

The contemporary management accounting practices adoption in the public industry: Evidence from Jordan

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ABSTRACT

The present study examines the effect of variables on contemporary management accounting practices' adoption in the public sector. The present research further investigates the relationship between the uptake of contemporary management accounting practices and organizational performance and change. 520 surveys were mailed to the public sector in Jordan to gather data, which was subsequently analyzed employing SEM. The findings of the research indicate that there are substantial relationships between accounting staff qualifications and management accounting practices. Results indicate that modern management accounting practices could help public sector practitioners enhance performance and promote organizational change. The investigation offers concrete insight into the public sector's uptake of management accounting practices. The research conducted offers a field study of the impact of implementing a suite of management accounting practices in the public sector.

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1. Introduction

Public sector entities are presently functioning within a dynamic milieu marked by the growing globalization of the global economy, heightened market rivalry, and the deregulation of government-owned corporations. The evolving trend in organizations places significant emphasis on accounting information, particularly Contemporary Management Accounting Practices (CMAP), as a crucial means of obtaining organizational data (Umashev & Willett, 2008; Rewan, 2022). The information needs of organizations may not be fully met by traditional management accounting practices due to their short-term focus (Chenhall & Langfield-Smith, 1998) and internal and financial orientation. CMAP has been established in response to current trends and demands (Joshi et al., 2011). According to Rui, Maria-Ceu, and Catarina (2023), CMAP has the potential to provide organizations with various advantages, such as increased efficiency, competitiveness, enhanced quality, and a stronger emphasis on customer satisfaction. Magd and Curry (2003) assert that the implementation of innovative private sector

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management concepts, as advocated by the new public management changes, promotes the assimilation of CMAP within public sector entities. The CMAP is in line with how the public sector is shifting its priorities to place a higher priority on customer satisfaction and performance (Pires & Maria-Ceu, 2022). These practices also aid in achieving the objectives of the new public management framework, which emphasizes effectiveness, efficiency, and accountability (Hood, 1991). Additionally, management accounting practices are instrumental in managing outcomes (Modell, 2012). The adoption of CMAP is crucial in facilitating the transformation of public sector organizations, as stated by Tram & Chu (2022). However, research conducted by Chia and Koh (2007) and Baird (2007) has indicated a low rate of adoption of these practices. Therefore, in light of the limited uptake, a thorough investigation into the variables linked to the implementation of modern management accounting techniques represents a scholarly pursuit of notable theoretical and practical significance. In light of the indications of changes in management accounting and the evolving roles of management accountants, a thorough investigation into the transformation of management accounting is imperative, especially in the context of the public sector (Nuraddeen et al., 2017; Sulaiman et al., 2008). Prior research has investigated the impact of behavioral and organizational factors on the effectiveness of CMAP, as evidenced by studies conducted by Nuraddeen et al. (2017), Fei & Isa (2010), and Chia & Koh (2007). According to Oyewo (2022), the uptake of CMAP in the public sector is impacted by information technology, organizational culture, and top management commitment. Similarly, Fuzi et al. (2019) discovered that the implementation of CMAP in a government-linked company is dependent on the crucial roles played by the management accountant and the top management's commitment. Nonetheless, scant research has concentrated on the degree to which the implementation of indicated methodologies contributes to their efficacy (Pires & Maria-Ceu, 2022; Rewan, 2022). Moreover, existing research has primarily concentrated on the effects of implementing activity-based management on its efficacy, while scant attention has been paid to alternative CMAP. Moreover, despite the likelihood of CMAP being employed in conjunction (Sandelin, 2008), there exists a scarcity of research that investigates whether the degree to which these practices are utilized as a package affects their efficacy. The objective of this research is to enhance the existing body of knowledge in the public sector by presenting an empirical analysis of the frequency and efficacy of CMAP. The initial goal of the research is to determine the extent to which CMAPs are utilized in the public sector by concentrating on their prevalence. Several scholars have recognized the possible effectiveness of CMAP in achieving objectives related to reforming the public sector (Baird, 2007; Dahal, 2019). The supposed usefulness of CMAP in the public sector has led to a rise in advocacy for their usage, as highlighted by Baird (2007) and Dahal (2019). Furthermore, the research employs a contingency-based methodology to assess the efficacy of CMAP, with a particular emphasis on the influence of CMAP on organizational transformation and achievement. Public sector organizations are a crucial component of any economy but are frequently associated with inefficiency and ineffectiveness in their functioning (Tyler, 2005; Antwi, Analoui, & Nana-Agyekum, 2008). Consequently, there is an increasing demand to implement modifications and enhance the efficacy of these entities with the aim of facilitating the superior provision of public amenities (Holmes et al., 2006). The significance of implementing organizational change in public institutions has been amplified owing to the growing competition linked with privatization, commercialization, managerialism, and the corporatization of the public sector (Dahal, 2019). This research aims to investigate the influence of different variables on the uptake of CMAP in the public sector. Additionally, it seeks to explore the relationship between the uptake of such practices and both organizational change and performance.

The subsequent sections of the article are structured in the following manner: The subsequent segment provides an in-depth review of the primary study's constructs and formulates pertinent hypotheses. Subsequently, the following segment delineates the methodology employed in the research. The results section of the study presents the empirical findings, while the subsequent section addresses the implications of the results, offers an overview of the research's limitations, and explores potential avenues for future research.

2. literature review and hypotheses development

2.1 Contemporary management accounting practices

According to Langfield-Smith (2009), management accounting practices encompass different instruments and methods that furnish organizations with pertinent information to facilitate optimal utilization and administration of resources, thereby enhancing value for clients and investors. Management accounting practices can be classified into two categories: traditional and contemporary. Management accounting practices that are internal and financial in nature and involve arbitrary cost allocations, short-term focus, and orientation are commonly referred to as traditional practices (Rui, Maria-Ceu, & Catarina, 2023). These practices include variance analysis, return on investment, cost-benefit analysis, and standard costing, as noted by Saukkonen et al. (2018) and Pavlatos and Paggios (2008). The conventional practices of management accounting have been subject to criticism due to their limited scope and inability to provide adequate information to support organizational transformation and adapt to the dynamic nature of the business landscape. CMAP was formulated by Kaplan & Norton (2001) and Pedrosa & Carlos (2020). Organizations frequently implement various CMAPs, including activity-based management, supply chain management, strategic cost management, activity-based costing, benchmarking, value chain analysis, and key performance indicators. The CMAP highlighted by Abdel-Maksoud et al. (2012) prioritizes speed, cost (effectiveness or management), quality, customer satisfaction, and competitiveness. These practices are deemed pertinent for the present-day dynamic business and operating milieu, as noted by Chenhall and Langfield-Smith (1999). Chenhall and Langfield-Smith (1999) argued that CMAPs are characterized by their strategic orientation, which involves aligning organizational operations with

the overall objectives and strategies of the organization. Additionally, these practices integrate both non-financial and financial information. These tools are regarded as strategic management tools that facilitate the development and execution of strategies by organizations (Langfield-Smith, 2009). Jarrar and Smith (2014) advocate for the adoption of CMAP as a strategy for pursuing entrepreneurial objectives. Similarly, the implementation of such practices can enhance organizational performance to a level of global excellence (Chenhall and Langfield-Smith 1999).

2.2 Intensity of Market Competition

According to a study by Cadez and Guilding (2008), the intensity of market competition refers to the competition between organizations in the external environment with regards to their products, services, and prices. Based on Ahmad's (2012) research, the level of market competition intensity is considered an external factor of competition. In order to effectively compete in such an intense market, managers must acquire knowledge and experience pertaining to new costing systems. The study conducted by Leite et al. (2015) investigated the level of market competition encountered by firms that have implemented CMAP. The study conducted by the authors revealed that the implementation of CMAP is essential for organizations, given the intricate nature of the contemporary business landscape. Furthermore, the authors observed that such practices enable organizations to ascertain the resources utilized in each production process. Tuanmat and Smith (2011) conducted a study to examine the influence of the business environment on the CMAP of a manufacturing company. The study's findings suggest a statistically significant positive correlation between external business environments and CMAP. The study revealed that the utilization of CMAP by these companies in their external business environment had an impact on the performance of their respective organizations. Following the preceding discourse, a verifiable hypothesis was formulated in a straightforward manner:

H₁: *Intensity of market competition impacts positively on CMAP.*

2.3 Level of Qualification of Accounting Staff

The level of qualification of accounting personnel is determined by the expertise acquired by an accountant to carry out specific tasks within their organization. Abdel-Kader and Luther (2008) posit that the level of qualification is a fundamental and pivotal factor for accountants. The study conducted by Abdel-Kader and Luther (2008) investigated the correlation between the degree of certification of accounting personnel and the implementation of CMAP in the United Kingdom. The findings suggest that there is a variation in the qualification level of accounting personnel based on the complexity of management accounting and the nature of the organization. The research conducted by Tram & Chu (2022) investigated the impact of accounting staff qualifications on CMAP in Estonian manufacturing companies. The study revealed a notable correlation between the level of accounting staff qualifications and the implementation of CMAP. Additionally, the researchers discovered a significant number of accounting personnel who lacked adequate proficiency in utilizing accounting information. The study conducted by Ahmad (2012) investigated the correlation between the degree of certification of accounting personnel and the implementation of CMAP in small and medium-sized enterprises (SMEs). The study conducted by the author revealed that the degree of expertise possessed by accounting personnel had a noteworthy influence on the implementation of CMAP within small and medium-sized enterprises. Additionally, the research discovered that the educational attainment of accounting personnel had a significant impact on the preparation and utilization of accounting data. Following the preceding discourse, a verifiable hypothesis was formulated in a straightforward manner:

H₂: *The level of qualification of accounting staff positively impacts the extent of CMAP.*

2.4 Organizational change

The literature on organizations places significant emphasis on the research stream of organizational change, as evidenced by the works of Chiang (2010) and Klarner & Diefenbach (2011). The definition of organizational change varies across different sources, encompassing a wide-ranging concept. According to Claiborne et al. (2013), organizational modification refers to the alteration of activities, structure, or behavior within an organization. About Gioia and Chittipeddi's (1991) definition, organizational change involves a deviation from an organization's existing cognitive and operational practices. Liberatore et al. (2000) posit that the concept of organizational change encompasses not only the alteration or divergence from established paradigms but also the assimilation of novel ideas or practices by an organization. Organizational change has been defined and conceptualized in various ways in existing research (Pedroso & Carlos, 2020). Some studies have characterized it as a modification in strategy, commonly known as strategic change, whereas others have viewed it as a shift in scope (Dahal, 2019). Regarding organizational change as a modification in strategy, certain scholars perceive it as solely a shift in general strategy (Gioia & Chittipeddi, 1991; Tram & Chu, 2022). Therefore, the authors have formulated a definition and conceptual framework for organizational change, which is characterized as a strategic reorientation, such as a conversion from a defender to a prospector or vice versa. This conceptualization appears to be more pertinent to entities that are solely focused on generating profits. In relation to the operationalization of organizational change as a modification of scope, certain scholars

(Holmes, Pineres, & Kiel, 2006; Laitinen, 2014; Le, Huyen, Thu, & Trang, 2020) consider it to be the enlargement, reduction, or restructuring of an organization's operations, activities, products, and/or services. The researchers in question have taken a broader approach to the study of organizational change, encompassing a range of perspectives on the subject. The present investigation has defined the concept of organizational change from a more comprehensive standpoint, as recommended by Abernethy and Brownell (1999) for forthcoming research endeavors. Following the preceding discourse, a verifiable hypothesis was formulated in a straightforward manner:

H₃: *The extent of CMAP is positively associated with organizational change.*

2.5 Organizational performance

In the context of organizational performance, certain studies have indicated a lack of correlation between the implementation of particular CMAPs and organizational performance, while others have demonstrated a favorable correlation. The employment of a collection of practices in conjunction tends to result in increased advantages for organizations (Rui et al., 2023). The literature on strategic cost management argues that the effectiveness of CMAP in attaining organizational objectives is contingent upon their employment as a cohesive package rather than their individual usage (Afifa et al., 2022). Several academics have proposed that CMAP has the capability to collaborate and improve results. In Cadez and Guilding's (2008) proposal, the utilization of activity-based practices to improve the cost-effectiveness, efficiency, and quality of processes might demand the adoption of additional process improvement strategies, including total quality management. According to Drew's (1997) assertion, the efficacy of benchmarking is limited unless it is amalgamated with other methodologies. Maiga and Jacobs (2003) suggest that strategic cost management, activity-based management, and activity-based costing are inter-related and complementary. The use of activity-based practices can aid in the measurement of all four perspectives of the balanced scorecard. The fundamental basis of value chain analysis is activity analysis practices, which are further reinforced by the information derived from cost driver analysis. This coordination and enhancement of activities across the value chain are emphasized by Maiga and Jacobs (2003). Ahmad (2012) discovered that the implementation of cost-management programs and practices leads to more significant cost reductions when compared to their individual usage. In light of the financial constraints faced by public sector entities (Saukkonen et al., 2018), the adoption of CMAP can facilitate efficient cost management. The study conducted by Fuji et al. (2019) revealed that while individual CMAPs did not exhibit any significant impact, a comprehensive examination of these practices demonstrated a positive correlation with sales. Chenhall's (1997) research indicated that the integration of nonfinancial performance measures with total quality management led to enhanced performance. The improvement in the success of total quality management strategies was attributed to the feedback generated from non-financial performance measures. Claiborne et al. (2013) suggest that the implementation of a blend of CMAP can aid public sector entities in their pursuit of enhanced performance. Following the preceding discourse, a verifiable hypothesis was formulated in a straightforward manner:

H₄: *The extent of CMAP is positively associated with organizational performance.*

The framework illustrated in Fig. 1 encompasses all the postulated correlations among the factors.

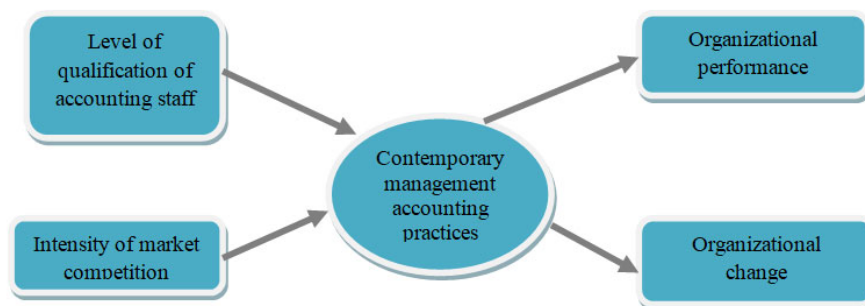


Fig. 1. The research model

3. Research Methodology

3.1 Population and Sample

The data was collected using survey methodology. A total of 520 questionnaires were distributed to various categories of public sector organizations in Jordan, including government commercial enterprises and local government councils. The questionnaires were distributed to individuals holding positions such as financial controllers, chief financial officers, chief

executive officers, and other comparable job titles. Additionally, the leaders or heads of the finance and accounting departments were also included in the distribution. These executives were picked because it was believed that they had the awareness, expertise, understanding, and/or accountability for the CMAP utilized by their business divisions. Since the application of CMAP may vary across several business units within the same organization, business units were selected as the level of study. The survey was created and distributed using Dillman's Tailored Design Method in an effort to increase response rates (Dillman, 2000). There were 82 initial responses, therefore. A reminder was issued to non-respondents four weeks following the first distribution, and this generated an additional 50 replies. As a result, 124 questionnaires in all (23.84%) were returned. There were 108 viable surveys (20.76%), but 16 of them couldn't be used since there was a lot of missing data. In comparison to earlier CMAP research (Rui et al., 2023; 25%; King et al., 2010; 14.6%), this response rate is favorable. The study employed an independent sample t-test to assess the means of early and late replies in relation to size, as well as the dependent and independent variables, for the purpose of examining non-response bias. Considering the absence of any noticeable alterations, it can be concluded that non-response bias is not present. The guarantee of the sample's representativeness is a consequence of the aforementioned.

3.2 Variable measurement

The extent of uptake of CMAP was established by Chenhall (1998) and widely utilized in numerous management accounting research investigations (Chia & Koh, 2007; Nuraddeen et al., 2017). Benchmarking, activity-based management, activity-based costing, the BSC, value chain analysis, comprehensive quality management, key performance indicators, and supply chain management were eight components (CMAP) from the original scale that were implemented. Respondents were asked to rate how often their business unit employed each of these CMAPs during the last three years utilizing a seven-point Likert scale ranging from 1 ("not at all") to 7 ("to a great extent"). A 13-item scale that was created after a study of literature was used to gauge the level of organizational change (Chiang, 2010; Klarner & Diefenbach, 2011; Nuraddeen, Baird, & Appuhamilage, 2017). To examine the performance of the public sector, a 6-item scale that was constructed from a study of literature (Chiang, 2010; Klarner & Diefenbach, 2011; Nuraddeen et al., 2017) was used to measure organizational performance. A 6-item scale created after a study of literature was used to gauge the degree of expertise of the accounting staff (Abdel-Maksoud et al., 2012; Ahmad, 2012; Sudhashini & Yee, 2017). A 6-item scale that was created after a study of literature (Abdel-Maksoud et al., 2012; Ahmad, 2012; Sudhashini & Yee, 2017) was used to gauge the level of market competition. Additionally, all constructs' internal consistency was supported by Cronbach's alpha and composite reliability (CR), which were both larger than 0.70 (Hair et al., 2017) (Table 1).

Table 1
Research constructs and Items source

Variable	No. of items	Cronbach's alpha (α)	Construct reliability
Level of qualification of accounting staff	6	0.941	0.886
Intensity of market competition	6	0.921	0.794
Contemporary management accounting practices	8	0.893	0.877
Organizational change	13	0.882	0.922
Organizational performance	6	0.897	0.856

4.3 Measurement model

The assessment framework for markers of reflection in PLS is assessed using the validity of parallel and discriminant indicators (Hair et al., 2017). Additionally, each construct's average variance extracted (AVE) values were above 0.50, supporting convergent validity (Hair, 2017) (Table 2). Two criteria were used to assess the discriminant's validity: First, according to Hair (2017), an indicator's outer loading must be higher than its cross loadings on other constructs. Second, any component's association with any other factors must be greater than the square root of the AVE for that factor (Fornell and Larcker, 1981). As shown in Table 3, discriminant validity is confirmed in line with these criteria.

Table 2
Validity Analysis

Constructs	Items	Factor loadings	Average variance extracted
Level of qualification of accounting staff	QA1	0.755	0.787
	QA2	0.733	
	QA3	0.756	
	QA4	0.711	
	QA5	0.701	
	QA6	0.789	
Intensity of market competition	IM1	0.725	0.817
	IM2	0.766	
	IM3	0.764	
	IM4	0.789	
	IM5	0.801	

Table 2
Validity Analysis (Continued)

Constructs	Items	Factor loadings	Average variance extracted
Contemporary management accounting practices	CM1	0.844	0.769
	CM2	0.820	
	CM3	0.841	
	CM4	0.822	
	CM5	0.852	
	CM6	0.754	
	CM7	0.765	
	CM8	0.784	
Organizational change	OC1	0.747	0.799
	OC2	0.757	
	OC3	0.778	
	OC4	0.852	
	OC5	0.871	
	OC6	0.810	
	OC7	0.845	
	OC8	0.704	
	OC9	0.743	
	OC10	0.741	
	OC11	0.735	
	OC12	0.712	
	OC13	0.739	
Organizational performance	OP1	0.844	0.778
	OP2	0.819	
	OP3	0.816	
	OP4	0.853	
	OP5	0.807	
	OP6	0.820	

Table 3
Discriminant validity of constructs

	Level of qualification of accounting staff	Intensity of market competition	Contemporary management accounting practices	Organizational change	Organizational performance
Level of qualification of accounting staff	0.832				
Intensity of market competition	0.740	0.768			
Contemporary management accounting practices	0.745	0.655	0.768		
Organizational change	0.769	0.709	0.655	0.865	
Organizational performance	0.765	0.735	0.709	0.832	0.753

3.3 Extent of Use of Specific Management Accounting Practices

A more in-depth look at the adoption of CMAP is given in Table 4. Table 4 shows how often each of the six contemporary management accounting practices is used. "Non-users" (response point of 1 on the 7-point Likert scale), "use to a small extent" (response points 2, 3, and 4), and "use to a great extent" (response points 5, 6, and 7) are the three categories used to categorize the extent of usage. The balanced scorecard, activity-based management, total quality management, and value chain analysis are the four CMAPs that are "non-users" or "used to a small extent" by most organizations. 62.9%, 44.4%, and 32.4% of respondents employed benchmarking, balanced scorecards, and strategic cost management, respectively, to a significant level for the other two modern practices. In a similar vein, Table 4 demonstrates that just 30.11% made extensive use of CMAP. Additionally, just 18.55% of the organizations do not use CMAP.

Table 4
Extent of adoption of CMAP

	Non-Users (1)	Use to a Small Extent (2-4)	Use to a Great Extent (5-7)	Mean
Benchmarking	7	66	68	4.22
Activity-based management	11	71	26	3.35
The balanced scorecard	18	41	49	4.12
Value chain analysis	39	53	16	3.25
Total quality management	35	48	25	3.75
Strategic cost management	7	33	35	4.01
Average	18.55%	51.34%	30.11	

4. Hypothesis testing

The objective of this study is to investigate how the degree of accounting staff certification and the amount of market competitiveness affect CMAP adoption in the public sector. Additionally, Structural Equation Modelling (SEM) was used to evaluate the relationship between organizational change and performance and the extent to which the CMAP package is employed. Instead of utilizing the default (maximum likelihood) estimation method, the model was estimated using the Generalized Least Square (GLS) estimation strategy to account for the non-normality of the sample. The findings demonstrate that the model's fit to the data was good (CMIN/DF = 5.759; GFI = 0.897; CFI = 0.971; AGFI = 0.886). The coefficient findings indicate that the significant value for market competition intensity is more than 0.005, making it non-significant ($= 0.412$, $p = 0.157$). Thus, H1 is not encouraged. The significant value for accounting staff certification is nevertheless less than 0.005, making it significant ($= 0.488$, $p = 0.000$). Hence, H2 is not encouraged. According to expectations, there is a significant positive relationship between the adoption of the package of CMAP and organizational change ($r = 0.591$, $p = 0.002$), indicating that organizational change occurs at a higher level when the package of CMAP is used more extensively. Thus, H3 is encouraged. The relationship between the adoption of the CMAP package and organizational performance was also significant and in the expected direction ($= 0.575$, $p = 0.001$), showing that higher organizational performance results from greater adoption of the CMAP package. H4 is thus also encouraged.

Table 7
Results for the structural model

Causing construct	Caused construct	Hypothesis	Path Coefficient	p-Value
Level of qualification of accounting staff	Contemporary management accounting practices	H1	0.488	0.000
Intensity of market competition	Contemporary management accounting practices	H2	Not supported	0.157
Contemporary management accounting practice	Organizational change	H3	0.591	0.002
Contemporary management accounting practice	Organizational performance	H4	0.575	0.001

5. Discussion

The study's goal was to determine how widely CMAP had been adopted in the public sector. The study discovered that the extent of adoption of the remaining CMAP (activity-based management, value chain analysis, and total quality management) in public sector organizations was quite low, with the exception of benchmarking, balanced scorecards, and strategic cost management. This result is consistent with earlier research on the public sector (Drew, 1997; Nuraddeen et al., 2017). Due to internal politics and delayed decision-making processes, public sector organizations may find it challenging to embrace private sector practices, which may be one reason for the low adoption rates (Baird, 2007; Jackson & Lapsley, 2003). Similar to the previous example, the low reported rates may be explained by the public sector's lack of adaptability and aversion to change (Baird, 2007). The goal of the research was to determine how Jordan's market competitiveness intensity and staff qualification levels correlated with a set of CMAPs. The study's conclusions showed that the degree of accounting staff certification has an impact on the suite of CMAP. While the level of market competitiveness has little impact on the bundle of CMAP. According to earlier studies (Jarrar & Smith, 2014; Afifa et al., 2022; Tram & Chu, 2022), the degree of expertise of accounting personnel was discovered to have a favorable and substantial link with a collection of CMAP. As a result, the government, the public and private sectors, as well as accounting organizations, should pay greater attention to developing suitable rules and procedures to enable better adoption of CMAP. Utilizing a set of CMAP was positively related to organizational change, suggesting that public sector professionals looking to start a shift should prioritize the adoption of CMAP. The results of this study show that the adoption of a combination of activity-based management, benchmarking, the balanced scorecard, total quality management, strategic cost management, and value chain analysis had a significant positive association with organizational change, in contrast to earlier studies (Nuraddeen et al., 2017; Rui, Maria-Ceu, & Catarina, 2023) that have reported mixed findings when examining the effect of specific CMAP on organizational change in isolation. Public sector users should think about using a variety of CMAP at the same time rather than single practices in isolation, considering that the research discovered that the adoption of these practices was positively associated with organizational performance. These results will help public sector organizations managers recognize the advantages of such practices (Malmi & Brown, 2008). Even though it has been shown that CMAP may help public sector organizations transform and perform better, there is still room to employ these practices more often. There are many ways to do this. Firstly, since workers are crucial in the adoption of new concepts, ongoing training for public sector workers could be encouraged (Iverson et al., 1996). Through this training, workers will become familiar with the existence and workings of contemporary management accounting practices. Employees may increase their knowledge of contemporary management accounting practices through participation in professional and trade groups, according to Midgley et al. (1992).

6. Conclusion

CMAPs are encouraged in the industry in keeping with the public sector's transformation objective. With the results adding to the body of knowledge and offering guidance for practitioners, this research focuses on the elements influencing the rising acceptance and effectiveness of CMAP in the public sector. The results provide two significant contributions to literature.

This research contributes to the management accounting literature by examining the contingency factors that impact the implementation of CMAP. Specifically, the study highlights the significance of accounting staff qualifications, organizational performance, and organizational change as influential factors. The research also adds to prior research by management accounting researchers on the variables impacting the adoption of CMAP by showing that the success of different CMAPs is impacted by the degree to which they are adopted. The results also have many application-related ramifications. The results of this research have added to the body of knowledge on the influences on CMAP. First, in CMAP, the level of accounting personnel qualification seems to be considerably more important. The findings of this investigation provide numerous parties with a crucial message. To enhance CMAP in Jordan, policymakers, the government, and professional organizations must develop and execute policies and practices in a coordinated manner. The research also alerts practitioners to the possibility of applying a variety of CMAPs concurrently in their efforts to enhance performance and foster change through organizational structures and practices. Next, although public sector reforms have promoted the adoption of innovative management practices in public sector organizations, there is a need for practical measures to be suggested to practitioners and policymakers to promote the utilization of such practices in the public sector, particularly in light of the low usage of CMAP in these organizations. All survey research has flaws, and this study is no exception, including the inability to take causation into account. This constraint allows for the replication of this work in future research using other methodologies. Future research may also consider employing a stricter standard of organizational performance that takes into account the distinct performance goals of the many stakeholders in public sector organizations. Future research could focus on the diffusion of CMAP and/or the effects of organizational factors like training, culture, information technology, and top management support on the success of such practices to provide a more in-depth understanding of the impact of these practices.

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