

Uncertain Supply Chain Management

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The role of supply chain management strategy and strategic management accounting in increasing company growth

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ABSTRACT

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This research investigates the relationship between supply chain management (SCM) strategy, strategic management accounting, internal and external orientation of companies, and their impact on company growth. The study utilizes a quantitative method using a questionnaire designed with a Likert scale ranging from 1 to 7 points. The sample used in this research reached 215 respondents. The respondents in this study are employees, staff, and managers of public sector companies in Indonesia. Data analysis was conducted using Structural Equation Modelling (SEM) analysis using SmartPLS 4.0 software. The results indicate that SCM strategy significantly influences internal and external orientation. Similarly, strategic management accounting has a significant impact on internal and external orientation. Both internal and external orientations significantly contribute to company growth. In the mediating role, both internal and external orientations have a significant impact on the relationship between SCM strategy and strategic management accounting with company growth.

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1. Introduction

Public sector companies are entities responsible for providing services and meeting the needs of the community in various fields, such as education, health, infrastructure, security, and many more (Yuliono & Ngumar, 2019). In recent years, public sector companies worldwide have faced increasingly complex and demanding challenges. These challenges largely stem from external factors such as socio-economic changes, technological advancements, and intensifying competition (Wirtz et al., 2019). Changes in social and economic dynamics, including population demographics, societal needs, and social trends, significantly impact how public sector companies operate. For example, increased public expectations regarding service quality, heightened awareness of environmental issues, and changes in job structures compel public sector companies to adapt strategies and policies (Al Ahababi et al., 2019; Mc Evoy et al., 2019).

The development of information and communication technology has transformed the operational landscape of public sector companies. The adoption of new technologies, such as big data analytics, artificial intelligence, and digital platforms, presents new opportunities to enhance efficiency, improve service quality, and optimize interactions with the public (Amirullah, 2023). However, while adopting new technology, public sector companies also face challenges related to data security, privacy, and accessibility. Globalization has increased competition among public sector companies, both in terms of human resources and financing (Waked et al., 2023). This competition drives public sector companies to enhance their operational efficiency, find new ways to add value to society, and adopt best practices from the private sector to achieve their goals (Lestari & Merthayasa, 2022; Lubis & Nasution, 2023).

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A strong supply chain management (SCM) strategy is key to maintaining organizational success in an increasingly complex global market. With the ongoing phenomenon of globalization, companies need to adopt an approach that involves all stakeholders in the supply chain working together to achieve common goals, namely, satisfying customers (Madhani, 2019). This is emphasized by Lee et al. (2021), who highlight the importance of simultaneous cooperation among all supply chain participants. The global expansion of organizational market orientation forms the foundation of effective SCM strategies. In this context, organizations must broaden their outlook internationally, identify emerging opportunities and challenges in global markets, and adapt to the needs and preferences of customers worldwide. This involves a deep understanding of cultural differences, international trade policies, logistics infrastructure, and regulations across different countries (Olapoju, 2019; Das & Hassan, 2019). The implementation of management accounting techniques is crucial in enhancing a company's ability to deliver value to clients and other stakeholders. Alabdullah (2019) asserts that these techniques, essentially information systems, enable companies to collect, analyze, and leverage relevant data in managing the company's supply chain. With accurate and timely information, companies can plan and implement more effective strategies, identify efficiency potentials, and reduce risks in supply chain operations (Ghasemi et al., 2019). To achieve sustainable growth, a company must understand the factors driving its growth. In this study, an analysis was conducted on the influence of supply chain management (SCM) strategy and strategic management accounting on company growth. By understanding how companies manage their supply chains and implement strategic management accounting, it can be identified to what extent these two factors affect company growth.

2. Literature Review

Supply Chain Management (SCM) has now become one of the key strategies to achieve competitive advantage and is a primary focus of top executives in business (Yalcin et al., 2020). One of the core objectives of SCM is to enhance value for consumers and provide competitive advantage to all companies involved in the supply chain (Tarofder et al., 2019). The most successful strategies in SCM involve collaboration between the internal, focused, established, and customer-oriented skills of each member in the supply chain (Marbun et al., 2020; Kunrath et al., 2023). A characteristic of a strong SCM strategy is the global expansion of the organizational market orientation, as SCM requires simultaneous cooperation from all parties in the supply chain to satisfy customer needs (Yuliono & Ngumar, 2019). According to Pramono et al. (2023), corporate strategies in the supply chain play a crucial role in enhancing innovation and company performance. This indicates that these strategies help businesses to adapt to environmental changes and evolve. Consequently, the implementation of SCM strategies can assist businesses in overcoming these challenges. Lee (2021) found that SCM directly enhances company performance, especially in research and development, technology implementation, production, and marketing. Findings by Fiannisa & Nasution (2023) also show a positive relationship between SCM strategy and company performance in marketing and financial aspects. Various empirical studies have revealed a significant and direct correlation between SCM and company performance (Madhani, 2019).

Strategic management accounting plays a vital role in achieving strong strategic objectives within the supply chain. By integrating financial and non-financial aspects, it assists companies in making sustainable strategic decisions (Alabdullah, 2019). The use of strategic management accounting allows for comprehensive analysis of the costs and benefits of various strategic supply chain positions, while setting realistic performance targets and monitoring achievement towards these goals (Cuzdriorean, 2017; Choiriah & Sudibyo, 2020). In this regard, the role of accounting extends beyond merely measuring financial performance; it becomes a crucial tool in helping management understand the dynamics of the business environment and make appropriate strategic decisions (Visedsun & Terdpaopong, 2021). Unlike conventional accounting, this approach involves active collaboration between accounting and management departments in gathering, analyzing, and interpreting relevant information for strategic decision-making. Strategic management accounting helps organizations identify opportunities and risks related to the business environment, as well as develop strategies to manage challenges and capitalize on emerging opportunities (Rumman et al., 2024).

Strategic management accounting not only assists organizations in identifying internal factors, such as internal capabilities and resource availability, but also external factors such as market trends, government regulations, and market competition that can affect strategic positions in the supply chain (Waked et al., 2023; Amirullah, 2023). By using this approach, organizations can choose strategic positions that are suitable for changing environmental conditions, helping companies compete in increasingly competitive markets and achieve set goals. Furthermore, the use of supply chain management strategies and strategic management accounting can have a positive impact on company growth, with internal and external orientation acting as important mediators (Ghasemi et al., 2019; Al-Hattami & Kabra, 2024). For example, internal orientation influences the effect of strategic management accounting on organizational performance positively, while external orientation strengthens this effect (Al-Okaily et al., 2020). By considering the role of internal and external orientation as mediators, understanding the factors influencing supply chain performance within organizations becomes more comprehensive, especially in the context of public organizations.

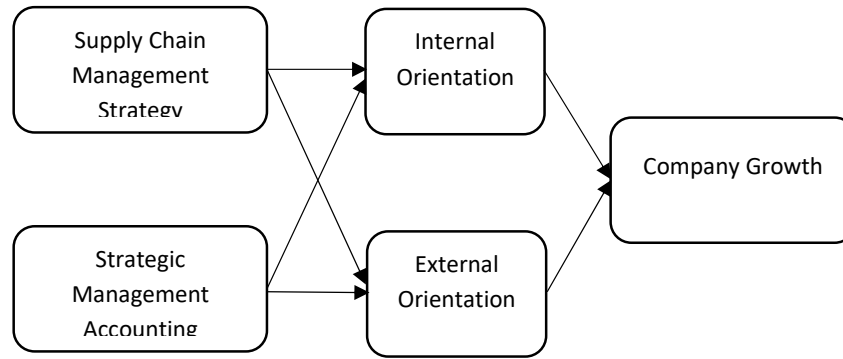


Figure 1. Theoretical Framework

- H₁:** Supply chain management strategy has a significant effect on internal orientation.
H₂: Supply chain management strategy has a significant effect on external orientation.
H₃: Strategic management accounting has a significant effect on internal orientation.
H₄: Strategic management accounting has a significant effect on external orientation.
H₅: Internal orientation has a significant effect on company growth.
H₆: External orientation has a significant effect on company growth.
H₇: Internal orientation mediates the relationship between supply chain management strategy and company growth.
H₈: Internal orientation mediates the relationship between strategic management accounting and company growth.
H₉: External orientation mediates the relationship between supply chain management strategy and company growth.
H₁₀: External orientation mediates the relationship between strategic management accounting and company growth.

3. Research Method

The research employed a quantitative method with the aim of exploring the relationship between supply chain management strategy and strategic management accounting with the growth of public sector companies in Indonesia. Through a quantitative approach, this study utilized a questionnaire distributed to 300 employees, staff, and managers of public sector companies in Indonesia to collect data. The questionnaire was designed using a Likert scale ranging from 1 to 7 points, aiming to solicit respondents' responses to research questions with an appropriate level of confidence. Out of the total questionnaires distributed, 228 were returned. However, during the questionnaire selection process, 13 questionnaires were not completed in full, resulting in a total of 215 questionnaires used as the research sample. This sample size is expected to adequately reflect sufficient variation to represent the population of public sector companies in Indonesia effectively. Data analysis was conducted using Structural Equation Modelling (SEM), which is a robust statistical technique for examining relationships between complex variables in the research model. In SEM analysis, this study utilized SmartPLS 4.0 software. The use of SmartPLS was to test the relationships between construct variables directly, as well as to account for mediating effects in the model.

4. Result

The first stage in data analysis is factor loading testing, which aims to ensure that the selected variables have a strong correlation with the measured constructs. Variables with low factor loading values may be considered for removal from the analysis to obtain more accurate results. The standard acceptance for factor loading is typically 0.6. If the factor loading value exceeds 0.6, then the indicator is considered valid in measuring the construct and can be used in the research. Thus, convergent validity is considered fulfilled. Furthermore, reliability testing is conducted to demonstrate the accuracy and consistency of the questionnaire and the measured variable or construct indicators. Measurement in reliability testing is assessed through the value of Cronbach's alpha or the composite reliability value from the analysis. Cronbach's alpha indicates the minimum limit of construct reliability. The Cronbach's alpha value should exceed 0.7 to be considered reliable. On the other hand, validity testing measures the validity of the questionnaire used. The level of validity is measured through the Average Variance Extracted (AVE) value. The accepted AVE value should exceed 0.6 to ensure convergent validity. Thus, reliability and validity testing are essential to ensure that the questionnaire used is reliable and valid in measuring the variables under study.

Table 1

Other Loading

Variable	Indicator	Outer Loading	Cronbach's Alpha	Composite Reliability	AVE
Supply Chain Management Strategy	SCM1	0.838	0.882	0.914	0.68
	SCM2	0.804			
	SCM3	0.863			
	SCM4	0.774			
	SCM5	0.842			

Table 1
Other Loading (Continued)

Variable	Indicator	Outer Loading	Cronbach's Alpha	Composite Reliability	AVE
Strategic Management Accounting	SCA1	0.845	0.929	0.946	0.778
	SCA2	0.880			
	SCA3	0.884			
	SCA4	0.913			
	SCA5	0.888			
Internal Orientation	IO1	0.921	0.930	0.951	0.828
	IO2	0.963			
	IO3	0.912			
	IO4	0.841			
External Orientation	EO1	0.840	0.868	0.910	0.716
	EO2	0.820			
	EO3	0.865			
	EO4	0.860			
Company Growth	CG1	0.747	0.878	0.908	0.622
	CG2	0.752			
	CG3	0.788			
	CG4	0.815			
	CG5	0.841			
	CG6	0.783			

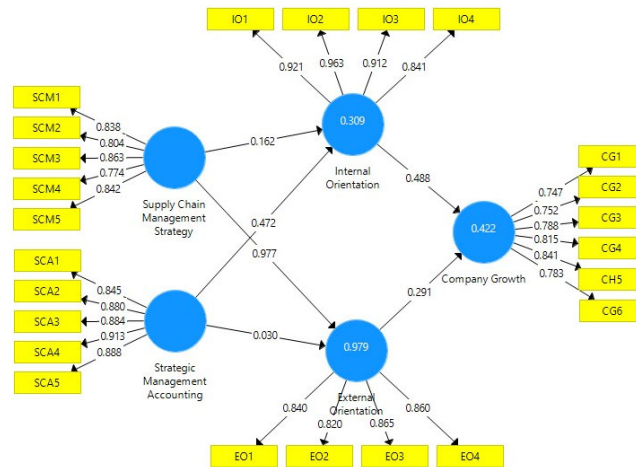


Fig. 2. Outer Analysis

Based on the results of the analysis in Table 1, all indicators have outer loading values that exceed the acceptance standard of 0.6. This indicates that all indicators are valid in measuring the constructs they represent, thus fulfilling convergent validity. For the supply chain management strategy variable, all indicators (SCM1 to SCM5) have high outer loading values, ranging from 0.774 to 0.863. SCM3 has the highest value at 0.863, indicating a very strong correlation with the construct. All these values are above the minimum threshold of 0.6, indicating that each indicator significantly contributes to the measurement of the construct. The strategic management accounting variable also shows excellent results with outer loading values ranging from 0.845 to 0.913. SCA4 has the highest value, 0.913, indicating that the indicator is highly valid in measuring the construct. All indicators in this construct also meet the criteria for convergent validity. For the internal orientation variable, indicators IO1 to IO4 have outer loading values ranging from 0.841 to 0.963, with IO2 showing the strongest correlation at 0.963. Similarly, for the external orientation variable, indicators EO1 to EO4 also exhibit strong outer loading values, ranging from 0.820 to 0.865, with EO3 being the strongest indicator at 0.865. In the company growth variable, indicators CG1 to CG6 have outer loading values ranging from 0.747 to 0.841. CG5 has the highest value at 0.841, indicating that this indicator is highly valid in measuring company growth.

Furthermore, based on the results of reliability testing, all variables have high Cronbach's alpha and composite reliability values. For the supply chain management strategy variable, the Cronbach's alpha value is 0.882, and the composite reliability value is 0.914. Both values indicate excellent reliability, ensuring that the indicators used are consistent in measuring supply chain management strategy. The strategic management accounting variable has a Cronbach's alpha value of 0.929 and a composite reliability value of 0.946, indicating very high reliability levels, indicating that the measurement of strategic management accounting is done very accurately and consistently. For the external orientation variable, the Cronbach's alpha value is 0.868, and the composite reliability value is 0.910, indicating that this variable is also reliable and consistent in its measurement. The internal orientation variable shows very high reliability values with a Cronbach's alpha of 0.930 and a

composite reliability of 0.951, indicating that the indicators used are very accurate and consistent in measuring internal orientation. The company growth variable has a Cronbach's alpha value of 0.878 and a composite reliability value of 0.908, indicating that this construct is also reliable, ensuring that the indicators used are consistent in measuring company growth.

Furthermore, the results of the validity test indicate that all measured variables have Average Variance Extracted (AVE) values that exceed the minimum threshold of 0.6. This means that the questionnaire used has good convergent validity. For the supply chain management strategy variable, the AVE value is 0.68, indicating that more than 68% of the variance in its indicators can be explained by the construct. The strategic management accounting variable has an AVE value of 0.778. This is an excellent value, indicating that 77.8% of the variance in its indicators is explained by the strategic management accounting construct. The internal orientation variable shows the highest AVE value among all variables, which is 0.828, meaning that 82.8% of the variance in the indicators measuring internal orientation can be explained by the construct. For the external orientation variable, the AVE value is 0.716. This value indicates that 71.6% of the variance in the indicators measuring external orientation can be explained by the construct. The company growth variable has an AVE value of 0.622, indicating that 62.2% of the variance in its indicators can be explained by the construct. These results indicate that all tested variables have adequate AVE values, indicating that the indicators used in the questionnaire are valid in measuring the constructs they represent. Thus, the questionnaire used in this study can be considered valid and reliable for measuring the researched variables.

Table 2
Fornell-Lacker Discriminant Validity

Variable	Supply Chain Management Strategy	Strategic Management Accounting	Internal Orientation	External Orientation	Company Growth
Supply Chain Management Strategy	0.825				
Strategic Management Accounting	0.392	0.882			
Internal Orientation	0.347	0.535	0.910		
External Orientation	0.989	0.413	0.349	0.846	
Company Growth	0.442	0.889	0.589	0.461	0.788

Table 2 presents the results of the discriminant validity test using the Fornell-Larcker method, which is used to evaluate how different constructs in this study are from each other. Discriminant validity is achieved when the square root of the Average Variance Extracted (AVE) for each construct is greater than the correlation between that construct and other constructs. The square root of the AVE value for the supply chain management strategy variable is 0.825, which is greater than the correlations with all other constructs: 0.392 with strategic management accounting, 0.347 with internal orientation, 0.989 with external orientation, and 0.442 with company growth. Although there is a very high correlation value with external orientation (0.989), this construct still meets the criterion for discriminant validity because the diagonal value is higher than the other correlation values. Furthermore, the strategic management accounting variable has an AVE square root value of 0.882, which is greater than the correlations with other constructs: 0.392 with supply chain management strategy, 0.535 with internal orientation, 0.413 with external orientation, and 0.889 with company growth. The highest correlation is with company growth (0.889), which is slightly lower than the AVE square root value, indicating reasonably good discriminant validity.

Additionally, the internal orientation variable has an AVE square root value of 0.910, which is greater than the correlations with other constructs: 0.347 with supply chain management strategy, 0.535 with strategic management accounting, 0.349 with external orientation, and 0.589 with company growth. All these correlations are lower than the AVE square root value, indicating good discriminant validity. For the external orientation variable, the AVE square root value is 0.846, which is greater than the correlations with other constructs: 0.989 with supply chain management strategy, 0.413 with strategic management accounting, 0.349 with internal orientation, and 0.461 with company growth. Although there is a high correlation with supply chain management strategy (0.989), the AVE square root value is still higher than the other correlations. Finally, the AVE square root value for the company growth variable is 0.788, which is greater than the correlations with other constructs: 0.442 with supply chain management strategy, 0.889 with strategic management accounting, 0.589 with internal orientation, and 0.461 with external orientation. The highest correlation is with strategic management accounting (0.889), which is lower than the AVE square root value, indicating good discriminant validity.

Table 3
F Square

Variable	Internal Orientation	External Orientation	Company Growth
Supply Chain Management Strategy	0.032	37.687	
Strategic Management Accounting	0.272	0.037	
Internal Orientation			0.361
External Orientation			0.128

F Square is used to measure the effect of changes in exogenous variables on endogenous variables, with higher values indicating more significant influence. Table 3 shows that for the internal orientation variable, the supply chain management strategy has an F Square value of 0.032, indicating that the influence of supply chain management strategy on internal orientation is relatively small. In contrast, strategic management accounting has an F Square value of 0.272 on internal orientation, indicating a greater and more significant influence of strategic management accounting on internal orientation.

For the external orientation variable, the supply chain management strategy has a very large F Square value of 37.687. This indicates that the supply chain management strategy has a highly significant influence on external orientation, suggesting that changes in the supply chain management strategy greatly affect the external orientation of the company. On the other hand, strategic management accounting has an F Square value of 0.037 on external orientation, indicating a small influence. Regarding the company growth variable, internal orientation has an F Square value of 0.361, indicating that internal orientation has a significant influence on company growth. Additionally, external orientation has an F Square value of 0.128 on company growth, indicating that external orientation also has a considerable influence on company growth, although not as much as the influence of internal orientation.

Table 4
R Square

Variable	R Square	R Square Adjusted
Internal Orientation	0.309	0.300
External Orientation	0.979	0.978
Company Growth	0.422	0.414

The R Square value is used to indicate the proportion of variance in the endogenous constructs that can be explained by the exogenous constructs, while the R Square Adjusted provides an adjustment for the number of predictors in the model, offering a more accurate estimate. Table 4 shows the results for the internal orientation variable, with an R Square value of 0.309 and an R Square Adjusted value of 0.300. This means that approximately 30.9% of the variance in internal orientation can be explained by the relevant exogenous constructs in the model, and after adjusting for the number of predictors, this value slightly decreases to 30.0%. This indicates that the exogenous variables contribute significantly to explaining the variation in internal orientation, although there is another variance not explained by the model.

For the external orientation variable, the R Square value is very high at 0.979, with an R Square Adjusted value of 0.978. This shows that 97.9% of the variance in external orientation can be explained by the exogenous constructs in the model, and the adjustment for the number of predictors hardly reduces this value. This very high value indicates that the model is very effective in explaining the variance in external orientation, showing a very strong relationship between the exogenous constructs and external orientation. For the company growth variable, the R Square value is 0.422 and the R Square Adjusted value is 0.414. This means that 42.2% of the variance in company growth can be explained by the exogenous constructs, and after adjustment, this value slightly decreases to 41.4%. This indicates that the model is fairly good at explaining the variance in company growth, although there are other factors outside the model that also affect company growth.

Table 5
Hypothesis Testing

Hypothesis	T Statistics	P Values
H1 Supply Chain Management Strategy → Internal Orientation	2.499	0.013
H2 Supply Chain Management Strategy → External Orientation	217.023	0.000
H3 Strategic Management Accounting → Internal Orientation	6.576	0.000
H4 Strategic Management Accounting → External Orientation	3.347	0.001
H5 Internal Orientation → Company Growth	7.878	0.000
H6 External Orientation → Company Growth	4.619	0.000
H7 Supply Chain Management Strategy → Internal Orientation → Company Growth	2.568	0.011
H8 Strategic Management Accounting → Internal Orientation → Company Growth	3.860	0.000
H9 Supply Chain Management Strategy → External Orientation → Company Growth	4.675	0.000
H10 Strategic Management Accounting → External Orientation → Company Growth	2.392	0.017

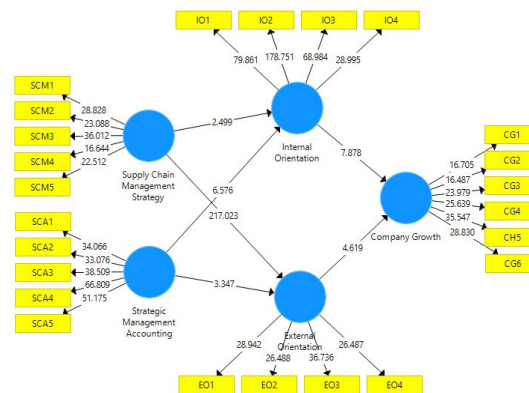


Fig. 3. Hypothesis Analysis

A hypothesis is accepted if the T statistic value is greater than 1.96 and the P value is less than 0.05. Based on the hypothesis testing results shown in Table 5, the first hypothesis has a T Statistics value of 2.499 and P Values of 0.013. The P value, being smaller than 0.05, indicates that this effect is statistically significant, thus hypothesis H1 is accepted. The second hypothesis shows a very high T Statistics value of 217.023 and P Values of 0.000. This indicates a very significant effect, so hypothesis H2 is accepted with a very high level of confidence. These results support Tarofder et al. (2019) and Kunrath et al. (2023) who state that supply chain management is the main foundation for an industry to achieve competitive advantages. For the third hypothesis, the T Statistics value is 6.576 and the P Values is 0.000. This value is also statistically significant, so hypothesis H3 is accepted. In the fourth hypothesis, the T Statistics value of 3.347 and P Values of 0.001 indicate strong significance. Therefore, hypothesis H4 is accepted. This result aligns with Al-Hattami & Kabra (2024) who emphasize the importance of an accounting information system in enhancing company growth. Furthermore, the fifth hypothesis has a T Statistics value of 7.878 and P Values of 0.000, indicating a very significant effect. Thus, hypothesis H5 is accepted. Next, for the sixth hypothesis, the T Statistics value is 4.619 and the P Values is 0.000. This value indicates that this effect is statistically significant, so hypothesis H6 is accepted. This result supports Pramono et al. (2023) who state that internal and external orientation are crucial in creating company sustainability.

For the seventh hypothesis, the T Statistics value of 2.568 and P Values of 0.011 indicates that this mediation is significant. Therefore, hypothesis H7 is accepted. For the eighth hypothesis, the T Statistics value of 3.860 and P Values of 0.000 indicates a very significant mediation effect. Thus, hypothesis H8 is accepted. This result is consistent with Lee (2021), where the supply chain management strategy has a substantial impact on a company's operational and financial performance. The ninth hypothesis has a T Statistics value of 4.675 and P Values of 0.000, indicating that this mediation is significant. Therefore, hypothesis H9 is accepted. For the tenth hypothesis, the T Statistics value is 2.392 and the P Values is 0.017. This value indicates that this mediation is significant, so hypothesis H10 is accepted. The hypothesis test results show that all hypotheses tested in this study are accepted, with all P Values being less than 0.05. This is consistent with Alabdullah (2019), who emphasizes the importance of management accounting and service companies' performance in company growth. Thus, the findings of this study indicate that the constructs in this research model have significant effects on each other, both directly and through the mediation of internal and external orientation.

5. Conclusion

Based on the analysis results of this study, it can be concluded that supply chain management (SCM) strategies and strategic management accounting have a significant impact on both internal and external orientation, as well as on company growth. Furthermore, these internal and external orientations also have a significant influence on company growth. Additionally, both internal and external orientations function as significant mediators between supply chain management strategies and strategic management accounting with company growth. Therefore, the results of this study imply that public sector companies need to enhance their supply chain management strategies to strengthen both internal and external orientation. This can be achieved through better operational efficiency, the adoption of new technologies, and improved collaboration with suppliers and business partners. Developing better strategic management accounting systems will help public sector companies make more accurate and efficient decisions. This will strengthen internal and external orientation and promote company growth. Public sector companies should pay attention to both internal and external orientation. Internal orientation includes improving organizational culture, employee training, and effective human resource management. Meanwhile, external orientation involves understanding the market, maintaining good customer relationships, and adapting to changes in the business environment. Additionally, with the significant mediating role of internal and external orientation, companies must design strategies that ensure initiatives in supply chain management and strategic management accounting are effectively translated into improved internal and external orientation. By implementing these findings, public sector companies in Indonesia can enhance operational performance, strengthen market position, and drive sustainable growth. Emphasizing the optimization of supply chain management, improving strategic management accounting systems, and focusing on internal and external orientation will be key to the long-term growth and development of these companies.

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