



# **DETERMINANTS AND MOTIVES FOR APPLYING STRATEGIC MANAGEMENT ACCOUNTING TECHNIQUES IN THE PUBLIC SECTOR: THEORETICAL STUDY**

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<b>Received:</b> November 10 <sup>th</sup> 2022 <b>Accepted:</b> December 11 <sup>th</sup> 2022 <b>Published:</b> January 18 <sup>th</sup> 2023	The study aimed to identify the determinants and motives for applying modern strategic management accounting techniques in the public sector on the same approach used in the private sector. The study dealt with the basic concepts of the techniques that were applied in the public sector entities, such as the balanced scorecard technique, the activity-based costing technique, the quality costing technique, and measuring the cost of service provided by the public sector entities. My theory is supported by a group of Arab and foreign researches that dealt with strategic management accounting techniques. The study concluded that there are many determinants that impede the application of strategic management accounting techniques in the public sector, the most prominent of which is the political determinants, since the public sector entities are wholly subordinate to the government. So they are bound by the provisions and legislation of the state, and therefore their management is not financially and administratively independent, in addition to the unwillingness shown by them. Most of the employees and workers in those entities, when talking about change, depart from the traditional systems that are applied in those entities, and in return, the process of applying and implementing technologies will lead to measuring, analyzing and evaluating performance in a fair and accurate manner and providing information that contributes to rational decision-making.

**Keywords:** Strategic management accounting techniques, public sector.

## **1. INTRODUCTION**

Governments are currently seeking to keep abreast of rapid and successive developments by managing government performance in the public sector in the same way as private sector management in pursuit of development, delivering services in the best way possible to meet many challenges. The most important of these are the multiplicity of objectives, the increasing needs and diversity of society, The scarcity of resources and economic transformations, which led to countries' racing to attract capital and investment by creating the right environment for it. In this environment and the successive developments of the economic system resulting from globalization, public sector reform is a key policy maker where accounting techniques and policies have been central to change initiatives.

Given the repeated call for new management accounting ideas, the way accounting innovations spread through entities is particularly important for researchers, policymakers and practitioners, as public

sector management accounting systems prolong the civil service. The public sector is defined here as encompassing all government bodies and departments.

Modern management accounting techniques, through the cost management concept, are capable not only of measuring and analyzing cost, but also of fully managing cost and evaluating internal and external performance, contributing to achieving the required goals and making rational decisions to meet the requirements of the contemporary environment due to fundamental changes in today's rapid development. The service entities in the public sector that are often concerned with providing services to the community face some of the accounting problems surrounding the cost management process from measuring, analyzing and evaluating performance for the services provided, in the light of the dramatic developments in the modern business environment, Most cost research and management accounting focused on the accounting problems of private industry



companies without focusing on public or government sector entities and private service enterprises, based on the results of previous studies in this area.

The main study problem can be identified by asking the following question: What are the determinants and motives for applying strategic management accounting methods in public sector entities? The importance of this research stems from the need for public sector entities to apply strategic management methods to address their accounting problems and eliminate occupational subordination and lack of productivity in their entities. As well as keeping abreast of rapid developments in the age of international knowledge and classifications and the continuous pursuit of quality and excellence, For the purpose of sustaining the provision of the civil service, which is the primary function of public sector entities. In particular, the traditional systems applied are no longer commensurate with the requirements of the modern environment and accelerated technological development, They are no longer able to respond to entities' information needs for decision-making, especially strategy, to implement the departments' strategic vision.

The study is limited to identifying the determinants and motives of applying strategic management accounting techniques in the public sector through reliance on previous studies. The study relies on the evidentiary approach by reviewing articles and periodicals related to the study or its subject matter and analyzing them and extracting other ideas and opinions contained in different sources in order to reach conclusions that support the research's objectives.

Based on the foregoing, the two researchers will try to highlight the determinants of applying some strategic management accounting techniques in the public sector as well as the motivations that make public sector entities interested in applying these technologies. In order to achieve the study's main objective of identifying the determinants and motives of applying modern strategic management accounting techniques in the public sector to the same approach as in the private sector, the main objective derives from the following sub-objectives: **First.** Highlight the public sector and its traditional accounting systems and the implications of the sector's characteristics for accounting techniques. **Second.** To familiarize itself with management accounting and its modern techniques, to learn about the techniques selected in this study, and the most important pros and cons of working in government educational institutions.

## 2. LITERATURE REVIEW

During the 1980s, the public sector was criticized by politicians, academics, citizens and private sector representatives for its inefficiency and ineffectiveness. This criticism led to the transformation and development of the public sector in the 1980s and 1990s from decentralization and privatization to the development of target-oriented and client-oriented entities, With regard to these changes, management techniques have been introduced from the private sector. Referred to as the new public administration (New Public Management -NPM)<sup>(1)</sup>, in many public sector entities (Helden, 2005:99). Financial and a management accounting have played an active and key role in the efficient implementation of these technical innovations in the public sector.

### 2. 1. Public sector concept

Since there are many determinants of the concept of the public sector, its definition has become a kind of complexity, defined in different ways according to the economic, cultural and political nature of the entities, and the study of Helden & Uddin, 2016) has defined the public sector in a broad sense: It covers state-owned commercial and non-commercial entities, independent government agencies, and pivotal entities at different levels of government (central, middle and local), as well as entities that officially operate outside the government sector but are partially regulated and funded by the government, such as entities in health care and education (Helden & Uddin, 2016:38). Moreover, public sector entities are an extension of the Government's political will (Höglund et al., 2021: 473). The public sector has been comprehensively defined by the study (Pollanen,2011) as encompassing national and federal governments, their departments and agencies, state, provincial and territorial governments, agencies, governments, local and municipal councils, local schools, regions, health boards, state-controlled parastatal entities, government oversight boards, for-profit entities, professional and charitable non-profit entities (Pollanen, 2011: 388).

Based on the foregoing, the researchers consider that the public sector or the state sector is a term that includes entities, institutions and establishments

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(1) New Public Management (NPM): A methodology for managing entities in the public sector using methodologies that have been successful in the private sector, focusing on changing the culture of the entity so that beneficiaries are at the core of the entity's management (Lapuente & Van de Walle, 2020:463).



owned by the State or the Government in full or in part, whether for profit or not, Its goal is to deliver public products and services that meet individuals' needs through effective management and management processes, promoting a sustainable economic path that ensures that resources are well managed and policies focused on the sustainability of service delivery to the public.

## **2. 2. Development of public sector techniques**

Public sector entities in many developed countries have adopted tools and methods similar to those used in private business, usually called new public administration. In this context, many local government entities have decentralized their national regulatory structures and privatized activities and strengthened their information technology. Furthermore, they have introduced or strengthened the role of results-oriented and output-oriented planning and control, client orientation, efficiency management, quality models and multidimensional performance management (Ter Bogt, 2008:209), (Hussein et al., 2006: 131).

For the purpose of managing government performance in the public sector in a more efficient and effective manner. The trend towards uniformity in management foundations has been somewhat similar to private sector systems and approaches in which strategic management accounting plays a key role in entity management in keeping with this rapid evolution in today's business environment, this similarity is based on the adoption of the same modules and modern techniques as the departments of these entities. This has positive implications for the efficient and effective performance of activities (Höglund et al.,2021:470).

According to the two researchers, the development of the technology used in the public sector is necessary to keep pace with the rapid development of the era of development. The development of the public sector has many benefits, including assistance in restructuring the size of government and administrative bodies, ensuring the performance of basic tasks, eliminating duplication of functions, and establishing structures to organize various government entities to increase their effectiveness and efficiency in resource development.

## **2. 3. Concept of strategic management accounting in the public sector**

Hopper et al., (2009: 470) provided a definition of management accounting in the public sector as including processes, structures and information for regulatory decisions, governance, oversight and accountability.

Although it is not possible to gather an agreed definition of strategic management accounting in the public sector from most studies, there is broad agreement that strategic management accounting is a

matter of planning, implementing and controlling (Nixon & Burns, 2012: 236). The common idea is that strategic management accounting in the public sector is a set of management accounting practices, such as cost analyses and performance measurements, that have a strategic orientation and can therefore be used for implementation and evaluation, and strategy development (Höglund et al., 2021:470), (Hussein & Mahmood, 2021: 2).

Based on the foregoing, researchers can define strategic management accounting in the public sector as processes and methods that lead to strategy development and provide financial and non-financial information that contributes to decision-making in a manner consistent with renewed strategic management requirements as a result of surrounding environmental developments.

## **2. 4. Importance of strategic management accounting in the public sector**

The key importance of management and strategic accounting in the public sector is its key role, among others: (Rachman, 2014: 205) (Hussein & Mahmood, 2020: 4) (Yusuf et al., 2018: 4-5) (Basili, 2020:117)

- a. Management accounting is needed at the planning stage to determine resource and activity costs, based on accounting information the manager can determine the adjusted balance by available resources as it can meet the principle of value for money, which is effective, efficient and economical.
- b. Plays an important and key role in the preparation of the budget, essentially preparing the budget as a planning and oversight tool, and because one of the management accounting functions is to identify and estimate the costs that may arise in the planned activity of the planning process; They therefore provide cost information that can be used by the public sector entities' internal or external parties in planning, oversight and evaluation; It also classifies the costs previously referred to in several groups.
- c. Is used to determine the cost of conducting a public service and how much society will cost for such services, including the calculation of subsidies provided.
- d. Play a role in providing appropriate information to evaluate the performance of government entities and to make economic, political and social decisions.
- e. All activities for measuring and communicating the information needed for the management of the entity cover all levels of senior



management, middle management and executive management to assist it in policy formulation, planning, rationalization of decisions, follow-up and evaluation of performance and results. Measurement focus on future values as well as actual values.

Based on the foregoing, researchers can consider the growing interest in strategic management accounting in the public sector as a natural development in the interests of the departments of these entities in response to the reforms advocated by the new public administration, and to keep pace with the evolving environment.

## **2. 5. Advantages of applying strategic management accounting techniques in the public sector**

The results of several studies (Theriou et al., 2017), (Cuganesan et al., 2012) and (Nazaripour & Ravand, 2019), conducted on public sector entities, reported identifying the ways in which management accounting operates in certain regulatory practices through which strategies are developed: (Cuganesan et al., 2012: 257).

- a. Management accounting has created a common understanding by identifying, mobilizing and linking strategic concerns across strategic practices and practitioners, as well as reformulating strategic practices as requiring management accounting mediation by shaping relationships between strategic priorities as potential substitution rather than additive.
- b. Applying strategic management accounting techniques, coupled with benefits to entities, can also enhance public sector performance. Managers' use of balanced scorecard measures improved the performance of their entities.
- c. Strategic management accounting techniques can ensure that resources are used efficiently to achieve the goals and targets set in public sector strategies.
- d. The easy adoption of strategic management accounting techniques in entities using management control systems, since the diagnostic use of these entities<sup>(2)</sup> focuses in particular on the use of management control systems<sup>(3)</sup> as a feedback mechanism to create

constraints and facilitate compliance thereby supporting the implementation of the strategy, focusing organizational attention and supporting the emergence of new strategies.

Based on the foregoing, the researchers believe that those who apply strategic management accounting techniques must manage the entity and the team charged with restructuring these techniques to suit the entities of the public sector, in order to achieve the objectives of the government entities and help them to overcome and address problems and difficulties.

## **2. 6. Concept of strategic management accounting techniques in the public sector**

The management accounting function has evolved and its objectives have expanded as economic activity has increased and increased in importance in the entities. Strategic management accounting techniques have diversified and evolved as their importance in the economic entity has evolved, resulting in the emergence of many techniques that have contributed to the strengthening of management accounting practices and functions, whether in support of planning, oversight or management evaluation.

Given the wide range of strategic management accounting applications and their diverse techniques in many sectors, both for profit and non-profit, this has resulted in initial applications that have come as initiatives by the departments of these government entities or through studies and research that have focused on the importance of strategic management accounting and its diverse techniques in servicing government entities.

Strategic management accounting is also a system based on the collection, compilation, analysis and processing of data in the form of useful information that provides management with all aspects of the entity's activity, through a variety of innovative and modern techniques to keep abreast of developments in the contemporary environment.

The Skaerbaek & Tryggestad, 2010 study referred to the concept of strategic management accounting techniques in the public sector as a set of techniques adopted by new public administration reforms in the public sector to measure performance, manage performance and evaluate performance (Höglund et al., 2021:470).

Singh & Slack, (2022: 2), has defined strategic management accounting techniques as modern

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<sup>(2)</sup> Diagnostic use of management control systems means monitoring the performance of employees and/or entities (Nazaripour & Ravand, 2019:43).

<sup>(3)</sup> Management control systems: more comprehensive and well-informed management

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accounting systems; management control systems are routine and procedures, and are based on information used by managers to maintain or change routine activity patterns (3:2013, Janatuinen).



practices that embrace the business philosophy of the private sector in the delivery of public services in order to increase the efficiency and value of public sector entities. A paradigm shift when the old public administration style driven by specific management policies and techniques is replaced by modern techniques and strategic policies that fulfil the will of the administration in the government entity to provide better products and services and to meet different challenges.

Based on the foregoing, the two researchers believe that strategic management accounting techniques in the public sector are a set of practices and methods, advocated by the new public administration reforms to develop operations in public sector entities. For the purpose of avoiding the difficulties and problems faced by these entities in the modern environment, including the provision of information that supports the entity's strategic decisions.

## **2. 7. Management accounting techniques associated with strategic planning in the public sector**

Several studies have addressed strategic management accounting methods and techniques as a range of techniques such as (Chenhall, 2003; Smith et al., 2006; Cadez & Guilding, 2008). Most practical studies, such as (Guilding et al., 2000). and (Roslender & Hart, 2003), focused on verifying the use of a range of strategic management accounting techniques in the public sector. Finding a study (Guilding et al., 2000) that competitive techniques and strategic pricing were the most commonly used strategic management accounting techniques in the public sector, as opposed to strategic cost techniques and less used balanced scorecard evaluation practices. As well as a study found (Roslender & Hart, 2003) that the use of customer profitability techniques, benchmark comparison, strategic cost techniques and the most used balanced scorecard evaluation practices.

Over time, the idea of strategic management accounting in the public sector has been proposed as a multi-perspective rather than a set of techniques. The study (Cadez & Guilding, 2008) is an important contribution in this regard, and researchers suggest that strategic management accounting in the public sector consists of five categories: (Cuganesan et al., 2012:257).

- a. Cost estimation techniques: product or service characteristics, life cycle, quality, goal and value chain cost.
- b. Planning, oversight and performance measurement techniques: benchmarking and integrated performance measurement.

- c. Strategic decision-making techniques: costing, strategic pricing and balanced scorecard assessment.
- d. Competitors' accounting techniques: for cost focused on competitors and assessment of attitude and performance.
- e. Customer Accounting Techniques: To analyze the customer's lifetime profitability and evaluate customers as assets.

Given those categories, many of the strategic management accounting techniques highlighted in previous studies do not necessarily translate into the public sector context (Cuganesan et al., 2012:247). While some techniques may not apply in the context of supporting government programs and management of public sector entities. New public administration reforms originally aimed at improving the functioning of the public sector, reducing cost and evaluating performance will be influenced by the public sector's four perspectives of: (Cost efficiency, service quality, policy coherence and coordination, and equal access to services) (Hammerschmid.et.al., 2019:2). Those applying strategic management accounting techniques must consider these dimensions and build possible perceptions so that the best results can be obtained when applying them to public sector entities.

Based on the foregoing, the two researchers believe that strategic management accounting techniques will be affected by their application in public sector entities and depending on the nature of those entities and the political, social and economic environment surrounding them. Thus, it can be said that most of these technologies need to be reformulated and more flexible to deal with public sector entities to achieve the objectives of these entities whether they are for profit or not.

## **2. 8. Types of strategic management accounting techniques in the public sector**

Strategic management accounting plays a role that goes beyond managing and influencing decision-making as much as drawing attention and working towards specific strategic concerns resulting from the focus embodied in strategic management accounting techniques, in the sense of generating greater value and results while simultaneously focusing on efficiency and cost reduction (Cuganesan.et.al., 2012:257). The use of strategic cost techniques is well commensurate with the continued pressure on government entities to become more efficient and cost-saving.

There are many innovative and modern strategic management accounting techniques that have proven successful in private sector entities that are designed to address the problems and difficulties of the modern environment at every stage of production as well as the post-production phases and the functions of



measuring, evaluating the performance of the entities' personnel, Thus, public sector entities need those techniques to address the shortcomings that have resulted from traditional tools applied.

## **2. 9. Impediments to the application of strategic management accounting techniques in the public sector**

Strategy development and implementation activities tend to be structured and formal, with no difference in the type of information used in the strategy's development phases, but a greater focus on financial information in the implementation phases. Cadez & Guiding, (2008) found that the entity size, adopting a strategy for the future and the participation of accountants in strategic decision-making processes positively influenced the use of strategic management accounting techniques, with a thoughtful strategic formulation process (as opposed to emerging) having little correlation with the use of strategic management accounting (Cuganesan et al., 2012: 246). Nevertheless, there are many factors affecting the use of strategic management accounting techniques in the public sector, including: (Pablo et al., 2007: 688-689), (Hussein et al., 2020: 5), (Ma & Tayles, 2009: 475), (Crosby & Bryson., 2010:216), (Höglund et al. ,2021: 469,474), (Hadid & Al-Sayed., 2021: 2)

- a. Many strategic management-accounting researches overlooked the important characteristics of the public sector and the accounting changes<sup>(4)</sup> required for its success in the public sector, which should reflect the ways in which new strategic management accounting practices evolve. Accounting changes are management innovations, the success of which depends on the quality of dealing with behavioral and organizational impacts in the public sector environment.
- b. The effects of strategic management accounting in helping entities achieve better performance are still ambiguous and

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<sup>(4)</sup> Management accounting change: Different entities face different pressures and have different incentives to adopt innovative practices and change their systems. Like, government regulations can force entities to adopt new procedures and a large manufacturing entity can force their suppliers to consolidate their logistics operations. Some entities may be more willing to mimic other entities' practices than others. Some entities may have closer cooperation with consultancy entities and be more adapted to external proposals (Ma & Tayles, 2009:477).

sometimes contradictory, and one of the reasons for this situation is that "very complex problems (about strategic management accounting techniques) are often handled in a somewhat accidental or even simplistic manner and our knowledge of their effects is still far from complete.

- c. The context of program support and management in public sector entities is very different from that of the private sector, although strategic planning and accounting practices are at the forefront of reforms.
- d. Many production sharing agreements are in a monopolistic position, as the problem in the public sector is one of increasing demand, not a deficit in demand, despite the independence of many of these entities in formulating and implementing their own strategies. Most of these entities have struggled to do so because of the current strategic management accounting methods' inability to deal with the complexities of the environment and also because of the effects of the Government and other external actors on strategic management accounting.
- e. The application of strategic management accounting techniques requires high-quality information systems that enable accountants in public sector entities to strategic management accounting.

In the researchers' view, strategic management accounting practices in the public sector have become a feature of strategic information accounting for decision-making and performance control in addition to their traditional areas, while cultural and political trends remain an important element of oversight.

## **2. 10. Public sector characteristics as determinant in the implementation of strategic management accounting techniques**

Some studies focused on the relationship between strategy and management oversight, such as Skaerbaek & Tryggstad, (2010), which demonstrates how accounting techniques played a role in reformulating strategies in public sector entities. While a study Kober et al., (2007) demonstrated how the management control system in government entities facilitated the reformulation of strategies and how the management control system was then adapted to new strategies.

However, the study (Cuganesan et al., 2012) showed that these studies did not take public sector characteristics into account in their analyses such as (Efficiency considerations, political organization, the



role of other target groups in the public sector, the National Audit Office as well as other central government auditing bodies). Although those characteristics should be taken into account in the formulation and implementation of strategic management accounting techniques in public sector entities (Höglund et al., 2021:471) as follows:

- a. Public sector entities tend to operate in monopolistic situations with no profit imperatives, which means that strategic management accounting techniques that are usually seen for granted in the private sector are marginal or even irrelevant in the public sector (Cuganesan et al., 2012:246), such as strategic pricing and client profitability analysis (Malleret et al., 2015:10).
- b. Public sector entities face an institutional environment in which they are accountable to a wide range of target groups and where the legitimacy of their operations and strategies is constantly at stake (Höglund et al., 2021:471).
- c. The fact that public sector entities are regulated by the Government, thus operating in a politicized environment where political organization, which can sometimes be short-lived and highly detail-oriented, is possible (Cuganesan et al., 2012:247).
- d. Performance measurement and oversight practices in public sector entities differ somewhat from those in private sector entities, as they tend to deal with problems that are often unsolvable because demands for services are inconsistent (Llewellyn & Tappin, 2003: 957), i.e. that public sector entities tend to pay attention to long-term societal outcomes, and it is difficult to link their entities' activities to outcomes. Therefore, contributions to the results are often unclear and open to interpretation (Lowe & Wilson., 2017: 12).
- e. Public sector entities tend to be responsible for finding efficient ways to reduce cost (Cuganesan et al., 2012: 257), i.e. finding more cost-effective ways to achieve long-term results.

Based on the foregoing, the two researchers consider that public sector characteristics may pose a challenge to strategic management accounting practices related to planning, implementation and oversight, as public sector entities operate in a political and institutional complex context that may affect both strategy planning and implementation. However, these constraints can be overcome by several actions adopted by the departments of

government entities, beginning with the need for these entities to implement techniques to address the problems of their accounting systems' inadequacy, as well as the ability of strategic techniques to assess institutional performance comprehensively.

#### **4. CONCLUSIONS**

The application of strategic management accounting techniques in public sector entities to overcome the shortcomings and challenges facing those entities and to provide them with an abundance of information that guides departments' decision-making, The development of techniques used in public sector entities also restructures the size of the government and administrative organ to ensure the performance of basic functions, eliminate duplication of functions and build organizational structures for different entities. It also contributes to enabling government entities and services to develop service development procedures, as well as to streamline and restructure service delivery procedures.

In contrast, public sector characteristics may pose a challenge to the application of strategic management accounting techniques. Their application in public sector entities is influenced by the characteristics and nature of those entities and the surrounding political, social and economic environment, and public sector entities operate in a complex political context that affects both planning and implementation of strategies. Therefore, strategic management accounting techniques need to be reformulated and more flexible to deal with public sector entities in order to achieve the objectives of these entities whether they are for profit or not.

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