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### DIGITAL TRANSFORMATION, COOPERATION AND GLOBAL INTEGRATION IN THE NEW NORMAL

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# FACTORS AFFECTING THE APPLICATION OF STRATEGIC MANAGEMENT ACCOUNTING AT MANUFACTURING ENTERPRISES IN BINH DUONG PROVINCE

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## **Abstract:**

*Strategic management accounting is developed from traditional management accounting, which is more future-oriented and informative, effectively support the strategic planning process of business. The economy of Binh Duong province has been developing rapidly and strongly. The application of SMA is essential to bring great benefits to businesses, especially manufacturing enterprises. Therefore, in order to promote SMA application in manufacturing enterprises in Binh Duong province, it is necessary to understand the factors in applying SMA in today's modern context. This research is based on quantitative and qualitative research to detect and verify factors affecting the application of SMA in manufacturing enterprises in Binh Duong province. The results give business factors such as information technology, an application, leadership style, strategic orientation that have a positive impact on SMA, the application, thereby making recommendations to help manufacturing enterprises in Binh Duong apply SMA in the most effective way.*

**Keywords:** *Binh Duong manufacturing enterprises, strategic management accounting, SMA.*

## **1. Introduction**

The current competitive and constantly changing business environment requires businesses to have appropriate business strategies to adapt and develop. Strategically oriented management accounting becomes an urgent need of businesses.

Management accountants are increasingly being called upon to take an active role in informing strategic decision-making and overseeing the implementation and success of strategic plans (Ittner & Larcker, 1997). Meeting information needs for decision-making, creating and maintaining competitive advantage requires a new take in management accounting. Accounting for strategic positioning is a term that can be usefully used to describe developments in management accounting, designed to assist senior managers in securing and maintaining competitive advantage (Roslender, 1995).

Traditional management accounting has undergone urgent changes. Opened up a new direction of research, Strategic management accounting is the introduction of information aimed at analyzing, expanding and positioning not only within the enterprise but also outside the enterprise, especially competitors (Simmonds, 1981).

Binh Duong is a developing province that has made positive and dynamic changes in recent years, with enterprises not only operating in the domestic market but also expanding abroad. On the contrary, the

domestic market is threatened by the strong penetration of foreign companies. With that situation, enterprises must pay more attention to their business strategies, the necessary information for decision making is even more urgent. How Binh Duong enterprises now apply strategically oriented management accounting and the impacts on the application of accounting are issues of interest to the accounting scholar community in order to facilitate the successful application and application of strategic management accounting in operations to achieve sustainable development goals for enterprises and enterprises.

## **2. Research Overview**

There are many domestic and foreign studies on strategic management accounting (SMA), most of which is mainly on the application of SMA or factors affecting the application of management accounting.

### **2.1 Applying Strategic Management Accounting**

Research results on the application of strategic management accounting and the use of strategic management accounting techniques vary from country to country.

At the forefront was a study of 66 manufacturing companies in Australia (Hoque & James, 2000). The results of the study show that large companies use the balanced scorecard more, but the results have little to do with the use of technology.

In the UK, considers strategic management accounting as a method of strategic positioning accounting, including competitive accounting techniques, target costs, accounting attributes, and life cycle costs (Roslender & Hart, 2002, 2003). However, none of these techniques were widely used in the study.

The study of 193 large Slovenian companies shows that focusing on capital budgets and competitor techniques is used more than focusing on customers (Cadez's, 2009). However, it can only be used in the manufacturing sector, while the utility sector lags behind.

When studying large manufacturing companies in Italy showed that strategic management accounting techniques are widely used in cost allocation, customer accounting, strategic evaluation and monitoring (Cinquini and Tenucci, 2007). These four techniques prove to have been widely used, reflecting a number of characteristics that characterize strategic management accounting, such as the emphasis on competitor information orientation, long-term process orientation.

In a study was shown that between countries there are differences in the use of strategic management accounting, the level of use of strategic management accounting also varies by sector, sector and operation characteristics of the unit (Cadez and Guilding, 2007).

### **2.2 Research on factors affecting the application of SMA**

Unlike focusing on SMA techniques, studies of SMA also aim to understand the factors that influence the adoption of new concepts.

Strategic management accounting aims to bring management accounting closer to strategic objectives, so strategy is the most important factor in applying strategic management accounting (Turner et al., 2017).

Furthermore, researchers also show that consistency of accounting participation also affects the use of strategic management accounting (Cadez and Guilding, 2008). The application of strategic management accounting is actively related to the strategic application of leads, deliberate strategy formulation, company size, and accountants involved in strategic decision-making.

Based on the theory of contingencies, stated 7 preventive factors affecting the use of SMA in hotels such as perceived environmental uncertainty, structure and quality of information of information systems, the life cycle stage of the organization, operational history, strategy and scale (Pavlatos, 2015). In



particular, the separation of the roles of the CEO and Chairman of the Board, the size of the Board of Directors, and the frequency of Audit Committee meetings have a positive impact on both the participation and use of strategic management accounting (Chonglertham, 2017). Along with that, strategic thinking is also considered to have an influence on members' perception of strategic management accounting (Hutaibat, 2011), which shows the ability of business leaders to assist in applying strategic management accounting.

In Binh Duong, most research on strategic management accounting focuses on understanding the factors influencing SMA adoption. A good example of Doan Ngoc Phi Anh's research in 2012. The author conducted a survey of 220 enterprises in Binh Duong with medium and large scale. The survey has shown a number of factors such as: the higher the competitive coefficient, the greater the management decentralization, so businesses tend to use accounting tools, strategic management and use more accounting tools. The higher the strategic management team, the higher the achievement in both financial and non-financial aspects (Anh, 2012).

### **3. Theoretical Basis And Research Hypothesis**

#### **3.1 Theoretical basis**

##### *3.1.1 Strategic Management Accounting*

Strategic management accounting was first mentioned: Providing and analyzing management accounting data about a business and its competitors, for use in developing and monitoring business strategy (Simmonds, 1981, p.26). This definition has been included in the CIMA definition, which is: "A form of management accounting in which emphasis is placed on information related to factors outside the company, as well as non-financial information and internally generated information." (CIMA, 2005)

Techniques classified as SMAs must exhibit one or more marketing-oriented (Simmonds, 1981), competition-oriented (Bromwich, 1988), and future-oriented techniques (Wilson, 1995). Using these criteria, identified 12 SMA techniques (Guilding et al., 2000), added three more: activity-based costing, benchmarking, and success measurement (Cravens and Guilding, 2001). Argue and add that receivables can also be considered the SMA technique (Guilding and McManus, 2002). With 19 SMA techniques, several authors (Cadez and Guilding, 2008; Nixon and Burns, 2012) categorize SMA techniques into 5 groups: Strategic cost accounting, Competitor accounting, Customer accounting, Strategic decision making, and Performance measurement and control.

##### *3.1.2 The role of strategic management accounting*

SMA has an important role to play in helping managers' strategic decisions, which is the basis for the vision of solving strategic problems.

The role of SMA is to inform strategic planning, implementation and evaluation:

+ *Strategic planning stage*: The traditional management accounting system supports cost analysis and production well, but does not support managers well to detect quality factors, analyze quality and position of costs compared to competitors (Hoque, 2003).

+ *Strategy implementation phase*: the exchange of information between departments is essential to ensure consistency in the defined strategic direction. In the process of reporting and quantifying information, accountants should not underestimate broader issues of the business that may affect the organization. (Smith, 2017).

+ *Strategic evaluation phase*: Critical performance indicators (KPIs) are an important part of strategic planning and management, even more important in a rapidly changing business environment. SMA combines profit, revenue, expenses, and asset metrics, providing a more complete and robust picture

of an organization's performance than using a single metric. Creating a multidimensional approach to business performance requires SMAs to be more involved in decision-making and due diligence processes while leveraging existing strengths to break into new areas. (Smith, 2017). In addition, SMA also focuses more on non-financial metrics (Bhimani and Langfield-Smith, 2007) to help managers get a holistic view of the company's performance.

### 3.2 Research hypothesis

Management accounting contingency theory is first developed in the 1970s to account for various management accountants to practice. The appeal of applying contingency theory in management accounting is its relevance to reality and its ability to explain its potential for the diversity of practical management accounting systems. Stochastic theory provides an opportunity to detect contextual factors in application developments in management accounting, namely SMA.

The increase in business size represents increase complexity and there is an even stronger call for more difficult accounting procedures to manage (Cadez & Guilding, 2008). Transforming a more complex management accounting process requires resources and expertise, which incurs costs, compare to small business, larger enterprise will have more resources to implement more efficient management accounting processes (Abdel-Kader & Luther, 2008).

*Hypothesis H1: Enterprise size affects SMA application*

*Competition:* Bromwich and Bhimani (1994) argue that in the context of a globally competitive market, management follows a short-term approach and centralizes internal information. SMAs are expected to contribute to providing more accurate and diverse information from outside the business, helping businesses react to competition and changing consumer needs. (Bromwich, 1990).

*Hypothesis H2: Competition affects SMA manipulation*

*Uncertainty about the business environment:* when PEU is high, managers will need more advanced, nontraditional management, accounting information to deal with uncertainty and make more appropriate decisions. As well as studies showing that companies in high PEU status may need a more sophisticated, holistic, wide-ranging management accounting system to support their operations (Al-Mawali, 2015). SMA may be an option to meet this requirement.

*Hypothesis H3: Uncertainty about the business environment will have an effect on SMA application.*

*Leadership style:* Research shows that the characteristics of corporate governance significantly influence SMA in two aspects, namely SMA participation and utilization (Bhimani and Chonglertham, 2017), study deals with the characteristics of CFOs or characteristics of management teams, has a significant effect on the use of AMS (Pavlatos and Kostakis 2018).

*Information technology application:* Information technology can help businesses develop new markets, new forms of sales effectively at lower costs. The development of information technology is likely to positively impact the change in management accounting and the adoption of SMA in businesses.

*Hypothesis H5: Application of information technology in business operations affects SMA*

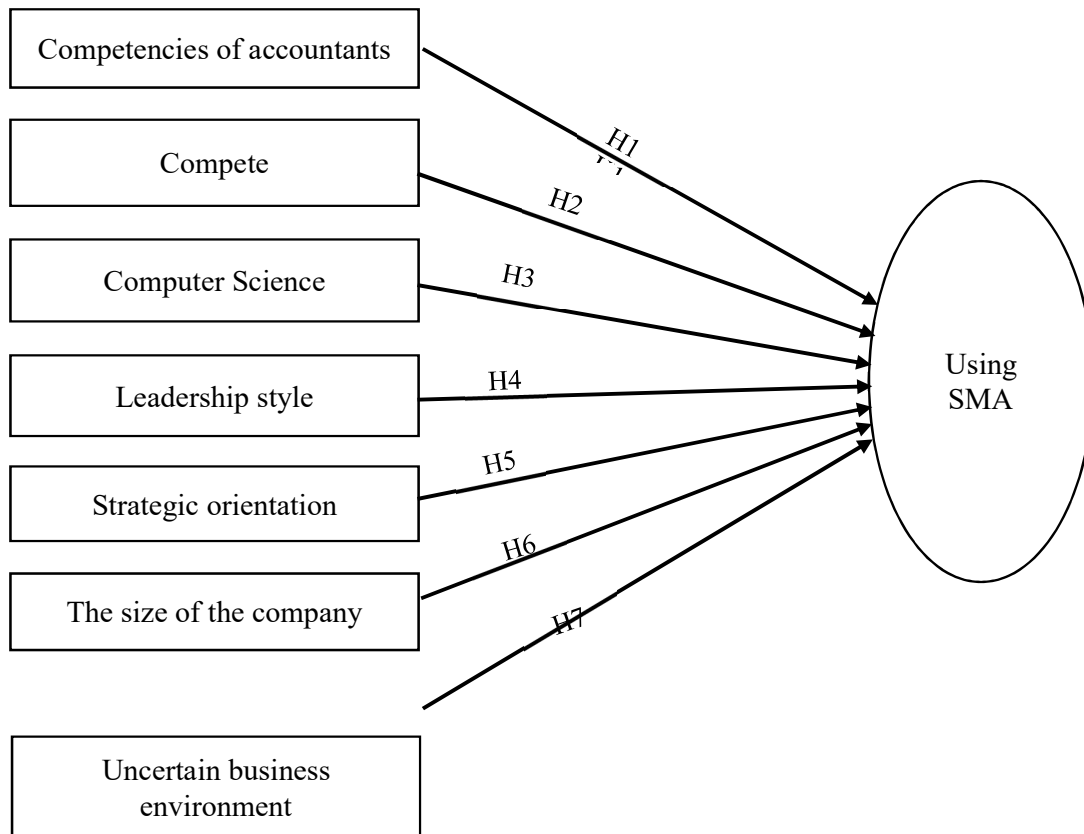
*Strategic orientation:* Found that a complex management control system has a more positive impact on performance in companies that adopt a growth strategy than companies that adopt a hedging strategy (Abernethy and Guthrie 1994). When studying competitor-oriented accounting techniques, emphasizes the external orientation of information seekers rather than defensive orientation (Guilding 1999).

*Hypothesis H6: Democratic leadership styles will have an influence on SMA manipulation*

*Accountant capacity:* Accountants play an important role in helping businesses build strategies, analyze strategic costs, participate in modeling the cost structure of competitors. The accountants well-developed social and technical skills are important in ensuring that management accountants have the foundation to develop strategic direction. Accountants can play a more important role in strategic decisions, especially in diversification decisions by identifying cost attributes and tracking the performance of these attributes over time. (Bromwich, 1990)

*Hypothesis H7: Accountant competence will have an impact on SMA application*

The results of the qualitative study help determine the formal design and scale of the study



(Source: The author's proposal)

**Fig 01: Study Mode**

#### 4. Research Methodology

The study applies a mixed research method, carried out according to a "sequential" process. Accordingly, the author seeks to interpret or expand the results of previous studies, starting with a qualitative method aimed at exploration - interpretation and then a quantitative method. With an appropriate sample, it is possible to generalize the results to the masses.

With the research goal of exploring the factors affecting the application of SMA in manufacturing enterprises in Binh Duong province, the author uses the method of collecting expert opinions in the form of questionnaires, the respondents are accountants, accounting consultants, intermediaries, or senior executives involved in the strategy process of business. The feedback process helps the author synthesize and come up with a formal research model and scales for each factor. The scale used inherits and supplements from previous studies such as the company size scale, SMA proposed by Cadez and Guilding

(2008); Hoque Competition (2011); the uncertainty of the business climate from Costantini and Zanin (2017); the strategic direction of the Segev (1987); the democratic leadership style of Arnold et al. (2000).

Quantitative research is used as the official research model. The data to be collected for analysis in this case includes data by each factor, including factors such as the size of the business, which can be gathered from the company's audited financial statements. Other factors such as competition, leadership style... Since the market does not yet have relevant data, this study uses the method of submitting online questionnaires to collect data. Nearly 2 months since submitting the survey (August 2021 to October 2021), the author has received 200 business satisfaction responses, with no blank data. Data collected after inspection is processed using SPSS 26 and SmartPLS 3.3.3 software.

## 5. Research Results

The measurement model results are evaluated that the external load factor of the observed variables "price competition", "enterprises are uncertain in perceiving changes in regulations and government policies", "enterprises are uncertain about future consumption trends", and "Managers always encourage employees to express opinions/suggestions" equal to 0.640, 0.701, 0.621 and 0.657 all less than 0.708 respectively should be considered for removal from the model as the underlying variable explains less than 50% of the volatility of these observed variables. The factors all have Cronbach's Alpha coefficient as well as an aggregate confidence greater than 0.8, so it can be concluded that the scale has high reliability, showing that the observed variables used are very good, showing the characteristics of the parent factor. The factors all converge (variance extracted > 0.6) and have distinguishing values after combining the CI variable with the AIT variable.

**Table 1.** HTMT index after combining CI and AIT variables

	AIT	CAP	OS	PEU	PLS	SIZE	SMA
AIT							
CAP	0.637						
OS	0.382	0.147					
PEU	0.203	0.208	0.130				
PLS	0.551	0.583	0.144	0.274			
SIZE	0.189	0.082	0.131	0.072	0.221		
SMA	0.814	0.595	0.372	0.217	0.742	0.230	

*(Source: Calculated from software)*

About evaluating the structural model: SmartPLS3 analysis results based on VIF coefficients are all less than 3, so there may not be a linear multi-addition phenomenon in the model. The results of the assessment of the impact relationship of factors are shown in Table 2:

**Table 2:** Model path coefficient

Sequence number	Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Decide
H2	AIT -> SMA	0.482	0.462	0.081	5.989	<b>0.000</b>	Accept
H4	CAP -> SMA	0.100	0.112	0.062	1.497	<b>0.132</b>	Refute
H3	OS -> SMA	0.144	0.146	0.045	3.689	<b>0.000</b>	Accept
H7	PEU -> SMA	0.188	0.188	0.072	2.434	<b>0.014</b>	Accept
H5	PLS -> SMA	0.322	0.317	0.081	3.995	<b>0.000</b>	Accept
H6	SIZE -> SMA	0.015	0.019	0.048	0.266	<b>0.794</b>	Refute

(Source: Calculated from software)

The impact of the independent variables "information technology application" (AIT), "strategic orientation" (OS), "uncertainty about the business environment" (PEU), "democratic leadership style" (PLS), all with a p-value less than 0.05, were statistically significant or, in other words, the AIT factor hypothesis, OS, PEU, PLS have an impact on the accepted SMA with 95% confidence. The degree of impact of each accepted factor is shown by the impact factor  $f^2$  with the impact level of OS and PEU variables having a low impact on the dependent variable SMA ( $f^2$  is 0.058 and 0.103 < 0.15 respectively) (Cohen, 1988), the PLS variable has a medium impact on SMA (0.187), AIT has a large impact on SMA (0.355). The corrected  $R^2$  of the SMA is 0.709 i.e. the independent variables explain 70.7% of the variation of the SMA variable, the remaining 29.3% are system errors and factors outside the model (Chin, 1998).

## 6. Discussion

From the results of the study, accepted and refuted hypotheses will be discussed in this section. As for the hypothesis that the uncertain business environment will affect the adoption of SMA (H3), these results are consistent with previous studies by Costantini and Zanin (2017), Al-Mawali (2015); Pavlatos (2015), according to contingency theory, states that there is no single best way to organize, run a business, or make decisions. Rather, the optimal course of action depends on internal and external circumstances that explain the efforts of business leaders to adopt progressive accounting practices within the business to improve or maintain business results.

In business activities, information technology is applied will have a positive influence on SMA (H5) application. The results of the study confirm the appropriateness of random theory. The organization is formed by random factors, because it must match them in order to avoid loss of performance. As the random factors change, especially in the current information technology age, organizations will need to adopt new accounting organizational characteristics in accordance with the new level. Along with this, the democratic leadership style also has a positive influence on the adoption of SMA (H6). The results of this study are remarkably consistent with studies on decentralization of management that have been presented in previous UK studies (2012). In this study, the author adds and develops factors influencing SMA application that mention the leadership factor, since this style leads to management decentralization or building a decentralized organizational structure.

The research results have contributed to supporting SMA adoption, encouraging businesses to practice SMA without paying too much attention to the enterprise size factor. The competence of

bookkeepers is not statistically significant when it comes to the impact on SMA adoption. But this will be an issue that needs to be studied further because the involvement of the accounting staff is an important link in this process. SMA, whose role is to provide information that supports strategic processes arising from practical needs such as competition, supported by technology, encouraged by democratic leadership styles, etc., promotes SMA adoption and requires accountants to be fully competent, ensure the practical application of SMA in surveyed enterprises.

## 7. Conclusions

The results showed that the level of information technology application in business activities has the strongest influence on the application of SMA in enterprises. This implies that in order to successfully apply SMA, in business activities, the application of information technology is essential. Information technology drives business innovation, expressed in smarter applications, improved data storage, the ability to process and distribute information faster and more widely. Information technology gives SMA the basis and foundation to establish and apply at a high level in the business. Leadership style is also an important factor influencing the formation and development of corporate culture. It is the style of influencing, influencing employees, so that they voluntarily try to achieve the common goals of the business. The results show that how leadership influences SMA adoption in the enterprise, implying that democratic leadership style creates openness, positivity and the role of leaders and employees, but also encourages, listens, encourages, Guide and support employees to achieve their goals. This style makes employees ready to participate in processes as an active member, establishes close contacts and connections in all activities of the business, creates a smooth and complete flow of management information, which is the basis for a successful application of SMA. Besides, other factors such as strategic orientation, uncertainty about the business environment are also factors affecting the implementation of SMA in enterprises. The research results provide evidence of the impact of factors such as information technology application, democratic leadership style, perception of uncertainty in the business environment, strategic orientation to business performance. However, due to the small number of samples collected and the number of listed enterprises in Binh Duong, the generality of the research results is limited for each domain operating at the SMA application level.

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ISBN: 978-604-79-3782-0

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