The Academic View and the Professional Practice of Artificial Intelligence in Management Accounting: A Comparative Analysis

Meryem Hanini
Research Laboratory, Strategy and Organizational Management, ENCG Settat, Hassan 1st University, Settat, Morocco

Said El Ganich
Research Laboratory, Strategy and Organizational Management, ENCG Settat, Hassan 1st University, Settat, Morocco

Gregory Wegmann
CREGO, IAE Dijon School of Management, University of Burgundy, Dijon, France

Abstract

This paper presents a comparative content analysis of the views of the scholars and the professionals regarding Artificial Intelligence (AI) in management accounting. The analysis investigates how each perspective constructs the purpose and implications of AI, through a review of ten peer-reviewed articles and ten institutional or consulting reports. It reveals a persistent gap since academic researchers frame AI as a crucial driver of the epistemological and ethical transformation, while practitioners use AI as an emerging technology to improve efficiency, competency and governance. Despite the differences, the two perspectives share a common standpoint concerning the pivotal role of hybrid competencies changing the management accountant's role. The paper serves a threefold purpose; theoretically, the goal is to situate AI within distinct epistemological traditions while methodologically, the article demonstrates the importance of content analysis in bridging theory and practice. Practically, the paper identifies the enrichment of "hybrid competencies" concept through the reciprocal learning between scholars and professional experts.

Keywords

Artificial Intelligence, Hybrid Competencies, Management Control, Research-Practice Gap.