

**Strategic Role of Strategic Management Accounting Towards Enhancing
SMEs Performance in Iraq**

By

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**Thesis Submitted to the Othman Yeop Abdullah
Graduate School of Business, University Utara Malaysia,
in Fulfillment of the Requirement for the Masters Degree
of International Accounting**

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ABSTRACT

The concept of strategic management accounting is related to the provisions and use of accounting information by people in the organization such as the management and the managers, for the purpose of making business decisions that would allow them to have competitive advantage and able to effectively control the firm's activity. The major purpose of this study is to investigate strategic role of strategic management accounting towards enhancing SMEs' performance in Iraq. The study generated data from 101 SMEs in Iraq through a cross-sectional questionnaire survey approach using drop and pick means of data distribution. The findings from the hypotheses tested show that factors such as: information, people and government policy are key factors impacting SMEs' performance. This further suggests that these factors are crucial in enhancing SMEs performance. However, the findings also show that technology does not affect the SMEs' performance. The same finding occurred on the relationship between strategic management accounting and SMEs performance. However, these results should be interpreted with caution bearing in mind the environment upon which this study was conducted. This study would be of benefit to both researchers and SMEs owners as it would provide a guideline upon which decisions regarding SMEs performance are to be made while also acting as springboard for future research. Based on the findings obtained in this study, the study concludes that information, people and government policy are significant factors required to enhance SMEs' performance.

Keywords: Strategic management accounting, SMEs performance, government policy, people

ABSTRAK

Konsep perakaunan pengurusan strategik yang berkaitan dengan peruntukan-peruntukan dan penggunaan maklumat perakaunan oleh orang-orang di dalam organisasi seperti pengurusan dan pengurus, bagi maksud membuat keputusan perniagaan yang akan membolehkan mereka mempunyai kelebihan daya saing dan berupaya untuk mengawal firma aktiviti. Tujuan utama kajian ini adalah untuk menyiasat peranan perakaunan pengurusan strategik ke arah meningkatkan prestasi PKS di Iraq. Data kajian ini yang dihasilkan daripada 101 PKS di Iraq melalui pendekatan keratan rentas tinjauan soal selidik yang menggunakan drop dan memilih cara pengagihan data. Penemuan daripada hipotesis diuji menunjukkan bahawa faktor-faktor seperti: maklumat, sumber manusia dan dasar kerajaan adalah faktor utama yang memberi kesan kepada prestasi PKS. Ini seterusnya menunjukkan bahawa faktor-faktor ini adalah penting dalam PKS meningkatkan prestasi. Namun, penemuan ini juga menunjukkan bahawa faktor teknologi tidak menyumbang kepada prestasi PKS. Dapatan yang serupa di dapah dalaw hubungan diantara pengurusan perakaunan strategik dan prestasi PKS. Walau bagaimanapun, keputusan ini harus ditafsirkan dengan berhati-hati dengan mengambil kira persekitaran di mana kajian ini dijalankan. Kajian ini akan memberi manfaat kepada penyelidik-penyelidik dan pemilik PKS kerana ia akan menyediakan satu garis panduan apabila keputusan mengenai prestasi PKS dibuat pada masa yang sama juga bertindak sebagai batu loncatan untuk masa depan yang research. Based pada penemuan yang diperolehi dalam kajian ini, kajian ini menyimpulkan bahawa maklumat, rakyat dan dasar kerajaan adalah faktor penting yang diperlukan untuk meningkatkan prestasi PKS .

Keywords: Pengurusan perakaunan strategik, prestasi PKS, dasar kerajaan, orang-orang

ACKNOWLEDGEMENT

First and foremost, I want to thank Almighty Allah for giving me the power and strength to complete this thesis. I would like to express my great appreciation to my supervisor, Dr. Haim Hilman Abdullah, for being very supportive and kind to me. This really makes my work a great learning experience; indeed, you would never be forgotten from my mind. Thank you very much for the invaluable guidance, encouragements, suggestions, comments, and assistance through-out the period of completing this thesis. Your kind advice will encourage me to do further research in the future

I owe a lot of debts to my family particularly to my father, mother and brothers for their moral and financial support. What I could say here is, indeed, you all have done well. I pray that the Almighty Allah will continue to bless you all. And finally, I would like to thank all my friends and well-wishers who have one way or the other during this my masters study.

Not forgetting all dearest lecturers who have shared their knowledge throughout my study in UUM. I am sure that I could not have arrived at this stage without them.

Thank you

Aziz Mohammed Aziz
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January 2012

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CHAPTER 1

INTRODUCTION

1.0 Introduction

The concept of strategic management accounting is related to the provisions and use of accounting information by people in the organization such as the management and the managers, for the purpose of making business decisions that would allow them to have competitive advantage and able to effectively control the firm's activities (Uyar, 2010; France, 2006). Strategic management accounting in particular is more popular among large firms. However, lately the popularity has been extended to SMEs. In other words, the role of strategic management accounting cannot be underestimated (Uyar, 2010). It stands as a foundation for making business decisions that would improve or positively affect the performance of firms. It helps firms to have better competitive advantage over competitors.

However, one major issue confronting SMEs across the globe is the inappropriate financial management resulting from the lack of strategic management accounting practices (Shehab, 2008). Okpara et al. (2007) pointed out that the lack of financial management has contributed to SMEs failures. The case of SMEs in Iraq is no different as many of them are lacking proper financial planning and decision-making (Shehab, 2008). No doubt, a good financial planning and decision making is indispensable for the SMEs performance particularly in these present days where competition seems to be very high among the SMEs firms (Shehab, 2008). To address this problem requires firms to practise strategic management accounting system as suggested by Shehab (2008). This present study therefore investigates the role of strategic management accounting on SMEs performance in Iraq.

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