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



UUM

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Malaysia

**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
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ENTERPRISES**



UUM
By

Universiti Utara Malaysia

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**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)**

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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, ketidakpastian 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 ketidakpastian 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, Ketidakpastian persekitaran tanggapan, Orientasi pasaran, Teknologi, Perakaunan pengurusan strategik, Perusahaan Kecil dan Sederhana (SME), Algeria.

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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



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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

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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

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06010 Sintok, Kedah

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Tunku Putri Intan Shafinaz

School of Accountancy

Universiti Utara Malaysia

College of Business

Part 1: demographic data: respondent's profile & company.
Please tick (√) on your answer:

1) your job title is:

- ☐ Chief executive office ☐ Accountant
☐ Manager (please specify) ☐ Others (please specify)

2) your company is being incorporated as:

- ☐ A limited liability company ☐ A limited liability company with a sole owner
☐ Partnership ☐ Solidarity Company

3) the total numbers of employees in the organization are:

- ☐ Fewer than 50 ☐ 50-100
☐ 101-150 ☐ 151-200
☐ 201-250 ☐ More than 250

4) the sector of your company's business is

- ☐ Electrical & electronics ☐ Chemical including Petroleum ☐ pharmaceutical
☐ industry
☐ Food & beverage ☐ handicraft ☐ Others: (please
☐ specific)
☐ Fabricated Metal ☐ plastics industry

5) the type of strategic management accounting information is used at your company is

- ☐ Computerized ☐ Manual

6) Your working experience in this company is:

- ☐ 1-5 years ☐ 11-15 years
☐ 6-10 years ☐ more than 15 years

7) Your working experience in the industry is:

- ☐ 1-5 years ☐ 6-10 years
☐ 11-15 years ☐ more than 15 years

8) your highest education is

- ☐ Degree ☐ amster
☐ Phd ☐ other (.....)

9) Please state your age

- ☐ 18-25 years ☐ 36-45 years ☐ above 56 years
☐ 26-35 years ☐ 46-55 years

10) Your Gender is:

- ☐ male ☐ female

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 تثرر 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.



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

(4) قطاع الاعمال الخاص بالشركة هو:

- ☐ كهرباء والكترونيات
☐ كيميائيات وبتروالية
☐ صناعة الادوية
☐ الاغذية والمشروبات
☐ صناعة حرفية
☐ صناعة المعادن
☐ 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:

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

(7) خبرتك العملية في هذا القطاع هي:

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

(8) اعلى شهادة متحصل عليها هي:

- ☐ ليسانس
☐ دكتوراه
☐ ماستر
☐ شهادة اخرى :.....

(9) يرجى تحديد سنك:

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

(10) الجنس:

- ☐ ذكر
☐ انثى

الجزء الاول: تعليمات عامة
من فضلك أجب 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 المناسب على مقياس:

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

الى اي حد تطبق المؤسسة التقنيات التالية:

التكلفة	1	2	3	4	5
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 رغبته					
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 بالأفضل (الأداء المقارن): وتدرس الممارسات المثلى والمتاحة للمنافسين ثم تقوم بعد ذلك بتنفيذها كمحاولة للمساواة أو التفوق على هؤلاء المنافسين في الأداء					
7					
القياس المتوازن للأداء: 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 و التكنولوجيا)					
3 خلال الخمس (5) سنوات السابقة, اصبحت الانشطة التسويقية للمنافسين اكثر صعوبة التنبؤ					
4 خلال الخمس (5) سنوات السابقة, اصبحت اذواق وتفضيلات الزبائن اكثر 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 اعمل بها تفهم جيدا زبائننا					
2 الشركة التي اعمل بها تهتم بشكل وثيق لخلق قيمة متفوقة لزبائننا					
3 الشركة التي اعمل بها تقوم على تلبية الاحتياجات والرغبات في السوق لتحقيق النمو والارباح المحتملة على المدى الطويل للشركة					
4 الشركة التي اعمل 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 جزيلا على

تعاونكم