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GenAI's Added Value for Supporting Management Accounting Decisions: PT Mutiara Benih Nusantara

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ABSTRACT

This study sets out to analyse extensively the added value of applying GenAI as a support for managerial accounting decisions at PT Mutiara Benih Nusantara. The study drew on a qualitative case study methodology to develop a comprehensive depiction of the research focus. Data collection was conducted through interviews and field observations. The results indicate that the use of GenAI as a decision-making support tool in the managerial accounting department at PT Mutiara Benih Nusantara provides significant added value in terms of enhancing effectiveness, efficiency, and user competence. Challenges that the company needs to anticipate in the implementation of this technology include the complexity of prompt formulation, human validation of outputs, technology competency gaps among staff, and dependence on technology leading to a decline in critical thinking skills.

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1. INTRODUCTION

The rise of the digital revolution has significantly hastened advancements in innovative technologies. Over the past decade, artificial intelligence (AI)-based technologies have been assessed as developing more rapidly than other technologies. This type of technology is capable of revolutionising all aspects of human life through its advantages in enhancing efficiency, effectiveness, and productivity (Marsella et al., 2023). Artificial Intelligence (AI) has made every aspect of human life easier and faster, particularly as this technology has begun to be adopted in the business sector (Wijayaningsih et al., 2024). The integration of AI into modern business has strongly influenced business operational processes (Latipah et al., 2025). Almost every division within a company is experiencing a shift in roles and responsibilities, chiefly in the context of managerial accounting.

The utilisation of this technology within managerial accounting offers great opportunities to transform budget management, cost estimation, and decision-making (Akmaluddin & Dewayanto, 2023). The scale of these opportunities has the potential to transform the role and responsibilities of managerial accounting on a global scale. The adoption of this technology can enhance a company's Return on Investment (ROI) (Norzelan et al., 2024). There is a need for a shift in skills from data collectors to providers of information relevant to managerial decision-making (Abbas, 2025). Companies need to be prepared for the use of AI-based technology. The ability of human resources to adapt to new technologies is required as a foundation for AI adoption.

PT Mutiara Benih Nusantara is a company operating in the agricultural sector, specialising in the sale of seeds, growing media, and gardening equipment. The business was established to create employment opportunities, thereby helping to reduce unemployment in the post-COVID-19 era, and to support the government's food self-sufficiency programme. Within its first year of operation, the company has successfully employed approximately 83 staff, comprising permanent staff and freelancers. Marketing is conducted via the company's e-commerce platform and website benihseribuan.co.id. The business operations are centred in Boyolali Regency, with three branches located in Semarang, Solo, and Jakarta. The company is still classified as a private company, although it has obtained the necessary legal status for its establishment.

Decision-making in business processes plays a crucial role as it concerns the company's sustainability. PT Mutiara Benih Nusantara utilises AI-based technology, specifically Generative Artificial Intelligence (GenAI), to assist in business decision-making within the realm of managerial accounting. The application of this technology is considered capable of resolving issues quickly and providing alternative solutions (Kerr et al., 2025). The adoption of this type of technology requires a robust strategy to ensure optimal results (Nugrahanti et al., 2023). The use of GenAI enhances a company's competitive edge and innovation (Destiani & Mufiidah, 2024). Integrating GenAI into managerial accounting decision-making is a strategic step towards achieving corporate resilience and development.

Previous research has largely focused on topics such as the impact of AI implementation on decision-making (Insirat et al., 2025), and the ethics of AI use (Zhang et al., 2023), as well as the challenges and opportunities in the application of AI (Maulana, 2025). Previous research by (Nahla & Masruri, 2024) found that AI technology implemented in companies

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within the field of managerial accounting is considered capable of opening up greater opportunities in terms of productivity and presenting information in a more concise manner, thereby reducing human error. However, previous studies have not specifically addressed the application of generative artificial intelligence. This gap presents a new opportunity for research.

This study's novelty stems from its comprehensive analysis of how GenAI is utilised in managerial accounting decisions. The case study focuses on an agricultural company in Indonesia. This research examines the technology not merely from a general perspective, but delves deeper into its application in terms of speed, quality, and accuracy of information. This study is designed to identify the added value of using GenAI in agricultural companies. This scope includes how the study discusses how the integration of GenAI can support data-driven decision-making.

This study sets out to examine extensively the added value derived from the application of GenAI as a support for managerial accounting decisions at PT Mutiara Benih Nusantara. The added value of this technology will be reviewed from several aspects. These aspects form the basis for evaluation in this research. The benefits of this study for readers include an overview of GenAI implementation and the added value gained by companies in Indonesia, particularly in the field of managerial accounting. The company involved in the research process also benefits from evaluation materials that can be used to improve business quality. It is hope that the findings of this studying will serve as an informative guide for practitioners in adopting GenAI.

Drawing on the background outlined above, the research questions are formulated as follows: (1) How can GenAI provide added value to support managerial accounting decisions? (2) What are the challenges in utilizing GenAI to support managerial accounting decisions?

Generative Artificial Intelligence

Generative AI can be define as a field of AI that produces outputs in the form of text, image, or video content based on user prompts (Anica-Popa et al., 2024). Unlike other AI technologies, this technology can be utilised as a foundation for problem-solving. GenAI possesses superior capabilities as it is able to deliver the requested results rapidly (Li et al., 2025). This capability is highly sought after in today's digital business world to accelerate analysis and enhance efficiency. This type of technology will continue to see improvements in terms of prevalence, adoption, and sophistication (Yu et al., 2023). Fundamentally, this technology serves various roles, intending to complement humans in enhancing creativity so that they are able to produce new innovations (Mariani & Dwivedi, 2024).

This a wide range of applications and advantage. By utilising deep data-driven learning models and NLP approaches, this AI technology is capable of outperforming traditional systems that remain solely database-centric (Anica-Popa et al., 2024). Its application in both large and small companies is considered to produce high-quality results (Kerr et al., 2025). The quality and diversity of the results obtained depend heavily on *the* user's ability to issue commands (Necula & Rieder, 2025). Companies play a crucial role in providing facilities to GenAI users with the aim of maximising the added value to be gained.

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Managerial Accounting Decisions

Managerial accounting is a branch of accounting that play a roles in meeting the information needs of a company internal stakeholders (Daud, 2025). This branch of study plays an essential role in strategic managerial decision-making through data analysis (Bhaktiningsih & Surbakti, 2024). PT Mutiara Benih Nusantara, as an agricultural company, implements existing principles to manage its operations and business planning. The decision-making process in the business world is complex and fraught with uncertainty (Nurwidia & Purwanti, 2025). Robust data analysis is required to generate appropriate problem-solving alternatives that align with the company's environmental conditions.

The key to responding to and implementing the business plan as a whole lies in managerial accounting (Sanjaya et al., 2023). Responses to follow up on plans or resolve issues within the company are generally carried out by management through discussions with internal staff. The smooth running of business operations depends entirely on the quality of decisions made by company management. Decisions at the final stage are expressed through words, whether in the form of orders, regulations, instructions, policies, or other forms, thereby influencing the performance of employees' duties (Suprianto et al., 2024). The scope of managerial accounting decision-making always encompasses operational aspects. The high level of complexity in a business demands rapid and accurate analysis as the basis for managerial decision-making.

2. METHODOLOGY

The study is conducted use a qualitative case study approach, enabling a detailed investigation of the phenomenon through cases informed by human judgement (Ilhami et al., 2024). The primary aims of this method is to provide a clear picture of the specific characteristics of the case under investigation (Septiana et al., 2024). The case study method was selected for this research to identify phenomena occurring in the field of managerial accounting in the digital era. The use of case studies enables the answering of questions regarding the phenomena that constitute the research problem. This is because the case study method focuses solely on a single research object (Assyakurrohim et al., 2022).

The qualitative is an approach that focuses on an in-depth discussion of phenomena in terms of meaning, perception, and concepts (Niam et al., 2024). This method was adopted due to it aligns with the research design, which aims to explore the added value of utilising GenAI. Through this approach, the phenomena under investigation can be comprehensively interpreted through informants' responses. Research using qualitative methods does not merely accept raw responses but requires deeper exploration to identify the underlying motives behind the answers provided (Safarudin et al., 2023). This type of research requires an understanding of theories and previous studies, which will serve as the foundation for analysing the research findings (Ilhami et al., 2024). The use of this approach is capable of providing concrete answers to a phenomenon occurring, as the questions posed will relate to the words "how" and "why".

The research data was obtained through interviews in which questions were posed to informants; the responses were then recorded and transcribed by hand to highlight key points of the discussion. The interviewees in this study were senior company executives involved in

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the managerial accounting decision-making process, including the company director, the finance director, the deputy finance director, and the accounting manager of PT Mutiara Benih Nusantara. The success of the interview method depends on the researcher's ability to delve deeply into information relating to the phenomenon under study (Niam et al., 2024). The validity of the interview responses was reinforced by observations made by the researcher regarding the use of GenAI to support managerial accounting decisions. The data in this study is primary data as it was sourced directly by the researcher from the primary source.

This study applied thematic analysis, following the framework developed by Braun & Clarke, for data analysis. Thematic analysis is a method used to uncover patterns or key themes within a phenomenon (Rozali, 2022). This technique enables the data obtained to be more accurate and aligned with the research objectives. The research data will subsequently undergo a four-stage process comprising data understanding, data coding, pattern identification, and conclusion. The results of thematic data analysis are considered to be better interpreted as they are relevant to the experiences of the informants (Yulinda, 2025).

3. RESULT AND DISCUSSION

The use of GenAI at PT Mutiara Benih Nusantara, as indicated by interview findings, demonstrates its crucial role as a tool in supporting managerial accounting decisions. Almost all levels of management utilise GenAI as a basis for decision-making and report analysis. GenAI, which has been widely adopted by the company, is considered highly beneficial in problem-solving by providing different methods, approaches, and perspectives. The company has conducted trials of various types of GenAI to assess the accuracy of the results provided. ChatGPT and Gemini are the two types of GenAI most frequently used by companies to provide problem-solving references, whether for long-term or short-term issues. As tools, ChatGPT and Gemini have distinct characteristics. ChatGPT tends to be more adept at handling numbers and detailed calculations, such as financial statement analysis and budgeting. Meanwhile, Gemini is more inclined to be descriptive, with results presented in narrative form; typically, Gemini is used more frequently for performance evaluation and operational report analysis.

The use of AI-based generative technology is believed to be capable of significantly improving performance effectiveness by up to 70% and increasing time efficiency two to threefold. Prompting, as an art form in the use of generative technology, greatly influences the quality of results and the speed at which they are obtained. As an art, prompting is not merely about the ability to issue commands; rather, the user must first outline the sequence of the problem, define their role, then present the data in detail and convey their instructions. The right prompt will accelerate the delivery of the desired results and achieve a high level of accuracy. It should be emphasised that GenAI results are not always correct; errors sometimes occur and the generated language can be too rigid, so the principle of limited trust (50% trust, 50% doubt) must be applied as a foundation. Therefore, two to three trials, validation, and user corrections are required to maximize the results obtained. Data and financial reports can be used to assess accuracy and validate the results of GenAI.

In general, there is no clear difference in prompting ability among individuals at PT Mutiara Benih Nusantara, except in operational roles, as these do not directly involve the task. The emergence of competency gaps is caused by factors such as generational age differences,

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speed of technological adaptation, and individual willingness to explore new information. Few staff members in the company possess self-taught prompting skills; therefore, to level the playing field between individuals, the company has undertaken various initiatives. The measures implemented by the company include the provision of management training and internal knowledge-sharing sessions, aimed at minimizing potential technical barriers. However, whilst the numerous benefits derived from utilizing GenAI are evident, this has indirectly raised concerns amongst some employees regarding technological dependency. This dependency risks leading to a paralysis of thought, where users no longer view GenAI as a tool but as the sole source of answers to all problems, without any in-depth curation. The distinction between good and poor work quality will become increasingly blurred due to the lack of clear standardization.

The use of GenAI at PT Mutiara Benih Nusantara covers performance evaluation, internal control, risk management, and budgeting. The use of GenAI in the budgeting process is relatively infrequent; this is because each division already has a budget ceiling set by the company in real terms, so its management is more often carried out manually without the intervention of GenAI. In contrast to the budgeting process, the frequency of GenAI use is relatively high in the performance evaluation process, as this type of artificial intelligence technology is capable of providing a broader and more comprehensive perspective. The role of GenAI in this context is as a comparative tool to validate decisions that have been made, particularly as the results provided are cross-checked first to verify their accuracy. GenAI, as a tool, cannot be used as a decision-maker due to the vast complexity of business aspects, particularly within the context of managerial accounting, which means that the final decision rests with the user.

The research findings are reinforced by validation from relevant prior literature that aligns with the results of this study. This validation process compares the main findings with similar findings in previous research. The relationship between the research results and the aligned findings can be found in Table 1.

Table 1. Research Correlations

Research Findings	Literature Support
Improvement in the efficiency and effectiveness of performance	ChatGPT, Gemini, and Meta technologies are capable of improving efficiency and effectiveness (Kusumawati et al., 2025).
Improved accuracy and reduced errors	Artificial Intelligence can reduce the occurrence of human error (Fitrohani et al., 2025).
Improving the quality of analytical insights	AI systems can generate a complete and update analysis of financial reporting data (Kusumawati et al., 2025).
Risk of dependency	The use of AI poses the risk of dependence on the system technology (Mais et al., 2025).

Based on Table 1, the data analysis results demonstrate consistency and alignment with respect to the results of this study and earlier studies. GenAI is assessed as capable of enhancing the efficiency and effectiveness of performance, improving accuracy and reducing

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errors, as well as enhancing the quality of analytical insights. Furthermore, the literature reveals that the use of this technology may give rise to the risk of dependency.

The research findings indicate that the use of GenAI as a support for managerial accounting decisions at PT Mutiara Benih Nusantara is capable of providing significant added value. The analysis employed in this study utilised the Technology Acceptance Model (TAM) approach. Within the TAM framework, perceived usefulness and perceived ease of uses are identified as critical predictors of technology uptake (Fel et al., 2025). Perceived usefulness reflects users' belief that GenAI can boost their productivity and operational efficiency. Meanwhile, this refers to the ease with which users can utilize GenAI-based technology whilst working. These indicators encourage users to consciously utilize the system and adopt it in real-life scenarios.

The analysis results indicate that the used of GenAI as a tools to support managerial accounting decisions is capable of providing significant added value, particularly in terms of improved analysis outcomes and accelerated reporting processes. In relation to TAM theory, the perceived usefulness of GenAI utilization is high. This type of AI technology is capable of accelerating the analysis of weekly, monthly, and quarterly reports. GenAI contributes to providing additional insights and capabilities to its users through problem-solving references in the form of methods, approaches, and different perspectives. Users of this technology acknowledge that its use enhances their analytical capabilities. This concept positions GenAI as a tool capable of enhancing performance to be more effective, efficient, and improving competence. However, at a 50% confidence level, it reveals that perceived usefulness is not absolute. Decision-making in managerial accounting at PT Mutiara Benih Nusantara still requires validation from human expertise.

GenAI can be described as something that is essential for businesses. Base on perceived ease of use considerations this technology is a user-friendly tool once users understand the characteristics of the specific type of GenAI they wish to use. However, the ease of use often does not align with the quality of the results produced. The complexity of prompting presents a challenge that must be addressed when considering this aspect. Effective prompts are achieved by first explaining the problem and the role, yet some users do not fully understand the prompting process. A correct prompt does not necessarily yield the desired results and remains rather general; it is necessary to align the technology's perception with that of the human user to achieve the expected outcomes. The skills gap in this regard also influences the perceived ease of use of the technology. Users who are not yet accustomed to it tend to be reluctant to use GenAI correctly.

Another perspective regarding attitude towards usage is that GenAI's role within this company is appropriate because it functions as a supporting tool rather than a partner. The breadth of the business scope and its inherent complexity impose indirect limitations on GenAI technology, making this the primary reason why GenAI cannot serve as a partner in decision-making. The need for validation from technology users is another reason why this technology serves as a tool in managerial decision-making. However, from the perspective of behavioral intention, the company still wishes to explore a wider range of GenAI types, driven by the need for performance efficiency, whilst maintaining vigilance against over-reliance on technology that could lead to a paralysis of thought. In practice, based on actual system usage,

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the use of GenAI is ultimately selective and complementary, rather than automatically replacing work processes without careful consideration.

Analysis using the TAM theory also reveals the complex challenges that companies must face when implementing technology. The complexity of prompting presents the first obstacle to achieving results that are both highly accurate and optimal. Furthermore, reliance on technology that leads to cognitive paralysis poses a significant threat to companies, as it blurs the line between good and poor performance outcomes. Furthermore, the rapid pace of technological adaptation demands that companies enhance the skills of their human resources to ensure they are better equipped. The main challenge in using GenAI as a tool to support managerial accounting decisions lies in its unreliability in delivering satisfactory results, necessitating careful manual validation by the user.

4. CONCLUSION

In light of the analytical results and discussion, the researcher concludes that the use of GenAI as a tools to support managerial accounting decisions at PT Mutiara Benih Nusantara delivers significant added value by enhancing the effectiveness of performance analysis and company performance evaluation. This technology is capable of rapidly summarizing and analyzing a company's weekly, monthly, and quarterly reports. GenAI also serves as an exploratory tool, offering broader perspectives through new viewpoints, methods and approaches that users may not have previously considered. The continued use of this technology will provide new *insights* regarding the enhancement of analytical capabilities and the interpretation of report data. Furthermore, this type of artificial intelligence technology can reduce data bias and improve the accuracy of decisions made by users. The flexibility of GenAI can fully support managerial accounting functions, whether in terms of budgeting, performance evaluation, internal control, or risk analysis.

The use of GenAI to support managerial decision-making presents several complex challenges that companies need to anticipate. The complexity of prompting is a key challenge that must be addressed to obtain *outputs* that are relevant and aligned with user requirements. Output validation is necessary to assess the quality of the results provided; this validation can be carried out using additional data such as financial reports, operational reports, and cross-checks via Kalodata. Another challenge arising from the complexity of prompting is the skills gap among staff, which requires a shared understanding of how to use the technology. PT Mutiara Benih Nusantara must also be mindful of the dependency that arises from the ease of use of GenAI, which can lead to a decline in users' critical thinking skills and analytical autonomy.

At PT Mutiara Benih Nusantara, GenAI serves as a powerful tool in supporting managerial accounting decisions. Its added value lies in improved efficiency, enhanced effectiveness, and a broader analytical perspective. The successful implementation of this technology depends on the firm's ability to handle technical matters, cognitive, and social challenges. The company can optimise the use of this technology by conducting management training and knowledge-sharing sessions, providing guidelines for the prudent use of GenAI, and carrying out regular evaluations. The integration of this technology into broader business processes within the field of managerial accounting is selective, complementary, and maintains human dominance at the pinnacle of decision-making. The right strategy for using GenAI can

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strengthen this technology's capabilities as a tool to support managerial decision-making. Through this, PT Mutiara Benih Nusantara, with the right strategy, can make GenAI a reliable and responsive decision-making support tool for complex business dynamics.

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