

ROLE OF STRATEGIC MANAGEMENT ACCOUNTING TOWARDS SMES IN IRAQ

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ABSTRACT

Micro-and Small And Medium-Sized Enterprises (MSMEs) that add life and colour to the streets in Iraq, the country most known for its oil production. Through a cross-sectional survey approach using drop and pick data distribution methods, the study produced data from 200 small and medium-sized enterprises in Iraq. The results of the hypotheses tested indicate that factors such as: knowledge, individuals and government policy are key factors influencing small and medium-sized business success. This also indicates that these variables are key to improving the performance of small and medium-sized firms. However, studies also indicate that technology does have an impact on small and medium-sized enterprises' productivity. The same findings have been made on the relationship between accounting for strategic management and small and medium-sized enterprises' results. These findings can, however, be viewed with caution, taking account of the context in which the analysis was carried out. This study would support both researchers and small and medium-sized enterprise owners, as it would provide insight on the progress of small and medium-sized enterprises in decision-making, while also serving as a springboard for future studies. The study concludes, based on the results of this research, that skills, human capital and government policy are essential factors necessary to improve the productivity of small and medium-sized enterprises.

Keywords: Firms Performance, SME, Iraq, Technology, People, Information

INTRODUCTION

Strategic management accounting theory involves providing and using accounting information. To make strategic decisions that allow them to successfully manage their operations, organizations rely on their people's knowledge, such as managers and managers (Uyar, 2010; France, 2006). In large companies, strategic accounting management is more popular. However, small and medium-sized enterprises' importance has increased in recent years. In other words, the strategic accounting position cannot be overestimated (Uyar, 2010). It serves as the basis for strategic decisions that can either improve or positively affect business outcomes. This helps businesses to offer strategic competitive advantages.

However, due to the lack of strategic accounting standards, financial reporting is a major concern for SMEs worldwide. In addition, the lack of financial discipline has helped the downfall of SMEs. In Iraq, small and medium-sized enterprises face a very different scenario, as many lack adequate financial planning and decision-making capabilities. Small and medium-sized enterprises' success clearly requires sound financial planning and decision-making, particularly in times of intense competition among SMEs (Shehab, 2008). To tackle this issue, companies must develop a strategic accounting management framework, as suggests, Sheheb (2008). This study examines the role of strategic accounting management in assessing the performance of small and medium-sized companies in Iraq.

Overall, strategic accounting management is no longer novel in most areas, including accounting, marketing, and corporate governance. There were many fields of human endeavour. Strategic management accounting is treated both financially and non-financially, and it also ensures that decisions are not exceeded for factors such as decision-making, decision-making and decision-making. Accounting units or divisions, in particular, are responsible for providing adequate and necessary management accounting information.

A war-torn nation and decades of economic sanctions stifled Iraq's development. Small and medium-sized enterprises, which are seen as the backbone of a country's economy, have made little progress due to high start-up costs, inadequate government funding, and the unreliability of financial details given by SME operators.

Different business and accounting approaches are popular in today's diverse and competitive market environment (Abdel-Kader & Luther, 2006; Aziz, 2012; Mbawuni & Anertey, 2014). Information managers use economic data, particularly financial data, to make short- and long-term decisions and can be crucial to a variety of decision motivations (Royae, Salehi & Aseman, 2012). Traditional management accounting (MA) methods, such as traditional costing, variance analysis, budgeting, break-even analysis, and cost-benefit analysis, have either been used by firms that are no longer suited to today's market environment or have actually created paperwork business anomalies.

Corporate practice is increasing (Ahmad & Leftesi, 2014; Uyar, 2010; Abdel-Kader & Luther, 2008; Aziz, 2012). SMA techniques are well-established and widely used by large and small businesses, especially in Europe and Asia, due to increased use of SMA to close visible MA gaps (Ojra, 2014; Ramljak & Rogosic, 2012; Tillmann & Goddard, 2008).

Small businesses are self-sufficient, passionate, but their industry is less prevalent (Byrd, 2009). Small businesses played and continue to play a critical role in the growth, development, employment and industrialization of many economies worldwide (Rebecca & Benjamin, 2009; Kirsch, 2002). Small businesses in Nigeria performed below expectations due to a variety of factors, ranging from internal factors and environmental factors to frequent changes in government policy and some of the consequences affecting their operations (Yusuf, Olagbemi & Atere, 2012; Wynn, 2007; Okpara). Though government problems are in the hands of business owners, they can be resolved and business goals achieved by using SMA tools before decision-making (Aziz, 2012). Empirical evidence shows that small companies face a high failure rate that can be mitigated with proper management (Yusuf et al., 2012). It is recognized that many small business owners, in particular, cannot incorporate effective capital management tools to ensure substantial operational efficiency (Okpara & Wynn 2007).

For small businesses, the use of SMA instruments for business decisions that enhance their competitiveness and influence their performance (Aziz, 2012). It enables businesses to gain competitive advantage over multiple small businesses (Ojra, 2014; Aziz, 2012). SMA is used as a conceptual practice or as an accountant in strategic decision-making processes (Alsoboa, Nawaiseh, Karaki & Khattab, 2015). Decisions of competitors, government policies and fiscal changes all lead to the collection of data required to maintain a business strategically and escape a crowded market (Ojra, 2014).

Iraq's streets, renowned for oil production, are alive with life and color thanks to Small And Medium-Sized Enterprises (SMEs). The private sector hires almost 60% of the workforce (with the exception of petrol). Although SMEs are the small players of the industry, they operate through the most diverse industries, providing the greatest opportunities for youth.

Over recent years, unemployment has risen to at least 30 percent in Basra City and Al-Qurna, two of the country's largest oil-producing cities. Investment in micro and small enterprises generates new demands and opportunities for economic development, largely due to lack of government jobs and expertise gaps and rising youth demographics.

Since mid-1919, the United Nations Development Program (UNDP) has given targeted assistance to 319 new and existing SMEs across Basra and Al-Qurna through business development training and cash grants in collaboration with the Norwegian Refugee Council (NRC). Training focused on hard skills like finance and accounting, marketing, human resources, and personnel management, as well as soft skills like communication, teamwork, negotiating skills, decision-making, and problem-solving. Small and medium-sized businesses, like other emerging and developed economies, are vital to Iraq's economic growth and development. The fact that SMEs continue to grow and evolve in Iraq resembles the destabilizing sectarian violence and general chaos that followed the US invasion. Iraq is a Middle East and Persian Gulf Arab republic. Iraq's stagnant transition, combined with decades

of international sanctions, led to a war-torn state. Small and medium-sized companies have made little progress due to high start-up costs, low government funding, and lack of credible information from SMEs. The official unemployment rate in the country is 15%, but the true figure is assumed to be closer to 30%. Eight years after the 2003 U.S. invasion of Iraq, Iraq's national grid can only fulfill a fraction of the country's energy needs. These tough business and market conditions combined to reduce success rates for small and medium-sized enterprises, deter Iraqis from starting new small and medium-sized enterprises, and weaken Iraq's post-war economic recovery program.

Sherwan Mustafa, Iraqi Small and Medium Enterprises Chief Financial Officer, argued that revitalizing Iraq's small and medium-sized businesses is crucial to economic recovery and job creation. He argued that using financial information provided by sound and comprehensive accounting management information to make sound decisions is one way to revitalize SMEs.

In today's competitive environment, SMEs must verify and depend on accurate information. This experience can be used to analyze and predict future business decisions affecting the performance of the organization. Small and medium-sized enterprises should also analyze money return costs, whether to purchase one or another piece of equipment to maximize revenues, but not necessarily to produce the best operating performance, and how to improve future revenue decision-making. As a result, strategic management accounting is required to ensure effective implementation of the company's successful decisions.

A key argument, however, would indicate that many small and medium-sized enterprises still depend on "traditional financial accounting information in decision-making on product quality, operating efficiency, cost reduction, etc., and this has proved very difficult and often seriously affected management decisions. Therefore, traditional financial accounting" expertise does little to address decisions affecting SMEs that could improve the profitability of the organization. This is because traditional financial accounting knowledge appears to be rather unsystematic and limited (Norma & Paolo, 2010). Small and medium-sized enterprises therefore need to find an alternative strategy that would allow them to improve decision-making, cost-effectiveness and operating efficiency and improve their profitability. To this end, organizations need to re-evaluate their decision-making management processes, and a strategic accounting management system is one way to gain this insight. The fact that SMEs are still searching for financial information, such as large companies, makes setting up a strategic accounting management system very important for them. Consequently, accounting for strategic management has now become a must to maximize productivity for SMEs. Therefore, it is important to explore the role of strategic management accounting in small and medium-sized enterprises, given that strategic management accounting requires a well-planned and structured framework for collecting, processing, storing and transmitting data and managing data for decision-making and improving efficiency. On this basis, this study examines the role of strategic management accounting in the results of SMEs.

LITERATURE REVIEW

The technical meaning is somewhat vague, with several interpretations. First, strategy definition can be divided into two categories: theoretical and practical political strategies. Traditional strategic and structural study, theoretical strategy research including generic methods and subjectivism and process research are the three phases of strategic analysis (Quinn, James & Mintzberg, 1988). Cooper (1996) applied concepts like the survival zone, conflict strategy, and value-for-money, quality, and price at the same time during fierce competition. Miles & Snow (1978) described methods as defenders, prospectors and reactors. This is how companies respond to evolving environmental conditions and how technology, structure, and processes are structured to achieve strategic goals of the core organization.

The first two strategic directions and policies seemed relatively unproblematic. Strategies should be formulated sequentially, critically, systemically and analytically and seen as positive and organized action to achieve firm survival goals (Dent 1990). In contrast, Lindblom (1959) saw

strategies "muddling" sluggish and unrelated decisions and behaviour. The decision-making process was constantly interrupted, restored, and repeated, except any continuity, according to Mintzberg, et al., (1976). Similarly, Pettigrew (1985) argued that strategic decision-making caused friction and conflict between various organizational coalitions or groups. Such organizational studies consider strategic decisions involving conflicting interests to be chaotic, volatile, and disjointed. Strategic management is not linear or objective, but because strategies are formulated or shaped by social processes, the emphasis is on understanding the process and participants' involvement can be seen as increasing (Pettigrew, 1985).

According to Quinn (1980), incrementalism in formulating strategic governance is not the result of chaos, but rather a deliberate, conscious, proactive and systemic executive practice based on an iterative sequence in which strategies are gradually formulated and enforced. The world is socially constructed and strategic management is difficult due to the diverse attitudes and cognitive dynamics of various actors (Johnson 1987; Santala 1996). Consequently, managers are believed to control the minds, attitudes and activities of the employees of the company in a manner intended to achieve beneficial results (Chaffee 1985; Pettigrew, 1985; Santala, 1996). Strategic management is basically a method of managing the culture of a company; encouragement and commitment are important success factors, and strategic management is a task affecting the entire organization, not just top management.

According to Quinn (1980), incrementalism in the formulation of strategic governance has not emerged from chaos, but is a deliberate, conscious, optimistic, and systemic executive policy centered on the iterative sequence in which strategies are gradually formulated and enforced. The world is socially constructed and strategic management is difficult due to the diverse attitudes and cognitive dynamics of various actors (Johnson, 1987; Santala, 1996). Consequently, managers are believed to control the minds, attitudes and activities of the employees of the company in a manner intended to achieve beneficial results (Chaffee, 1985, Pettigrew, 1985; Santala, 1996). Strategic management is basically a method of managing the culture of a company; encouragement and commitment are important success factors, and strategic management is a task affecting the entire organization, not just top management.

The academic and management practices have undergone major changes. According to Roslender & Hart (2002), the number of developments to return accounting importance to management has increased. Kaplan was a leading figure in modern accounting management concepts. Promoting activity-based costing was one of Kaplan's contributions to the 1980s re-invention of management accounting standards. According to Otley (2001), activity-based cost prominence has increased the relevance of other underlying management-based accounting concerns such as activity-based budgeting, business-based cost management, and activity-based management. According to Otley (2001), the greatest adaptation to accounting principles may have happened during the cost-management period. Kaplan's work is also part of a broader trend of adapting and evolving accounting management practices. One of Kaplan's most important outcomes in the management accounting practice process is the advent of strategic management accounting as a modern paradigm of management accounting methods and procedures.

According to ECA (2001), a functional, high-quality basic infrastructure is required to support SMEs' economic performance and competitiveness. An ideal physical and IT infrastructure includes a nice, well-maintained road network, an airport and seaport, a secure power supply, and an integrated telecommunications network. Technological infrastructure has a significant impact on rural growth, according to Othman (2005), as it can stimulate new SME production while also increasing existing SME output. New technology and computer systems allow SMEs to process data in order to achieve effective and productive organizational management. However, this depends on the optimal availability of a particularly efficient power supply to other infrastructure installations. According to Arowomole (2000), the impact of technology on small and medium-sized companies is enormous because it allows easy and shared management decisions within corporations and other organizations.

As a result of on-going globalization, many companies, including small and medium-sized enterprises, were forced to seek new employees. This knowledge is used to identify and

forecast future decisions that affect SMEs' performance. According to Soleman (2008), the data-based information system may have an effect on industry. Small and medium-sized enterprises must also be concerned with reliable information that can contribute to the success of SMEs. In its report on SMEs, the Economic Commission for Africa notes that there is general consensus that industrial and entrepreneurial development requires investment in human capital (ECA, 2001). According to ECA (2001), demand for skills has continued to rise due to the growing speed of technological change, the spread of information technology, and rising competitive pressure. Technical skills and entrepreneurship personnel are more than just employees; they are the driving force and heart of every organization, large or small.

Government policies and policy decisions play a key role in deciding how much firm output contributes to national economic growth and development. According to Malhotra, et al., (2006), in the last two decades, small and medium-sized enterprises have been policy goals aimed at promoting economic development and jobs in developing countries. This is due in part to recognizing the growth value of small and medium-sized enterprises. Governments and donor organizations recommended that particular consideration be paid to small and medium-sized enterprises because of their unique position in poverty reduction, job creation and private sector expansion. Malhotra, et al., (2006), on the other hand, highlights the ongoing problematic discussion of small and medium-sized enterprises in the development community in the midst of this growing concern, especially given the poor performance of conventional pro-SME government policies, particularly in emerging and transitional economies. The emphasis on social and welfare assistance for SMEs rather than corporate productivity and sustainability has resulted in excessively protective policies that have stifled development in the private sector. Small and Medium-Sized Enterprises (SMEs) are considered the national economy's most significant market, owing to their perceived and real contributions to economic growth and national development. According to Ruth (2000), small and medium-sized enterprises create and provide employment, particularly during economic downturns, and are the source of business innovation and entrepreneurship, innovative individual efforts, competitive, and potential enterprises seedbeds. According to Hill (2001), SMEs are becoming increasingly important in many economies. Ruth (2000) also acknowledges SMEs' role in maintaining a balanced, diverse customer base.

AIM OF THE STUDY

The following research questions are formulated on the basis of the problem described in the problem statement of this study;

1. What is the strategic role of strategic management accounting in enhancing the efficiency of SMEs?
2. What is the relationship between strategic management accounting and success of small and medium-sized companies in Iraq?
3. What are the factors that have a big effect on the success of SMEs in Iraq?

The following research goals are formulated on the basis of the research issue and the problem statement of this study;

1. Determine the strategic role of strategic management accounting in enhancing the efficiency of SMEs.
2. Investigate the relationship between strategic management accounting and success of small and medium-sized enterprises in Iraq.
3. Investigate factors that have a major effect on the output of SMEs in Iraq.

METHODOLOGY

The study architecture is a structure for data collection and the analyses according to Bryman & Bell (2008). Zikmund (1991) applies more or less to the design of research and provides descriptions of the data collection process for a research project. It also allows the researcher to answer the questions posed by the researchers during the study. The issues of authenticity, trust and others are therefore extremely critical in this respect. The following research may be designed: experimental design, longitudinal design, cross-sectional design or social design and, eventually, case studies design. The longitudinal designs, for example, deal with changes, especially in the organisations. For more than once, samples are surveyed. Consequently, they are continually tested. This could be one or two times or more. Such a design could take a great deal of time and expense.

A cross-sectional style of research is chosen in this analysis and is also called social style. The social scientists or the field of social science also use this research design to carry out their work (Neil, 2009). It focuses primarily on collecting data not only on a single point but also in a given time as opposed to the longitudinal design to collect data in different times and locations.

In accordance with the main objective of the report, the Shehab Research Unit (2008) is to examine the role of strategic management accounting in improved performance of medium to medium size companies and the organisation of small and medium-sized enterprises composed of owners and accountants. The population of this report consists of small and medium-sized enterprises in Iraq accessed through the local business directory. "These individuals are the ideal means of providing information on the dimension of this report," says Shehab (2008). This was because small and medium-sized enterprises in Iraq lacked adequate records or data. The business directory has sorted 751 lists of small and medium-sized companies. Systems-based simple random sampling attracted 253 SMEs by collecting the main population from each 3rd object. In particular, the questionnaires were distributed to the owners and accountants of the small and medium sized businesses. The same is true for Sekaran, et al., (2001), arguing that the study sample should be within 250 if the Research Population is within the range of 750. In this study there have been interaction and a sample of this study with 298 small and medium-sized enterprises in a total. A total of 350 questionnaires were returned, however, only 200 were completed and qualified for review. The actual study sample therefore amounts to 200 with a 40% response rate.

EMPIRICAL RESULTS

The primary component analysis using Varimax rotation was conducted on several item constructs to validate the instrument and its constructs. Next, the advantage factors have been evaluated. The sample adequacy value for Kaiser-Meyer-Olkin was found to be 0.872. The Bartlett's sphericity test also reveals that the causes are clarified correctly by things at 0,000. The convergent validity (items representing the structure and not cross-load) and the discriminating validity (the constructions derived are distinct from other constructions) of the instrument can be viewed as fine

Table 1		
KMO RESULTS		
KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.880
Bartlett's Test of Sphericity	Approx. Chi-Square	3123.47
	Df	167
	Sig.	0.000

Both structures have cronbach alpha values above the minimum appropriate value of 0.7. All other systems, with the variables, had an alpha value above 0.7 and a rather good internal

quality. However, the Cronbach alpha rating of constructs (0.880) is approximately 0.9, which is a strong internal quality. The instrument is thus considered accurate.

Constructs	Cronbach s Alpha	Overall Alpha
Strategic Management Accounting	0.911	0.850
Output of Knowledge	0.809	
Technology	0.900	
SMEs performance	0.938	

DATA ANALYSIS

Demography	Types	Frequency	Percent
Designation	Chief Executive Officer	10	5
	Managing Director	10	5
	COO	80	40
	General manager	50	25
	Manager	50	25
Type of ownership	Private Limited	50	25
	Public Ltd.	50	25
	Sole proprietorship	50	25
	Partnership	50	25
Company Position	Headquarter	10	5
	Division	90	45
	Subsidiary	50	25
	Others	50	25
Number of Employees	< 50	20	10
	50-100	20	10
	100-200	10	5
	200-500	100	50
	> 500	50	25

The demographics of the respondents as seen in Table 3. Answers were collected from 200 employees of SMEs. Maximum number of respondents were chief operating officers (40%) followed by general manager and manager (25%) and the least number of respondents were CEO and MD (5%).

In the type of ownership the same number of respondents were there from each of the ownership styles (private ltd., public ltd, sole proprietorship and partnership. (25%) The highest number of companies were divisions (45%) followed by subsidiaries and others. (45%) The maximum number of companies had 200-500 employees (50%) followed by >500 employees (25%).

S. No	Independent variable	Dependent variable	Coefficient	sig	Result
1	Strategic Management Accounting	SMEs performance	0.601	0.000	Significance
2	Output of Knowledge		0.539	0.001	Significance
3	Technology		0.770	0.000	Significance

The findings in Table 4 shows that most of the hypotheses, suggested in this study, are supported. H01 shows a direct impact of strategic management accounting on SMEs performance ($\beta = 0.601$, $p = 0.000$). The β value = 60.0 indicates that strategic management accounting affects the dependent variable SMEs performance by about 60 percent. Therefore, a 1 percent increase will result in a 62 percent improvement in SMEs performance.

Second hypothesis, the impact of output of knowledge on SMEs performance ($\beta = 0.539$, $p = 0.001$). The β value = 0.539 indicates that output of knowledge affects the dependent variable SMEs performance by about 53.9 percent. Therefore, a 1 percent increase will result in a 53.9 percent improvement in SMEs performance.

The third hypothesis, the impact of technology on SMEs performance, was supported ($\beta = 0.770$, $p = 0.000$).

To ensure that all data collected from the field survey was free of incorrect data; the researcher first screened the data. One of the main reasons for data scanning is to detect error, if any, in particular data that is out of reach. Julie (200) points out that data screening is necessary to ensure that the data is error free. However, no errors or out-of-range data were found in this study. This provided the green light for the study to be carried out.

DISCUSSION

SMEs' presence in the Iraqi economy continues to be a neglected region. This study highlights Al Khaleej's in strategically and economically hostile environments. The research company is considered to be one of the most popular firms in the water industry. The results of the analysis indicate that the organisation employs five effective techniques. There are: purchases on credit, groundwater for low-cost fresh water, strong focus towards wholesale and consumers and high quality, investment in infrastructure and cost savings and social network and family support. The other four methods, aside from the final approach of social network and family support, are not compatible with previous research (Dyer & Mortensen, 2005; Abuznaid, 2014; Garonne & Vial, 2010). The natural variations between the Iraqi climate and other countries may be attributed to this. Furthermore, businesses in the Middle East have a distinct mindset from Eastern Europe or other violent climate nations, and their environmental reactions are also different. The consumer often varies in terms of experience, history, tastes and expertise from country to country.

The social network and family support approach is, however, compatible with the strategy of Dyer & Mortensen (2005), which finds family support essential for small and medium-sized businesses to succeed in hostile environments. It could be rational for people around the world to support one another, because human beings are relational by nature.

It has also been found that bribes in Basra are a way to promote work and solve the problems. In industry, work can hardly be completed without paying bribes. This is also consistent with the research by Dyer & Mortensen (2005). Lithuania, however, where Dyer & Mortensen analysed (2005), was 38th in the view of corruption index (2016), while Iraq stood 166th in the bottom line. Although the gap between the two countries is too high, Lithuania

remains behind several European countries. This may explain why the bribes pattern is small in Lithuania relative to Iraq, but that they are still a way of coping with business problems.

The other water providers in the town can use one or two of these methods or have their own special policies. For example, Salsal is known as the second effective water company to use Shat Al Al Arab river water and to combine it with tap water to minimise government costs for the procurement of water. This method is consistent with the use of groundwater by Al-khaleejto generate fresh water. Unfortunately, after the first meeting with him, Salsal CEO declined to engage in this report.

There are definitely substantial problems and threats to the corporate climate in Iraq. However, the results of the study referred to the question raised by Dyer & Mortensen (2005), which is: "Do the entrepreneurial strategies and resources needed to succeed differ depending on the "type" of hostile environment" The response is yes, based on what we have learned. The effectiveness of survival techniques depends on the type of community, and what works in a settlement does not work in another.

Finally, this is the first research to examine Basra's aggressive market climate and demonstrate the entrepreneurs' reactions to it. In comparison to other tactics used by businesses in various contexts, the company's strategies are special. We assume that Iraqi SMEs have their own tactics and responses to the harsh climate. Therefore, more research is required in various sectors and larger samples, to implement a structure that is generalizable among small and medium-sized enterprises in Basra.

CONCLUSION

The main objective of this study is to understand the relationship between strategic accounting management and efficiency. From the above results there is a major influence of strategic accounting management and small businesses success. Therefore this research is being performed in this particular area. These sub-objectives are achieved to fulfil the main goal. The conclusion is based on the findings of all the studies made. These were not found to have had a major impact on the output of small and medium size companies in Iraq. The results of this research should be regarded with some prudence. The research has shown that knowledge, people and government policy really impact the success of small and medium-sized enterprises. This study concluded that information, people and government policy plays a crucial role in increasing the success of Small and Medium Enterprises in Iraq. The strategic management accounting analysis is likely to result in a different context from the context in which the study was conducted.

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