

### Review Form 3

Journal Name:	<a href="#">Asian Journal of Economics, Business and Accounting</a>
Manuscript Number:	Ms_AJEBA_128155
Title of the Manuscript:	<b>Maximizing SME Performance Through Strategic Management Accounting in a Competitive Environment</b>
Type of the Article	<b>Original Research Article</b>

#### **General guidelines for the Peer Review process:**

This journal's peer review policy states that **NO** manuscript should be rejected only on the basis of '**lack of Novelty**', provided the manuscript is scientifically robust and technically sound. To know the complete guidelines for the Peer Review process, reviewers are requested to visit this link:

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#### **Important Policies Regarding Peer Review**

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#### **PART 1: Comments**

	<b>Reviewer's comment</b>	<b>Author's Feedback</b> <i>(Please correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<b>Please write a few sentences regarding the importance of this manuscript for the scientific community. A minimum of 3-4 sentences may be required for this part.</b>	This manuscript is of great importance to the scientific community, as it expands the understanding of the role of strategic management accounting in the dynamic competitive environment, which is relevant for modern economies. The study offers empirical evidence of the impact of the competitive environment on the performance of SMEs through the implementation of strategic management accounting, emphasizing its importance for strategic decision-making. The work also contributes to the development of contingency theory, adapting it to the conditions of small and medium-sized enterprises facing the challenges of the modern business environment. In addition, the proposed methodology and results can become the basis for further research in this area, stimulating new scientific initiatives.	
<b>Is the title of the article suitable? (If not please suggest an alternative title)</b>	The title of the article "Maximizing the efficiency of SMEs using strategic management accounting in a competitive environment" is informative and reflects the main content of the study. It clearly indicates the connection between the efficiency of SMEs, strategic management accounting and the competitive environment, which makes it understandable for the potential audience. However, to increase the academic impact and international appeal, the following alternatives can be proposed: "Strategic management accounting and its impact on the efficiency of SMEs in a competitive environment" "The role of the competitive environment and management accounting in increasing the efficiency of SMEs" "Integrating strategic accounting and competitive factors: the path to the success of SMEs" "The efficiency of SMEs in the context of strategic management accounting and business competition"	

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<p><b>Is the abstract of the article comprehensive? Do you suggest the addition (or deletion) of some points in this section? Please write your suggestions here.</b></p>	<p>The abstract of the article is comprehensive and effectively summarizes the key aspects of the study, including its relevance, objectives, methodology, and key findings. However, certain enhancements could improve its clarity and balance. First, adding a brief mention of the statistical tool used (SEM-PLS) would clarify the analytical approach. Including practical implications of the findings, such as how SMEs can utilize SMA to improve decision-making and performance, would increase its relevance for practitioners. Simplifying technical terms like "path coefficients" for broader accessibility and mentioning the geographical focus (Tegal City) with its associated limitations would enhance transparency. Additionally, a forward-looking statement about avenues for future research, such as expanding to other regions or industries, would make the abstract more comprehensive. These refinements would ensure the abstract provides a clearer and more balanced summary of the study while engaging both academic and practical audiences.</p>	
<p><b>Is the manuscript scientifically, correct? Please write here.</b></p>	<p>The manuscript is scientifically correct, as it is based on a robust theoretical framework (contingency theory) and employs appropriate methodologies, including SEM-PLS for data analysis, ensuring the validity and reliability of the results. The research variables—competitive environment, strategic management accounting (SMA), and SME performance—are well-justified, and the findings are supported by relevant statistical evidence. The study's structure, from hypothesis development to data analysis and discussion, is logical and consistent with scientific standards. However, the generalizability of the results may be limited due to the focus on SMEs in Tegal City, and additional exploration of practical implications and specific organizational factors could enrich the analysis. Overall, the manuscript demonstrates scientific rigor, with potential for further enhancement through deeper contextual integration and broader applicability of findings.</p>	
<p><b>Are the references sufficient and recent? If you have suggestions of additional references, please mention them in the review form.</b></p>	<p>The manuscript's references are relevant and include key studies in strategic management accounting (SMA) and SME performance, ensuring a solid theoretical foundation. However, to further enhance the comprehensiveness and relevance of the literature review, it would be beneficial to incorporate more recent studies. Suggested additions include: "Strategic Management Accounting in Small and Medium-Sized Enterprises in Emerging Countries and Markets: A Case Study from China" (2022) by Ma et al., which explores SMA practices in developing economies; "Strategic Management Accounting Practices: A Literature Review and Opportunity for Future Research" (2020) by Rashid et al., which reviews empirical studies on SMA adoption and its impact on firm performance; and "Management Accounting Adoption in Small Businesses: Interfaces with Challenges and Performance" (2023) by Ylä-Kujala et al., which examines SMA adoption challenges in SMEs. Including these studies would provide more recent perspectives and expand the global applicability of the manuscript's findings.</p>	
<p><b>Is the language/English quality of the article suitable for scholarly communications?</b></p>	<p>The language quality of the article is generally suitable for scholarly communication, as it adheres to academic standards with clear and concise phrasing. The terminology used aligns well with the field of strategic management accounting (SMA) and SME performance, and the structure facilitates understanding of the research content. However, there are a few areas where the English quality could be improved to enhance clarity and flow:</p> <p><b>Minor Grammatical Adjustments:</b> Some sentences are overly complex and could be simplified for better readability. Articles ("a," "an," "the") are occasionally missing, which affects grammatical accuracy.</p> <p><b>Repetition:</b> Certain terms and phrases, such as "competitive environment" and "strategic management accounting," are repeated excessively in close proximity, which could be streamlined.</p> <p><b>Improvement of Transitions:</b> Transitions between sections and ideas could be smoother to ensure a more cohesive narrative.</p> <p><b>Technical Jargon:</b> While technical terms are appropriate for a scholarly audience, occasional elaboration or rephrasing may make the manuscript more accessible to a broader readership.</p> <p>Overall, the article is well-written and meets the standards of scholarly communication, but minor linguistic refinements could further improve its quality and readability.</p>	
<p><b>Optional/General</b> comments</p>	<p>The article presents a well-structured and insightful exploration of the impact of strategic management accounting (SMA) in a competitive environment, particularly for SMEs. It effectively integrates theoretical foundations with practical applications, making it both academically robust and practically relevant. The methodology is sound, with clear justification of data collection and analysis techniques, while the findings contribute valuable knowledge to the field.</p> <p>For further enhancement, the authors could consider providing more detailed practical recommendations for SMEs based on the study's findings, making the results more actionable for practitioners. Additionally, expanding the discussion of how cultural and organizational factors might mediate the relationships explored in the study could add depth to the analysis. Lastly, addressing generalizability limitations more explicitly and proposing specific avenues for future research would strengthen the paper's conclusion and provide a clear path for subsequent investigations. Overall, the manuscript is a significant contribution to the field and has potential for wide applicability with these minor refinements.</p>	

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**PART 2:**

	<b>Reviewer's comment</b>	<b>Author's comment</b> <i>(if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</i>
<b>Are there ethical issues in this manuscript?</b>	<i>(If yes, Kindly please write down the ethical issues here in details)</i>	

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