

Abstract

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Measuring the Strength and Direction of the Relationship between Contingent Variables and Organization Performance through Strategic Management Accounting: An Empirical Study

This study examined the effect of contextual variables (strategic choices, market competition, and organization structure) on two distinct, yet complementary perspectives of strategic management accounting which are (management accountant participation and usage of SMA techniques) and, in turn, the mediating effect of SMA on organizational performance. A model is advanced and tested using path analysis using structural equation modelling to test the strength and direction of the relation among them. Data was collected using questionnaire from a sample of 260 large manufacturing companies in Giza governorates. Responses were obtained from 126 respondents. Usable response was 111, thus, representing usable response rate. The study's findings support propositions that an appropriate fit between contextual variables and complementary perspectives of SMA are positively associated with performance. Key words: Strategic management accounting, Contingency theory, Contextual variables, Structural equation modelling.