

# Abstract

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## **Study of the Importance of Complementary Perspectives of Strategic Management Accounting in a Dynamic Business Environment**

Traditional Management Accounting has been Considered as the Main Provider of Information For Decision Making .This Function has been Criticized by Variety of Academician &#97;&#110;&#100; Researchers. In the last Decade, This Criticism Implies the Need to Develop Management Accounting to be More Effective &#97;&#110;&#100; to be Strategic in Decision Making. The Last Decade has Witnessed the Need For the Transition From Traditional Management Accounting to Approach of Contingency Theory. Contingency Theory to Management Accounting System is Based on the Premises that There is no Universally Appropriate Accounting System Applying Equally to all Organization in all Circumstances &#97;&#110;&#100; Conditions, Rather It is Suggested that the Particular Features of an Appropriate Accounting System will Depend upon The Specific Circumstances in Which the Organization Finds Itself. However, There are Many Criticisms on The Contingencies Theory that led to Transfer to Strategic Management Accounting. The Question Which Might be Arising is Whether the Concept of Strategic Management Accounting has Well Influence on Decision Making. Therefore, The Main Objective of This Paper is to Investigate the Importance of Development of Management Accounting in a Dynamic Business Environment