

The Strategic Role of Accounting Management in Enhancing Community Enterprise Competitiveness: An Integration of RBV and Contingency Theory

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Received: 28 August 2025, Revised: 19 September 2025, Accepted: 19 September 2025

Abstract

Accounting management plays a strategic role in enhancing the competitiveness of community enterprises by preparing and managing financial records, including statements, costs, profits, income, expenses, and production-sales data, to generate income and support economic growth. This study investigates the role of entrepreneurial accounting management in community business operations, integrating planning, accounting management, human resource management, directing, controlling, and potential & competitiveness, to strengthen sustainable competitiveness. A mixed-methods approach was applied, including qualitative document reviews and interviews with key informants, and quantitative surveys using structured questionnaires. Confirmatory Factor Analysis (CFA) was conducted to validate the relationships among all factors, showing significant consistency with empirical data at the 0.05 level. The study provides guidelines for enhancing competitiveness through strategic management of customer markets, products and services, value chains, resources, partnerships, and leveraging scale and scope advantages, in line with the Resource-Based View (RBV) and Contingency Theory.

Keywords : Strategic accounting management, entrepreneurial accounting, community enterprise competitiveness

Introduction

Account management in community business operations are activities related to the production, distribution of goods and services, by within that business. There will be a systematic mix of existing resources, rules and regulations to meet the needs of consumers. Account management is the preparation and presentation of information for planning, decision making, including, evaluation and control in an organization (Shah H, Malik A, Malik M.S., 2011). Accounting presentation of utilization will depend on the intended use of the information, and the purpose for which it is being used, including budgeting, cost volume profit analysis, standard costing and variance analysis for control, sort-run decision making, responsibility accounting , capital investment, activity based costing (Roslender, R. & Hart, S., 2003). And continuous improvement to provide information to entrepreneurs in community business operations to be able to use information for accounting management to suit the business (Arunruangsirilert, T., & Chonglerttham, S., 2017). Is the process of identifying, evaluating, analyzing, interpreting and communicating information to enable an entity to achieve its objectives (Alafeef, M. A. M. I., 2015). At the same time, a making the profits and achieve the goals of the business operations.

Business operations related to community enterprises are operations for community capital management, including, thinking processes, production management, and resources at every step, by the wisdom of community organizations to develop the economy, society and learning of community (Baines, A. & Langfield-Smith, K., 2003).

Which aims not only to generate financial profit, but also to social profit i.e. community strength and social peace, etc. However, the community enterprise group of this study is a local silk products groups that has been through the production of products with community wisdom, and business operations for the

distribution of community products to convey community products that are unique to the community, with entrepreneurs a selling products to generate income and sustainable community careers (Sarachanuch Boonwut, 2015). The relationship between business activities requires coordinated activities to maximize the efficiency of operations within the business, aiming towards the same goal. Role of entrepreneur's account management, community business operations in a coordinated manner, for example, assignment of responsibilities within the business, assignment of business duties, planning, monitoring and evaluation of performance, accounting work that combines the resources available within the business together with regulations (Ratchanee Petchang, et al., 2014). And in accordance with the environment to provide products and services that meet the needs of consumers, including man is the first resource that creates operations within the business, including management and operations, money or capital is the asset that will be used in business operations, material that is used in the operation to be successful, management is the role and process of using various resources. come to operate for maximum benefit (Mowen, M., Hansen, R., Heitger, L, 2012). It's an operation within a business to allow resources to be coordinated efficiently.

Account management in community business operations of community enterprises through the preparation of accounts relating to accounting statements, costs and profits, income-expenses, manufacturing and selling products to generate income, and economic growth. In the research have 3 mains the objectives this study aimed to follows:

- i) To analyze the role of entrepreneur's account management in community business operations of silk products in Chiang Rai Province, Thailand.
- ii) To CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and

competitiveness to sustainable community enterprises in Chiang Rai Province, Thailand.

iii) To study the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products in Chiang Rai Province, Thailand.

Conceptual Frameworks

Significant the Role of Entrepreneur's Account Management.

Role of entrepreneur's accounting management is critical in community business operations, and the organizational structure functions as a formal work plan within an organization, defining positions along with their duties and responsibilities to ensure coordination across departments and achieve the objectives of the community business operation (Meena Chavan, 2009). The importance of community enterprises lies in operating businesses to meet consumer needs, maximizing the utilization of resources, and helping consumers improve their well-being (Nimtrakoon & Tayles, 2015). Consumers can easily choose products and services that satisfy their highest needs because various businesses compete to develop and improve those products and services (Srikaew, Srihathat, & Thunbhud, 2016).

Therefore, community enterprise operations of silk products, including production and distribution, benefit significantly from accounting and cost management, which support sustainable business operations (Cinquini & Tenucci, 2010). Accounting involves collecting, recording, classifying, and summarizing information about economic events in monetary terms, providing financial information useful for multiple stakeholders. The process includes selecting and collecting documentary evidence for accounting, recording, and measurement, which must reflect actual transactions or events (Guilding, Cravens, & Tayles, 2000). Recordings are associated with measurements and classifications to find the

balance of all items by categorizing accounts into assets, liabilities, capital, income, and expenses, summarizing and reporting financial statements such as income statements, balance sheets, and cash flow statements. Accounting principles used by an entity enable users to understand the framework chosen for preparing and presenting financial statements (Limchaicharean, 2017).

The role of entrepreneurs in accounting management encompasses planning, organizing, staffing, directing, and evaluating strategies to serve suitable customers (Mustafa Zakaria, 2015). Moreover, this role can be further strengthened through an integration of the Resource-Based View (RBV) and Contingency Theory. RBV emphasizes that community enterprises can achieve sustainable competitive advantage by effectively utilizing valuable, rare, inimitable, and non-substitutable (VRIN) resources, such as accounting knowledge, cost management skills, and organizational know-how, which are critical to enhancing competitiveness (Barney, 1991). Contingency Theory stresses that accounting practices must fit the organizational context, internal structure, and external environment, particularly to adapt to changing consumer demands and competitive market conditions (Donaldson, 2001).

Entrepreneurs' accounting management enhances competitiveness by setting strategies to add value to products, providing suitable pricing, controlling costs, and sharing profits effectively, along with managing human resources, directing operations, and monitoring performance. These practices contribute to the potential and competitiveness of key variables that support sustainable silk product enterprises in Chiang Rai Province, Thailand.

Significance of Enhancing Potential and Competitiveness to Sustainable Community Enterprises.

Enhancing potential and competitiveness to sustainable community enterprises is crucial, as competitive advantage creates wealth and stability

through strategic planning, including innovation, internal management systems, organizational management systems, and corporate image. Knowledge is a key factor that must be cultivated through learning and developing a learning organization. Entrepreneurs must leverage the knowledge of their personnel to create innovations, and competitive advantage depends on excellence in three areas: selling better products and services, offering lower prices, and responding faster to customers than competitors (Jiraprapa Prachuapsuk, 2013).

Competitive advantage includes customer market advantage, product and service advantage, business system/ value chain advantage, system assets/resources advantages, partner advantage, and scale and scope advantage (Nielsen & Nielsen, 2011). Successful organizations employ multiple strategies to achieve continuous and systematic competitive advantage across these dimensions (Waraporn Nakamai, 2015).

Integrating RBV and Contingency Theory emphasizes that sustainable competitive advantage arises from effectively utilizing VRIN resources such as accounting expertise, financial management systems, and innovative capabilities, while aligning these practices with organizational structure and environmental contingencies. Guidelines to enhance the potential and competitiveness of customer markets, products and services, value chains, resources, partnerships, and scale/ scope advantages are key variables for sustainable community enterprises. Community enterprises that embrace asset-based strategies, competitive advantage, and strong partnerships are more likely to achieve sustainability and future success.

Research the Materials and Methods

Mixed method research both to qualitative and quantitative studies throughout the participatory rural appraisal for learning and development and transformative action and learning research, focusing on entrepreneur's community business operators,

accountants, community products groups to participate in the study a learning and focusing on paradigm shifts and values, a way of thinking that focuses on developing goals with wisdom from in- depth interviews to multi-contextual and cultural perspectives with key informants, and to survey of opinions with the samples in order to complete the research, results can be provided on explanation to generalization, in addition, results can be provided to describe in depth of the methods.

Participants: - Community enterprises of silk products in Chiang Rai Province, Thailand this incasing to study. A key informant to in- depth interviews on entrepreneur's community business operators, accountants, community products groups of 20 people by purposive sampling, the sample to survey of opinions including entrepreneur's community business operators, accountants, community products groups, and customers of 240 people by multi-stage random sampling to the data.

Instruments: - Interview questionnaire to the role of entrepreneur's account management in community business operations of silk products on open-ended structure, with interviews covering six areas of planning, accounting management, human resource management, directing, controlling, potential and competitiveness to item of objective congruence (IOC). Interview questionnaire to the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products on open-ended structure, with interviews covering six areas of customer market, product and service, value chain, resources, partnership, include scale and scope advantages to item of objective congruence (IOC). Questionnaire to CFA the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises on semi structure questionnaire of five- rating scales by to divided into three parts such as basic information, questions in planning, accounting management, human resource management, directing, controlling, potential and competitiveness, and additional

open-ended recommendations with a confidence value of the whole questionnaire of 0.84 from a using the try-out in this study.

Data Collection Procedures:- The collection there are four stages include analytical study stage in this study and understand in the role of entrepreneur's account management in community business operations of silk products from documentary study and related research to study the overview and details, including application to develop conceptual frameworks of the factors on planning, organizing and staffing, directing, and controlling. Synthesis stage from in-depth interviews questionnaire to multi-contextual and cultural perspectives with 20 key informants on entrepreneur's community business operators, accountants, community products groups, the results obtained from the study, documents and interviews are combined for analysis on the role of entrepreneur's account management in community business operations of silk products as factors and indicators is qualitative study. Development stage to survey of opinions by questionnaire to CFA the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises with 240 samples on entrepreneur's community business operators, accountants, community products groups, and customers to collect the data to complete the sample number, to analyze the results on CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises consistent with empirical data is quantitative study. Assessment stage to the participatory rural appraisal for learning and development and transformative action and learning research in knowledge transfer, lesson learned, and in-depth interviews questionnaire to the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products with 20 key informants on entrepreneur's community business operators, accountants, community products groups in collecting data to analyze the results of the

guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products on factors and implementation indicators is qualitative study.

Data Analysis: - In the analysis on role of entrepreneur's account management in community business operations of silk products as factors and indicators, and the guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products on factors and indicators are to qualitative studies were analyzed by using three main stages, i.e., data reduction, data organization, data interpretation to conclusion. On CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises quantitative data was analyzed by descriptive statistical analysis including mean, standard deviation. Also, the Confirmatory Factor Analysis (CFA) was conducted to analyze the factors associated to consistent with empirical data by LISREL program.

Results

The results to the role of entrepreneur's account management in community business operations in Chiang Rai Province, Thailand to follows:

Results to role of entrepreneur's account management in community business operations of silk products.

Role of entrepreneur's account management in community business operations of silk products in the factors of planning, accounting management, human resource management, directing, controlling, potential and competitiveness to indicators as follows:

- i. Planning: Planning is a strategic activity guided by accounting and financial information, aiming to create quality products and expand

market reach both within and outside the community. It involves defining responsibilities, utilizing information systems for decision-making, forecasting future work plans, and promoting knowledge and understanding of accounting and financial management to enhance organizational learning and resource-based capabilities while aligning plans with external market demands.

- ii. Accounting Management: Accounting management serves as a strategic tool to monitor, audit, and evaluate the financial performance of community enterprises. Continuous accounting and utilization of accounting information allow for the development of accurate, consistent, and verifiable financial systems that support strategic decision-making, resource optimization, and performance monitoring. These practices strengthen organizational capabilities and create sustainable competitive advantage in line with RBV principles, while adapting accounting systems to the contextual and environmental needs of the enterprise, as emphasized by Contingency Theory.
- iii. Human Resource Management: Human resource management is integrated with accounting practices to enhance operational efficiency. It includes clear assignment of authority, confidence-building in operations, development of accounting knowledge and skills, and leveraging information technology to communicate with customers and stakeholders. By integrating personnel capabilities with financial and operational data, community enterprises can enhance innovative capacity and VRIN resource utilization and adjust practices according to organizational context.
- iv. Directing: Entrepreneurial leadership uses accounting and financial information to guide strategic decision-making. Leaders exemplify work

ethic, understand customer needs, make sound investment and operational decisions, and facilitate effective communication for common understanding. Directing includes proactive and reactive actions that respond quickly to market changes, while incentivizing personnel to align behaviors with strategic financial and operational goals, thereby increasing competitiveness. This aligns with RBV in leveraging human and financial resources for innovation and value creation and with Contingency Theory in adapting leadership approaches to organizational and environmental conditions.

- V. Controlling:** Controlling uses accounting information as a benchmark by measuring actual performance against planned work. It ensures that financial resources are allocated efficiently, identifies discrepancies in previous expenditures, and informs improved financial planning. Transparent, accurate, and verifiable use of resources strengthens both the internal efficiency and market responsiveness of community enterprises, integrating RBV's focus on resource utilization and Contingency Theory's emphasis on contextual fit.
- vi. Potential and Competitiveness:** Strategic use of accounting information reduces production costs, enhances cost advantages, and increases visibility in the market. It allows for clear goal setting, sales strategies with quality products, timely delivery, marketing analysis, and sales promotions. Moreover, creating attractive, modern, and valuable products, setting appropriate pricing, and managing financial and human resources strategically reinforce sustainable competitive advantage. These practices reflect RBV by exploiting VRIN resources and Contingency Theory by adapting strategies to external market conditions and organizational capabilities.

Results to CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises.

CFA to associate the role of entrepreneur's account management in community business operations of silk products to enhance the potential and competitiveness to sustainable community enterprises on six variable factors include planning (PL), accounting management (ASM), human resource management (HRM), directing (DI), controlling (TCO), and potential and competitiveness (POC) to the weights between 0.29 to 0.73, to shown as table 1, by six factors to consistent with empirical data to statistically significant at the 0.05 level to shown as figure 1.

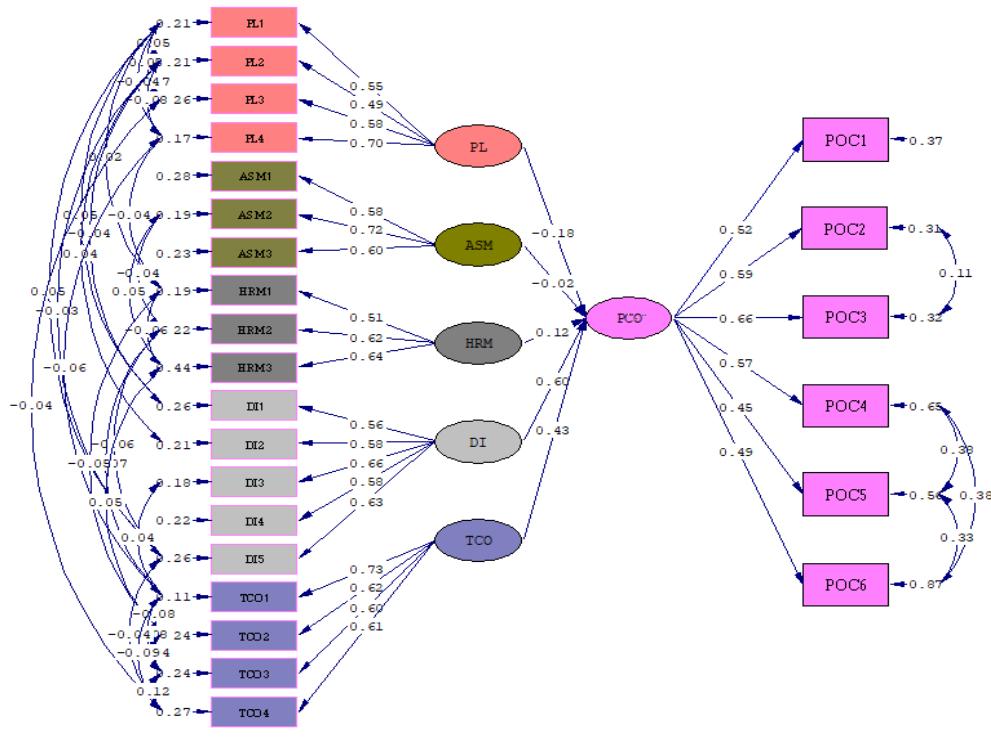
Table 1. Variable factors to the weights by Confirmatory Factor Analysis: CFA.

Variable Factors	Variables Observed	Standard Component Weights
Planning (PL).	Plan quality products and expand market reach, using accounting and financial information for strategic decisions.	0.55**
	Define responsibilities clearly, ensuring accountability in achieving enterprise goals.	0.49**
	Use information systems to forecast and plan, aligning production and sales with market needs and environmental conditions.	0.58**
	Promote accounting and financial knowledge, enhancing learning, innovation, and resource-based competitive advantage.	0.70**
Accounting management	Monitor and audit community enterprise accounting, ensuring accurate and reliable financial	0.58**

Variable Factors	Variables Observed	Standard Component Weights
(ASM).	records. Continuously utilize accounting information to support strategic decision-making and optimize resource use.	0.72**
	Develop consistent and verifiable accounting systems that enhance performance, strengthen organizational capabilities, and align with environmental and organizational conditions.	0.60**
Human resource management (HRM)	Assign clear authority and responsibilities to build confidence and accountability in operations.	0.51**
	Develop accounting knowledge and skills of personnel to enhance operational efficiency and decision-making.	0.62**
	Leverage information technology to communicate with customers and stakeholders, enhancing innovation and VRIN resource utilization while aligning practices with organizational context.	0.64**
Directing (DI).	Exemplify work ethic and leadership to guide team performance effectively.	0.56**
	Understand customer needs to make informed and strategic decisions.	0.58**
	Use accounting and financial information to support sound investment and operational choices	0.66**
	Act proactively and reactively to respond quickly to market changes and challenges.	0.58**
	Incentivize personnel to align behaviors with strategic financial and operational goals, enhancing	0.63**

Variable Factors	Variables Observed	Standard Component Weights
	competitiveness.	
Controlling (TCO).	Measure actual performance against planned work using accounting information as a benchmark.	0.73**
	Allocate financial resources efficiently to support key activities of the community enterprise.	0.62**
	Identify and correct discrepancies in past expenditures to improve future financial planning.	0.60**
	Ensure transparent, accurate, and verifiable use of resources, enhancing internal efficiency and market responsiveness.	0.61**
Potential and competitiveness (POC).	Use accounting information strategically to reduce production costs and gain cost advantages.	0.52**
	Enhance business visibility and set clear, achievable organizational goals.	0.59**
	Develop sales strategies by producing quality products and ensuring timely delivery.	0.66**
	Analyze sales data for marketing insights and to drive promotional activities.	0.57**
	Plan sales promotions and design products that are attractive, modern, and appropriate.	0.45**
	Manage financial and human resources strategically to reinforce sustainable competitive advantage.	0.49**

**Statistical significant at 0.05 level.

Figure 1. CFA to associate the role of entrepreneur's account management.

Results to guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products.

Guidelines to enhance the potential and competitiveness to sustainable community enterprises of silk products include customer market, product and service, value chain, resources, partnership, include scale and scope advantages to implementation indicators as follows:

- i. Customer market advantage of the competitiveness to sustainable community enterprises that focus on creating new markets and

innovating for customers, is a great advantage, and a starting point for future success.

- ii.** Product and service advantage that can respond to the satisfaction and needs of customers with outstanding by implementing differentiation strategies, evolving towards a long-term competitive advantage, improving and always developing products to be ahead of competitors.
- iii.** Value chain advantage from management of business activities starting to product research and development, production, sales and marketing, distribution and after-sales service, concentrating on specific business activities of the group's specialization, focusing on continue to operate, increase the efficiency of the value chain management of coordination between production groups to make activities run well, redesign the community business organizational structure, adjust the operate the business to have more efficient.
- iv.** Resources advantage including tangible assets, e.g., products, and intangible assets, e.g., copyrights, brands, and reputation by leveraging available resources to create a competitive advantage.
- v.** Partnership advantage from having good alliances to help support operations with rapid business development capabilities, building long-term business alliances to create maximum benefits and lead to competitive advantages.
- vi.** Scale and scope advantage of the ability to reduce costs by using resources efficiently, having low production costs per unit by inducing production cost savings, creating a multi-channel market, emphasizing mass production so that lower unit cost.

Discussion

The role of entrepreneur's accounting management encompasses planning, accounting management, human resource management, directing, controlling, and potential & competitiveness. Confirmatory Factor Analysis (CFA) is used to validate the association of all factors with empirical data at a significance level of 0.05. Guidelines to enhance the potential and competitiveness in customer markets, products and services, value chains, resources, partnerships, and scale and scope advantages are critical for sustainable community enterprises. Successful community business management relies on effective management processes that enhance efficiency and strategic decision-making, consistent with RBV and Contingency Theory.

Planning (PL) is a strategic activity that creates quality products and expands market reach both within and outside the community, guided by accounting and financial information for strategic decision-making and aligned with external market conditions. It involves defining responsibilities, using information systems for forecasting and planning, and promoting knowledge and understanding of accounting and financial management, ensuring work plans meet market needs and organizational goals (Suwan Wangchareondach, 2014; Chonkanok Kositkanin et al., 2017).

Accounting Management (ASM) involves monitoring and auditing community enterprise accounting, continuous utilization of accounting information, and developing accurate, consistent, and verifiable accounting systems to support strategic decision-making, optimize resource use, and enhance organizational capabilities in line with RBV, while adapting practices to organizational and environmental contexts (Sasong & Wingwon, 2016) . Responsibility accounting, activity-based costing, and total quality management are examples of mechanisms to achieve optimized performance.

Human Resource Management (HRM) integrates with accounting practices to assign clear authority, build confidence, and enhance accountability in operations. It involves developing personnel accounting knowledge and skills, leveraging information technology for customer engagement, and aligning human capabilities with financial and operational data to enhance VRIN resource utilization and adapt to organizational context (Cadez & Guilding, 2012).

Directing (DI) reflects entrepreneurial leadership that exemplifies work ethic, understands customer needs, makes sound investment and operational decisions, and facilitates communication for common understanding. Leaders take proactive and reactive actions to respond quickly to market changes and incentivize personnel to align behaviors with strategic financial and operational goals, enhancing competitiveness.

Controlling (CO) uses accounting information as a benchmark to measure actual performance against planned work, allocate financial resources efficiently, identify and correct discrepancies, and ensure transparent, accurate, and verifiable use of resources, thereby improving internal efficiency and market responsiveness.

Potential and Competitiveness (POC) focuses on using accounting information strategically to reduce production costs, create cost advantages, enhance business visibility, and set clear organizational goals. It includes developing sales strategies with quality products, timely delivery, marketing analysis, and sales promotions, as well as designing attractive, modern, and valuable products with appropriate pricing, while managing financial and human resources strategically to reinforce sustainable competitive advantage.

Overall, the strategic integration of accounting management across planning, accounting, human resources, directing, controlling, and competitiveness activities allows community enterprises to leverage VRIN resources while adapting to internal and external conditions, ultimately enhancing sustainable competitiveness in Chiang Rai's silk product enterprises.

Conclusion

Accounting management plays a strategic role in enhancing the competitiveness of community enterprises by managing financial records, costs, profits, and production-sales data to generate income and support economic growth. In silk product operations, entrepreneurial accounting management integrates planning, accounting management, human resource management, directing, controlling, and potential & competitiveness to improve efficiency and sustainability.

Planning emphasizes creating quality products and expanding market reach, guided by accounting information for strategic decision-making and aligned with market conditions. Accounting Management ensures continuous auditing, utilization of information, and development of accurate, consistent, and verifiable accounting systems that optimize resources and strengthen organizational capabilities. Human Resource Management assigns clear authority, develops personnel accounting skills, and leverages technology to enhance innovation and VRIN resource utilization, while adapting to organizational context. Directing emphasizes leadership, understanding customer needs, making sound operational and investment decisions, facilitating communication, responding to market changes, and aligning personnel behavior with strategic goals. Controlling monitors performance, allocates resources efficiently, corrects financial discrepancies, and ensures transparency and accuracy, enhancing efficiency and market responsiveness.

Potential and Competitiveness strategically uses accounting information to reduce costs, create advantages, enhance visibility, set goals, implement sales strategies, deliver quality products, plan promotions, and develop valuable, appropriately priced products. Confirmatory Factor Analysis (CFA) validates the relationships among all factors ($p < 0.05$), highlighting the importance of markets,

products, resources, partnerships, and scale & scope advantages for sustainable competitiveness in community-based silk enterprises.

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