

The manager and the accounting information system in small companies

Imen Jammoussi^{a*} and Mourad Mroua^a

^aUniversity of Sfax, Tunisia

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ABSTRACT

In very small organizations, the role of the manager in the choice and implementation of tools is predominant. In these entities, resources are scarce and accounting information systems are not very formalized. In this research work, we therefore sought to identify the typical profile of this manager and to understand his propensity to use accounting data. Several recent studies have highlighted the relevance of the concept of organizational bricolage to analyze the practices of small businesses. With this in mind, we have sought to explore the ways in which managers of small businesses use accounting information systems. For this, we opted for the qualitative research method based on semi-structured interviews with managers of small Tunisian companies. To conduct this study, we used a qualitative methodology. 36 companies were selected for study. The cross-site case study was favored because it maximizes generalization bias. Finally, the profile of the manager has an influence on the SIC and induces a type of MSE. The results of our research led to the conclusion that there are three types of small business leaders: survivalists, emerging and structured.

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1. Introduction

Several studies, including those by Lavigne (1999) and GREPME (1997), have argued that managers of small and medium-sized enterprises (SMEs) are attracted to oral information and the most informal media. For his part, Lavigne (1999) retained what was the existence of rudimentary accounting information systems (AIS) in this type of company. Chapellier and Ben Hamadi (2012) adds that the difficulty of coupling between the accounting information which can be structuring by nature and the specificity of the decision-making process of the managers of SMEs can explain the low importance given by the latter to accounting data in business management. In any case, these SMEs suffer from many problems such as organizational weakness, difficulty of access to capital, financial services and public markets and very low access to information and technologies.

For these companies, the tax burden is very heavy and constitutes an obstacle to their development, in addition to the fact that according to the OECD (2017) and the BADF (2018, 2019), these companies very rarely benefit from accompaniment. Beyond all these problems, we must ask ourselves whether the profile of the manager does not influence the accounting information system of small Tunisian companies. What type of managers do we meet in small Tunisian firms? How can we characterize the accounting information system of these firms based on the profile of the managers, who are generally owners? And how to define their typology from the profile of the manager?

* Corresponding author.

E-mail address: dr.imen.jammoussi@gmail.com (I. Jammoussi)

Notwithstanding, these firms are admittedly small, but Ndjanyou (2008) considers them to be mere models of large organizations. They are the engine of employment and economic growth in most OECD countries and in West Africa (Adesunkanmi, 2012, 2018). In these companies, all activities, both traditional and innovative, as well as all sectors of the economy, are present. For the Economic and Social Council, in a world of abundance, SMEs represent 90% of the entrepreneurial fabric in almost all countries. This same Economic and Social Council considers that the creation of SMEs is largely helped, however, the more one advances in time the more the entrepreneur finds himself isolated and often deprived. Moreover, a good number of studies conducted on the management of small and medium-sized enterprises (SMEs) have revealed that the management of SMEs is highly centralized (Diouf, 2022; Nizeyimana & Dakonyeme, 2021), and that the management of small and medium-sized enterprises (SMEs) is often not centralized, and that the image of the company is confused with that of its leader (Foliard, 2010), who himself is a one-man band (Thevenard-Puthod & Picard, 2013; Barbot-Grizzo, 2012), who delegates very little of his prerogatives and very often assumes most of the functions alone. However, it is important to remember that from one manager to another, these preferences are more or less different; since some managers tend to use oral and informal information, while others are more comfortable with written and formalized information, especially with regard to accounting information. It is important to remember that, whatever the size of the company, well kept accounts are necessary if it is to be competitive. Accounting is therefore a management tool. Every company manager must have a wide range of knowledge that is essential to mastering accounting. In this sense, the AIS is often defined as: *"An organized set of structures, means and actors allowing the production of accounting data, mandatory and optional, historical and forecast; used by managers to manage their companies"*. It is therefore a subsystem of the company's information system that allows the collection, processing and dissemination of data corresponding to accounting operations. The company manager uses accounting as an information system and becomes the interface between the commercial, technical and financial departments.

In small companies, the accounting information system is more spontaneous. However, as the company grows, we pay more attention to the AIS. Indeed, as the size of the company increases, as does the level of its turnover and its workforce, the complexity of the accounting data systems and their use by managers will increase.

Recall that through this research, we seek to discover the typical profile of the owner-manager of the small Tunisian company to compare it with the typology, in general. We also seek to characterize the Accounting Information System of the small companies TPE, from the typical profile of its leader, very often owner.

2. Profiles of accounting information systems

It is now up to us to focus, throughout this section, on the anthropology of small Tunisian companies from the psychology of their leaders, which will allow us to arrive at a definition of the typical profile of the leader, to the light of contingency factors. We will also attempt to identify information on the characterization of the AIS.

2.1. Anthropology of small business

By anthropology we mean not that as a science, but anthropology as a disciplinary approach. In this sense, we plan to apply an anthropological approach to small business. We start by defining what anthropology is, and how to define the anthropological approach?

For AFA (2017): *"anthropology gathers all the sciences that study man in his different dimensions, while the anthropological approach has for object of investigation the social units of small scale from which it tries to elaborate an analysis of more general scope"*. They add that social and cultural anthropology is nothing other than ethnography, which is a science that is interested in human groups regardless of their characteristics. For Praquin (2009): *"the management researcher can claim to borrow from related disciplinary fields to develop new knowledge"*. For his part, Ngok Evina (2007) maintains that the anthropology of small business in Africa is characterized by the culture of the ethnic group of the manager. The author adds that in terms of the typology of the leader, we can resort to a hierarchical method, which produces partitions into larger and larger classes, or to a non-hierarchical method, which produces the opposite effect.

Of course, there are several, but in this approach, we will only seek to know the typical profile of the small business entrepreneur.

In this sense, Filion (2000) has proposed different ways of defining the entrepreneur. Indeed, behaviorists have listed creative and intuitive characteristics of the entrepreneur, while economists have associated the entrepreneur with innovation. Cole (1959) opened the way to research on entrepreneurial typologies, but Smith (1967) was the first to present a typology of entrepreneurs on an empirical basis (Nijkamp, 2003). Filion (2000), for his part, recognized several typologies, such as that of Marchesnay (2003): Perennity Independence Growth and Growth Autonomy Perennity, or that of Hernandez (2001): the manager, the excluded, the entrepreneur, or that of Ngok Evina (2007), the self-taught, the schooled, the noble, the seekers, the imitators and the innovators; or even the builders, the prestige and the dynamic. For his part, Filion (1988) defined the entrepreneur as the lumberjack, the seducer, the sportsman, the vacationer and the missionary.

2.2. Typology of VSE managers

According to Ngok Evina (2007), there is a relationship between the manager and his company. Thus, it is recognized that contingency factors influence the actions and decisions of the manager and intervene in the management of companies. For Chapellier and Ben Hamadi (2012), the profile of the leader is an element quite characteristic of the universe of the SME certainly, but also of small companies. They thus maintain that the entrepreneur is: “(...) *sometimes self-taught, sometimes a graduate of higher education, alternately a young creator with no experience, an executive who has resigned from a large group or the heir to an old family business.*” Dieng (2018) identified two types of leaders: “*ambitious leaders, who are driven by a profit objective (95%), a growth objective (85%) and a search for independence (70%); and growth-seeking managers, who have undergone managerial-type training and have a penchant for the search for growth and the search for profit.*”

In Morocco, Loué and Majdouline (2014) divided managers into: buyers, sole proprietors and owner-partners. Ndjambou and Sassine (2014), to determine the typical profile of the Gabonese SME manager, they associated culture, performance and profile. In the Tunisian context, Chapellier and Ben Hamadi (2012, 2014), associated culture and profile. For them, young managers are between 35 and 45 years old, accomplished majors are between 44 and 65 years old and experienced patriarchs are between 45 and 71 years old. In Chad, Ngongang (2006), apprehends the profile of the manager on the psychological, behavioral, and socio-demographic levels. Jlassi and Besson (2012), for their part, argue that there are Five typical profiles: SSF (stagnation, technical skills, and follower), GIM (growth, innovation and management skills), TFG (technical skills, follower and growth), TIG (technical skills, innovator and growth) and MIG (management skills, innovator and growth). We can thus deduce that the development of the small business depends on the competence of the entrepreneur (Jaouen & Tessier, 2014; Jaouen & Torrès, 2008; Ngok Evina, 2007; Jaouen, 2006; Puthod, 2006; Marchesnay, 2003; Gueguen, 2001) and that the profile of its leader is contingent on the environment in which the business operates (Barbot-Grizzo, 2012).

2.3. The AIS of small businesses

Djoutsa et al. (2013) define the AIS as: “... *an organized set of structures, means and actors for producing accounting data used by managers to manage their businesses*”, while for Tchapgna (2016), accounting and financial information has three main components. Firstly, it is the basic data consisting of accounting documents, supporting documents that give the accounting a probative value; secondly, the accounting and financial management instruments, consisting of material and immaterial tools that allow the company to perform management tasks on a daily basis; and lastly, the processing and control operations that are the responsibility of human resources, who have acquired adequate training to use these tools.

For Khouatra (2014): “*the accounting information system corresponds certainly to all the accounting practices and the information system; but also to all the technical devices (applications, databases, interfaces, ERP software packages, data warehouse, EAI) that an organization puts in place to capture, classify, record basic numerical data, and to provide, after processing, a set of information in accordance with the needs of the various interested users*”. In any case, SMEs exploit information with a periodicity that goes from the occasional to the weekly, which contradicts the conclusions of Chapellier and Mohammed (2010), who investigated the Syrian context. Some authors such as El Bakirdi and Radi (2017) have put forward that the information system of SME managers is partly accounting, and that these accounting practices observed in SMEs are different and diversified, while Mbumba and Mbaka (2014), by studying the AIS of a decentralized structure in the DRC, have concluded that managers make little use of accounting practices. For them, only age, which is a behavioral contingency factor, determines accounting practices, while the sector of activity, the number of employees and the organizational configuration (structural contingency factor), have no effect on accounting practices.

In the majority of the companies we observed, the accounting data system is no longer oriented towards producing only the mandatory documents, with the aim of satisfying the obligations imposed by the tax authorities, since the mandatory financial statements are nowadays prepared rather quickly. Ngongang (2006), in analyzing the SIC of Chadian SMEs, noted that it is rather impacted by structural contingency factors (size, age, activity, legal form); and not by behavioral contingency factors (type of training of the manager, his age, and his profile). Lassoued and Abdelmoula (2006), for their part, consider that accounting practices, including management control, general accounting, cost accounting, financial analysis practices and the development of performance indicators, are influenced by contingency factors.

3. Research Methodology

Godelier (1998) considers that methodology and epistemology are intimately linked, in any research, which is built within a theoretical and intellectual framework (Guille-Escuret, 2018). Thus, we will present, in what follows, the method of conducting this study, the sample, the characteristics of the respondents and the data collection tool and the approach that underlies it.

In this research work, we opted for a qualitative methodology. This choice is motivated by empirical and deductive constraints.

For Avenier and Gavard-Perret (2008), any research on AIS must adopt an appropriate methodology that allows for the study of methods that allow for the creation of knowledge. Ben Aissa (2001) adds that for any research problem, it is necessary to question the type of research that conforms to the management researcher. Let us remember that management research should not focus on a single field or discipline. It should focus on different ideas in interaction with the research problem (Uzunidis, 2007).

Huberman and Miles (1991) state for their part, that qualitative data often have valuable characteristics for the management researcher (Chandra et al., 2019), since, according to Kohn and Christiaens (2014), they allow for an accurate description of reality, even though the analysis of qualitative data requires a lot of work and time. For Djongoué (2015) and Orf (2012), the concept of an information system that is neither a “machine” nor abstract social constructs. It is indeed a complex socio-technical object, which operates under certain constraints. Thus, the use of a qualitative methodology to study the accounting information system seems appropriate, especially given the unavailability of reliable statistics in African countries and a predisposition to orality (Guemadji-Gbedemah and Dogbe-Semanou, 2012). Moreover, Audet and Parissier (2012) argue that qualitative methodology stems from a pragmatic and participatory experience at the heart of the research field.

About the sample chosen, it should be noted that small businesses cover a heterogeneous set of organizational realities, including local shops, a large part of the craft industry, small-scale industry, many service providers, the liberal professions and the agricultural world (Marchesnay, 2003). For our purposes, we have targeted a certain number of artisans, grouped within the national chamber of trades.

Following the example of Frank and Fraunholz (2001), for whom the case study is particularly well suited to information systems research, we have used this methodology. Recall that according to Ravix (2012), the case study: "is an empirical type of inquiry that examines a contemporary phenomenon within its actual context when the boundaries between phenomena and contexts are not clearly evident and for which multiple sources of data are used." For Giordano (2002), there are several types of case studies: the journalistic case study, the clinical case study, the educational case study, and the research case study. Furthermore, Orf (2012), argues that there are single case studies, case studies with a few cases, representative sample case studies, and case studies with a large number of cases. However, Yin (2013) and Eisenhardt (1989) argue that to manage generalization bias, the number of cases should be between four and ten.

In this research, we opted for an **Error! Bookmark not defined.** case study, which took place over a period of 5 months, from February to July 2022. During this period we have targeted 36 artisans, installed in Tunis and Sfax, and who operate in different branches of activity. The Tunisian handicrafts sector includes several trades, grouped into different branches of activity, among which we can cite the food industry, construction and building, metal construction, mechanical and electromechanical, electronics, electricity, furniture and furnishings, clothing, hides and skins, audiovisual, etc.

18 small businesses were selected in Sfax to be part of the case study. They operate in the construction, furniture and electrical sectors. 18 other small enterprises were targeted in Tunis. They operate in the sectors of electromechanics, furniture, and metal construction.

Finally, our sample consists of 36 targeted individuals of which 8 will be the subject of an in-depth study. Data collection was conducted during the period from February to July 2022. These data were adapted to allow for process analysis and to overcome the difficulties associated with questioning or ad hoc fact gathering. This facilitates the identification and study of the actors who influence the evolution of the process studied. To collect our data, we administered an interview guide, which was first submitted to the understanding of some students of Master 2 in management sciences of the University of Sfax, to be then corrected and pre-tested on a sample reduced to three (3) executives. During this phase, the turns of phrase were reviewed and corrected, to finally administer it to the targeted craftsmen. Several themes are addressed. These include a theme on the socio-demographic variables of the artisans surveyed, a theme on the history of the structure, a theme on financing, support and socialization, and finally a theme on the description of the accounting information system and regulatory compliance. In total, we administered 28 open-ended questions to our interviewees. We then analyzed the qualitative data obtained from our respondents using the Nvivo7 software, following three steps. These were data transcription, data encoding and content analysis. In addition, to determine the type of small business leaders we met, we used the variables defined by Picard (op. cit.), for whom the profile of the entrepreneur is the result of the entrepreneurial project and strategic objectives, the perception of the business and know-how, and the perception that the leader has of the business environment. For the profiling of small enterprises, we used the identity system of the entrepreneur of the craft enterprise suggested by the same author.

4. Results of the research

For Orf (2012, p. 200), outcome analysis is: “...a process of condensation and progressive organization of data. This process involves several stages (...) The analytical treatments of the data are not derived from statistics. If there are figures, they will not be used for statistical processing, but to differentiate cases, make groupings, etc.”. Mbengue, Vandangeon-Derumez, and Garreau (2014) add that it refers to building a model.

In any case, we will determine the Accounting Information System of small businesses by referring to the typical profile of their managers, knowing that we cannot understand the AIS without the manager. We will also present the typical profile of the manager of a small business and will end by describing the type of VSE encountered. To determine the accounting information system of these small businesses, we will look at the budget, the operating costs, the preparation and production of financial statements and finally what we can do to use the accounting information produced. It is important to note that opinions differ when it comes to the operating budget. Indeed, for a certain number of interviewees, it is necessary to set up a budget in order to carry out daily activities. Moreover, they consider that this is a prerequisite for the evolution and expansion of their activities. During an interview, a craftsman told us: *"We develop an operating budget, to be able to evolve and attack other larger markets. We even have the ambition to carry out work in the presidency"*. Another added: *"we have even planned a budget to manage the unexpected and supplies"*.

On the other hand, other artisans believe that the establishment of an operating budget is only illusory. For them, the operating budget is useless, especially since the company lives from day to day. For a craftsman interviewed: *"The future is uncertain. To plan is too much to ask of us. Another added: "If someone tells you they can do it, it's not true: because no one can do it here. Nevertheless, almost all of the artisans know what an operating cost is, but putting it into practice is not easy. Indeed, one of our interviewees declared: Yes, it is necessary but it is not easy to determine it with exactitude"*.

Many artisans know what it is to keep books of account, prepare financial statements and are familiar with tax and social security procedures, but do not comply with them. Thus, for the "cash journal", for example, it is known by many artisans who know that this document must be kept from day to day. In this sense, one of our interlocutors says: *"Yes. In my company, the accounting is always well kept. The secretary in charge of accounting, notes everything in detail"*. Another added: *"I have a computer in which I record all my entries and exits"*.

Furthermore, only 1/3 of the targeted companies use an accountant to prepare their financial statements. These are companies whose managers have reached a certain level of education and who are seeking to diversify their activities. One of our respondents said: *"With the crisis and competition it is difficult to survive. We have to work hard or change our activity"*. Another added: *"I intend to invest in the hotel business and couple this activity to the restaurant business"*. A craftsman also maintains: *"I do not establish financial statements, even if I know about it"*.

In addition, the artisans we interviewed are aware of the role of tax administration (taxes), and that of social security. However, they often try to escape the social contribution and are only taxed on their income. We note that the accounting information system for small businesses does exist. The fact remains that the degree of openness to the environment and its perception, as well as the perception of the business and know-how, influence the SIC of small firms. This corroborates the conclusions of Dieng (2018), who undertook research on the growth of SMEs in the Senegalese context, and those of Ndjambou and Sassine (2014), who in the Gabonese context associated culture, performance and profile, and for whom the profile of the manager, his or her competencies and vision, significantly influence the performance of the firm. Finally, we note that the managers of small businesses in Tunisia have little recourse to accounting practices.

Finally, we note that the profile of the managers of small firms influences the accounting information system, even though it is rudimentary and not very differentiated, and determines their propensity to cooperate and the reticular form in which they engage their structure (Thevenard-Puthod & Picard, 2013). It is now up to us to discuss the typical profile of leaders of small businesses and profiles of the craft sector in Tunisia. To determine the typical profile of the leader of the Tunisian small business, we must cross the nature of the project, the degree of focus on the business, the know-how of the company and the degree of openness of the entrepreneur on the environment. As for the nature of the enterprise, it is important to note that several entrepreneurs have arrived at the craft industry by conviction, others by constraint. It must be said that in this choice to be an entrepreneur, the chance is a factor to be considered, as well as the phenomenon of caste which is omnipresent in various trades (the trade passes from father to son).

As for the degree of focus, three trends emerge: strong, medium and weak. The leaders with a strong focus constitute more than 1/3 of the cases we targeted. They consider the craft industry to be their main activity, to which they devote most of their time. They are, of course, looking for new opportunities, but they remain very attached to their trade and their know-how. The craftsmen belonging to the field of welding and mechanics, have a medium focus, on their trade. They seek to acquire new skills, particularly in new technologies. A respondent argued that: *"... If nothing is done, we risk going bankrupt. The law certainly obliges motorists to have their vehicles inspected in order to be able to drive, but with corruption and bribes, we have "walking coffins" on our roads"*. Another interviewee added: *"To move forward, we have to adapt, which means constant retraining. The modernization of our equipment must also follow the trend"*.

Finally, managers with a weak focus on their activities represent 12% of the sample studied. For these managers, it is necessary to move on to something else, when the business does not stand up to the time factor. For them, sooner or later, they must resolve to do something else: *"the future of this business is not bright. The trade will disappear if nothing is done"*. Moreover, according to the degree of openness of the leaders, three main groups emerge. Those who are active in the Tunisian Union of Industry, Commerce and Handicrafts (TUICH), those who are active in Confederation of Citizen Enterprises of Tunisia and those who have no known organizational affiliation. The leaders who are active in various

organizations generally observe their tax and social obligations. Their companies are registered with the tax authorities and the National Social Security Fund.

In fine, there are three types of Tunisian small business leaders: the survivalists, the emerging and the structured.

4.1 The survivalists

This group of craftsmen, where the know-how is not transferable, presents a weak focus. Those who belong to this group are craftsmen by constraint and are very often led to change trade altogether. They remain in the organization because they hold a position of responsibility in the organization (e.g. TUICH), and because they are focused on defending the interests of their members and enjoy this role. As soon as a better situation arises, he will not hesitate to change course. Those who belong to this group are pessimistic about the future of the trade and constitute 12% of the sample studied. This type of artisan is the very example of the survival artisan and resembles the "self-taught" of Ngok Evina (2007).

4.2 Emerging companies

Those who belong to this group have a medium focus, on their trades. This group did not come to the craft by conviction. They were, most often, forced. Their educational levels are average. Despite their low level of schooling and on-the-job training, they are driven by ambition and have understood that they must diversify or disappear. They follow retraining courses to overcome their shortcomings. They want to structure themselves to be more efficient. This type of entrepreneur constitutes the majority of our sample (68%).

5. The structured

These leaders represent 20% of the total sample. They are craftsmen who act by conviction and love for the craft. They have acquired an appreciable school education and are always looking to evolve. For them, complying with the regulations is imperative. They are ambitious leaders (Dieng, 2018), entrepreneurs and artisan-entrepreneurs (Thevenard-Puthod and Picard, 2013). Regarding the typology of small craft enterprises, the entrepreneurial project must be in line with the strategic objectives, as must the degree of focus on the firm's trade and know-how, which must be in line with the manager's perception of his or her environment; thus, the manager's degree of openness to his or her environment must be coupled with the manager's perception of his or her trade and know-how. These couplings determine two types of small firms: small managerial firms and small entrepreneurial firms (Bentabet, 2008). Managerial firms constitute 43% of our sample. In these firms, the managers, who in most cases doubt the future of their projects, seek to transmit their training and know-how. Our results corroborate those of Thevenard-Puthod and Picard (2013) and Barbot-Grizzo (2012), according to whom the manager of a small company is a one-man band, a one-man band. In any case, the craft industry is a particular sociological reality. Its peculiarity is based, for the most part, on human relations of a particular type, on a shared awareness of a specific social position and on the preponderance of man over machine. The artisanal enterprise maintains a special relationship with its environment. This relationship is also an element that contributes to the specificity of this type of organization.

On the other hand, entrepreneurial companies constitute 37% of our sample. In these entities, the future is bleak for the managers, who generally work alone and have no apprentices. In these companies, they often switch from one branch of activity to another, depending on the situation that arises.

6. Conclusion

Like many developing countries, Tunisia has gradually moved from a planned and highly state-controlled economy to a more market-oriented one, progressively moved from a planned and strongly state-controlled economy to a social market economy. This context is certainly more competitive, but remains complex and uncertain, requiring small business managers to change their minds about accounting and its role. Through this approach, we have noted that in the majority of the small businesses we have targeted, the information system is partly accounting. Indeed, the evolution of the Tunisian economic context, which has become more complex, more competitive and more uncertain, seems to have led the managers of small firms to rely more intensely on accounting data to manage their companies. In these firms, managers establish intermediate situations, calculate their costs, and only budgeting practices seem less widespread.

Analysis of the relationship between accounting practices and contingency factors reveals trends that fall somewhere between structural and behavioral determinism. Organizational characteristics, such as firm size, type of strategy and perceived environmental uncertainty, are related to the accounting practices of these managers, but are not sufficient to explain all of the observed practices.

In the small firms in our sample, the position and importance of the manager remains the fundamental invariant, which influences, according to Ngongang (2006), the accounting practices within these firms. Ngongang (2006) distinguished three dimensions in the profile of the leader: the psychological profile in which he includes training, the behavioral profile in which he includes experience and the socio-demographic profile in which he considers the age and level of training of the leader. Nevertheless, the author has mainly analyzed the influence of the age and training variables on the accounting

information system to the detriment of an analysis distinguishing "standard profiles" and their possible relationships with the AIS.

With regard to age, Saboly (2001) maintains that the degree of use of accounting data decreases with the age of the managers. For Ngongang (2006), Lassoued and Abdelmoula (2006), there is no significant relationship between age and the use of accounting data. Regarding the experience, Nelson (1987) maintains that the experience of the manager has a positive effect on the degree of use of accounting data, while Reix (1981) has reached a contrary result (Chapellier and Ben Hamadi, 2012). For their part, Nadeau, Martel, and Zali (1988) and Chapellier (1994) argue that the more experienced the manager is, the less he or she uses accounting data (Chapellier and Ben Hamadi, 2012).

The objective of this research was to characterize the typical profile of the VSE manager based on his accounting information system.

To conduct this study, we used qualitative methodology. 36 companies were selected for study. The cross-site case study was favored because it maximizes generalization bias (Yin, 2013 and Eisenhardt, 1989). Finally, the profile of the manager has an influence on the SIC and induces a type of MSE.

The contributions of this work are situated at three levels. First, on the theoretical level. Indeed, the studies undertaken on the AIS have either concerned large companies or SMEs. In addition, the profile of the manager has been studied in different environments by associating it with different concepts such as performance. Thus, this study enriches the research on the SIC of companies and on the profiles of leaders.

Secondly, from a methodological point of view, the use of a cross-site case study clearly demonstrates that qualitative studies can yield convincing results.

Finally, on a practical level, this research has determined that many artisans have a vision of growth, and that it is important to help them structure themselves.

Our approach identified the existence of "atypical" cases. However, the methodology we used does not allow us to develop in-depth explanations of these "abnormal" situations, as it would be necessary to return to the field. Thus, caution in the interpretation and assessment of our conclusions is required, given the difficulties and limitations of this study, which are related to the size of the sample (36 cases). However, the use of a cross-site case study increases the internal and external validity of the study, and thus lends weight to the generalization of the results. On the theoretical level, the typology of entrepreneurs is not unanimous. Research would be conducted on the AIS, with other variables than those retained in the framework of this study, would be, without a doubt, more conclusive. Furthermore, certain contingency factors likely to influence the accounting practices of small business managers, such as psychological aspects, could not be taken into account.

These limitations clearly indicate some directions for the extension of our research.

The impact of variables related to the psychological aspects of the manager, the culture and the of family businesses on the complexity of the AIS present in SMEs, deserves to be studied. SMEs, deserves to be studied. The realization of case studies seems a relevant way to and complete the quantitative study. The perspectives of this study thus come to mitigate the limits raised. In the extension of this research, it would be advisable to consider comparative studies between the AIS of the handicraft sector in Tunisia, and the AIS of the handicraft sector in different countries of the same kind. The prospects are therefore enormous, since the study on AIS of small enterprises is only in its infancy.

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