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Management Accounting Information System and Strategic Cost Management on Managerial Performance through Decision-Making Quality in Small and Medium Enterprises

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Abstract. Small and Medium Enterprises (SMEs) face increasing challenges in managing financial information, controlling costs, and improving managerial performance in a competitive business environment. This study aims to examine the influence of Management Accounting Information System (MAIS) and Strategic Cost Management (SCM) on Managerial Performance through the mediating role of Decision-Making Quality in SMEs. This research employs a quantitative approach with an explanatory research design. Data were collected through questionnaires distributed to SME owners, managers, and business operators who were involved in financial management and decision-making processes. The data were analyzed using Structural Equation Modeling–Partial Least Square (SEM-PLS) to evaluate direct effects, indirect effects, and mediation relationships among variables. The results indicate that MAIS and SCM positively influence Decision-Making Quality and Managerial Performance. Furthermore, Decision-Making Quality plays a significant mediating role in strengthening the relationship between managerial information systems, strategic cost management practices, and performance outcomes. The findings imply that SMEs should improve digital accounting information capabilities, develop strategic cost management practices, and enhance managerial decision-making skills to achieve sustainable competitive performance.

Keywords: Decision-Making Quality; Management Accounting Information System; Managerial Performance; Small and Medium Enterprises; Strategic Cost Management.

1. INTRODUCTION

Small and Medium Enterprises (SMEs) have become an important component of economic development because they contribute significantly to employment creation, entrepreneurship growth, and regional economic resilience. According to Dorasamy & Kikasu, (2024), SMEs serve as major contributors to job opportunities and economic empowerment, particularly in developing economies where they support income generation and community development. However, the increasing complexity of the business environment has created significant challenges for SMEs, including stronger market competition, technological disruption, and the need for more effective managerial practices. Mugano & Dorasamy, (2024) emphasized that SMEs must continuously improve their operational capabilities to maintain competitiveness and long-term sustainability. Despite their economic importance, many SMEs still encounter difficulties in managing financial information, controlling operational costs, and evaluating business performance due to limited resources and managerial capabilities. These challenges indicate that SMEs require more effective managerial systems to support strategic planning, resource allocation, and performance improvement (Nor, 2024).

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Management Accounting Information System (MAIS) and Strategic Cost Management (SCM) have been widely recognized as important managerial capabilities that support organizational effectiveness. MAIS provides managers with relevant, accurate, and timely financial and non-financial information, enabling better planning, control, and decision-making processes. Pedroso and Gomes (2024) found that management accounting systems contribute to improving managerial processes by supporting the availability and utilization of strategic information. Similarly, Puspitawati et al. (2024) highlighted that integrated management accounting information systems can improve operational efficiency and support better resource management. In addition, SCM enables organizations to analyze cost structures, identify cost drivers, and achieve efficiency without reducing business value. Ekkaphol & Wichitsathian, (2024) demonstrated that strategic management accounting practices contribute to sustainable performance through improved competitiveness and strategic alignment. However, previous studies have mainly focused on direct relationships between accounting systems, cost management, and performance outcomes. Limited research has explored Decision-Making Quality as a mediating mechanism connecting MAIS and SCM with managerial performance, particularly among SMEs.

Decision-Making Quality represents an essential managerial capability because organizational success depends not only on the availability of information but also on how effectively managers interpret and utilize that information. Santoso et al. (2022) explained that management information systems influence decision-making effectiveness by providing structured information that assists managers in evaluating alternatives and selecting appropriate strategies. Furthermore, Nabot (2023) demonstrated that information systems and decision quality are closely associated with improved organizational performance because high-quality decisions enhance managerial effectiveness. In the SME context, where resources are often limited, the ability to make accurate and timely decisions becomes increasingly important for maintaining competitiveness. Based on this perspective, this study aims to analyze the influence of Management Accounting Information System and Strategic Cost Management on Managerial Performance through Decision-Making Quality as a mediating variable. Specifically, this research examines whether MAIS and SCM improve decision quality, whether these capabilities directly enhance managerial performance, and whether decision quality strengthens the relationship between managerial information capabilities and performance outcomes (Meiryani et al., 2021).

This study proposes that improving managerial performance in SMEs requires more than simply implementing accounting systems or controlling operational costs; it requires the ability to transform managerial information into effective strategic decisions. Management Accounting Information System provides the informational resources needed to understand business conditions, while Strategic Cost Management supports efficient resource utilization and competitive positioning. However, these capabilities will generate optimal outcomes only when managers possess strong decision-making capabilities. Meiryani et al. (2021) suggested that the combination of accounting information systems and effective decision processes contributes significantly to improving managerial performance. Therefore, Decision-Making Quality is positioned as an important mechanism that explains how information and cost management practices influence managerial outcomes. Theoretically, this research contributes by integrating management accounting, strategic cost management, and decision-making perspectives into a comprehensive SME performance model. Practically, the findings provide guidance for SME owners and managers to strengthen information systems, improve cost strategies, and develop decision-making capabilities to achieve sustainable managerial performance (Puspitawati et al., 2024; Zografou et al., 2025).

2. LITERATURE REVIEW

Small and Medium Enterprises (SMEs)

Small and Medium Enterprises (SMEs) are widely recognized as important contributors to economic development, employment creation, and regional competitiveness. Dorasamy & Kikasu, (2024) explained that SMEs play a significant role in generating employment opportunities, supporting entrepreneurship, and strengthening economic resilience, particularly in developing economies. Their contribution is not only reflected in economic growth but also in encouraging innovation, local business development, and community empowerment. According to Mugano & Dorasamy, (2024), SMEs provide flexibility in responding to market changes and contribute to the diversification of economic activities. Therefore, SMEs are considered strategic actors in achieving inclusive economic development. The ability of SMEs to survive and grow, however, depends on their capacity to improve operational efficiency, manage resources effectively, and develop appropriate managerial practices.

Despite their strategic importance, SMEs continue to face various managerial and operational challenges. Hamid & Ahmed, (2024) highlighted that limited financial resources, weak management capabilities, and restricted access to technology remain major obstacles affecting SME sustainability. In particular, many SMEs experience difficulties in managing

financial information, controlling operational costs, and making strategic decisions due to inadequate information systems and limited managerial expertise. Nanda et al. (2023) emphasized that effective financial management is essential for SMEs because improper cost control and weak planning mechanisms may reduce competitiveness and business sustainability. Furthermore, digital transformation requires SMEs to improve their ability to utilize information technology to support business processes and decision-making (Zairis, 2021). Therefore, strengthening managerial information capabilities becomes an important strategy for improving SME performance.

Table 1. Key Contributions and Challenges of SMEs.

Aspect	Main Description
Economic Contribution	Supporting economic growth, entrepreneurship, and employment creation
Competitiveness	Encouraging innovation and adaptation to market changes
Main Challenges	Limited information systems, financial management capability, and strategic decision-making

Management Accounting Information System (MAIS)

Management Accounting Information System (MAIS) is an organizational system designed to provide relevant financial and non-financial information to support managerial planning, control, and decision-making activities. According to Pedroso & Gomes, (2024), management accounting systems contribute to managerial effectiveness by providing structured information that assists managers in evaluating business conditions and developing appropriate strategies. MAIS enables organizations to transform accounting data into meaningful information that supports operational and strategic decisions. Abdullah et al. (2023) stated that the implementation of accounting information technology in SMEs improves information availability and contributes to better business performance. Thus, MAIS becomes an important managerial resource for organizations seeking to improve decision quality and operational effectiveness.

The effectiveness of MAIS can be evaluated through several dimensions, including information availability, timeliness, integration, and relevance. Puspitawati et al. (2024) explained that integrated management accounting information systems improve operational efficiency by connecting various business information sources and supporting better resource management. Information availability ensures that managers can access necessary data, while timeliness allows decisions to be made based on current business conditions. Furthermore, relevant information enables managers to focus on strategic issues rather than merely historical financial records. According to Bani Ahmad et al. (2024), MAIS also strengthens organizational competitiveness by supporting innovation capabilities and improving

managerial responses to environmental changes. Therefore, MAIS is not only a technological tool but also a strategic capability that supports managerial performance.

Table 2. Dimensions of Management Accounting Information System.

Dimension	Description
Information Availability	Providing accessible financial and non-financial information
Timeliness	Ensuring information is available when needed
Integration	Connecting various organizational information sources
Relevance	Providing information suitable for managerial decision-making

Strategic Cost Management (SCM)

Strategic Cost Management (SCM) represents a strategic approach that integrates cost analysis with organizational objectives to achieve efficiency and sustainable competitive advantage. Unlike traditional cost control approaches that primarily focus on cost reduction, SCM emphasizes understanding cost drivers, optimizing business processes, and creating value for customers. Galic (2020) explained that strategic cost management enables organizations to align cost structures with competitive strategies by considering internal capabilities and external market conditions. Similarly, Bacic (2023) argued that SCM provides a broader perspective by linking cost information with strategic decision-making processes. Therefore, SCM allows SMEs to manage resources more effectively while maintaining business value.

SCM consists of several important dimensions, including cost structure analysis, cost control, process efficiency, and value creation orientation. According to Galic et al. (2023), effective cost management requires organizations to identify major cost drivers and develop integrated strategies to improve efficiency. Cost control mechanisms help firms monitor resource utilization, while process efficiency focuses on eliminating unnecessary activities within the value chain. Ekkaphol & Wichitsathian, (2024) found that strategic management accounting practices contribute to sustainable performance by strengthening competitiveness and strategic alignment. In the SME context, SCM becomes particularly important because limited resources require managers to allocate costs carefully and prioritize activities that generate the greatest business value.

Table 3. Strategic Cost Management Dimensions.

Dimension	Description
Cost Structure Analysis	Identifying cost drivers and cost behavior
Cost Control	Monitoring and improving resource efficiency
Process Efficiency	Reducing waste and improving operational processes
Value Creation Orientation	Balancing cost efficiency with customer value

Decision-Making Quality

Decision-Making Quality refers to the ability of managers to produce effective decisions based on accurate information, systematic analysis, and strategic considerations. In organizational contexts, decision quality is not only determined by the final choice but also by

the process used to evaluate alternatives and anticipate potential consequences. Kozioł-Nadolna & Beyer, (2021) explained that decision-making processes are influenced by information availability, managerial capabilities, and organizational conditions. High-quality decisions enable managers to respond effectively to uncertainty and complexity in business environments. Furthermore, Paizan (2023) emphasized that decision quality depends on the ability of decision-makers to integrate relevant information and apply appropriate evaluation methods. Therefore, decision-making quality becomes an essential managerial capability, particularly for SMEs that operate with limited resources and face rapidly changing market conditions.

Several factors contribute to improving decision-making quality, including information quality, alternative analysis, strategic alignment, managerial experience, and implementation effectiveness. Wu et al. (2020) stated that reliable and objective information reduces uncertainty and supports managers in selecting appropriate strategies. In addition, the ability to compare different alternatives allows organizations to minimize risks and improve decision outcomes. Khaliq et al. (2021) found that managerial information support strengthens decision-making processes by enabling SME managers to utilize accounting information more effectively. Strategic consideration is also important because decisions must align with organizational goals and long-term sustainability. Therefore, Decision-Making Quality serves as a critical mechanism that transforms managerial information from MAIS and strategic cost practices into improved organizational outcomes.

Table 4. Key Factors Influencing Decision-Making Quality.

Factor	Description
Information Quality	Availability of accurate, relevant, and timely information
Alternative Analysis	Evaluation of possible choices before decision implementation
Strategic Consideration	Alignment between decisions and organizational objectives
Managerial Capability	Experience and ability to interpret information effectively

Managerial Performance

Managerial Performance represents the effectiveness of managers in performing organizational functions, including planning, organizing, controlling, evaluating, and achieving business objectives. Managerial performance reflects how well managers utilize organizational resources to accomplish strategic goals. According to Ramere & Laseinde, (2020), effective management practices require managers to coordinate resources, communicate objectives, and ensure that organizational activities are aligned with strategic directions. In the SME context, managerial performance becomes particularly important because managers often perform multiple roles involving operational supervision, financial management, and strategic decision-making. Myrgorodska (2021) emphasized that managerial

effectiveness is influenced by the ability of managers to design appropriate actions, coordinate activities, and evaluate organizational results. Therefore, improving managerial performance requires not only managerial skills but also access to relevant information and effective decision-support mechanisms.

The measurement of managerial performance generally includes several dimensions, such as planning, organizing, controlling, evaluating, and achieving organizational targets. Planning involves establishing objectives and determining strategies to achieve expected outcomes, while organizing focuses on allocating resources and responsibilities effectively. Controlling activities allow managers to monitor performance and implement corrective actions when necessary. According to Meiryani et al. (2021), the availability of management accounting information and effective decision-making processes significantly contributes to improving managerial performance. Furthermore, Zografou et al. (2025) highlighted that managerial accounting practices enhance decision processes by providing valuable insights for sustainable business operations. Thus, managerial performance is strongly influenced by the quality of information systems, strategic cost management practices, and managers' ability to make effective decisions.

Table 5. Dimensions of Managerial Performance.

Dimension	Description
Planning	Setting objectives and developing strategies
Organizing	Allocating resources and responsibilities
Controlling	Monitoring activities and correcting deviations
Evaluating	Assessing results and improving performance
Target Achievement	Achieving organizational objectives effectively

Theoretical Foundation

Contingency Theory

Contingency Theory explains that organizational effectiveness depends on the alignment between organizational systems, environmental conditions, and managerial requirements. In management accounting research, this theory suggests that there is no universally optimal accounting system because the effectiveness of information systems depends on organizational characteristics and strategic needs. According to contingency perspectives, SMEs require management accounting systems that match their size, complexity, competitive environment, and decision-making requirements. Therefore, the implementation of Management Accounting Information System should be adjusted to organizational conditions to maximize its benefits. The theory supports the argument that MAIS can improve managerial performance when the information provided is suitable for managerial needs and business situations.

In this study, Contingency Theory provides the foundation for explaining the relationship between MAIS, Decision-Making Quality, and Managerial Performance. A well-designed MAIS can improve decision quality by providing relevant and timely information, but its effectiveness depends on how managers use and interpret the information. Pedroso & Gomes, (2024) emphasized that management accounting systems contribute to managerial effectiveness when they are aligned with organizational processes and strategic objectives. Thus, Contingency Theory explains why differences in information system implementation may produce different impacts on managerial performance among SMEs.

Resource-Based View (RBV)

Resource-Based View (RBV) explains that organizations achieve sustainable competitive advantage through valuable internal resources and capabilities. According to Furr & Eisenhardt, (2021), organizational resources such as knowledge, technology, information systems, and managerial capabilities become strategic assets when they provide unique value and are difficult for competitors to replicate. In this perspective, Management Accounting Information System represents an important organizational resource because it enables firms to collect, process, and utilize information for strategic purposes. Similarly, managerial capabilities and decision-making skills represent intangible resources that influence organizational effectiveness.

RBV is relevant to this research because SMEs must optimize limited resources to achieve competitive performance. Holz (2025) explained that information technology and organizational capabilities are important components of strategic resources that support long-term advantage. The integration of MAIS, Strategic Cost Management, and Decision-Making Quality reflects how SMEs utilize internal capabilities to improve managerial performance. Therefore, RBV supports the argument that information resources and managerial capabilities are not merely operational tools but strategic assets that contribute to sustainable business performance.

Hypothesis Development

Management Accounting Information System (MAIS) and Strategic Cost Management (SCM) are important capabilities that support managerial effectiveness through improved information utilization and strategic resource management. MAIS provides relevant, accurate, and timely information that enables managers to evaluate alternatives, make strategic decisions, and improve managerial performance (Santoso et al., 2022; Meiryani et al., 2021). Meanwhile, SCM supports decision-making by providing insights into cost structures, efficiency opportunities, and resource allocation, which contribute to competitiveness and organizational

performance (Ekkaphol & Wichitsathian, 2024; Galic et al., 2023). The effectiveness of MAIS and SCM is expected to enhance Decision-Making Quality because managers can utilize reliable information and strategic cost analysis to determine appropriate actions. Furthermore, high-quality decisions contribute to better planning, control, and achievement of organizational objectives (Nabot, 2023). Therefore, this study proposes that Decision-Making Quality plays a mediating role in explaining how MAIS and SCM influence Managerial Performance. Based on these arguments, the hypotheses are formulated: H1 MAIS → Decision-Making Quality, H2 SCM → Decision-Making Quality, H3 MAIS → Managerial Performance, H4 SCM → Managerial Performance, H5 Decision-Making Quality → Managerial Performance, H6 Decision-Making Quality mediates MAIS → Managerial Performance, and H7 Decision-Making Quality mediates SCM → Managerial Performance.

3. RESEARCH METHOD

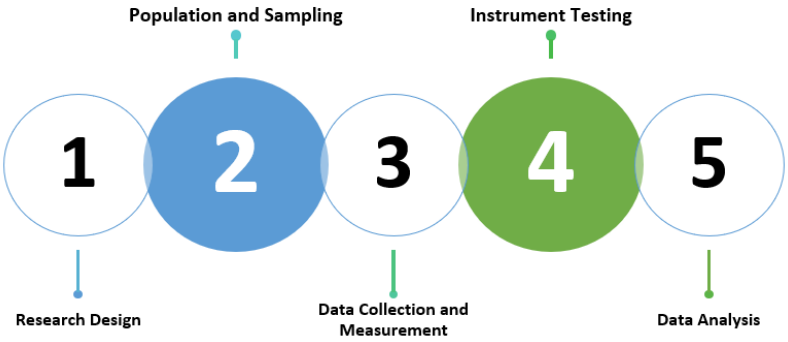


Figure 1. The structure of the research flow diagram.

Research Design

This study employs a quantitative approach with an explanatory research design to examine the relationships among Management Accounting Information System (MAIS), Strategic Cost Management (SCM), Decision-Making Quality, and Managerial Performance. The quantitative approach is selected because the research aims to empirically test the proposed hypotheses and measure the influence between variables using statistical analysis. The explanatory design is used to explain causal relationships between research constructs based on the developed conceptual model. This approach allows the researchers to identify the extent to which managerial information systems and strategic cost practices influence decision quality and managerial performance within the SME context. The research model consists of

independent variables, a mediating variable, and a dependent variable to provide a comprehensive understanding of the proposed relationships.

Population and Sampling Technique

The population of this study consists of SME owners, managers, and business operators who are directly involved in financial management activities and business decision-making processes. The sample was selected using a purposive sampling technique to ensure that respondents have relevant knowledge and experience related to the research variables. The selection criteria include respondents who have experience managing business operations, understand cost recording and financial information processes, and actively participate in strategic or operational decision-making. This sampling approach is appropriate because not all SME actors possess sufficient knowledge regarding management accounting practices and strategic cost management. Therefore, selecting respondents with specific qualifications ensures that the collected data accurately represents the research context.

Data Collection and Research Instrument

Data collection was conducted through a structured questionnaire using a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5). The questionnaire was developed based on the conceptual dimensions of each research variable, including Management Accounting Information System (X1), Strategic Cost Management (X2), Decision-Making Quality (M), and Managerial Performance (Y). MAIS was measured through information availability, timeliness, integration, and relevance. SCM was assessed through cost structure analysis, cost control, process efficiency, and value creation orientation. Decision-Making Quality was measured through information quality, alternative evaluation, and strategic considerations, while Managerial Performance was evaluated through planning, organizing, controlling, evaluating, and target achievement. The instrument was designed to capture respondents' perceptions regarding managerial practices within their business environment.

Validity and Reliability Testing

Before conducting hypothesis testing, the research instrument was evaluated through validity and reliability assessments to ensure the accuracy and consistency of the measurement model. Validity testing was conducted to examine whether each indicator appropriately represents its corresponding construct, while reliability testing was performed to evaluate the internal consistency of measurement items. These evaluations ensure that the instruments used in this study provide reliable measurements of Management Accounting Information System, Strategic Cost Management, Decision-Making Quality, and Managerial Performance. The

results of validity and reliability testing serve as the basis for determining whether the research model can proceed to structural analysis. A reliable and valid instrument is essential for producing accurate empirical findings and meaningful interpretations.

Data Analysis Using SEM-PLS

The collected data were analyzed using Structural Equation Modeling–Partial Least Square (SEM-PLS) to examine the relationships among variables and test the proposed hypotheses. SEM-PLS was selected because it is suitable for analyzing complex research models involving multiple constructs and examining direct as well as indirect relationships. The analysis consists of two main evaluation stages: the outer model and the inner model. The outer model evaluation was conducted to assess construct validity and reliability through measurement indicators. Meanwhile, the inner model evaluation was used to examine structural relationships among variables, including the explanatory power of the model. This analysis enables the researchers to evaluate how MAIS and SCM influence Managerial Performance through Decision-Making Quality.

Hypothesis Testing and Mediation Analysis

Hypothesis testing was conducted by evaluating the significance of relationships between research variables through direct and indirect effect analysis. Direct effect testing was used to determine the influence of Management Accounting Information System and Strategic Cost Management on Decision-Making Quality and Managerial Performance. Furthermore, indirect effect analysis was conducted to examine the mediating role of Decision-Making Quality in the relationship between independent variables and managerial performance. Mediation testing was performed to determine whether Decision-Making Quality acts as an intermediate mechanism that explains how managerial information systems and strategic cost practices contribute to improved performance outcomes. Through this procedure, the study provides empirical evidence regarding the integrated role of information capability, cost management strategy, and decision quality in enhancing SME managerial performance.

4. RESULTS AND DISCUSSION

Results

The demographic analysis was conducted to identify the characteristics of respondents and SME profiles involved in this study. The respondents consisted of SME owners, managers, and business operators who were directly involved in financial management and strategic decision-making processes. The characteristics of respondents include business age, business sector, number of employees, and managerial position. The results indicate that most

respondents had sufficient experience in managing business operations and were familiar with financial recording, cost management, and decision-making activities. These characteristics support the validity of the collected data because respondents had relevant knowledge regarding the implementation of Management Accounting Information System (MAIS), Strategic Cost Management (SCM), Decision-Making Quality, and Managerial Performance.

Table 6. Characteristics of Respondents and SME Profiles.

Characteristics	Category	Description
Business Age	<5 years; 5–10 years; >10 years	Represents SME operational experience
Business Sector	Trade; Services; Manufacturing	Shows diversity of SME activities
Number of Employees	Micro; Small; Medium scale	Indicates business size variation
Respondent Position	Owner; Manager; Supervisor	Shows involvement in decision-making

The analysis of the measurement and structural models was performed using SEM-PLS to evaluate the relationship among research constructs. The outer model assessment confirms that all indicators meet validity and reliability requirements based on loading factor, AVE, Composite Reliability, and Cronbach's Alpha values. Furthermore, the inner model evaluation demonstrates that the proposed model has adequate predictive capability based on R-square (R^2), effect size (f^2), and predictive relevance (Q^2). The hypothesis testing results indicate that MAIS and SCM positively influence Decision-Making Quality and Managerial Performance. In addition, Decision-Making Quality significantly affects Managerial Performance and mediates the relationship between managerial information capability, strategic cost management, and performance improvement.

Table 7. Summary of Measurement Model Evaluation.

Evaluation Criteria	Purpose	Result Interpretation
Loading Factor	Indicator validity	All indicators meet acceptable criteria
AVE	Convergent validity	Constructs explain measurement indicators adequately
Composite Reliability	Internal consistency	Research constructs are reliable
Cronbach's Alpha	Reliability consistency	Measurement items are consistent

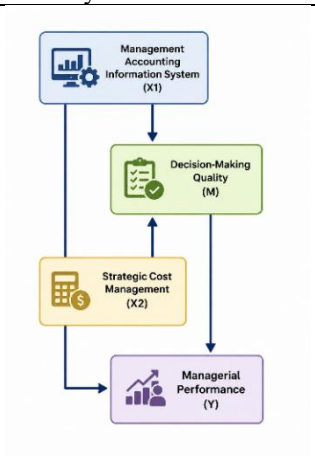


Figure 2. Research Model and Structural Relationships.

Discussion

The findings reveal that Management Accounting Information System has a significant role in improving Decision-Making Quality among SMEs. This relationship indicates that access to relevant, accurate, and timely information enables managers to evaluate business alternatives more effectively. Santoso et al. (2022) stated that information systems improve decision effectiveness by increasing information availability and supporting analytical processes. Similarly, Pedroso & Gomes, (2024) explained that management accounting systems strengthen managerial effectiveness by providing structured information for planning and control activities. In the SME context, MAIS becomes an important strategic capability because limited resources require managers to rely on accurate information when making operational and strategic decisions. Therefore, improving MAIS implementation can enhance decision quality and support better managerial outcomes.

The findings also demonstrate that Strategic Cost Management positively influences Decision-Making Quality and Managerial Performance. SCM provides managers with information regarding cost structures, efficiency opportunities, and resource utilization, allowing them to formulate more effective strategies. Ekkaphol & Wichitsathian, (2024) emphasized that strategic management accounting practices improve organizational competitiveness through better strategic alignment and decision processes. Furthermore, Galic et al. (2023) explained that strategic cost management enables organizations to optimize costs while maintaining business value. For SMEs, SCM is particularly important because efficient resource allocation determines their ability to survive in competitive markets. The results indicate that SMEs implementing cost analysis, cost control, and process efficiency practices are more capable of improving operational performance and achieving strategic objectives.

The mediating effect of Decision-Making Quality provides evidence that information systems and cost management practices influence managerial performance through effective decision processes. This finding indicates that MAIS and SCM alone are insufficient unless managers are able to interpret information and apply it in strategic decisions. The results support Contingency Theory, which emphasizes that organizational systems create value when aligned with managerial needs and environmental conditions. In addition, the findings are consistent with the Resource-Based View (RBV), which considers information systems, managerial knowledge, and decision-making capabilities as strategic resources that create competitive advantage (Holz, 2025). Practically, SMEs should strengthen accounting information systems, develop strategic cost management capabilities, and improve managerial decision-making skills to achieve sustainable performance improvement.

5. CONCLUSIONS AND SUGGESTIONS

This study concludes that Management Accounting Information System (MAIS) and Strategic Cost Management (SCM) are important capabilities that support the improvement of managerial performance in SMEs. MAIS contributes by providing relevant, accurate, and timely information that enables managers to conduct better planning, control activities, and strategic decision-making processes. Meanwhile, SCM supports SMEs in managing cost structures, improving operational efficiency, and allocating resources effectively while maintaining business value. The findings indicate that the implementation of effective information systems and strategic cost practices can strengthen SME management capabilities and improve their ability to respond to competitive business environments.

Furthermore, this study confirms the important role of Decision-Making Quality as a mediating mechanism between MAIS, SCM, and Managerial Performance. The availability of quality information and effective cost management practices will generate greater benefits when managers are able to analyze alternatives and make appropriate strategic decisions. Therefore, improving managerial performance requires not only technological and cost management capabilities but also the ability to transform information into effective actions. These findings strengthen the perspective of Contingency Theory and Resource-Based View by demonstrating that organizational systems, information resources, and managerial capabilities represent strategic factors in achieving sustainable SME performance.

Based on the findings, SMEs are encouraged to improve the adoption of digital-based accounting information systems to enhance information availability, accuracy, and timeliness in managerial activities. SME owners and managers should also develop stronger strategic cost management capabilities through cost analysis, efficiency improvement, and resource optimization practices. In addition, managerial training related to data interpretation, strategic planning, and decision-making processes is needed to ensure that available information can be effectively transformed into business strategies. These improvements can help SMEs increase competitiveness, operational efficiency, and long-term sustainability.

Future research is suggested to expand the investigation by involving different SME sectors, larger sample sizes, and broader geographical contexts to improve the generalizability of findings. Further studies may also consider incorporating additional variables, such as digital transformation capability, innovation capability, entrepreneurial orientation, or business sustainability, to provide a more comprehensive understanding of factors influencing SME performance. Longitudinal research designs are also recommended to examine how

improvements in accounting information systems and strategic cost management practices influence SME performance over time.

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