

The copyright © of this thesis belongs to its rightful author and/or other copyright owner. Copies can be accessed and downloaded for non-commercial or learning purposes without any charge and permission. The thesis cannot be reproduced or quoted as a whole without the permission from its rightful owner. No alteration or changes in format is allowed without permission from its rightful owner.



**CONTINGENCY FACTORS AND STRATEGIC MANAGEMENT
ACCOUNTING USAGE IN THE ALGERIAN MEDIUM-SIZED
ENTERPRISES**



UUM

ABDELHALIM BOUZOURINE

Malaysia

**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
JANUARY 2017**

**CONTINGENCY FACTORS AND STRATEGIC MANAGEMENT
ACCOUNTING USAGE IN THE ALGERIAN MEDIUM-SIZED
ENTERPRISES**



UUM
By

Universiti Utara Malaysia

ABDELHALIM BOUZOURINE

**Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
in Fulfilment of the Requirement for the Degree of Master of Sciences
(International Accounting)**

PERMISSION TO USE

In presenting this thesis in fulfilment of the requirements for a postgraduate degree of Master of Sciences (International accounting) from University Utara Malaysia, I agree that the University Library may make it freely available for inspection. I further agree that permission for the copying of this thesis in any manner, in whole or in part for the scholarly purpose may be granted by my supervisor(s) or, in their absence, by the Dean of Othman Yeop Abdullah Graduate School of Business. It is understood that any copying or publication or use of this thesis or parts thereof for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to University Utara Malaysia for any scholarly use which may be made of any material from my thesis.

Requests for permission to copy or to make other use of materials in this thesis, in whole or in part should be addressed to:

Dean of Othman Yeop Abdullah Graduate School of Business

Universiti Utara Malaysia

06010 UUM Sintok

ABSTRACT

This study aims to examine the effect of the selected contingent factors (e.g. perceived environmental uncertainty, market orientation and, technology) on the practice of strategic management accounting usage in medium-sized manufacturing companies in Algerian. The research framework is based on contingency theory. This study uses a survey method, and questionnaires are distributed to the top management of medium-sized manufacturing companies in Algeria to provide some evidence supporting the effect of contingent factors on the adoption of strategic management accounting techniques. To analyse the data collected, the Smart-PLS 3 used to test the hypotheses in this study. The results found that the factors from the contingent factors that have a positive and significant effect on strategic management accounting usage are perceived environmental uncertainty and market orientation, while, technology is not significant to strategic management accounting usage. The results provide implication to theoretical and practical. The findings contribute to the body of knowledge in strategic management accounting and contingency theory. The results provide evidence to top management in terms of the important factors that influence strategic management accounting usage.

Keywords: Contingency Theory, Perceived Environmental Uncertainty, Market Orientation, Technology, Strategic Management Accounting, Small and Medium Enterprises (SMEs), Algeria.

ABSTRAK

Kajian ini bertujuan untuk mengkaji kesan faktor kontingensi (misalnya, ketakpastian persekitaran tanggapan, orientasi pasaran dan teknologi) terhadap amalan penggunaan perakaunan pengurusan strategik di syarikat pembuatan bersaiz sederhana di Algeria. Kerangka kajian yang digunakan dalam kajian ini dibuat berlandaskan teori kontingensi. Kajian ini menggunakan instrumen soal selidik yang diedarkan kepada pihak pengurusan atasan syarikat pembuatan bersaiz sederhana di Algeria untuk memperlihatkan kesan faktor kontingensi terhadap penerimgunaan perakaunan pengurusan strategik. Perisian Smart-PLS 3 digunakan untuk menguji hipotesis kajian. Dapatan kajian menunjukkan bahawa faktor ketakpastian persekitaran tanggapan dan orientasi pasaran memberikan kesan yang positif dan signifikan terhadap penggunaan perakaunan pengurusan strategik, manakala teknologi tidak memberikan kesan yang signifikan. Dapatan kajian juga mempunyai implikasi teoretikal dan praktikal. Dapatan kajian menambah kosa ilmu sedia ada dalam perakaunan pengurusan strategik dan teori kontingensi. Selain itu, dapatan kajian juga mengetengahkan bukti tentang faktor penting yang mempengaruhi penggunaan perakaunan pengurusan strategik kepada pihak pengurusan atasan.

Kata kunci: Teori kontingensi, Ketakpastian persekitaran tanggapan, Orientasi pasaran, Teknologi, Perakaunan pengurusan strategik, Perusahaan Kecil dan Sederhana (SME), Algeria.

ACKNOWLEDGEMENT

‘In the Name of Allah, Most Gracious, Most Merciful’

Praise be to God, the Lord of the world and prayers and peace upon Mohammed, His servant and Messenger. I would like to express my deep gratitude and heartfelt thanks to my wonderful supervisor Dr. Rapih binti Mohamed for her encouragement, support, guidance, and excellent supervision throughout the Master journey.

I also owe a great amount of gratitude to my dearest father and mother for their unwavering love, respect, prayers and support. May Almighty Allah reward them with the best of His rewards. My sincere appreciation also goes to my brothers and sisters for their encouragement.

Last but not least, to all my course mates, friends and Algerian brothers, thank you for your help and mutual cooperation throughout the thesis and Master Program accomplishment period.

TABLE OF CONTENTS

TITLE PAGE.....	i
CERTIFICATION OF PROJECT PAPER.....	ii
PERMISSION TO USE.....	iii
ABSTRACT.....	iv
ABSTRAK.....	v
ACKNOWLEDGEMENT.....	vi
TABLE OF CONTENT.....	vii
LIST OF TABLES.....	xi
LIST OF FIGURE.....	xii
LIST OF APPENDIX.....	xiii
LIST OF ABBREVIATIONS.....	xiv
CHAPTER ONE: INTRODUCTION.....	1
1.1 Background of the Study.....	1
1.2 Background of Small and Medium Enterprises in Algeria.....	6
1.3 Problem Statement.....	9
1.4 Research Questions.....	17
1.5 Research Objectives.....	17
1.6 Significance of the Study.....	18
1.7 Scope of Study.....	19
1.8 Definition of Key Terms.....	20
1.9 Organization of the Study.....	22

CHAPTER TWO: LITERATURE REVIEW.....	24
2.1 Introduction.....	24
2.2 Strategic Management Accounting.....	24
2.2.1 Strategic Management Accounting Techniques	25
2.2.2 The Role of Strategic Management Accounting in Organization.....	26
2.2.3 Differences between Traditional Management Accounting and Strategic Management Accounting.....	30
2.3 Overview of the Contingent Variables.....	31
2.3.1 Perceived Environmental Uncertainty	32
2.3.2 Market Orientation.....	32
2.3.3 Technology	34
2.4 Perceived Environmental Uncertainty and Strategic Management Accounting..	36
2.5 Market Orientation and Strategic Management Accounting	37
2.6 Technology and Strategic Management Accounting.....	38
2.7 Contingency Theory.....	39
2.8 Research Gap	40
2.9 Chapter Conclusion.....	41
 CHAPTER THREE: THEORETICAL FRAMEWORK AND METHODOLOGY	 43
3.1 Introduction.....	43
3.2 Theoretical Framework.....	43
3.3 Hypotheses Development	44

3.3.1 Relationship between Perceived Environmental Uncertainty And Strategic Management Accounting Usage.....	44
3.3.2 Relationship between Market Orientation and Strategic Management Accounting Usage.....	46
3.3.3 Relationship between Technology and Strategic Management Accounting Usage	47
3.4 Research Design.....	48
3.5 Population and Sampling Technique	49
3.6 Definition and Measurement of Variables	51
3.6.1 Strategic Management Accounting Usage.....	51
3.6.2 Perceived Environmental Uncertainty	53
3.6.3 Market Orientation.....	54
3.6.4 Technology	54
3.7 Questionnaire and Data Collection	55
3.8 Method of Data Analysis	56
CHAPTER FOUR: RESULTS	59
4.1 Introduction.....	59
4.2 Data Cleaning and Screening.....	59
4.3 Demographic Profile of the Respondents	60
4.4 Adoption of Strategic Management Accounting Techniques.....	63
4.5 Descriptive Statistics.....	64
4.6 The Research Model Analysis	66
4.6.1 The Measurement Model.....	66

4.6.2 The Construct Validity.....	67
4.7 Assessment of Significance of the Structural Model.....	72
4.7.1 Assessment of R-square.....	72
4.7.2 Assessment of Effect Size (f^2).....	73
4.8 The Structural Model.....	74
4.9 Chapter Conclusion.....	76
CHAPTER FIVE: DISCUSSION AND CONCLUSION.....	77
5.1 Introduction.....	77
5.2 Summary of the Main Findings.....	77
5.3 Discussion of the Results.....	78
5.3.1 Relationship between Perceived Environmental Uncertainty and Strategic Management Accounting.....	78
5.3.2 Relationship between Market Orientation and Strategic Management Accounting.....	80
5.3.3 Relationship between Technology and Strategic Management Accounting	81
5.4 Contributions of the Study.....	81
5.4.1 Theoretical Contribution.....	82
5.4.2 Practical Contribution.....	83
5.5 Limitations of Study and Suggestions for Future Direction.....	84
5.6 Conclusion.....	84
REFERENCES.....	86

LIST OF TABLES

Table 1.1: Definition of Small and Medium Enterprises in Algeria	7
Table 3.1: Measurement of Strategic Management Accounting Usage.....	52
Table 3.2: Measurement of Perceived Environmental Uncertainty.....	53
Table 3.3: Measurement of Market Orientation.....	54
Table 3.4: Measurement of Technology	55
Table 4.1: Case Processing Summary.....	59
Table 4.2: Respondent Profile.....	61
Table 4.3: Percentages of Adopting the Strategic Management Accounting Techniques (N=70)	63
Table 4.4: Descriptive Statistics of the Constructs (N=70)	65
Table 4.5: Descriptive Statistics for Latent Variables (N=70).....	66
Table 4.6: Cross Loading Factors	69
Table 4.7: The Convergent Validity Analysis	70
Table 4.8: The Discriminant Validity Analysis	72
Table 4.9: Variance Explained in the Endogenous Latent Variables.....	72
Table 4.10: Effect Sizes of the Latent Variables.....	73
Table 4.11: Hypotheses Testing.....	74

LIST OF FIGURES

Figure 2. 1: Information Required by Strategic Management	28
Figure 3. 1: Theoretical Framework.....	44
Figure 3. 2: Calculation of G*power Analysis.....	50
Figure 4. 1: The Research Model.....	67
Figure 4. 2: PLS Algorithm Graph.....	75
Figure 4. 3: PLS Bootstrap Result	76



UUM
Universiti Utara Malaysia

LIST OF APPENDICES

Appendix A Research Questionnaire.....	101
Appendix B Research Questionnaire.....	105



UUM
Universiti Utara Malaysia

LIST OF ABBREVIATIONS

SMA	Strategic Management Accounting
SMEs	Small and Medium-sized enterprises
MISMEPI	Ministry of Industry, Small and Medium-sized Enterprises and Promotion of Investments
EU	European Union
IT	Information Technology
NOS	National Office of Statistic
ICTs	Information and Communication Technology



UUM
Universiti Utara Malaysia

CHAPTER ONE: INTRODUCTION

1.1 Background of the Study

In the 21st century, business activity is the main source of income generation for every country in this world. The small and medium-sized enterprises or known as Small and Medium Enterprises (SMEs) is the most popular business entity in every country. SMEs has been recognizing as the main business contributors in most of the countries across the globe. Besides that, SMEs has been representing an important influence in this era of modern information-based economies. According to Mitchell and Reid (2000), it is necessary to pay attention on SMEs because SMEs are really suitable for new economic opportunities. SMEs have the capability to become an important economic key to improve every nation's economy. Since these SMEs have a positive contribution and capacity. Policy makers have been considering SMEs as a main economic key to boost economic growth. SMEs have its own capability and capacity to run their business but to improve overall of the SMEs performances there were numerous projects have been issued. For example, according to SME Annual Report (2007), SMEs have involved in the effort to improve management and business methods especially in production, quality improvement, marketing and accounting skills.

Mosbah and Debili (2014) stated that SMEs have been facing some challenges to sustain their business due to several reasons. The reasons are changing market conditions, insufficient of capital, improper management skills and poor usage of basic business and management practices. The management practices are really

The contents of
the thesis is for
internal user
only

REFERENCES

- Aaker, D. (1988). *Strategic Marketing Management*. N. Y.: John Wiley & Sons.
- Abernethy, M. A., & Guthrie, C. H. (1994). An empirical assessment of the “fit” between strategy and management information system design. *Accounting & Finance*, 34(2), 49-66.
- Abuo-Alfutouh, S. (2004). *The Strategic Management Accounting for Supporting the Management in the Competitive Environment* (1 st ed.). *AI Mansoura: Dar AI Asdekaa*.
- Ahmad, K. (2014). The adoption of management accounting practices in Malaysian small and medium-sized enterprises. *Asian Social Science*, 10(2), 236.
- Ahmad, K. (2012). The use of management accounting practices in Malaysian SMEs.
- Alrawi, H. A., & Thomas, S. S. (2007). Application of contingency theory of accounting information to the UAE banking sector. *Asian Academy of Management Journal* 12(2), 33- 55.
- Ambler, T. & Roberts, J. (2005). Beware the Silver Metric: Marketing Performance Measurement has to be Multidimensional. *Centre for Marketing Working Paper*, 05-207 (September), *London Business School*.
- Anastas, M. (1997). The changing world of management accounting and financial management. *Management Accounting*, pp. 48-51.
- Arabi, M. (1999). A Proposed Framework for Re-Engineering the Management Accounting to Fulfill the Requirements of Strategic Management in Industrial Sector- An Empirical Study. *Journal of Commerce and Economic*, 2, 100-150.
- Atil, A. (2009). Environmental Responsibility among Algerian SMEs: Opportunities and Obstacles of their Integration (in french). *International Conference on the Social Responsibility among Businesses*. February 26-28, Agadir, Morocco.
- Aziz, M. A. (2012). *Strategic Role of Strategic Management Accounting Towards Enhancing SMEs Performance in Iraq* (Doctoral dissertation, *Universiti Utara Malaysia*).

- Baines, A., & Langfield-Smith, K. (2003). Antecedents to management accounting change: A structural equation approach. *Accounting, Organizations and Society*, 28, 675-698.
- Bandury, J., & Nahapiet, J. E. (1979). Towards a framework for the study of the antecedents and consequences of information systems in organizations. *Accounting, Organizations and Society*, 4(3), 163-177.
- Bhattacharjee, A. (2012). Social science research: principles, methods, and practices.
- Bouazza, A. B. (2015). Small and medium enterprises as an effective sector for economic development and employment creation in Algeria. *International Journal of Economics, Commerce and Management*, 3(2), 1-16.
- Briers, M. & Hirst, M. (1990). The role of budgetary information in performance evaluation. *Accounting, Organizations and Society*, 15, pp.373-398.
- Bromwich, M. (1990). The case for strategic management accounting: The role of accounting information for strategy in competitive markets* 1. *Accounting, Organizations and Society*, 15(1-2), 27-46.
- Bromwich, M., & Bhimani, A. (1989). Management accounting: evolution not revolution. London: *Chartered Institute of Management Accountants*.
- Brownell, P. (1987). The Role of Accounting Information, Environment and Management Control in Multi National Organizations. *Accounting & Finance*, 27(1), 1-16.
- Bruin, J. (2006). Newtest: command to compute new test, from <http://www.ats.ucla.edu/stat/stata/ado/analysis/>
- Bryman, A., & Bell, E. (2011). Ethics in business research. *Business Research Methods*.
- Burns, J. & Vaivio, J. (2001). Management accounting change. *Management Accounting Research*, Vol. 12 (4), pp. 389-402.
- Cadez, S., & Guilding, C. (2008). An exploratory investigation of an integrated contingency model of strategic management accounting. *Accounting, organizations and society*, 33(7), 836-863.
- Cadez, S., & Guilding, C. (2012). Strategy, strategic management accounting and performance: a configurational analysis. *Industrial Management & Data Systems*, 112(3), 484-501.

- Central Bank of Malaysia (CBM) (2005). Small and Medium Enterprise (SME) Annual
- Chenhall, R. H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, 28(2-3), 127-168.
- Chenhall, & Morris, D. (1986). The impact of structure, environment, and interdependence on the perceived usefulness of management accounting systems. *The Accounting Review*, 61(1), 16-35.
- Chenhall, R. H. (2006). Theorizing contingencies in management control systems research. *Handbooks of management accounting research*, 1, 163-205. Chicago
- Chenhall, R. (2008). Accounting for the Horizontal Organization', in C. S. Chapman, A. G. Hopwood, and M. D. Shields (Eds.). *Handbook of Management Accounting Research*, pp. 1207-1233 (Oxford: Elsevier).
- Chicago Bäuml, M. (2015). The impact of Strategic Performance Management on SME performance (*Doctoral dissertation, University of St. Gallen*).
- Chin, W. W. (1998). The partial least squares approach to structural equation modeling. *Modern methods for business research*, 295(2), 295-336.
- Chin, W. W., Marcolin, B. L., & Newsted, P. R. (2003). A partial least squares latent variable modeling approach for measuring interaction effects: Results from a Monte Carlo simulation study and an electronic-mail emotion/adoption study. *Information systems research*, 14(2), 189-217.
- Choe, J m. (2004). The Consideration of Cultural Differences in the Design of Information Systems. *Information & Management*, 41, 669-684. Report 2005. Central Bank of Malaysia. Malaysia.
- Chong, & Chong. (1997). Strategic choices, Environmental uncertainty and SBU performance: A note on the intervening role of management accounting systems. *Accounting and Business Research*, 27, 268-276.
- Cinquini, L. & Tennuci, A. (2010). Strategic management accounting and business strategy: a loose coupling? *Journal of Accounting and Organisational change*, 228-259.
- Cohen, J. (1992). A power primer. *Psychological bulletin*, 112(1), 155.

- Cooper, R. & R. Slagmulder. (1997). Target Costing and Value Engineering. *Productivity Press Inc.*
- Cooper, R. (1996). Costing techniques to support corporate strategy: evidence from Japan. *Management Accounting Research*, 7, 219-246.
- Cooper, R. & Slagmulder, R. (2004). Interorganizational cost management and relational context. *Accounting, Organisation and Society*, 29, 1–26.
- Covin, J. G., & Slevin, D. P. (1989). Strategic management of small firms in hostile and benign environments. *Strategic management journal*, 10(1), 75-87.
- Cravens, K. S., & Guilding, C. (2000). Measuring customer focus: an examination of the relationship between market orientation and brand valuation. *Journal of Strategic Marketing*, 8(1), 27-45.
- Cravens, K. S., & Guilding, C. (2001). An empirical study of the application of Strategic Management Accounting Techniques. *Advances in Management Accounting*, 10, 95-124.
- Daft, R., Sormunen, J., & Parks, D. (1988). Chief executive scanning, environmental characteristics, and company performance. *Strategic Management Journal*, 9, 123-139.
- Dashtbayaz, M. L., Mohammadi, S., & Mohammadi, A. (2014). Strategic Management Accounting. *Research Journal of Finance and Accounting*, 5(23), 17-21.
- Day, G. S., & Wensley, R. (1988). Assessing advantage: a framework for diagnosing competitive superiority. *The Journal of Marketing*, 1-20.
- Dechow, N. & J. Mouritsen (2005). Enterprise resource planning systems, management control and the quest for integration. *Accounting, Organizations and Society*, volume 30, issue 7/8, pp. 691-733
- Dechow, N., Granlund, M., & Mouritsen, J. (2007). Interactions between modern information technology and management control. *Issues in management accounting*, 3, 45-64.
- Dik, R. (2011). Arab management accounting systems under the influence of their culture. *Unpublished PhD Dissertation submitted at Dortmund University of Technology, Germany.*

- Donelan, J. G. & Kaplan, E. A. (1998). Value chain analysis: a strategic approach to cost management. *Journal of Cost Management*, (March/April), pp.7-15.
- Dreher, A. (1994). Marketing orientation: How to grasp the phenomenon. *Perspectives on marketing management*, 4, 149-170.
- Drury, C. (2007). Management and cost accounting: Cengage Learning EMEA.
- Duarte, P. A. O., & Raposo, M. L. B. (2010). A PLS model to study brand preference: An application to the mobile phone market. In *Handbook of partial least squares* (pp. 449-485). Springer Berlin Heidelberg.
- Dunk A.S. (1992). Reliance on budgetary control, manufacturing process automation and production sub-unit performance: a research note. *Accounting, Organizations and Society*, 17,3/4, 1992, 185-239.
- Euro Development PME (EDPME). (2007). Program of support to SMEs: Results of an Experience to be shown. *Final Report published on December 2007*.
- Ezzamel, M. (1990). The impact of environmental uncertainty, managerial autonomy and size on budget characteristics. *Management Accounting Research*, 1(3), 181-197.
- Falk, R. F., & Miller, N. B. (1992). A primer for soft modeling. *University of Akron Press*.
- Faul, F., Erdfelder, E., Buchner, A., & Lang, A.-G. (2009). Statistical poweranalyses using G*Power 3.1: Tests for correlation and regression analyses. *Behavior Research Methods*, 41, 1149-1160. doi: 10.3758/brm.41.4.1149
- Faul, F., Erdfelder, E., Lang, A.-G., & Buchner, A. (2007). G*Power 3: A flexible statistical power analysis program for the social, behavioral, and biomedical sciences. *Behavior Research Methods*, 39, 175-191. doi: 10.3758/bf03193146
- Fisher, J. (1995). Contingency-based research on management control systems: categorization by level of complexity. *Journal of Accounting Literature*, 14, 24-53.
- Fisher, J. G. (1998). Contingency theory, management control systems and firm outcomes: past results and future directions. *Behavioral Research in Accounting*, 10, 47.

- Foster, G. & Gupta, M. (1994). Marketing, cost management and management accounting. *Management Accounting Research*, 6, 43-77.
- Gerdin, J. (2005). Management accounting system design in manufacturing departments: An empirical investigation using a multiple contingencies approach. *Accounting, Organizations and Society*, 30, 99-126.
- Gerdin, J., & Greve, J. (2004). Forms of contingency fit in management accounting research- A critical review. *Accounting, Organization and Society*, 29, 303-326.
- Gerlach, R. W., Kowalski, B. R., & Wold, H. O. (1979). Partial least squares path modelling with latent variables (No. 15). *WASHINGTON UNIV SEATTLE LAB FOR CHEMOMETRICS*.
- Gordon, L. A., & Miller, D. (1976). A contingency framework for the design of accounting information systems* 1. *Accounting, Organizations and Society*, 1(1), 59-69.
- Gordon, L. A., & Narayanan, V. K. (1984). Management accounting systems, perceived environmental uncertainty and organization structure: an empirical investigation. *Accounting, Organizations and Society*, 9(1), 33-47.
- Grabski, S., Leech, S. & Sangster, S. (2009). Management accounting in enterprise resource planning systems. *Burlington, MA: Elsevier*.
- Granlund, M. (2011). Extending AIS research to management accounting and control issues: A research note. *International Journal of Accounting Information Systems*, 12(1), 3-19.
- Guilding, C. (1999). Competitor-focused accounting: an exploratory note. *Accounting, Organizations and Society*, 24(7), 583-595.
- Guilding, C., Cravens, K. S., & Tayles, M. (2000). An international comparison of strategic management accounting practices. *Management Accounting Research*, 11(1), 113-135.
- Guilding, C., & McManus, L. (2002). The incidence, perceived merit and antecedents of customer accounting: an exploratory note. *Accounting, Organizations and Society*, 27(1-2), 45-59.
- Gul, & Chia. (1994). The effects of management accounting systems, perceived environmental uncertainty and decentralization on managerial performance: A test of three-way interaction* 1. *Accounting, Organizations and Society*, 19(4-5), 413-426.

- Gupta, S. & Lehmann, D. R. (2003). Customers as Assets. *Journal of Interactive Marketing*, Vol. 17, No. 1, pp.9-2.
- Hair, J. F. Black, WC, Babin, BJ, & Anderson, RE (2010). *Multivariate data analysis*, 7.
- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2006). *Multivariate data analysis* (Vol. 6).
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing theory and Practice*, 19(2), 139-152.
- Hair Jr, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM): an emerging tool in business research| NOVA. *The University of Newcastle's Digital Repository*.
- Haldma, T., & Laats, K. (2002). Contingencies influencing the management accounting practices of Estonian manufacturing companies. *Management Accounting Research*, 13, 379-400.
- Harrison, G. L. (1992). The cross-cultural generalizability of the relation between participation, budget emphasis and job-related attitudes. *Accounting, Organizations and Society*, 17, 1-15.
- Harrison, G. L. (1993). Reliance on accounting performance measures in superior evaluative style—the influence of national culture and personality. *Accounting, Organizations and Society*, 18(4), 319-339.
- Henri, J. F., Boiral, O., & Roy, M. J. (2015). Strategic cost management and performance: The case of environmental costs. *The British Accounting Review*.
- Henseler, J., Ringle, C. M., & Sinkovics, R. R. (2009). The use of partial least squares path modeling in international marketing. *Advances in international marketing*, 20(1), 277-319.
- Hofstede, G. (1967). The game of budget control: How to live with budgetary standards and yet be motivated by them. *Assen: Van Gorcum & Comp.*
- Holmes, S., & Nicholls, D. (1989). Modelling the accounting information requirements of small businesses. *Accounting and Business Research*, 19(74), 143-150.

- Hopper, T., Koga, T., & Goto, J. (1999). Cost accounting in small and medium sized Japanese companies: An exploratory study. *Accounting and Business Research*, 30, 73-86.
- Hoque, Z., & James, W. (2000). Linking balanced scorecard measures to size and market factors: Impact on organizational performance. *Journal of Management Accounting Research*, 12, 1-17.
- Thoburn, J. G., Arunachalam, S., & Gunasekaran, A. (2000). Tracing of information links empirically (TILE) in small and medium sized enterprises (SMEs). *Logistics Information Management*, 13(4), 248-255.
- Hope, T. & Hope, J. (1995). Transforming the bottom line. Nicholas Brealey Publishing, London. Jain, D. & Singh, S. S. (2002). Customer lifetime value research in marketing: a review and future directions. *Journal of Interactive Marketing*, Vol. 16, No. 2, pp.34-46.
- Hoque, Z. (2004). A contingency model of the association between strategy, environmental uncertainty and performance measurement: impact on organizational performance. *International Business Review*, 13: 485-502.
- Huang, C., Tayles, M. & Luther, R. (2010). Contingency factors influencing the availability of internal intellectual capital information. *Journal of Financial Reporting and Accounting*, 8 (1). pp. 4-21.
- Hyvönen, J. (2008). Linking management accounting and control systems, strategy, informational technology, manufacturing technology and organizational performance of the firm in contingency framework. *G31 OECONOMICA*, University of OULU, Finland.
- Hwang, E. J. (2005). Strategic management and financial performance in South Korean apparel retail stores. *an unpublished PhD Thesis submitted at Virginia Polytechnic Institute and State University, US.*
- Islam, J. & Hu, Hui. (2012). A review of literature on contingency theory in managerial accounting. *African Journal of Business Management*, Vol.6 (15), pp. 5159-5164.
- Ittner, C. D. & Larcker, D. F. (2001). Assessing empirical research in managerial accounting: a value-based management perspective. *Journal of Accounting Economics*, 32, pp.349-410.
- Jusoh, R. (2010). The influence of perceived environmental uncertainty, firm size, and strategy on multiple performance measure usage. *African Journal of Business Management*, Vol. 4(10), pp. 1972-1984.

- Kaplan, R. & Cooper, R. (1998). Cost and effect: using integrated cost systems to drive profitability and performance. *Boston: Harvard Business School Press.*
- Kaplan, R.S. & Norton, D.P. (1992). The balanced scorecard-measures that drive performance. *Harvard Business Review*, 9-71.
- Kaplan, R. S. & Norton, D. P. (1996). The Balanced Scorecard: Translating strategy into action, *Boston, MA, Harvard Business School Publishing.*
- Kaplan, R. S. & Norton, D. P. (2001). The strategy-focused organization: How Balanced Scorecard Companies thrive in the new business environment. *Harvard Business School, Boston, MA.*
- Kattan, F., Pike, R. & Tayles, M. (2007). Reliance of management accounting under environmental uncertainty. *Journal of Accounting and Organisational Change*, 229-247.
- Khandwalla, P. N. (1972). Environment and its impact on the organization. *International Studies of Management & Organization*, 2(3), 297-313.
- Khandwalla, P. N. (1977). The design of organizations. *Houghton Mifflin Harcourt P.*
- Kholeif, A., Abdel-Kader, M., & Sherer, M. (2007). ERP customization failure: institutionalized accounting practices, power relations and market forces. *Journal of Accounting and Organizational Change*, Vol. 3, No. 3, pp. 250-269.
- Khozaei, F., Ramayah, T., Sanusi Hassan, A., & Surlenty, L. (2012). Sense of attachment to place and fulfilled preferences, the mediating role of housing satisfaction. *Property Management*, 30(3), 292-310
- Kim, T. H., Lee, J. N., Chun, J. U., & Benbasat, I. (2014). Understanding the effect of knowledge management strategies on knowledge management performance: A contingency perspective. *Information & management*, 51(4), 398-416.
- Kotler, P. (1977). From sales obsession to marketing effectiveness: *Harvard Business Review.*
- Kotler, P. (1998). A generic concept of marketing. *Marketing Management*, 7(3), 48.
- Laudon, K.C. and Laudon, J.P. (1996), *Management Information Systems Organization and Technology* 4th ed., *Prentice-Hall, Englewood Cliffs, NJ.*

- Leftesi, A. (2008). The diffusion of management accounting practices in developing countries: Evidence from Libya, *unpublished PhD thesis submitted at the University of Huddersfield, UK*.
- Levitt, J. (1980). *Responses of plants to environmental stresses. Volume II. Water, radiation, salt, and other stresses* (No. Ed. 2). Academic Press
- Libby, T., & Waterhouse, J.H. (1996). Predicting change in management accounting systems. *Journal of Management Accounting Research*, 8, 137-150.
- Lohmoeller, J. B. (1989). Latent variable path analysis with partial least squares
- Lopez-Valeiras, E., Gomez-Conde, J., & Naranjo-Gil, D. (2015). Sustainable Innovation, Management Accounting and Control Systems, and International Performance. *Sustainability*, 7(3), 3479-3492.
- Macintosh, N. B., & Daft, R. L. (1987). Management control systems and departmental interdependencies: an empirical study. *Accounting, Organizations and Society*, 12(1), 49-61.
- Mahmood, M. & Mann, G. (1993). Measuring the organizational impact of information technology investment: An exploratory study. *Journal of Management Information System*, 10, pp. 97-122.
- Massey, C. , Auld, T. , Lewis, K. , Perry, M. , Walker, R. and Warriner, V. (2005), *Micro by Name, Medium by Nature: A Report on an Investigation into Business Excellence & New Zealand Micro-enterprises*, *New Zealand Centre for Small and Medium Enterprise Research, Massey University, Auckland*.
- McChlery, S., Godfrey, A. D., & Meechan, L. (2005). Barriers and catalysts to sound financial management systems in small sized enterprises. *Journal of Applied Accounting Research*, vol.7, pp. 1-26.
- McMahon, R. G. (2001). Business Growth and Performance and the Financial Reporting Practices of Australian Manufacturing SMEs. *Journal of Small Business Management*, 39(2), 152-164.
- McManus, L. (2012). Customer accounting and marketing performance measures in the hotel industry: Evidence from Australia. *International Journal of Hospitality Management*, 33, 140-152.
- Merchant, K.A. (1984). Influences on Departmental Budgeting: An Empirical Examination of a Contingency Model. *Accounting, Organizations and Society*, 9, 291-310.

- Mia. (1993). The role of MAS information in organization: an empirical study. *British Accounting Review*, 25, 269-285.
- Mia, L., & Chenhall, R. H. (1994). The usefulness of management accounting systems, functional differentiation and managerial effectiveness. *Accounting, Organizations and Society*, 19(1), 1-13.
- Miles, R. E. (2003). Organisational strategy, structure and process, *Stanford: Stanford University Press*.
- Ministry of Industry, Small and Medium Enterprises and Promotion of Investissement (MISMEPI). (2012). Upgrading SMEs: creation of enterprises (in french).
- Mitchell, F. and Reid, G.C. (2000). Editorial problems, challenges and opportunities: the small business as a setting for management accounting research. *Management Accounting Research*, vol. 11, pp. 385–390.
- Mosbah, a., & Debili, r. (2014). Development of algerian smes in the age of globalization. *Development*, 2(1), 37-48.
- National Office of Statistics (ONS). (2012). Economic indicators from 2000 to 2011. Available at: <http://www.ons.dz/-Tableau-Economique-d-Ensemble,60-.html>
- Narver, J. C., & Slater, S. F. (1990). The effect of a market orientation on business profitability. *The Journal of Marketing*, 20-35.
- Ng, F., A. Harrison, J., & Akroyd, C. (2013). A revenue management perspective of management accounting practice in small businesses. *Meditari Accountancy Research*, 21(2), 92-116
- Norburn, D., Birley, S., Dunn, M., & Payne, A. (1990). A four nation study of the relationship between marketing effectiveness, corporate culture, corporate values, and market orientation. *Journal of International Business Studies*, 451-468.
- O'Connor, N. (1995). The influence of organisational culture on the usefulness of budget participation by Singaporean-Chinese managers. *Accounting, Organizations and Society*, vol. 20, pp. 383–404.

- Ojra, J. (2014). Strategic management accounting practices in Palestinian companies: application of contingency theory perspective. *Doctoral dissertation, University of East Anglia*.
- Okpara, J.O., & Wynn, P. (2007). Determinants of small business growth constraints in a sub-saharan african economy. *SAM Advanced Management Journal*, 72(2), 24-35.
- Ongori, H., & Migiro, S. O. (2010). Information and communication technologies adoption in SMEs: literature review. *Journal of Chinese Entrepreneurship*, 2(1), 93-104.
- Oates, G. (2015). Literature Review and Synthesis of Management Control Systems: in the Context of the Public Sector. *International Journal of Business and Management*, 10(2), p52.
- Olsen DH & Cooney V. (2000). The strategic benefits of data warehousing: an accounting perspective. *Inform Strategy: Executive's J Winter*, 35–40.
- Opute, A.P. (2009). Empirical investigation of Accounting-Marketing integration UK financial services organisations: dimensions, antecedents and strategic marketing evidence. A PhD thesis submitted at the University of East Anglia, Norwich, UK.
- Otley, D. (1980). The contingency theory of management accounting: Achievement and prognosis* 1. *Accounting, Organizations and Society*, 5(4), 413-428.
- Perera, S., Harrison, G., & Poole, M. (1997). Customer-focused manufacturing strategy and use of operations-based non-financial performance measures: a research note. *Accounting Organisations and Society*, 22 (6) (1997), pp. 557-572.
- Porter, M. E. (1980). Competitive strategy: Techniques for analyzing industry and competitors. *Competitive strategy: techniques for analyzing industry and competitors*.
- Porter, M. E. (1985). Competitive advantage: creating and sustaining superior performance. 1985. *New York: FreePress*.
- Pratt, Z. L. (2004). An investigation of the relationship between external environment, mission and strategy, leadership, organizational culture and performance. *Unpublished Ph.D., Michigan State University, United States*.

- Reid, G.C. and Smith, J.A. (2000), "The impact of contingencies on management accounting system development", *Management Accounting Research*, Vol. 11 No. 4, pp. 327-450.
- Richard, M. (2000). Why Small Businesses Fail. *CMA Management*.
- Romanelli, E., & Tushman, M. L. (1986). Inertia, environments, and strategic choice: A quasi-experimental design for comparative-longitudinal research. *Management Science*, 32:608621.
- Roslender, R., & Hart, S. J. (2002). Integrating management accounting and marketing in the pursuit of competitive advantage: the case for strategic management accounting. *Critical Perspectives on Accounting*, 13(2), 255-277.
- Roslender, R., & Hart, S. (2003). In Search of Strategic Management Accounting: Theoretical and Field Study Perspectives. *Management Accounting Research*, 1(3), 255-'
- Ryals, L. and Payne, A. (2001). Customer relationship management in financial services: towards information-enabled relationship marketing. *Journal of Strategic Marketing*, 9, pp. 3-27.
- Ryals, L. J. and Knox, S. D. (2004). Measuring risk-adjusted customer life-time value and its impact on relationship marketing strategies and shareholder value. *European Journal of Marketing*, 39(5/6), pp.456-472.
- Ryals, L. (2008). *Managing Customer Profitability*, 1st edition, Chichester: John Wiley & Sons.
- Sakaran, U. (2000). *Research Methodes For Business.*, New York. 3th John Willy & Sons. Inc. In article.
- Sakaran, U. (2003). *Research methods for business (4th edition)*. New York: John Wiley.
- Seyal, A. H., Rahman, M. N. A., & Rahim, M. M. (2002). Determinants of academic use of the Internet: a structural equation model. *Behaviour & Information Technology*, 21(1), 71-86.
- Seyal, A. H., Rahim, M. M., & Rahman, M. N. A. (2000). An empirical investigation of use of information technology among small and medium business organizations: A Bruneian scenario. *EJISDC: The Electronic Journal on Information Systems in Developing Countries*,(2),7.

- Shank, J. K., & Govindarajan, V. (1988). Trans-action-based costing for the complex product line: a field study. *Journal of Cost Management*, 2(2), 31-38.
- Shank, J. K. & Govindarajan, V. (1989). Strategic cost analysis: The evolution from managerial to strategic accounting. *Irwin, Homewood, IL*.
- Shank, J., & Govindarajan, V. (1992). Strategic Cost Management: The Value Chain Perspective. *Journal of Management Accounting Research* 4, 179-197.
- Sharma, M. K., & Bhagwat, R. (2006). Performance measurements in the implementation of information systems in small and medium-sized enterprises: a framework and empirical analysis. *Measuring business excellence*, 10(4), 8-21.
- Sharp, B. (1991). Marketing orientation: more than just customer focus. *International Journal of Wine Marketing*, 3(1), 20-25.
- Shehab, M.A. (2008). Factors influencing accounting information system performance among small and medium enterprises (SMEs) in Tripoli. *MSc Theses, Universiti Utara Malaysia*.
- Simmonds, K. (1981). Strategic Management Accounting. *Management Accounting* 4, 59.
- Simons, R. (1995). Levers of control, *Harvard University Press, Boston, MA*.279.
- Slater, S. F., & Narver, J. C. (1994). Does competitive environment moderate the market orientation-performance relationship?. *The Journal of Marketing*, 46-55.
- Sohal, A. S., Perry, M., & Pratt, T. (1998). Developing partnerships and networks: learning from practices in Australia. *Technovation*, 18(4), 245-251.
- Sundtoft Hald, K., & Mouritsen, J. (2013). Enterprise resource planning, operations and management: Enabling and constraining ERP and the role of the production and operations manager. *International Journal of Operations & Production Management*, 33(8), 1075-1104.
- Taylor DW. (1996). Sub-cultural values and budget-related performance evaluation: Impact on international joint-venture managers. *Int. J. Bus. Stud.* 4(1): 35-50.
- Widener, S. (2004). An empirical investigation of the relation between the use of strategic human capital and the design of the management control system. *Accounting, Organization & Society*, 29(3&4), April/May, 37.

- Woods, M., Taylor, L., & Ge Fang, G. C. (2012). Electronics: a case study of economic value added in target costing. *Management Accounting Research*, 23(4): 261.
- Tippins, M. J., & Sohi, R. S. (2003). IT competency and firm performance: is organizational learning a missing link?. *Strategic management journal*, 24(8), 745-761.
- Tuan Mat, T. (2010). Management accounting and organizational change: impact of alignment of management accounting system, structure and strategy on performance. Retrieved from <http://ro.ecu.edu.au/theses/149>
- Verdu, A. J., Tamayo, I., & Ruiz-Moreno, A. (2012). The moderating effect of environmental uncertainty on the relationship between real options and technological innovation in high-tech firms. *Technovation*, 32(9), 579-590.
- Vogel, V., Evanshitzky, H., & Ramaseshan, B. (2008). Customer Equity drivers and future sales. *Journal of Marketing*, Vol. 72, pp. 98-108.
- Waweru, N. M., Hoque, Z., & Uliana, E. (2004). Management accounting change in South Africa: case studies from retail services. *Accounting, Auditing and Accountability Journal*, Vol. 17 No. 5, pp. 675-704.
- Wilson, R. M. (1995). Strategic management accounting. *Issues in Management Accounting*, 2, 159-90.
- Yazdifar, H. (2003, Mar. /Apr.). Management Accounting In the Twenty First Century Firm: A Strategic View. *Strategic Change*, 14(2), 109-113.
- Zahra, S. A., & Covin, J. G. (1993). Business strategy, technology policy and firm performance. *Strategic management journal*, 14(6), 451-478.
- Zeghal, D., & Maaloul, A. (2010). Analysing Value Added as an Indicator of Intellectual capital and its Consequences on Company Performance. *journal of Intellectual capita*~ 11(1), 39-60.
- Zikmund, W. G. (2003). Sample designs and sampling procedures. *Business research methods*, 7, 368-400.

APPENDIX A

QUESTIONNAIRE

The influence of the contingency factors on SMA usage in the Algerian SMEs

Dear Sir/madam

This research is undertaken to investigate, The influence of the contingency factors on SMA usage in the Algerian SMEs, and presenting this research as a part fulfillment of the requirement for the degree of Master of Science (International Accounting) at Universiti Utara Malaysia (UUM). For that this research can be made possible only through your cooperation. There is no right or wrong answers to the questions, all you need to do is to indicate the appropriate response which reflects your view based on your experience in firms.

All the information provided by you will be treated as confidential, and will used for the sole purpose of this research.

Thank you for your cooperation

Sincerely

Bouzourine abdelhalim
Master of International Accounting
College of Business
University Utara Malaysia
06010 Sintok, Kedah
Email: halim.19@hotmail.fr

Tunku Putri Intan Shafinaz
School of Accountancy
Universiti Utara Malaysia
College of Business

Part 2: GENERAL INSTRUCTION

For these sections below, please respond to the questions:

Section A: SMA usage

The following statements aim to assess the **Use of strategic management accounting Techniques** in your company.

(Please tick (√) the most appropriate number on the scale ranging)

1=not at all 2=slight extent 3=moderate extent 4=great extent

5=very large extent

what extent does your organization use the following techniques:						
	Costing	1	2	3	4	5
1	Activity based costing (is a costing methodology that identifies activities in an organization and assigns the cost of each activity with resources to all products and services according to the actual consumption by each)					
2	Life-cycle costing (is an economic analysis used in the selection of alternatives that impact both present and future costs.)					
3	Quality costing (tools and techniques, which can assist companies with improving quality of product and service and reducing the level of quality costs)					
4	Target costing (is an approach to determine a product's <u>life-cycle cost</u> which should be sufficient to develop specified functionality and quality					
5	Value-chain costing (a costing model that takes into account all aspects of the chain of production, from design to after-sales)					
Planning, control and performance measurements						
6	Benchmarking (identify the best practices in other companies and apply those practices to their own processes)					
7	performance measurement (process of collecting, analyzing and/or reporting information regarding the performance of an individual, group, organization)					
Customers Accounting						
8	Customer profitability analysis (Analysis of the revenue streams and service costs associated with specific customers or customer groups)					

Section B: Environment uncertainty

The following statements aim to assess the affect of **environment uncertainty** in your company.

(Please tick (√)the most appropriate number on the scale ranging)

1=strongly disagree 2= disagree 3=neutral 4= agree 5=strongly agree

what extent you agree with the following statements:		1	2	3	4	5
1	during the past 5 yr, New products and/or services have been marketed your industry					
2	during the past 5 yr, your firms facing dynamic external environment (economic and technological)					
3	during the past 5 yr, the market activities of your competitors Becoming less predictable					
4	During the past 5 yr , the tastes and preferences of your customers have become Much harder to predict					
5	During the past 5 yr , the legal, political and economic constraints surrounding your firm have increased					

Section C: Market orientation

The following statements aim to assess the affect of **Market Orientation** in your company.

(Please tick (√) the most appropriate number on the scale ranging)

1=strongly disagree 2= disagree 3=neutral 4= agree 5=strongly agree

what extent you agree with the following statements:		1	2	3	4	5
1	My company has a strong understanding of our customers					
2	my company work closely together to create superior value for our customers					
3	my company thinks in terms of serving the needs and wants of well-defined markets chosen for their long-term growth and profit potential for the company					
4	my company has a strong market orientation					

Section D: Technology

The following statements aim to assess the affect of **Technology** in your company.

(Please tick (√)the most appropriate number on the scale ranging)

1=strongly disagree 2= disagree 3=neutral 4= agree 5=strongly agree

what extent you agree with the following statements:		1	2	3	4	5
1	Our Technology is a core element of the operating system in the organization					
2	Our production/services techniques are technology based					
3	Our accounting information system is computer based					
4	Our organization invest in software packages to aid our accounting and other operational system					

Thank you for your cooperation.

APPENDIX B

استبيان

العوامل المحتملة التي تثر على استعمالات استراتيجية المحاسبة الادارية

الى السيد/السيدة:

انا طالب ماستر تخصص محاسبة دولية من جامعة اوتارا ماليزيا. ادعوكم في الدراسة التي اقوم بها والتي تبحث في موضوع العوامل المؤثرة على ممارسة تقنيات استراتيجية المحاسبة الادارية. هذه الدعوة موجهة الى مدير الشركة, مدير المحاسبة, مدير الرقابة او المدير المالي في المؤسسات المشاركة, او اي شخص كفؤ لتعبئة الاستبيان. راياكم يسعى بالكامل في تحقيق هدف هذه الدراسة, ونجاحها يعتمد على مشاركتكم في الاجابة على جميع الاسئلة, اشكركم لتعاونكم على قراءة هذه الرسالة ولوقتكم الثمين لتعبئة الاستبيان.



UUM
Universiti Utara Malaysia

المشرفة: د. رابية بنت محمد

البريد الالكتروني: rapiah@uum.edu.my

بوزورين عبد الحليم

طالب ماجستير في المحاسبة الدولية

مدرسة المحاسبة

كلية الاعمال

جامعة اوتارا ماليزيا

06010 سنتوك, قدح ماليزيا

البريد الالكتروني: Halim.19@hotmail.fr

الجزء الأول: هذا الجزء يتضمن مجموعة من الاسئلة على الشركة التي تعمل بها وعلى نفسك
من فضلك اختر الجواب الملائم

(1) منصب عملك هو:

- الرئيس التنفيذي
 مدير (حدد من فضلك)
 محاسب
 آخر (حدد من فضلك)

(2) نوع الشركة هو:

- شركة مساهمة محدودة
 شركة ذات اسهم
 شركة مساهمة محدودة ذات الشخص الوحيد
 شركة تضامن

(3) اجمالي العمال في الشركة هو:

- اقل من 50
 50-100
 101-150
 151-200
 201-250
 اكثر من 250

(4) قطاع الاعمال الخاص بالشركة هو:

- كهرباء والكترونيات
 كيميائيات وبتروولية
 الاغذية والمشروبات
 صناعة المعادن
 صناعة الادوية
 صناعة حرفية
 صناعة بلاستيكية
 آخر (حدد من فضلك)

(5) نوع المعلومات الاستراتيجية المحاسبية المستخدمة في شركتك هي:

- بواسطة الكمبيوتر
 يدوية

(6) خبرتك العملية في هذه الشركة هي:

- 1-5 سنوات
 6-10 سنوات
 11-15 سنة
 اكثر من 15 سنة

(7) خبرتك العملية في هذا القطاع هي:

- 1-5 سنوات
 6-10 سنوات
 11-15 سنة
 اكثر من 15 سنة

(8) اعلى شهادة متحصل عليها هي:

- ليسانس
 دكتوراه
 ماستر
 شهادة اخرى:

(9) يرجى تحديد سنك:

- 18-25
 26-35
 36-45
 46-55
 56 فما فوق

(10) الجنس:

- ذكر
 انثى

الجزء الاول: تعليمات عامة
من فضلك اجب على الأسئلة التالية

القسم (أ): استخدام تقنيات استراتيجية المحاسبة الادارية

البيانات التالية تهدف الى قياس استعمال تقنيات المحاسبة الادارية في شركتك

(من فضلك اختر من فضلك ضع علامة في المربع الانسب على مقياس:

1= لا اوافق بشدة 2= لا اوافق 3= متعادل 4= اوافق 5= اوافق بشدة)

الى اي حد تطبق المؤسسة التقنيات التالية:

5	4	3	2	1	التكلفة
					1 التكلفة حسب النشاط: و نظام يهتم بعلاج مشكلة تحميل التكاليف غير المباشرة وتخصيصها على المنتجات من خلال اعتبار ان النشاط هو موضوع التكلفة المراد قياسها أولاً، وبعد تحديد تكلفة النشاط يتم تحديد تكلفة المنتجات بقدر ما تستهلكه من هذه الانشطة المختلفة
					2 تكاليف دورة حياة المنتج: خفض تكلفة المنتج عن طريق إدارة التكلفة خلال جميع مراحل دورة حياته دون التركيز على مرحلة الإنتاج فقط كما هو المعتاد في الممارسات التقليدية
					3 تكاليف الجودة: هي مجموع التكاليف التي يتم إنفاقها في المنشأة أو المنظمة الإنتاجية لضمان تقديم المنتج إلى المستهلك حسب متطلباته و رغباته
					4 التكاليف المستهدفة: تهدف إلى تخفيض تكلفة المنتج أثناء مرحلة التخطيط والتطوير والتصميم
					5 تكلفة سلسلة القيمة: هي عملية إدارة جميع التكاليف المتعلقة بجميع مراحل حياة المنتج
					التخطيط والرقابة وقياس الأداء
					6 المقارنة بالافضل (الاداء المقارن): وتدرس الممارسات المثلى والمتاحة للمنافسين ثم تقوم بعد ذلك بتنفيذها كمحاولة للمساواة او التفوق على هؤلاء المنافسين في الاداء
					7 القياس المتوازن للاداء: تحديد مهمة المنظمة ثم تحديد الاستراتيجيات التي ينبغي على المنظمة تنفيذها في ضوء هذه المهمة، ثم ترجمة هذه الاستراتيجيات الى مجموعة متوازنة من المقاييس التي تعطي ادارة المنظمة معلومات شاملة عن وضع المنظمة
					محاسبة خاصة بالزبائن
					14 تحليل الربح من المستهلك: تحليل الربح المتحقق من زبون معين أو مجموعة زبائن

القسم (ب): عدم الاستقرار البيئي
البيانات التالية تهدف الى قياس عدم الاستقرار البيئي في شركتك
من فضلك ضع "علامة" في المربع الانسب على مقياس:

(1= لا اوافق بشدة 2= لا اوافق 3= متعادل 4= اوافق 5= اوافق بشدة)

الى اي حد تلتزم المؤسسة بالامور التالية:					
5	4	3	2	1	
					1 خلال الخمس (5) سنوات السابقة, شركتك قامت بتسويق منتجات او خدمات جديدة
					2 خلال الخمس (5) سنوات السابقة, واجهت شركتك بيئة خارجية ديناميكية اي بيئة غير ثابتة (في الاقتصاد والتكنولوجيا)
					3 خلال الخمس (5) سنوات السابقة, اصبحت الانشطة التسويقية للمنافسين أكثر صعوبة التنبؤ
					4 خلال الخمس (5) سنوات السابقة, اصبحت اذواق وتفضيلات الزبائن أكثر صعوبة التنبؤ
					5 خلال الخمس (5) سنوات السابقة, زادت القيود القانونية والسياسية والاقتصادية المحيطة بشركتك

القسم (ج): توجه السوق
البيانات التالية تهدف الى قياس توجه السوق في شركتك
من فضلك ضع "علامة" في المربع الانسب على مقياس:

(1= لا اوافق بشدة 2= لا اوافق 3= متعادل 4= اوافق 5= اوافق بشدة)

الى اي حد تلتزم المؤسسة بالامور التالية:					
5	4	3	2	1	
					1 الشركة التي أعمل بها تفهم جيدا زبائننا
					2 الشركة التي أعمل بها تهتم بشكل وثيق لخلق قيمة متفوقة لزبائننا
					3 الشركة التي أعمل بها تقوم على تلبية الاحتياجات والرغبات في السوق لتحقيق النمو والأرباح المحتملة على المدى الطويل للشركة
					4 الشركة التي أعمل بها لديها توجه قوي في السوق

القسم (د): التكنولوجيا وتطبيقاتها
البيانات التالية تهدف الى قياس التكنولوجيا وتطبيقاتها في شركتك
من فضلك ضع "علامة" في المربع الانسب على مقياس:

(1= لا اوافق بشدة 2= لا اوافق 3= متعادل 4= اوافق 5= اوافق بشدة)

الى اي حد تلتزم المؤسسة بالامور التالية:					
5	4	3	2	1	
					1 التكنولوجيا عنصر اساسي في نظام التشغيل لهذه المؤسسة
					2 منتجاتنا وخدماتنا تعتمد على التكنولوجيا بشكل كبير
					3 النظام المحاسبي للشركة يعتمد على البرامج المحاسبية الالكترونية
					4 نستثمر في حزم برمجية لدعم أنظمة المحاسبة وأنظمة التشغيل الأخرى

شكرا جزيلاً على

تعاونكم