



Examining the Relationship Between Organizational Culture and the Dimensions of Strategic Management Accounting (Case Study: Businesses Operating in the Home Appliance Industry of Khorasan Razavi Province)



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Abstract: The purpose of the present study is to examine the relationship between organizational culture and the dimensions of strategic management accounting. In terms of its purpose, this study is applied research, and in terms of methodology, it is descriptive-correlational. The measurement instrument in this study is a questionnaire with a five-point Likert scale, consisting of 25 items. To determine reliability, Cronbach's alpha was used, and its value was confirmed. The statistical population of the study includes all managers and experts of Pegah Sholeh Khorasan Company. Accordingly, the research sample was selected using the non-probability convenience sampling method, consisting of 180 managers and experts of Pegah Sholeh Khorasan Company. The collected statistical data were analyzed using the structural equation modeling method with the aid of Smart PLS software. The results indicated that organizational culture has a positive and significant effect on the dimensions of strategic management accounting, which include: strategic costing, strategic planning, strategic control and performance management, techniques related to strategic decision-making, techniques related to competitor accounting, and techniques related to customer accounting.

Keywords: Dimensions of Strategic Management Accounting, Home Appliance Industry, Organizational Culture.

1. Introduction

In recent decades, the growing complexity of competitive environments, technological advancement, and rapid globalization have significantly increased the necessity for organizations to adopt advanced management accounting practices aligned with strategic objectives. Traditional management accounting, which mainly focused on cost control and financial reporting, has gradually evolved toward Strategic Management Accounting (SMA), which integrates financial and non-financial information to support strategic decision-making and sustain competitive advantage [1, 2]. The transition from conventional management accounting to SMA highlights the need for deeper alignment between accounting practices, organizational strategy, and organizational culture, especially

in industries characterized by high competition and continuous innovation such as manufacturing and home appliances.

The foundation of SMA lies in its capacity to connect accounting information with strategic goals and market dynamics, providing managers with the necessary insights to respond effectively to environmental changes [3, 4]. The increasing uncertainty of markets requires firms to focus not only on financial performance but also on long-term strategic performance indicators, customer value creation, and competitive positioning [5]. In this regard, SMA dimensions—including strategic costing, strategic planning and performance management, competitor accounting, customer accounting, and strategic decision-making techniques—serve as vital tools to reinforce strategic management processes and enhance decision-making quality.

However, the effectiveness of SMA techniques is not solely determined by technical accounting frameworks but is also profoundly influenced by organizational culture and information systems. Culture acts as the underlying context in which accounting practices are embedded, shaping the behaviors, values, and decision-making logics of managers and employees [6, 7]. A supportive organizational culture encourages innovation, knowledge sharing, and alignment of accounting information with strategic priorities, whereas a rigid or resistant culture can hinder the adoption of SMA practices [8, 9]. Thus, investigating the interaction between organizational culture and SMA becomes an essential research priority for both academics and practitioners.

Empirical studies have consistently confirmed the role of organizational culture as a mediator and moderator in the relationship between management accounting and strategic management outcomes [10-12]. For instance, when management accountants operate in a culture that values innovation, collaboration, and adaptability, they are more likely to employ SMA tools effectively and integrate them into strategic decision-making processes [13]. Conversely, in organizations with a culture of rigid hierarchy and resistance to change, the implementation of SMA tends to be limited, reducing its potential to influence strategic performance [14, 15]. This suggests that SMA cannot be studied in isolation but must be analyzed through the lens of cultural dynamics within organizations.

In parallel, information systems play an equally important role in enabling SMA practices. Advanced information systems allow for the collection, processing, and dissemination of real-time strategic information across different departments, thus bridging the gap between accounting data and strategic decision-making [10, 16]. Integration of accounting with digital technologies and artificial intelligence has further expanded the scope of SMA, making it more predictive, adaptive, and aligned with value co-creation models in industries such as banking, insurance, and manufacturing [16]. The synergy between culture and information systems therefore emerges as a critical factor in ensuring that SMA contributes meaningfully to organizational performance.

A significant stream of research has demonstrated that organizational culture not only influences the adoption of SMA techniques but also shapes innovation and organizational change. For example, studies highlight that a culture of openness and adaptability fosters innovation and strategic renewal, which directly correlates with improved strategic performance [7, 17]. Moreover, the presence of cultural values that support teamwork, knowledge sharing, and employee commitment enhances the effectiveness of SMA in linking financial data to strategic objectives [18]. This is particularly relevant in dynamic industries where customer expectations and competitor actions rapidly evolve, making the integration of cultural and accounting perspectives critical for sustainable success.

The application of SMA is also directly connected to achieving sustainable competitive advantage. Research demonstrates that SMA techniques, when combined with organizational innovation and strategic orientation, contribute significantly to differentiation, cost leadership, and long-term performance sustainability [3, 19]. For

instance, in industries such as rehabilitation equipment manufacturing, SMA practices—moderated by organizational culture—were found to play a decisive role in enhancing competitiveness [19]. Similarly, in service industries like insurance and banking, embedding artificial intelligence into SMA has been shown to support value co-creation and customer trust [16]. These findings underline that SMA is not merely a technical practice but a strategic and cultural construct that requires organizational alignment to be effective.

Furthermore, the role of organizational culture in shaping accounting practices is evident in studies on customer profitability analysis and competitor accounting. Field studies confirm that cultural orientations significantly determine whether managers perceive customer-related accounting information as valuable and integrate it into strategic planning [8]. Organizations with cultures that emphasize customer orientation and learning are more likely to adopt customer accounting techniques, whereas those lacking such cultural values underutilize these tools, thereby missing opportunities for strategic advantage [9]. This relationship demonstrates that cultural foundations are indispensable in shaping the adoption and effectiveness of SMA.

In addition, the broader literature on SMA emphasizes its relevance beyond traditional financial management, extending into areas of innovation, performance measurement, and organizational learning. Scholars argue that SMA provides a framework for aligning organizational strategy with operational practices, particularly when organizations face external pressures such as technological disruption, regulatory change, and global competition [2, 20]. In this context, SMA operates as both an analytical tool and a strategic guide, facilitating more informed decision-making and strengthening the organization's ability to anticipate and respond to environmental challenges.

From a practical perspective, the home appliance industry, which is the focus of this study, represents a highly competitive and dynamic sector. Organizations in this industry face pressures from globalization, technological innovation, evolving customer demands, and the need for cost efficiency. Implementing SMA within such a sector provides managers with the ability to analyze costs strategically, evaluate competitor strategies, and align customer information with long-term planning [4, 5]. Moreover, given the role of organizational culture in influencing innovation and adaptability, examining how cultural dimensions interact with SMA in this context is both theoretically and practically valuable [7, 17].

In the Iranian context, research on SMA and organizational culture has gained increasing attention, with scholars emphasizing the unique challenges and opportunities faced by domestic industries. For example, studies have examined how SMA tools influence competitive advantage in different Iranian industries and highlighted the moderating role of organizational culture [12, 19]. Similarly, other works have addressed the impact of organizational culture and information systems on the relationship between management accounting and SMA, showing how these variables collectively shape strategic outcomes [11, 14, 15]. These findings reinforce the necessity of integrating cultural and systemic perspectives in SMA research, especially within industries undergoing significant transformation.

Another important aspect is the link between SMA, corporate governance, and organizational learning. Governance frameworks influence the way accounting information is utilized in strategic decision-making, while organizational learning cultures ensure that SMA practices are continuously updated and adapted to environmental needs [9, 20]. In the absence of effective governance and learning cultures, SMA may fail to achieve its intended strategic impact. Thus, building governance mechanisms alongside cultural adaptability is critical for leveraging the full potential of SMA.

Moreover, the global literature has highlighted the cross-disciplinary relevance of SMA, extending into areas such as popular culture and even entertainment industries. For instance, research examining SMA in the context of West End musicals demonstrated how accounting information is integrated with broader cultural and strategic considerations to ensure sustainability and success [2]. Such findings illustrate the universal applicability of SMA across diverse contexts, further supporting the relevance of cultural dimensions in shaping its adoption.

In sum, the convergence of organizational culture, information systems, and SMA underscores a multidimensional framework where accounting practices are embedded within social, technological, and cultural contexts. SMA is not merely a technical exercise but a strategic practice deeply intertwined with the cultural fabric of organizations. As recent studies confirm, adopting SMA without considering organizational culture may result in partial or ineffective outcomes, whereas aligning SMA with cultural and systemic factors can lead to sustainable performance improvements [10, 17, 18].

Therefore, the present study seeks to contribute to this growing body of knowledge by examining the relationship between organizational culture and the dimensions of strategic management accounting in businesses operating in the home appliance industry of Khorasan Razavi Province.

2. Methodology

This study is applied research in terms of purpose and descriptive–correlational in terms of research method. In terms of nature, it is causal, and in terms of data collection, it is questionnaire-based. The statistical population of the study includes all managers and experts of Pegah Sholeh Khorasan Company. The research sample was selected through non-probability convenience sampling and consisted of 180 managers and experts of Pegah Sholeh Khorasan Company. In addition, the Krejcie and Morgan table was used to determine the required sample size. In this study, to measure the research variables, the standardized questionnaire of Hadid and Al-Sayed (2021) was used. Before being distributed in the form of a questionnaire, the measurement indices were reviewed and evaluated by several experts and specialists of the organization related to the research subject, and finally, the agreed-upon questionnaire was used as the data collection tool. After the content validity of the questionnaire was confirmed by specialists and professors, the construct validity was also confirmed, as the results indicated that all factor loadings of the studied constructs exceeded 0.4, thereby meeting the required threshold for measuring their respective constructs. To test the reliability of the questionnaires, a pilot study was conducted, which indicated that the measurement tool had appropriate and acceptable reliability. The reliability results of the research variables are presented in Table (1).

Table 1. Cronbach's Alpha and Composite Reliability of the Research Variables

Variable	Cronbach's Alpha	Composite Reliability
Organizational Culture	0.896	0.914
Strategic Costing	0.788	0.862
Strategic Planning, Control, and Performance Management	0.768	0.859
Techniques Related to Strategic Decision-Making	0.777	0.819
Techniques Related to Competitor Accounting	0.703	0.834
Techniques Related to Customer Accounting	0.726	0.800

To test the research hypotheses, the probability value derived from model fit in the significance state of parameters was used through structural equation modeling and path analysis. Since the confidence level was set

at 95%, the significance values within the interval $(-1.96, +1.96)$ were considered non-significant, and values outside this interval were considered significant.

3. Findings and Results

According to the results of Table (2), most of the respondents were men, accounting for 67.8% of the sample population, while women represented 32.2% of the respondents. Regarding age, 5% of respondents were under 30 years old, 50.6% were between 31 and 40 years old, and 44.4% were between 41 and 50 years old. Finally, in terms of work experience, the largest share of respondents had between 10 and 20 years of work experience, while the smallest frequency belonged to those under 30 years of age, representing 5% of the sample.

Table 2. Descriptive Statistics of Research Variables

Demographic Variables	Categories	Frequency	Percentage
Gender	Male	122	67.8
	Female	58	32.2
Education	Associate degree or below	31	17.2
	Bachelor's degree	113	62.8
	Postgraduate	36	20.0
Age	Under 30 years	9	5.0
	Between 31–40 years	91	50.6
	Between 41–50 years	80	44.4
Work Experience	Less than 5 years	9	5.0
	Between 5–10 years	99	55.0
	Between 10–20 years	56	31.1
	More than 20 years	16	8.9

Using the Kolmogorov–Smirnov test, the normality of the research variables was assessed. If the condition of normality was met, the likelihood ratio method in structural equations would be used. The results of this test are presented in Table (3).

Table 3. Kolmogorov–Smirnov Test Results

Variables	Z Statistic	Significance Level	Result
Dimensions of Strategic Management Accounting	0.053	0.200	Non-normal
Organizational Culture	0.099	0.000	Non-normal

By examining the significance levels of all variables and questions, it can be concluded that the data distribution of each variable differs from a normal distribution. Therefore, due to the non-normality of the data, Smart PLS 3 software was used to test the hypotheses.

In this section, the method of structural equation modeling used in this study is explained, followed by hypothesis testing. Figures 1, 2, 3, and 4 respectively show the path coefficients and factor loadings of the main and sub-hypotheses of the study in both standardized estimate and t-value modes.

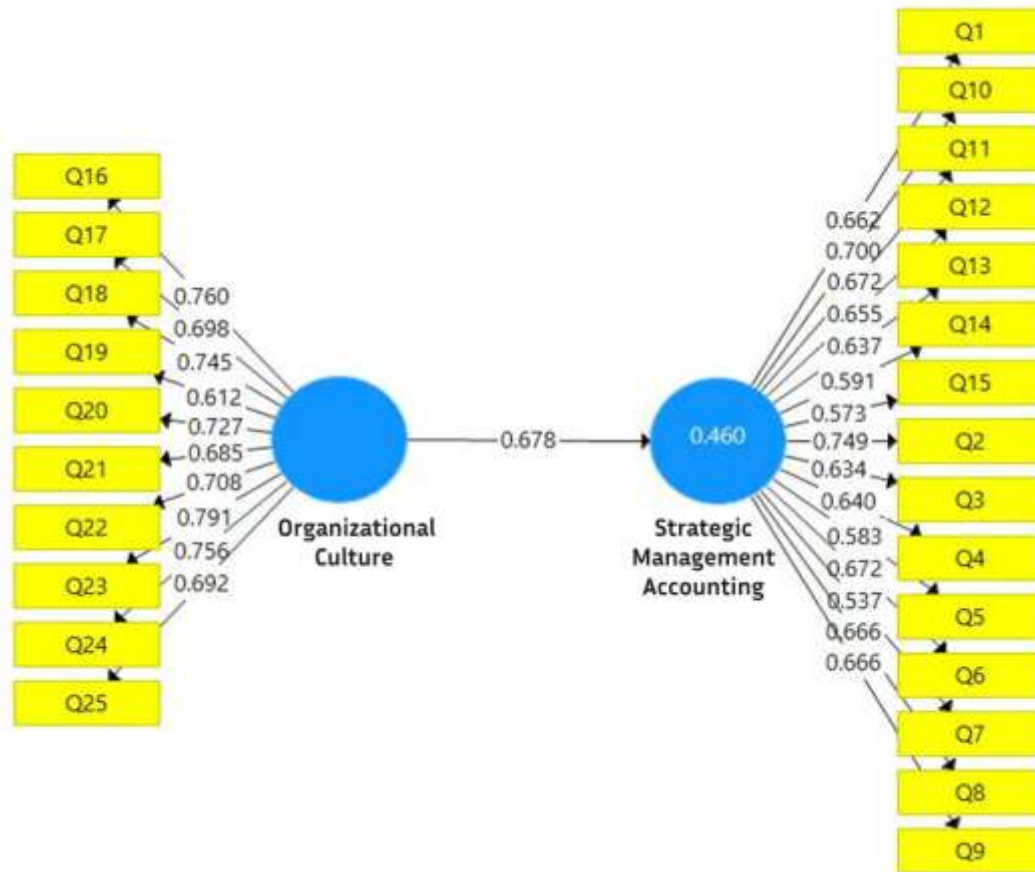


Figure 1. Factor Loadings and Path Coefficient of the Research Model in Standardized Estimate Mode (Main Hypothesis)

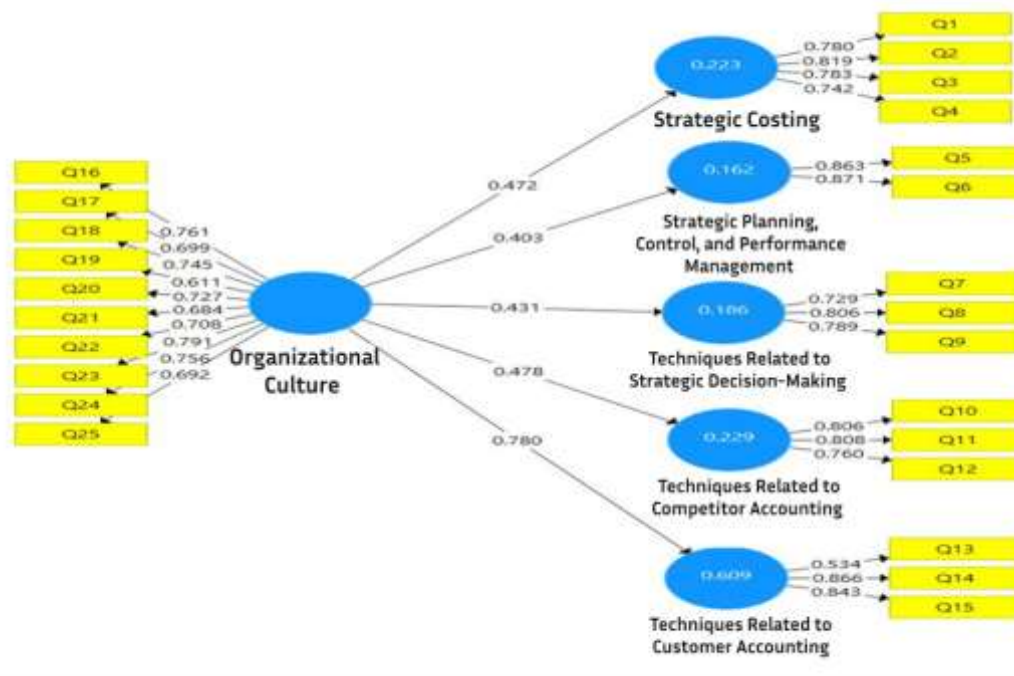


Figure 2. Factor Loadings and Path Coefficient of the Research Model in Standardized Estimate Mode (Sub-Hypotheses)

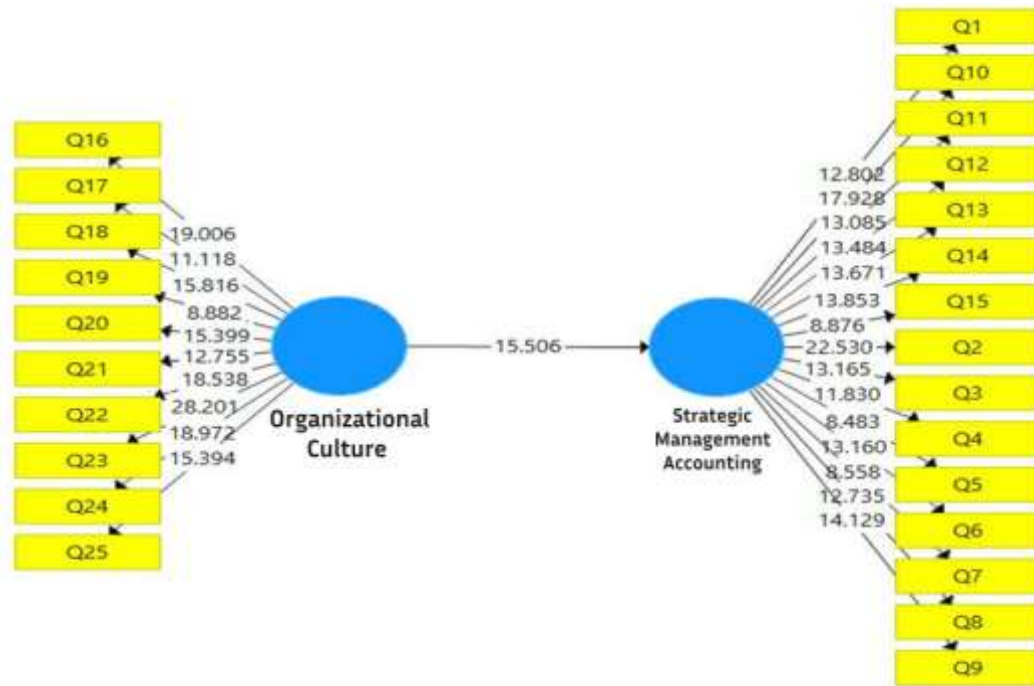


Figure 3. Factor Loadings and Path Coefficient of the Research Model in t-value Mode (Main Hypothesis)

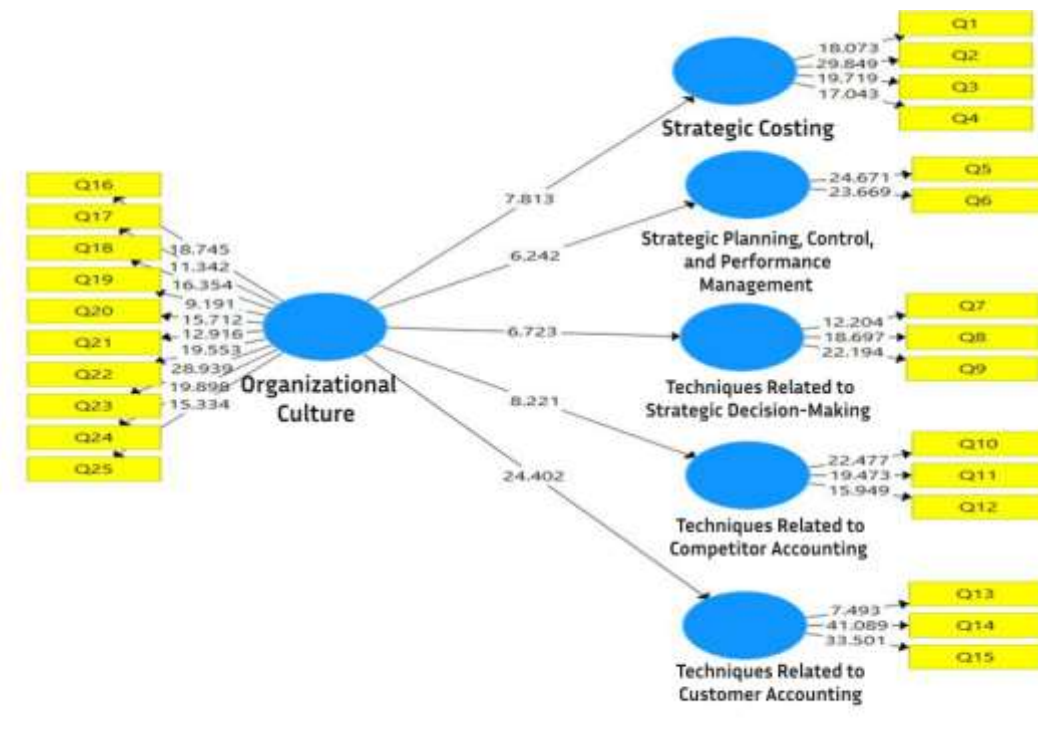


Figure 4. Factor Loadings and Path Coefficient of the Research Model in t-value Mode (Sub-Hypotheses)

According to figures above, the summary of the model fit results is presented in Table (4), which was used to test the research hypotheses. As previously mentioned, paths with t-values greater than +1.96 or less than -1.96 are considered significant.

Table 4. Summary of Hypothesis Testing Results of the Research Model

Hypothesis	Tested Relationships	Path Coefficient	t-value	Result
Main	Organizational Culture → Dimensions of Strategic Management Accounting	0.678	15.506	Accepted
Sub 1	Organizational Culture → Strategic Costing	0.472	7.813	Accepted
Sub 2	Organizational Culture → Strategic Planning, Control, and Performance Management	0.403	6.242	Accepted
Sub 3	Organizational Culture → Techniques Related to Strategic Decision-Making	0.431	6.723	Accepted
Sub 4	Organizational Culture → Techniques Related to Competitor Accounting	0.478	8.221	Accepted
Sub 5	Organizational Culture → Techniques Related to Customer Accounting	0.780	24.402	Accepted

According to the results of Table (4), all research hypotheses were confirmed. Thus, based on the statistical interpretation of the results, it can be stated that the path coefficient between organizational culture and the dimensions of strategic management accounting is 0.678, which is significant at the 0.05 error level. Therefore, it can be concluded that organizational culture has a significant impact on the dimensions of strategic management accounting, confirming the main hypothesis of the study.

Furthermore, the path coefficient between organizational culture and strategic costing is 0.472, which is significant at the 0.05 error level. Therefore, it can be concluded that organizational culture has a significant effect on strategic costing, confirming the first sub-hypothesis of the study.

Similarly, the path coefficient between organizational culture and strategic planning, control, and performance management is 0.403, which is significant at the 0.05 error level. Therefore, organizational culture significantly influences strategic planning, control, and performance management, confirming the second sub-hypothesis of the study.

The path coefficient between organizational culture and techniques related to strategic decision-making is 0.431, which is significant at the 0.05 error level. Thus, organizational culture has a significant impact on techniques related to strategic decision-making, confirming the third sub-hypothesis of the study.

The path coefficient between organizational culture and techniques related to competitor accounting is 0.478, which is significant at the 0.05 error level. Therefore, organizational culture significantly influences techniques related to competitor accounting, confirming the fourth sub-hypothesis of the study.

Finally, the path coefficient between organizational culture and techniques related to customer accounting is 0.780, which is significant at the 0.05 error level. Therefore, organizational culture has a significant impact on techniques related to customer accounting, confirming the fifth sub-hypothesis of the study.

4. Discussion and Conclusion

The findings of this research clearly demonstrate that organizational culture exerts a significant and positive influence on the dimensions of strategic management accounting, including strategic costing, strategic planning and performance management, techniques related to strategic decision-making, competitor accounting, and customer accounting. The path coefficient between organizational culture and SMA dimensions was found to be 0.678, which is statistically significant. This result supports the main hypothesis of the study and aligns with prior research that highlights the importance of cultural values in the adoption and effective application of strategic management accounting practices [10-12].

The confirmation of the first sub-hypothesis, which showed a significant relationship between organizational culture and strategic costing (path coefficient = 0.472), emphasizes the notion that a supportive and adaptable

culture facilitates the implementation of costing techniques that extend beyond traditional methods to consider strategic factors such as long-term profitability, customer value, and competitive positioning [3, 5]. Previous studies have similarly noted that without cultural acceptance, strategic costing systems may fail to achieve intended outcomes, as employees and managers might resist the incorporation of broader non-financial measures into cost analysis [8, 9]. In organizations where culture promotes innovation and strategic thinking, however, managers are more inclined to perceive costing as a strategic tool rather than merely a financial control mechanism.

The second sub-hypothesis revealed a significant positive effect of organizational culture on strategic planning, control, and performance management (path coefficient = 0.403). This finding is consistent with the broader literature that highlights how cultural values related to participation, trust, and learning create favorable conditions for aligning planning and performance management systems with strategic objectives [7, 18]. For instance, organizations with a culture of collaboration and openness are more likely to utilize SMA tools effectively in planning and monitoring performance, thereby ensuring that short-term operations remain consistent with long-term strategies [14, 17]. The results suggest that culture not only facilitates the technical implementation of performance management but also fosters the behavioral commitment required for its success.

The third sub-hypothesis showed that organizational culture significantly influences the application of strategic decision-making techniques (path coefficient = 0.431). This is an important finding because strategic decision-making in competitive industries such as home appliances requires managers to integrate financial and non-financial data in order to evaluate risks, assess market opportunities, and make informed choices [1, 13]. Prior studies have indicated that cultures supportive of knowledge sharing and innovation enhance the ability of managers to utilize SMA tools as strategic decision aids rather than as mere reporting instruments [6, 10]. The results of the present study confirm these insights, showing that cultural factors determine whether SMA is integrated into the decision-making process in a meaningful way.

The fourth sub-hypothesis revealed a positive and significant effect of organizational culture on competitor accounting (path coefficient = 0.478). This result highlights the fact that cultural orientations, particularly those that encourage market awareness, adaptability, and proactive learning, play a vital role in shaping how managers perceive and use competitor-related accounting information [4, 8]. Previous studies have argued that organizations with strong cultures of strategic awareness tend to institutionalize competitor analysis as part of their management accounting systems, enabling them to respond effectively to rival strategies and maintain competitive positioning [9, 20]. The findings of this study thus reinforce the idea that competitor accounting cannot thrive in environments where culture is internally focused and resistant to external signals.

The fifth sub-hypothesis indicated the strongest relationship, with organizational culture significantly influencing customer accounting (path coefficient = 0.780). This result is highly consistent with the argument that cultures prioritizing customer orientation and value creation provide fertile ground for the adoption of customer-related accounting techniques [16, 19]. The emphasis on customer profitability, lifetime value, and satisfaction requires an organizational culture that views customers as central to strategy rather than as mere revenue sources [5, 17]. Research has shown that when organizations embrace a culture of customer focus, managers actively employ SMA tools to assess customer-related data, develop differentiated strategies, and foster long-term relationships [4, 18]. The results of the present study strongly confirm this dynamic, demonstrating that among all SMA dimensions, customer accounting is most dependent on cultural alignment.

Taken together, these findings highlight the integral role of organizational culture in determining the effectiveness of SMA practices. They suggest that SMA cannot be understood or applied solely as a technical system

of techniques and measures, but must be considered within the broader socio-cultural context of organizations [6, 7]. The study extends prior research by empirically validating these relationships in the context of the Iranian home appliance industry, thereby offering new insights into how cultural values shape the strategic potential of management accounting practices [11, 12].

The alignment of the current results with existing studies underscores the universality of the culture-SMA nexus. For example, Hadid and Al-Sayed [10] found that organizational culture and information systems jointly influence the ability of management accountants to act strategically, a finding echoed in this study. Similarly, Azeem et al. [17] demonstrated that culture, knowledge sharing, and innovation expand competitive advantage, which aligns with this study's evidence that SMA, when supported by culture, enhances strategic performance. In another relevant study, Le et al. [4] showed that organizational culture directly affects firm performance through its influence on management accounting information and innovation capability, further supporting the argument that culture mediates the relationship between SMA and organizational success.

The strong relationship between culture and SMA dimensions also resonates with the argument of Lapsley and Rekers [2], who emphasized the contextual nature of SMA, showing that even in non-traditional industries such as West End musicals, SMA is deeply intertwined with cultural values. This highlights that SMA practices cannot be simply transplanted across contexts without considering cultural fit. Likewise, research in Iranian contexts, such as that by Saberafsharian [19] and Sinai [12], emphasizes the moderating role of culture in shaping the competitive benefits of SMA, reinforcing the local relevance of the current findings.

Another important implication of these results is that organizational culture can act as both an enabler and a barrier to SMA adoption. Studies have consistently shown that cultures emphasizing hierarchy, control, and rigid rules tend to restrict innovation and limit the adoption of advanced accounting practices [9, 13]. In contrast, cultures that encourage adaptability, trust, and strategic thinking promote the integration of SMA techniques into planning, costing, and decision-making processes [7, 18]. The results of this study provide strong evidence for this dichotomy, showing that the positive relationships between culture and SMA dimensions are significant and robust.

In addition, the study's focus on the home appliance industry is particularly relevant. This industry is characterized by intense competition, rapid technological change, and evolving customer expectations, making SMA a critical tool for strategic survival. The results confirm that in such an environment, only organizations with strong supportive cultures can fully leverage SMA to improve competitiveness and performance [3, 16]. By demonstrating the cultural underpinnings of SMA effectiveness, the study contributes to both theory and practice, suggesting that managers must invest not only in technical accounting systems but also in cultivating the right cultural conditions for their success.

Like all empirical research, this study is subject to limitations that should be acknowledged. First, the research was conducted in a single industry (home appliances) and within a specific regional context (Khorasan Razavi Province). This limits the generalizability of the findings to other industries and geographic contexts. Second, the data collection relied on self-reported questionnaires, which may be subject to response biases such as social desirability or lack of full disclosure. Third, the cross-sectional nature of the study does not allow for causal inferences about the relationship between organizational culture and SMA dimensions over time. Longitudinal studies would provide deeper insights into how these relationships evolve as organizational culture and external environments change.

Future research could address these limitations in several ways. Comparative studies across multiple industries and countries would help determine whether the observed relationships hold in different cultural and economic

contexts. Longitudinal research designs could provide evidence on the dynamic interplay between culture and SMA adoption over time, particularly during periods of organizational change or crisis. Additionally, future studies could incorporate qualitative methods, such as interviews or case studies, to gain richer insights into the mechanisms through which culture influences SMA practices. Another promising avenue would be to examine the role of emerging technologies, such as artificial intelligence and big data analytics, in strengthening the culture-SMA relationship and shaping strategic decision-making.

From a practical standpoint, the results of this study highlight the need for managers to recognize organizational culture as a key driver of SMA effectiveness. Organizations should focus on building cultures that promote innovation, collaboration, and customer orientation, as these values directly enhance the adoption and utilization of SMA techniques. Training programs, leadership development, and change management initiatives can be employed to align cultural values with strategic accounting practices. Additionally, firms should ensure that their information systems support the integration of cultural values into SMA by facilitating knowledge sharing and real-time strategic decision-making. Ultimately, cultivating the right cultural environment is essential for leveraging SMA to achieve sustainable competitive advantage.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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