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Systematic Literature Review: Implementation of Artificial Intelligence in the Field of Management Science

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ABSTRACT
This study seeks to examine how artificial intelligence has been applied within the field of management through an analysis of scholarly articles. It also aims to identify existing knowledge gaps to support the advancement of future research. Utilizing the Systematic Literature Review (SLR) approach, this research reviewed articles published in Scopus-indexed journals between 2018 and 2023. The selection process involved specific keywords derived from highly reputable journals. The SLR process encompassed an evaluation of article themes, methodologies, results, suggestions, and limitations. The findings demonstrate that integrating artificial intelligence into management practices significantly improves both efficiency and effectiveness. Promoting the adoption of AI in this domain is essential, while also taking into account the ethical considerations of its use. Ultimately, this study aims to serve as a valuable reference for future research by highlighting insights and outlining areas that require further exploration regarding AI implementation in the management sector.

Keywords:
Artificial Intelligence, Management, SLR

INTRODUCTION

In the current era of globalization, technological advancements have become a driving force behind the shift towards digitalization. Digitalization refers to the utilization of digital technologies to reshape business models, generate new value streams, and transition business operations into the digital domain. This transformation influences various aspects of business activities, including models that encompass support functions such as human resources and managerial practices.

The digitalization process is inherently linked to information systems, which play a crucial role in helping organizations achieve their objectives efficiently. In a landscape marked by intense competition and the need for rapid adaptation, management science emerges as a key element in ensuring organizational resilience and long-term success. As a discipline, management science plays a central role in overseeing and optimizing organizational operations.

Traditionally, management science has relied on manual analysis to generate information that aids in decision-making. Accurate and timely strategic information is critical for businesses to respond effectively to changes and make sound decisions. However, manual data processing often demands substantial time and resources and

is susceptible to human error. The emergence of artificial intelligence (AI) is transforming this paradigm significantly.

AI technologies integrated into enterprise computing systems are designed to emulate human-like thinking and interaction. These systems are capable of executing tasks such as learning, planning, and problem-solving—functions essential in addressing the limitations of traditional management methods. Today, AI contributes to the advancement of intelligent decision-support systems. By processing both historical and real-time data, AI can generate more accurate recommendations for resource distribution, financial planning, and strategic decision-making. This enables managers to base their decisions on data-driven insights, thereby minimizing the potential for planning and execution errors.

Based on the above context, this study formulates the following research questions:

What is the potential for integrating artificial intelligence into the field of management science? What factors facilitate or hinder the adoption of artificial intelligence in management science? What are the impacts of implementing artificial intelligence in management science practices and research?

This study aims to conduct a systematic literature review on the application of artificial intelligence in management science. It examines the range of findings from empirical studies, synthesizes current knowledge, and identifies critical research gaps to guide future scholarly inquiry.

The findings of this research are expected to contribute to the advancement of the field by offering a comprehensive overview of existing developments and highlighting underexplored areas. By focusing on the integration of artificial intelligence in management science, this study seeks to support the design of more informed and impactful research in the future..

Disruption Theory

The concept of disruptive innovation was first introduced by Clayton Christensen in 1995 and has since become a foundational framework for understanding innovation-driven growth in the business landscape (Harvard Business Review, 2015). It describes how emerging technologies and business models can upend established markets, often starting from the margins and eventually displacing dominant players. This theory offers valuable strategic insights for both startups and incumbent firms navigating technological change. More recently, Păvăloaia and Necula (2023) have applied this lens to artificial intelligence, identifying AI as a quintessential disruptive force. Their analysis suggests that AI not only aligns with the characteristics of disruptive innovation but is expected to drive significant transformation across industries in the years ahead.

Artificial Intelligence

John McCarthy (2007) defined artificial intelligence (AI) as the science and engineering of building intelligent machines, especially computer programs capable of simulating human-like cognitive functions. At its core, AI aims to develop systems—ranging from software applications to robots—that can reason, learn, adapt, and perform tasks typically requiring human intelligence. Over time, AI has significantly reshaped practices across business and scientific domains, emerging as a transformative force in how organizations operate and innovate. Its ability to process vast amounts of data, recognize patterns, and make autonomous decisions gives AI

the potential to redefine research methodologies and professional practices in science. As AI becomes increasingly embedded in the workplace, professionals are encouraged to upgrade their skills through targeted training to remain competitive and effectively collaborate with intelligent systems. In management science, AI supports decision-making by combining analytical rigor with real-time insights, and it has already found applications in areas such as auditing, financial analysis, and strategic planning. Experts anticipate that its integration will expand across all scientific disciplines, automating repetitive tasks and enhancing productivity. As noted by Dilek et al. (2015), organizations are increasingly embracing AI not only to streamline operations but also to reduce costs and gain a strategic advantage in a rapidly evolving digital landscape.

Management Science

Management science is a discipline that studies how to manage company resources to achieve desired business goals. Within a company, management science relates to how to organize, direct, control, and motivate human resources and other resources so that they can work together and achieve predetermined goals (Siswanto, 2018).

According to Henry Fayol and George R. Terry, there are four management functions, commonly abbreviated as POAC. The four management functions are:

a. Planning: Planning is the basis of thought or the first step in all management activities. In this case, management functions to develop strategies to achieve the established goals.
b. Planning, whose root word is “plan,” also means preparing and formulating all needs, forms of activity implementation, and potential obstacles that may be encountered.
c. Organizing (Organizing): Organizing refers to the process of grouping and arranging activities, people, tasks, responsibilities, authority, and tools in such a way that a unified organization is created to achieve objectives.
d. Actuating (Actuating): Actuating or implementation is aimed at applying the plans and organization that have been determined beforehand. In short, execution is the act of carrying out planned activities.
e. Here, actuating heavily involves human resources and natural resources that share the same vision of success in achieving objectives.
f. Controlling: Controlling is necessary because there are always responsibilities that are neglected or obstacles that may arise. Therefore, controlling is carried out to ensure the smooth running of activities.

Proctor (2002) explains that the primary purpose of management science, above all, is future-oriented. The primary purpose of management science is to assist management in making the right decisions and fulfilling their responsibilities satisfactorily. Although the primary purpose of management science is to support managers in decision-making, additional functions are also included within its scope. Management science can contribute to the organization, planning, and development of future policies. Additionally, management science plays an important role in monitoring and controlling the performance of various activities, departments, products, and services (Madegowda, 2006).

METHOD

This study employs a Systematic Literature Review (SLR) as its primary research method. The SLR approach is particularly effective for synthesizing a wide range of relevant research findings, enabling a comprehensive, balanced, and evidence-based understanding of the topic. Unlike traditional literature reviews, an SLR follows a structured and transparent methodology to identify, evaluate, and integrate all available scholarly evidence related to a specific research question (Lame, 2019). This ensures greater rigor, reproducibility, and minimal bias in the analysis. To guide the literature search, the PICO framework was adapted to define the scope of inquiry, with core keywords including artificial intelligence, machine learning, management, and management accountant. These terms serve as the foundation for the search strategy and will be expanded with related phrases and synonyms to capture the full breadth of relevant studies across academic databases.

Table 1. PICO Framework

PICO Tool	
Population	Management Science
Intervention	*Artificial intelligence*
Comparison	-
Outcome	1. The potential application of artificial intelligence in the field of management science 2. Factors driving and inhibiting the application of artificial intelligence in the field of management science. 3. The impact of the application of artificial intelligence in the field of management science

Source: processed by researcher, 2025

The data used in this study is secondary data. The data consists of research The data for this study were sourced from peer-reviewed articles published in online journals, retrieved through the Scopus database, a widely recognized and comprehensive academic search platform. To ensure a systematic and focused retrieval of relevant literature, keyword combinations were formulated using Boolean operators (AND, OR) to enhance search precision and coverage. The primary search query was structured as follows: ("artificial intelligence" OR technology) AND ("management science" OR management). This combination allowed for a broad yet targeted identification of studies intersecting artificial intelligence with management-related disciplines.

The selection of articles was guided by predefined inclusion and exclusion criteria, which were developed based on the PICO framework and further refined to suit the scope of this review. These criteria ensured that only high-relevance, methodologically sound, and contextually appropriate studies were included, thereby strengthening the validity and reliability of the synthesized findin:

Table 2. Inclusion and Exclusion Criteria

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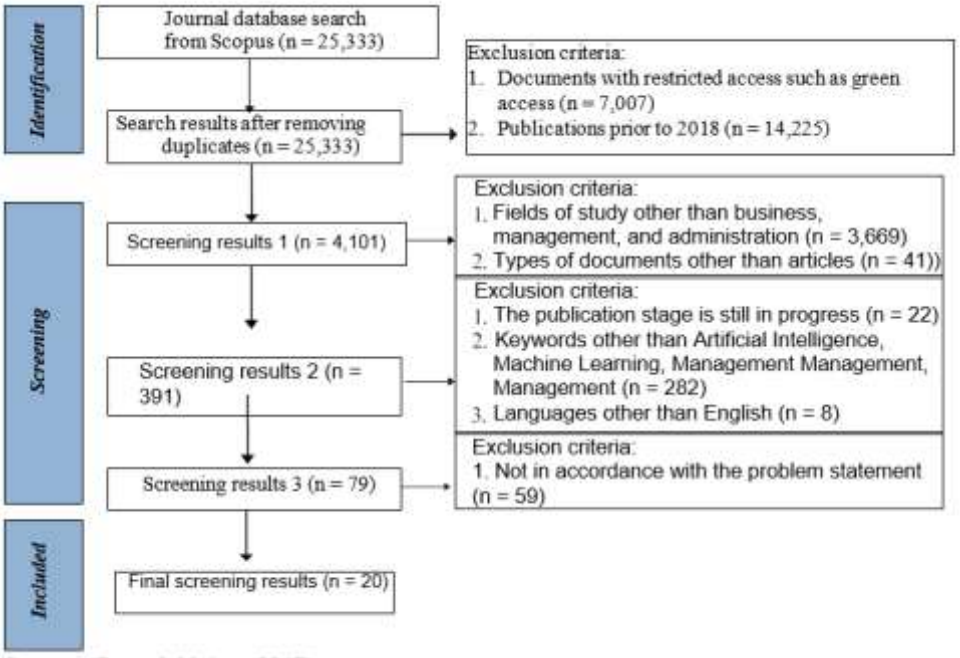
Criteria	Inclusion	Exclusive
Accessibility	Documents that only publish open access such as Gold and Bronze Access	Documents with restricted access such as Green Access
Time Period	Publication in the range of 2018-2023	Published before 2018
Subject Area	Business, management,	Other than business and management
Document Type	Article type	Other than articles
Publication Stage	Already in the final stage	Not yet finalised
Keywords	Artificial Intelligence, Management	Other than Artificial Intelligence and Management
Language	English	Other than English

Source: processed by researcher, 2025

After collecting data through Scopus, researchers used the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta Analyses) method, which consists of three stages



Source: (Page & Moher, 2017)

Figure 1. PRISMA Flow Diagram

RESULTS AND DISCUSSION

The scientific landscape is undergoing profound transformation driven by the accelerating pace of digitalization. Within management science, artificial intelligence (AI) is emerging as a powerful enabler with significant potential to reshape traditional practices, particularly in areas such as cost estimation and decision-making. By analyzing vast and complex datasets, AI allows managers to detect hidden patterns and correlations that were previously difficult to identify, leading to more accurate forecasting and improved strategic planning. The integration of machine learning into operational systems not only enhances analytical precision but also supports long-

term sustainability goals by enabling smarter resource allocation and process optimization.

Technology plays a pivotal role in advancing sustainable development, aligning with its three core dimensions—economic, environmental, and social. Advanced digital tools, especially those combining AI with distributed ledger technologies like blockchain, offer promising solutions to longstanding challenges in research integrity and ethical governance. These innovations can strengthen accountability and reduce the risk of data manipulation or fraudulent practices in scientific work. For instance, blockchain's transparent and immutable architecture fosters trust within the scientific community by ensuring traceability and authenticity of data, thereby reinforcing the credibility of research outcomes..

Table 3. Potential application of artificial intelligence in the field of management science

No	Article Title	Researcher	Findings
1	Digitalization As A Vector Of Information Systems Development And Management System Modernization	Lyudmyla Chyzhevska, Lidiia Voloschuk, Liubov Shatskova, Liudmyla Sokolenko (2021)	Digitalization, such as the use of artificial intelligence, has become an important part of the overall corporate strategy, providing opportunities to implement the digitalization of business processes and information system tasks as an integrated strategy.
2	Sustainability and technology: the contribution of "managerial talk" to the three pillars framework	Olga Golubeva (2022)	Digital technology can support sustainability in accordance with the implementation of operational mechanisms. The role of technology in sustainable development has the potential to assist in the implementation of sustainability and promote harmony between the three pillars of sustainability.
3	The effect of emergent technologies on accountant`s ethical blindness	Karma Sherif, Hania Mohsin (2021)	The combined effect of emerging technologies, namely distributed ledgers powered by artificial intelligence, has the potential to reduce the risk of scientific blindness. Block chain technology architecture can help provide the transparency needed to build trust in the scientific ecosystem.
4	Management and auditing with blockchain technology and artificial Intelligence: A literature review	Hongdan Han, Radha Shiwakoti, Robin Jarvis, Chima Mordi, dan David Botchie (2022)	Artificial intelligence-based technologies such as block chain can provide jointly audited, verified, and agreed-upon data, which can improve the effectiveness of artificial intelligence tools by using traceable and auditable block chain data.
5	A Data Science Approach to Cost Estimation Decision Making - Big Data and Machine Learning	Luis Fernández-Revuelta Pérez, Álvaro Romero Blasco (2022)	Data science and engineering have the potential to transform cost estimation and management science. By applying extensive data, patterns and relationships that were previously unclear can be revealed and used to predict costs with acceptable accuracy.

Source: processed by researcher, 2025

The adoption of artificial intelligence (AI) in management science is fueled by several key drivers. First and foremost is AI's capacity to process large volumes of data rapidly and accurately, enabling organizations to gather timely and comprehensive insights that support informed decision-making. Secondly, AI

enhances strategic thinking by uncovering complex patterns in data, allowing managers to derive deeper, evidence-based conclusions that improve business outcomes. Additionally, AI contributes significantly to financial efficiency by optimizing budget allocation and streamlining cost management processes.

Despite these advantages, the integration of AI into managerial decision-making faces notable challenges. Ethical concerns remain prominent, particularly regarding data security, privacy, transparency, and the accountability of algorithmic decisions—issues that can undermine trust in AI-driven systems. Organizational barriers also persist, including insufficient investment in information technology infrastructure and inadequate training programs that leave professionals ill-prepared to work with advanced digital tools. Moreover, the effectiveness of AI in management science is often limited by poor data quality, information overload, and inherent biases in how humans and machines interpret and act upon data. These limitations highlight the need for a balanced, human-in-the-loop approach to ensure responsible and effective AI deployment.

Table 4. Factors driving and inhibiting the application of artificial intelligence in the field of management science

No	Article Title	Researcher	Findings
1	Limits of artificial intelligence in controlling and the ways forward: a call for future Management research	Heimo Losbichler, Othmar M. Lehner (2020)	Artificial intelligence has obstacles and limitations in its application for control in management science, such as limited quality data and bias in information processing between humans and machines.
2	Factors affecting the implementation of management Management techniques in medium-sized enterprises of Vietnam	Tram-Nguyen Thi Huyen, Tuan-Le Anh, Nhi-Vo Van (2021)	The application of management science techniques in medium-sized manufacturing companies in Vietnam is influenced by two factors, namely advanced operational technology and the perspective of business owners. Technology plays an important role in helping to improve the application of decision-making techniques to be more accurate.
3	Analysys Of Trends In The Implementation Of Digitalization In Management (Ukranian Case)	Maryna Petchenko, Tetiana Fomina, Oksana Balaziuk, Nadiya Smirnova, Olha Luhova (2023)	The latest digital technologies can ensure data integrity, round-the-clock access to data, accuracy of information transfer during operations, remote access to data, and convenient and effective record keeping. The most significant barriers to digitization are low investment in the information technology sector and poor training quality.
4	Artificial intelligence based decision-making in Management and auditing: ethical challenges and normative thinking	Othmar Manfred Lehner, Kim Ittonen, Hanna Silvola and Eva Strom (2022)	Artificial intelligence-based decision-making systems face obstacles in terms of ethical trust, including privacy. These obstacles are discussed in relation to their relevance for future collaboration between humans and artificial intelligence in various agencies.
5	The Impact of Contingency Factors on Management Management Practices in Vietnam	Duc Hieu PHAM, Thi Huong DAO, Tien Dung BUI	Management practices in Vietnam are significantly influenced by company size, director commitment, advanced manufacturing technology, and the number of different

No	Article Title	Researcher	Findings
		(2020)	products. The application of contemporary management practices such as the use of digital technology should be promoted, and management functions should be improved in manufacturing companies in Vietnam.
6	Factors affecting the application of management Management in Vietnamese enterprises	Thi Tu Oanh Le a, Thi Ngoc Bui, Thi Thu Phong Tran and Quoc Hung Nguyen (2019)	The application of management science in Vietnamese companies is influenced by various factors, including company size, organizational culture, organizational structure, technology, human resource operations, and the business environment. Advanced operational technology has an impact on optimizing business processes in the application of management science.
7	Financial reporting quality and its determinants: A approach	Dau Hoang Hung, Vu Thi Thanh Binh, Dang Ngoc Hung, Hoang Thị Viet Ha, Nguyen Viet Ha, Vu Thi Thuy Van (2023)	The approach taken to classify financial reporting quality shows that effective financial reporting quality is an important factor for economic decision-making, and listed companies need to improve the application of technology to support their activities.
8	The extent to which textbooks fulfill the requirements of digital transformation in Management and auditing	Raad Oleiwi (2023)	Subjects related to digital transformation must be seriously incorporated into the curriculum of professional organizations to provide students with the knowledge and skills necessary to survive in the market and prevent potential job challenges.
9	A profession in transition: actors, tasks and roles in AI-based Management	Susanne Leitner-Hanetseder, Othmar M. Lehner, Christoph Eisl and Carina Forstenlechner (2021)	The tasks and skills required for professional jobs in science will undergo significant changes in the next 10 years due to artificial intelligence-based digital technology. Artificial intelligence will collaborate with humans and complement human decision-making rather than replace it.

Source: processed by researcher, 2025

Advances in digital technologies, particularly artificial intelligence (AI) and machine learning, have profoundly reshaped the role and responsibilities of management. These technologies significantly assist managers by automating repetitive and routine tasks, reducing manual effort, and enhancing operational efficiency. Beyond administrative support, AI is transforming core managerial functions, especially in decision-making, where data-driven insights enable faster, more accurate, and strategic choices. This shift is also redefining expectations around managerial involvement, with leaders increasingly expected to interpret AI-generated outputs and guide technology-augmented processes. As a result, AI not only influences how management work is performed but also plays a mediating role in shaping managerial identity—redefining professional competencies, authority, and value within the modern workplace..

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Table 5. Positive impacts of artificial intelligence application in the field of management science

No	Article Title	Researcher	Findings
1	*Management Management practices of SMEs: The impact of organizational DNA, business potential and operational technology*	Afirah Azudin, Noorhayati Mansor (2017)	Only advanced operational technologies such as artificial intelligence have a positive impact on management practices in small and medium-sized enterprises in Malaysia, where technology can help improve operational efficiency and more effective cost control
2	*How Artificial Intelligence Changes the Future of Management Industry*	Suleiman Jamal Mohammad, Amneh Khamees Hamad, Hela Borgi, Phung	The introduction of artificial intelligence systems in the field of science replaces monotonous management tasks, improving performance and effectiveness. Management and companies must
3	How Artificial Intelligence Changes the Future of Accounting Industry	Anh Thu, Muhammad Safdar Sial, Ali Abdallah Alhadidi (2020)	following developments in artificial intelligence to improve their performance. This reduces the cost of corporate science and adds value to the industry by focusing on data-driven decisions and analytics.
4	*Ethical Conserns Associate With Artificial Intelligence In The Management Profession: A Curse Or A Blessing?*	Melinda Timea FÜLÖP, Dan Ioan TOPOR, Constantin Aurelian IONESCU, Javier CIFUENTES-FAURA, Nicolae MĂGDAȘ (2023)	The application of artificial intelligence in science has various positive impacts, especially in facilitating and supporting management in document processing. It is important to adapt to new technologies so that they benefit society and the environment.
5	*How can management Management contribute to risk management strategies within organization case study of small and medium enterprises: evidence from emerging countries*	Firas Na'el Rawhi Hashem, Abdulrahman Na'el Rawhi Hashem (2023)	Increased awareness of the importance of innovation in management science is essential with the application of digital technology innovations that can simplify the process of organizational risk management and also promote a comprehensive and integrated perspective.
6	*Digital technology and changing roles: a management accountant's dream or nightmare?*	Roy-Ivar Andreassen (2020)	Digital technology contributes to changes in the role and identity of management in a heterogeneous manner, and narrower and more specialized roles for management, such as decision-making
7	*Artificial intelligence focus and firm performance*	Sagarika Mishra, Michael T, Ewing, Holly B. Cooper (2022)	Artificial intelligence technology has an impact on increasing net profitability, net operating efficiency, and return on investment related to marketing, as well as reducing advertising expenses and creating jobs. Artificial intelligence can also reduce costs by reducing advertising expenses and streamlining costs..

Source: processed by researcher, 2025

Digitalization powered by artificial intelligence (AI) has evolved into a strategic imperative for modern organizations. It enables businesses to integrate digital technologies across core operations and information systems, aligning them into a

unified and systematic corporate strategy. AI-driven systems not only streamline processes but also generate reliable, transparent, and verifiable data—enhancing collaboration among stakeholders and supporting shared validation. This capability significantly strengthens the audit function, as AI can automate data analysis while preserving traceability, thereby improving the accuracy, speed, and reliability of audits.

In the context of small and medium-sized enterprises (SMEs), the adoption of advanced operational technologies—particularly those enhanced by AI—has demonstrated measurable improvements in organizational performance. Empirical evidence shows positive outcomes such as increased net profitability, enhanced operational efficiency, and higher returns on marketing investments. Furthermore, AI implementation contributes to cost optimization, particularly through more targeted advertising that reduces unnecessary spending, while simultaneously creating new employment opportunities in tech-related roles. As AI and machine learning continue to evolve, managers must proactively develop their digital competencies to leverage these tools effectively, ensuring sustained organizational benefits.

Afirah Azudin and Noorhayati Mansor (2017) applied contingency theory to examine how organizational characteristics and the use of operational technology influence management practices in SMEs. Rooted in the idea that there is no universal "best way" to manage, contingency theory emphasizes that effective management depends on aligning strategies, structures, and technologies with the unique internal and external conditions of an organization. In the realm of management science, this means adopting approaches that are responsive to specific challenges, goals, and contextual factors.

This theoretical lens is particularly relevant for understanding the successful integration of AI in management. First, it supports the selection of AI solutions that match the organization’s size, culture, and environmental demands. Second, it guides the customization of implementation strategies to fit the organization’s operational realities. Third, it aids in managing the human and structural changes that accompany technological transformation. Finally, contingency theory assists in developing performance evaluation frameworks that reflect the organization’s strategic objectives in adopting AI—ensuring that technological investments are not only efficient but also contextually meaningful and aligned with long-term goals..

CONCLUSION

This study concludes that the integration of artificial intelligence (AI) into management science holds significant transformative potential, particularly in reshaping cost estimation, budget management, and decision-making processes. By analyzing complex datasets and identifying intricate patterns, AI enhances the accuracy of financial forecasts and strengthens transparency within scientific and organizational practices. The technology empowers managers with deeper insights, enabling more informed and strategic decisions. Key drivers of AI adoption include its ability to process vast amounts of data quickly, support intelligent decision-making, and improve financial planning through efficient cost and budget control.

Despite these advantages, several challenges hinder widespread and effective implementation. Ethical concerns surrounding data privacy, accountability, and algorithmic transparency remain critical. Additional barriers include insufficient investment in IT infrastructure, inadequate training programs for personnel, and limited

access to reliable, high-quality data—factors that can undermine the effectiveness of AI systems. Nevertheless, the benefits are evident: reduced workload for managers, improved operational efficiency, and a shift toward more data-driven decision-making behaviors.

For future research, it is recommended to further explore the practical and organizational challenges of adopting AI in management science, especially in diverse institutional and cultural contexts. Deeper investigation into specific AI subfields—such as deep learning, artificial neural networks, and expert systems—could provide more nuanced understanding of their applicability and impact within management practices. Such studies would not only expand the current knowledge base but also support the development of tailored, ethical, and sustainable AI integration strategies in the evolving landscape of management science..

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