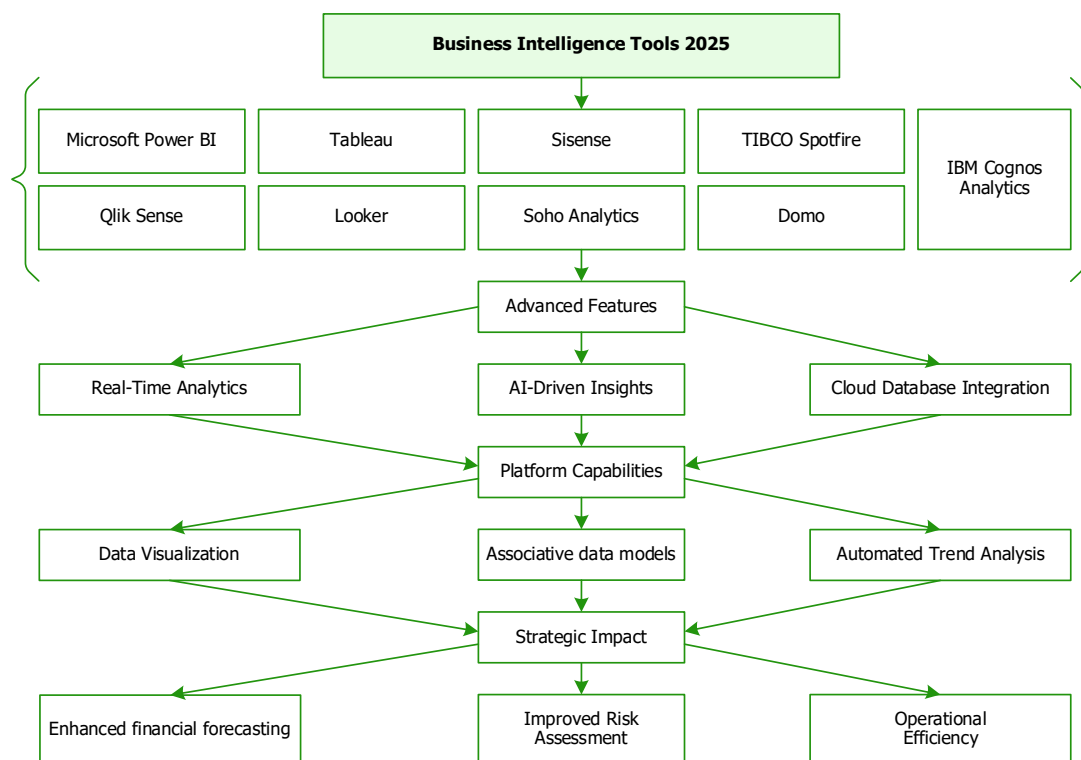


Figure 6. Business intelligence tools and their impact on financial decision-making in 2025. (Source: developed by the authors Tymofiev & Holoborodko, 2025)

As these systems become increasingly interconnected, the integration of accounting information systems with other critical business platforms, including ERP and CRM, has created unified views of organizational performance that promote more effective risk management and compliance oversight. While this technological integration has dramatically enhanced efficiency, accuracy, and decision quality, organizations must simultaneously address emerging challenges, including data security concerns, complex system integration requirements, and the need for continuous professional development to ensure accounting staff can effectively leverage these advanced capabilities. The transformation has positioned technology as an enabler of strategic value creation, allowing accounting professionals to evolve from traditional bookkeepers to strategic business advisors who provide critical insights for organizational success. This evolution represents a fundamental shift in the accounting profession, where technology functions not merely as an instrument for productivity but as a driver for strategic business transformation and competitive advantage.

DISCUSSION

We agree with Shtefan (2022), Karpova (2020), and Kubrak (2023) that financial planning and structured decision-making are essential components of enterprise sustainability. However, our study extends beyond this consensus by addressing a critical gap: while previous research examined individual components of financial support systems separately, no comprehensive framework exists that systematically integrates accounting mechanisms, management techniques, and digital technologies across all architectural layers of enterprise decision-making.

The scientific novelty of our research lies in developing an integrative architectural model that connects six distinct enterprise layers, business, data, application, technology, security, and governance, with specific financial integration mechanisms. Unlike Iershova and Grinko (2023), Nuzhna (2024), and Appelbaum (2022), who emphasized ERP systems and AI-driven analytics in isolation, we demonstrate how these technologies function as interconnected components within a unified decision-making infrastructure. Our framework explicitly defines the financial role of each architectural layer, providing practical implementation guidance that distinguishes our approach from descriptive studies that merely catalog technological capabilities.

We introduce a methodological innovation through the decision-making continuum framework (Figure 3), which positions management accounting techniques, financial ratios, and digital platforms along a strategic progression from reactive to proactive analytical approaches. Existing literature treats cost-volume-profit analysis, variance analysis, and predictive

analytics as independent tools, but our continuum reveals their evolutionary relationship and enables organizations to assess their analytical maturity systematically. This progression model provides a roadmap for systematic transformation that previous studies have not articulated.

The integration framework in Figure 5 represents another distinctive contribution, synthesizing financial statement analysis, management accounting techniques, ratios, KPIs, and technology platforms into a coherent strategic decision-support system. While Robinson et al. (2024) analyzed financial accounting's role in internationalization and Ryabenko (2017) and Mayovets et al. (2021) examined analytical support for strategic decisions, neither study connected these elements within a comprehensive architectural model spanning operational, tactical, and strategic decision levels simultaneously.

This research identifies a critical limitation overlooked by previous studies: despite technological capabilities available through modern ERP and BI platforms, many organizations struggle with fragmented implementation, where financial systems operate in silos rather than as integrated enterprise architecture components. Our study reveals that the primary obstacle to effective financial decision-making is not technological capability, but the absence of systematic integration frameworks aligning financial data flows with decision-making hierarchies. This insight challenges the technology-centric perspective prevalent in recent literature and redirects attention toward architectural integration as the critical success factor.

Our framework positions accounting as the analytical backbone of adaptive enterprise management, where financial intelligence enables continuous organizational learning, scenario planning, and responsive strategy formulation. This extends accounting's strategic role beyond financial performance measurement to encompass organizational agility and adaptive capacity – a dimension that previous studies acknowledged but did not systematically address.

The limitations of our study include its primarily conceptual approach, which requires empirical validation across diverse organizational contexts and industries. Additionally, the rapid pace of AI and blockchain development means specific platform features may evolve beyond our current analysis. Future research should empirically test our integrative framework's implementation effectiveness and explore how organizational size, industry sector, and digital maturity influence the adoption and impact of layered financial intelligence systems.

In this context, accounting and financial support represent the analytical backbone of modern enterprise management, enabling organizations to align financial performance with strategic objectives, enhance operational efficiency, and maintain competitive advantage. The integration of financial intelligence into decision-making systems contributes not only to economic sustainability but also to ethical governance, stakeholder trust, and long-term resilience.

CONCLUSIONS

The transformation of accounting and financial support into strategic components of enterprise decision-making reflects broader global trends in digitalization, data-driven management, and sustainable development. This research systematically addresses each objective established in the study, demonstrating specific contributions to theoretical understanding and practical implementation of financial intelligence systems.

Regarding the evolution of accounting from transactional to strategic functions, our analysis confirms that technological advancements have fundamentally redefined accounting's organizational role. Beyond documenting this evolution, we demonstrate that the transformation represents a structural shift in how financial information flows through enterprise architectures, positioning accounting professionals as strategic advisors whose insights directly influence resource allocation, risk assessment, and competitive positioning.

Concerning the systematization of architectural components, we developed a comprehensive six-layer framework that explicitly defines the financial integration role of each component. This architectural model addresses a critical gap by demonstrating how financial intelligence permeates multiple organizational levels simultaneously. The framework reveals that effective financial decision-making depends on systematic integration across architectural layers rather than individual technological capabilities, challenging prevailing technology-centric perspectives.

Examining the role of financial statements and management accounting techniques revealed that their strategic value extends beyond traditional performance measurement. Our continuum framework (Figure 3) positions these techniques along a maturity spectrum, enabling organizations to assess analytical capabilities systematically and advance toward predictive and prescriptive decision-making models, a methodological innovation that previous research has not articulated.

Evaluating financial ratios and key performance indicators demonstrates their transformation from static metrics into dynamic strategic instruments. Our research reveals that their strategic impact depends critically on integration within comprehensive KPI frameworks encompassing both financial and non-financial metrics aligned with organizational objectives, creating data-driven cultures where financial insights inform operational decisions continuously.

Assessing the impact of digital platforms confirms that ERP, BI, AI, cloud computing, and blockchain have dramatically enhanced accuracy, transparency, and speed of financial decision-making. However, the critical insight is that technological capabilities alone are insufficient; their strategic value emerges only through systematic integration within coherent enterprise architectures. This finding emphasizes that digital transformation success depends on architectural integration rather than mere technology adoption.

The comprehensive framework for embedding financial intelligence (Figure 5) synthesizes these components into a unified decision-support system connecting financial statement analysis, management accounting techniques, ratio analysis, KPIs, and technology platforms across strategic, tactical, and operational levels. This integration framework distinguishes our research by demonstrating how financial intelligence flows through organizational layers, providing actionable implementation guidance that transforms theoretical understanding into practical capability.

The study also highlights the importance of embedding financial analysis into broader sustainability and governance frameworks. As enterprises face increasing pressure to align with ESG criteria, accounting systems must evolve to support ethical, transparent, and resilient business practices.

The limitations include the primarily conceptual approach requiring empirical validation and the rapid evolution of technologies necessitating continuous framework updates. Prospects for further research include empirical testing of the framework's implementation effectiveness, exploring industry-specific factors influencing adoption, assessing ESG metrics' role in accounting architectures, analyzing integrated platforms' effectiveness under market volatility, and investigating evolving competency requirements for accounting professionals in digital enterprise ecosystems.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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ОБЛІКОВО-ФІНАНСОВА ПІДТРИМКА В СИСТЕМІ УХВАЛЕННЯ БІЗНЕС-РІШЕНЬ ПІДПРИЄМСТВ

Стаття подає огляд основних компонентів системи бухгалтерського обліку та фінансової підтримки в сучасному механізмі ухвалення управлінських рішень на підприємстві. У фокусі дослідження – трансформація ролі обліку: від традиційної функції фіксації господарських операцій до стратегічного інструмента аналітики та управлінського консультування. Розглянуто ключові напрями цифрової модернізації фінансового управління, зокрема впровадження ERP-систем, бізнес-аналітики, хмарних платформ, штучного інтелекту й блокчейн-технологій. Далі систематизовано архітектурні рівні управлінської системи підприємства: бізнесовий, даних, прикладний, технологічний, безпековий та управлінський – з акцентом на їхню фінансову інтеграцію та роль у забезпеченні прозорості, точності й оперативності управлінських рішень. Проведено аналіз сучасних методів управлінського обліку, зокрема аналіз беззбитковості, бюджетування, аналіз відхилень, а також фінансових коефіцієнтів і ключових показників ефективності, які використовують для стратегічного планування, оцінки ризиків та інвестиційних рішень. Важливим компонентом дослідження стало вивчення впливу цифрових платформ на трансформацію облікових інформаційних систем і посилення ролі бухгалтера як стратегічного партнера керівництва. У результаті розроблено рамкову модель інтеграції фінансової аналітики в стратегічні бізнес-процеси підприємства, що сприяє підвищенню ефективності, конкурентоспроможності й сталому розвитку організацій.

Ключові слова: бухгалтерський облік, фінансовий аналіз, ERP-системи, бізнес-аналітика, управлінський облік, фінансові коефіцієнти, стратегічне ухвалення рішень, цифрова трансформація

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