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Supply chain management strategies, management accounting practices and firm's growth

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The purpose of this study is to investigate the impact of supply chain management strategies and management accounting practices on a firm's growth. A conceptual model was designed and two hypotheses were developed. This study is a survey-based methodology in Yemen. It used a simple random sampling technique to collect data from the companies. A final sample of 74 usable surveys were returned from various industries. The OLS regression results showed that supply chain management strategies and management accounting practices impact positively on a firm's growth. The results reported by this study can be valuable for companies' managements, academicians, accountants, and supply chain practitioners to deeply understand the extent to which supply chain management strategies and management accounting practices influence a firm's growth.

1. Introduction

This study investigates whether supply chain management strategies and management accounting practices impact on the growth of the firm. As the purpose of this study is to answer this essential issue, it is based on several empirical studies that found a correlation between supply chain management strategies, management accounting practices, and the growth of a company. In particular, the most effective supply chain management strategy is a link between the internal-focused, mature, and customer-focused skills of all supply chain members (Winser, 2003; Cooper, Lambert, & Pagh, 1997; Stank, Keller, and Daugherty 2001). A strong SCM strategy is a global extension of an organization's market orientation because SCM requires all supply chain participants to collaborate simultaneously to gratify customers (Green et al., 2006). A company's ability to provide value to its clients and other stakeholders is enhanced using management accounting techniques, which are essentially information systems. (Epstein & Lee, 2008; Nuhu, Baird, & Appuhami, 2016). Several empirical studies have demonstrated a correlation between supply chain management strategies and a company's performance (Martin & Grbac, 2003; Winser, 2003; Bowersox & Closs, 1996; Tan, 2002; Otto and Kotzab, 2003; Oliver and Delbridge, 2002). Several additional empirical studies have found a correlation between management accounting practices and firm performance (Ajibolade et al., 2010; Maziriri, 2017; Kraus et al., 2006; Alvarez, Sensini, Bello & Vazquez, 2021; Sandvik & Sandvik, 2003; Ahmad, 2017).

A review of the existing literature reveals that little research has been conducted on how supply chain management strategies and management accounting practices influence firm's growth in developed and developing countries in general, and in Yemen, the least developed country, in particular. According to the researchers, there is no evidence of a correlation between supply chain management strategies, management accounting practices, and business growth in Yemen. Therefore, if the company desires growth, it must understand its growth drivers. Theoretically, this study is significant because it enables researchers to gain a deeper understanding of supply chain management, management accounting, and firm's growth. In addition, this study contributes empirical evidence to a field notorious for its dearth of research.

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The remaining sections of the paper are as follows. The following section provides a concise literature review and hypotheses development. The third section provides an overview of the research methodology. The analysis and interpretations are discussed in the fourth section, while conclusions are drawn in the final section.

2. literature review and hypotheses development

2.1 SCMS and firm's growth

Supply Chain Management (SCM) is now a competitive advantage strategy and a top-level manager's primary concern (Green et al., 2006). SCM is described with the phrase "strategic level concept" (Stank et al., 2003). One of the primary objectives of supply chain management is to provide companies within the supply chain with increased consumer value and a competitive edge (Winser, 2003). The most effective supply chain management strategy is a link between the internal-focused, mature, and customer-focused skills of all supply chain members (Winser, 2003; Cooper, Lambert, & Pagh, 1997; Stank, Keller, & Daugherty 2001). A strong SCM strategy is a global extension of an organization's market orientation because SCM requires all supply chain participants to collaborate simultaneously to gratify customers (Green et al., 2006).

According to Hong and Jeong (2006), corporate supply chain strategies are essential for enhancing innovation and performance. This indicates that these strategies can help businesses adapt to environmental changes and thrive. Consequently, an SCM strategy can aid businesses in addressing these issues. Sezhiyan et al. (2011) found that SMC strategies positively impact a company's performance. Armistead and Mapes found in 1993 that as supply chain integration increased, manufacturing performance increased. Lee (2021) found that SCM strategies improve company performance directly and are linked to skills like R&D, technology implementation, output, and marketing. Green et al. (2006) found positive relationships between SCM strategies and a company's marketing and financial performance. A number of additional empirical studies have revealed a significant and direct relationship between SCM and firm performance (Otto and Kotzab, 2003; Bowersox and Closs, 1996; Winser, 2003; Martin & Grbac, 2003; Tan, 2002; Oliver & Delbridge, 2002).

Based on the above discussion, the following testable hypothesis was developed in a direct form:

H_1: *Supply chain management strategies impact positively on a firm's growth.*

2.2 MAPs and firm's growth

Management accounting entails the dissemination of financial and non-financial information to the organization's management in order to optimize its performance (Madegowda, 2007). Management accounting is a continuous development procedure that adds value. Implementing management accounting information is regarded as the determinant of a company's enhanced performance (Wang & Huynh 2013). Wang and Huynh (2013) indicated that a greater utilization of management accounting information will aid in enhancing the business performance of managers. Kosaiyakanont (2011) demonstrated that the larger business proprietors' awareness of the significance and advantages of management accounting, the greater their management accounting requirements.

Management accounting is a set of techniques used to aid in decision-making within an organization. (Ndwiga, 2011). Management accounting practices play an essential role in providing managers with accurate and expeditious information. Therefore, they are able to make better business decisions, which assists their companies in gaining a competitive advantage. The goal of management accounting is to help managers make better decisions by collecting, analyzing, and disseminating data that can be used to improve the way their organizations run in terms of operational efficiency, strategic direction, and return on investment. Management accounting methods not only increase a company's chances of success in the marketplace, but also lessen the possibility of bankruptcy. (Mitchell & Reid, 2000).

According to Ahmad and Mohamed-Zabri (2013), a management accounting practice is an essential part of ensuring that a firm's management functions efficiently, as well as enhancing the company's performance in the long run. A management accounting technique is an information instrument that helps a business better serve its clients and customers through the management of information and data (Epstein and Lee, 2008; Nuhu, Baird and Appuhami, 2016). In addition to facilitating effective decision-making, management accounting practices facilitate organizational behavior change (Axelsson, Laage-Hellman & Nilsson, 2002; Wang and Huynh, 2013). Organizations in a competitive, ever-changing environment benefit from management accounting practices that lead managerial action, motivate behaviors, and create cultural values to achieve their strategic goals (Gichaaga, 2013).

Ajibolade and colleagues (2010) showed a connection between the utilization of management accounting practices and the success of a company. Williams and Seaman (2002) present evidence that demonstrates the effect that accounting information practices have on the performance of companies. In a recent study, Maziriri (2017) examined management accounting practices in the context of SME performance and found that they had a positive impact on performance. In their 2016 study, Nuhu, Baird, and Appuhami, demonstrated that traditional management accounting practices to a greater extent than contemporary management accounting practices resulted in greater changes and improved results for organizations. Companies that adopt a PMS that takes into account both financial and non-financial measures, as suggested by Bryant et al. (2004), stand to gain more than their counterparts who focus solely on the latter. A study conducted by Abdel-Kader and

Luther (2006) identified the three most progressive forms of management accounting as activity-based methods, strategic management accounting, and the balance scorecard.

In an Argile and Slof (2003) study, it was revealed that respondents who used the reports to make financial decisions were significantly more likely to succeed than those who did not. Operational planning, performance evaluation, and strategy formulation were found to have a positive relationship with organizational unit success by Hansen and Van Der Stede (2003). Management accounting practices have a significant influence on many facets of a business, including cost reduction and quality enhancement, according to Chand and Dahiya (2010). According to Kraus et al., the other components of strategic planning did not affect success (2006). Management accounting has been linked favorably to hotel company success by researchers such as Alvarez, Sensini, Bello, and Vazquez (2021) and Sandvik and Sandvik (2003). In his 2017 study, Ahmad found that the success of small and medium-sized businesses was linked to the use of management bookkeeping techniques.

Based on the above discussion, the following testable hypothesis was developed in a direct form:

H_2*: Management accounting practices impacts positively on firm's growth*.

3. Research methodology

3.1 Questionnaire design

This study suggests a connection between supply chain management strategies and management accounting practices and the growth of a company. This investigation was conducted with Yemeni companies. This study utilized a questionnaire to collect data from respondents in order to answer the following research questions: (1) To what extent do supply chain management strategies impact a firm's growth? And (2) how do managerial accounting practices affect the development of a company? This study's conceptual framework was adopted and adapted from a number of related empirical studies (Bowersox and Closs, 1996; Sezhiyan et al., 2011; Armistead & Mapes, 1993; Lee, 2021; Oliver & Delbridge, 2002; Green et al., 2006; Ajibolade et al., 2010; Williams and Seaman, 2002; Maziriri, 2017; Nuhu, Baird & Appuhami, 2016; Bryant et al., 2004; Alvarez, Sensini, Bello & Vazquez, 2021; Sandvik & Sandvik, 2003; Ahmad, 2017; Abdel-Kader & Luther, 2006).

The questionnaire is divided into four distinct components. The first section included respondents' demographic information. The second section comprised assertions regarding the significance of management accounting procedures. The third section highlighted the significance of supply chain management strategies. The fourth section contained statements regarding the significance of firm's growth issues to the enterprises of the respondents.

3.2 Instrument of measurement

3.2.1 Demographic information

The demographic information in this study included the gender, job position, academic qualification, work experience, type of firm, industry type, and age of the firm. As for the gender, a nominal value of "1" is assigned to male and "2" is assigned to female. Regarding the job position, a nominal value of "1" is assigned for owner, a nominal value of "2" is assigned for general manager, a nominal value of "3" is assigned for controller, a nominal value of "4" is assigned for a CFO, a nominal value of "5" is assigned for a cost accountant, a nominal value of "6" is assigned for CPA, and a nominal value of "7" is assigned for internal accountant, and a nominal value of "8" is assigned for accountant.

With regard to academic qualification, a nominal value of "1" is assigned for less than bachelor degree, a nominal value of "2" is assigned for bachelor degree, a nominal value of "3" is assigned for master degree, and a nominal value of "4" is assigned for PhD. With respect to the work experience, a nominal value of "1" is assigned for less than 5 years, a nominal value of "2" is assigned for 5-10 years, a nominal value of "3" is assigned for 11-15 years, a nominal value of "4" is assigned for 16-20 years, and a nominal value of "5" is assigned for 21 and above years. With respect to the type of firm, a nominal value of "1" is assigned for joint-stock company, a nominal value of "2" is assigned for limited liability company, a nominal value of "3" is assigned for private company, and a nominal value of "4" is assigned for joint-venture company.

With regard to the industry type, a nominal value of "1" is assigned for Fast food, a nominal value of "2" is assigned for Hypermarkets & superstores, a nominal value of "3" is assigned for Oilseed processing, a nominal value of "4" is assigned for Paper products, and a nominal value of "5" is assigned for Personal care & household products, a nominal value of "6" is assigned for Pharmaceuticals, a nominal value of "7" is assigned for Print publishing, a nominal value of "8" is assigned for Supermarkets, food & drugstores, a nominal value of "9" is assigned for Vegetable farming, a nominal value of "10" is assigned for Poultry farming, a nominal value of "11" is assigned for Dairy & egg products, a nominal value of "12" is assigned for Apparel design & manufacturing, a nominal value of "13" is assigned for Cattle farming, and a nominal value of "14" is assigned for other industry type. As for the company's age, a nominal value of "1" is assigned for the age under 10, a nominal value of "2" is assigned for ages ranging from 10 to 20, and a nominal value of "3" is assigned for ages above 20 years.

3.2.2 Firm's growth (FG)

Firm's growth is the dependent variable in this investigation. A Likert Scale with seven points is used to make the measurement for this variable. The Likert Scale has seven points that range from 1 (low importance), which indicates the least important level of the growth measure to the company, to 7 (high importance), which indicates the most important level of the growth measure to the company. The lowest level of importance of the growth measure to the company is 1. This variable is made up of five different items that are used to determine the degree of importance that the respondents place on the growth measures for their respective companies. Prior to being used for further analysis, this variable had been subject to a reliability test in order to determine its reliability. The five items are as follows:

FG1: Marketing performance, such as market share and sales volume.
FG2: Financial performance measures such as ROI, ROA, ROS, and company value.
FG3: Product worth assessment among customers.
FG4: The ability to satisfy customers.
FG5: Maintaining the firm's general competitive advantage

3.2.3 Management accounting practices (MAPs)

Management accounting practices (MAPs) is one of this study's independent variables. It measures the perceived importance of MAPs using a seven-point Likert scale, ranging from 1 (very unimportant), indicating the least perceived importance of the Management accounting practices, to 7 (very important), indicating the greatest perceived importance of the Management accounting practices. A total of eleven items are included in this variable, and they are all used to measure respondents' perceptions of the significance of Maps. Before being utilized for further analysis, this variable underwent a reliability test. The eleven factors indicating the perceived importance of MAPs are as follows:

MAPs 1: Budgeting
MAPs 2: Planning and control
MAPs 3: Cost-volume-profit analysis
MAPs 4: Target costing
MAPs 5: Quality cost reporting
MAPs 6 Performance measurement and evaluation
MAPs 7: Responsibility accounting
MAPs 8: Standard costing and variance analysis
MAPs 9: Strategic planning
MAPs 10: Transfer pricing

3.2.4 Supply chain management strategies (SCMS)

Supply chain management strategies (SCMS) is one of this study's independent variables. It measures the perceived importance of SCMS using a five-point Likert scale, ranging from 1 (very insignificant), indicating the least perceived importance of supply chain management strategies, to 5 (very important), indicating the greatest perceived importance of supply chain management strategies. This variable consists of four items used to measure respondents' perceptions of SCMS' importance. Before being utilized for further analysis, this variable underwent a reliability test. The following four factors indicate the perceived significance of SCMS:

SCMS 1: Investigating novel approaches to integrating supply chain management tasks,
SCMS 2: Creating a dialogue platform to discuss potential customer requirements,
SCMS 3: Increasing confidence throughout the supply chain,
SCMS 4: Expanding the firm's supply chain beyond its suppliers/customers.

3.3 Model specification and analysis

This study examines the associations of supply chain management strategies (SCMS) and management accounting practices (MAPs) with a firm's growth (FG). The model of this study can be expressed as follows:

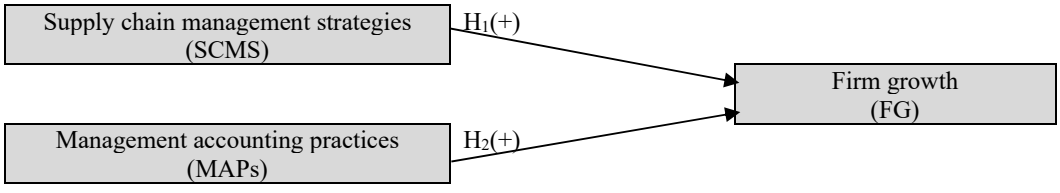

Fig. 1. Theoretical Framework

Several statistical methods were used to analyze the study's data, which were analyzed using SPSS version 20 for Windows. Frequencies and percentages, multiple regression, Cronbach Alpha, and factor analysis were utilized as statistical instruments.

3.4 Data collection

The suitable sample reflecting the entire sample is gathered using the simple random sampling method. This research gathered data from company staff. Owner, controller, general manager, internal accountant, CPA, accountant, CFO, and other employment roles are included in the sample. The data was gathered between March and August of 2022. The Google Forms tool was used to create the questionnaire due to its simplicity and speed in disseminating and filling out the questionnaire by respondents. The survey link was distributed to the businesses' staff via popular social media networks such as Whatsapp Groups, Instagram, SnapChat, Facebook, and Email. This procedure resulted in 74 usable surveys.

4. Analysis and interpretations

4.1 Sample characteristics

Table 1 shows the sample characteristics. The majority of the respondents (58%) were male, (30%) were accountants, (32%) had work experience between 11 to 15 years, and (84%) were bachelor's degree holders. Further, the majority of the sampled companies (52%) were private companies, (55%) were aged more than 20 years, and (15%) were hypermarkets and superstores.

Table 1
Sample characteristics

	Demographic information	Frequency	Percent %
Gender	Male	43	58
	Female	31	42
	Owner	3	4
	General Manager	7	9
	Controller	8	11
Job position	CFO	7	9
	Cost Accountant	10	14
	Certified Public Accountant	9	12
	Internal accountant	8	11
	Accountant	22	30
	Bachelor’s degree	62	84
Academic qualification	Master’s degree	9	12
	PhD	2	3
	Others	1	1
	Less than 5 years	10	14
	5-10 years	14	19
Work experience	11-15 years	24	32
	16-20 years	20	27
	21 and above	6	8
	Joint-stock company	19	23
Type of firm	Limited liability company	17	21
	Private company	43	52
	Joint-venture company	3	4
	Fast food	4	5
	Hypermarkets & superstores	13	15
	Oilseed processing	3	4
	Paper products	2	3
	Personal care & household products	1	1
	Pharmaceuticals	3	4
Industry type	Print publishing	3	4
	Supermarkets, food & drugstores	5	7
	Vegetable farming	7	9
	Poultry farming	5	7
	Dairy & egg products	٨	8
	Apparel design & manufacturing	10	9
	Cattle farming	7	9
	Others	11	14
	Less than 10 years	8	11
Age of the company	10-20 years	25	34
	More than 20 years	41	55

4.2 Summary statistics

The descriptive statistics for each variable in this study are shown in Table 2. Included among these are the mean, standard deviation, skewness, and kurtosis. The descriptive statistics were computed for each of the four supply chain management strategies construct (SCMS) items, the ten management accounting practices (MAPs) items, and the five firm's growth items.

Table 2
Mean, Standard, Skewness and Kurtosis (n =74)

Constructs	Items	Mean	Standard	Skewness	Kurtosis
SCMS	SCMS1	4.19	2.642	-.005	-1.795
	SCMS2	4.22	2.500	-.215	-1.708
	SCMS3	4.33	2.324	-.490	-1.253
	SCMS4	4.31	2.370	-.402	-1.365
MAPs	MAPs1	6.11	0.880	-.221	-1.688
	MAPs2	6.23	1.228	-1.129	-.565
	MAPs3	5.74	1.116	-.629	-.977
	MAPs4	5.89	1.000	.224	-1.954
	MAPs5	6.26	0.803	-.508	-1.263
	MAPs6	6.74	0.441	-1.120	-.766
	MAPs7	6.53	0.823	-1.217	.069
	MAPs8	5.44	1.140	.140	-1.388
	MAPs9	6.22	1.323	-1.120	-.766
	MAPs10	5.59	1.321	-.005	-1.795
FG	GRTH1	5.26	1.515	.010	-1.632
	GRTH2	5.23	1.615	-.374	-1.436
	GRTH3	5.56	1.718	-.734	-1.287
	GRTH4	5.11	1.557	-.250	-1.390
	GRTH5	5.33	1.500	.228	-1.955

It can be seen from Table 2 that the item means ranged from 6.74 to 4.19, and that the standard deviations ranged from 2.64 to 0.49 for each item. This was determined in the same way as the skewness and kurtosis values were determined for the normal distribution of the data. According to Table 2, the values of skewness and kurtosis in Table 2 indicate that the data were normally distributed since they were between -1.96 and 1.96 when the values were computed.

4.3 Measurement model

To validate the concept validity of the instrument's components, confirmatory factor analysis (CFA) was used. Each item's dependability can be investigated by calculating its factor loading on its associated latent variable. As shown in Table 3, the CFA findings demonstrated that the scales were valid for the factors under consideration because the factor loading exceeded 0.70. Furthermore, the average variance extracted was used to examine the parallel validity (AVE). Because the AVE estimates are all greater than 0.5, the AVE findings indicated the presence of convergent validity among the constructs evaluated, as shown in Table 3.

Cronbach alpha was computed to assess the reliability of each construct. Table 3 shows that the Cronbach alpha findings suggested that the scales were reliable for the variables under investigation. Furthermore, the reliability was evaluated using the composite reliability (CR), which gauges how free the items were from random error, showing consistent findings. As shown in Table 3, the CR findings showed that the scales were reliable for the factors under consideration.

Table 3
Constructs' validity and reliability

Constructs	Items	Factor loadings	Cronbach's alpha	CR	AVE
SCMS	SCMS1	.886	.912	0.970	0.890
	SCMS2	.897			
	SCMS3	.997			
	SCMS4	.989			
MAPs	MAPs1	.620	.763	0.959	0.702
	MAPs2	.878			
	MAPs3	.936			
	MAPs4	.874			
	MAPs5	.935			
	MAPs6	.865			
	MAPs7	.654			
	MAPs8	.965			
	MAPs9	.865			
	MAPs10	.704			
FG	FG1	.678	.980	0.946	0.810
	FG2	.965			
	FG3	.946			
	FG4	.976			
	FG5	.905			

In order to determine the level of correlation between the variables, Pearson correlation has been calculated as shown in Table 4 to determine the degree of correlation.

Table 4
Correlation matrix (n = 74)

	SCMS	MAPs	FG
SCMS	1		
MAPs	.448**	1	
FG	.629**	.653**	1

Correlation is significant at the 0.01 level (2-tailed).

Table 4 shows that all constructs were positively and significantly correlated with one another at level 0.01. At the 0.01 level, the correlation between the factors varied from 0.653 to 0.448. The correlation matrix confirms that no multicollinearity occurs among the variables in the multiple regression for the relationship of SCMS and MAPs with FG because the correlation was less than 0.90.

4.4 Hypotheses testing

Multiple regression was used to evaluate the hypotheses established by this research. The Ordinary-Least Squares (OLS) analysis was used to investigate the relationship of SCMS and MAPs with FG, as shown in Table 5.

Table 5
OLS Regression Results

	Coef.	*t*	P> |t|
(Constant)	.176	.568	.572
SCMS	.488	24.245	**.000**
MAPs	.500	9.029	**.000**
Adjusted R^2	93.1		
P-value	0.000		
Model F-stat.	541.486		

Bold = significance at 1%, 5% and 10% (one-tailed significance)

The FG model has an F-value that is statistically significant at the 1% level. This means that the model as a whole can be understood. The FG has an adjusted R^2 of 93.1%. The number shows that 93.1% of the total difference in firm's growth can be explained by the FG model. This shows that the firm's growth model is a good fit. The results show that firm's growth FG predicted supply chain management strategies SCMS ($p< 0.000$, two-tailed significance). This result is in line with what previous studies have found (Martin & Grbac, 2003; Winser, 2003; Tan, 2002; Bowersox & Closs, 1996; Otto & Kotzab, 2003; Oliver & Delbridge, 2002). Therefore, hypothesis H_1 is supported.

The results also showed a significantly positive relationship between management accounting practices MAPs and firm's growth ($p< 0.000$, two-tailed significance). This result supports the findings of the previous studies (Ajibolade et al., 2010; Maziriri, 2017; Kraus et al., 2006; Alvarez, Sensini, Bello & Vazquez, 2021; Sandvik & Sandvik, 2003; Ahmad, 2017). Thus, hypothesis H_2 is accepted.

5. Conclusion

The aim of this study was to examine the impact of supply chain management strategies and management accounting practices on firm's growth among 74 companies in Yemen. The FG theorized model fits the data well and supports the suggested hypotheses. The results strongly indicate that supply chain management strategies and management accounting practices are positively related to a firm's growth. The adoption of supply chain management strategies and good practices of management accounting led to a higher growth of the company.

The managers of companies need to concentrate their attention and efforts on supply chain management activities that span across functional areas, such as the management of business partnering relationships, the enforcement of lean aspects in business models, and the introduction of quality throughout the entire company. The success of adapting SCM strategies is contingent not only on how managers handle the basic activities of the supply chain but also on how businesses build their capabilities in logistics. The use of management accounting practices, which are connected to the provision of management solutions for internal management purposes, is another thing that managers need to do more of. Managerial accounting practices are extremely vital since they supply managers with the correct and most recent information possible. Therefore, they can make more informed judgments about business, which provides an advantage for their companies over those of their rivals (Ndwiga, 2011; Sezhiyan et al., 2011).

Even though the objective of the study was accomplished, there are a few opportunities that should be considered for future research. In this study, the sample size is made up of 74 different types of sectors. In this way, future research could consider

using a large sample from one sector, such as the manufacturing industry. Also, this study was done with the methodology of a survey. In a future line of research, an interview could be used to assist get more clarifications. Also, 10 management accounting practices were surveyed as part of this study. Some practices that weren't part of this study may be added to a study in the future.

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