

INTEGRATION OF DIGITAL MANAGERIAL ACCOUNTING IN OPTIMIZING BUSINESS PERFORMANCE OF SMALL AND MEDIUM- SIZED TOURISM ENTERPRISES IN THE POST-PANDEMIC ERA

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ABSTRACT

This paper examines the impact of digital managerial accounting on the business performance of small and medium-sized tourism enterprises in the post-pandemic period, with a focus on the use of modern digital tools and software solutions that allow managers to closely monitor costs, revenues, and profitability across individual business segments. The use of digital systems provides not only more accurate and timely financial information, but also the possibility to improve strategic and operational decision-making processes. The aim of the research is to identify the advantages, challenges, and limitations of implementing digital managerial accounting in the tourism sector, especially in the context of small and medium-sized enterprises that face seasonal fluctuations, changing market conditions, and post-pandemic challenges.

The study analyzes how the digitalization of managerial accounting can contribute to cost optimization, increased profitability, better resource organization, and enhanced market competitiveness. The research methodology includes the analysis of recent case studies, available financial reports, scholarly literature, and studies on digitalization in managerial accounting and tourism. Special attention is given to practical examples of digital tools implementation in the hotel and hospitality sectors, agencies, and tourism organizations, in order to assess their real impact on business performance and decision-making.

The results indicate that the use of digital systems in managerial accounting can significantly improve business transparency, increase efficiency in cost monitoring, enable timely identification of problems, and reduce the risk of financial losses. Furthermore, digitalization contributes to better preparedness for seasonal and market changes, enabling managers to make informed and strategically sound decisions that support long-term sustainability and competitiveness.

Keywords: digital managerial accounting, business performance optimization, small and medium-sized tourism enterprises, post-pandemic tourism, cost management.