

Assessing the Corporate Performance via Managerial Autonomy in Oman: Mediating Role of Management Accounting Information System

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Abstract

The study aims to find out the ways in which corporate performance can be enhanced with the help of establishing managerial autonomy and implementing management accounting information systems in manufacturing organizations in Oman. The study is novel for considering factors of integration, reliability, flexibility, and efficiency to enhance corporate performance in Oman. In this qualitative study, the manufacturing sector has been considered, as it has shown significant growth that can impact Oman's economy positively if an efficient enough system is implemented. By applying analytical tests through SPSS and AMOS, results have shown that the impact of managerial autonomy and factors of efficiency, reliability, and flexibility in management accounting information systems are significant and positive on corporate performance in Oman. But the impact of integration is insignificant. Most of the organizations in Oman are yet in the decision-making process for the implementation of the Management Accounting Information System; the outcomes of this study can help in the decision-making, policy-making, and implementation processes, thus contributing to the performance enhancement of the manufacturing corporations in Oman.

Keywords

Managerial Autonomy, Management Accounting Information System, Corporate Performance, Sultanate of Oman

1. Introduction

Globalization increased global competition, and a highly dynamic international market have made the business world incredibly complex, causing the system to collapse and fail, resulting in poor performance. A study by [Han & Moynihan](#)

(2022) suggested that maturity of performance management system establishes the relationship between usage of managerial performance information and performance of organization. Eventually, this contributes to a contingency-based relationship between managing the performance of management and organizational performance. Organizational performance is a result of multiple factors, such as the input given by the employees of an organization, the alignment of processes, and mindfully taken steps (Masa'deh, Al-Henzab, Tarhini, & Obeidat, 2018; Al-Asimi, 2017). The research on work motivation and complements suggests a direct relation between enabling controls and managerial performance (Van der Hauwaert et al., 2022). As a result, most companies in developing countries are shifting toward management accounting information systems, which help businesses run more efficiently by allowing them to provide timely information on internal operations. There are different matters on which managers need instant information for the purpose of making decisions because of the requirements of a specific scenario. Because of such reasons, there is an increasing requirement for systems that integrates everything common, resulting in high-quality performance and management (Alalawi, 2020). Managerial autonomy, also called management autonomy, is a scenario that allows a manager a great deal of freedom so that choices can be made freely in the workplace. Moreover, the goals of a project are also outlined with full autonomy, and then employees are given the autonomy to achieve those goals as per the plan.

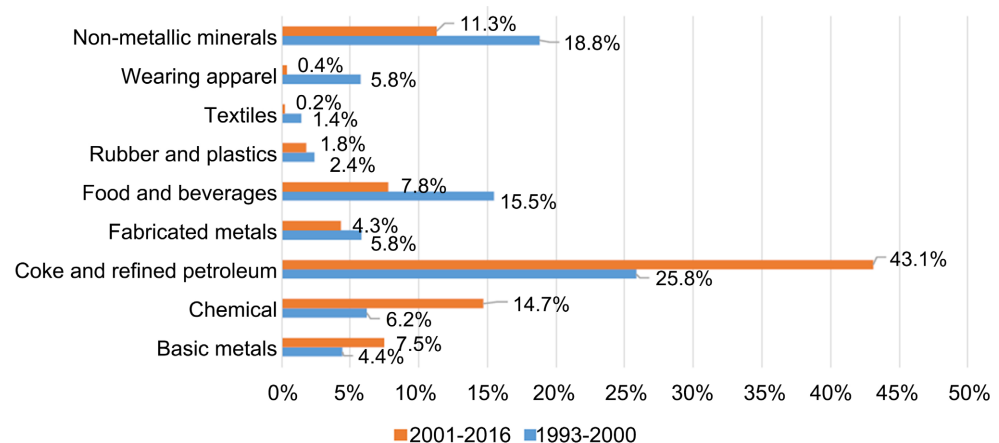
At this point, there are two specific issues that have provoked this research. The first issue is related to the disputes between agent and principal; there is a common practice of leaving the operations of the organization to the managers, whereas the owners still like to have full autonomy (Al-Sinawi, 2016). These types of issues give rise to managerial biases, the point at which managers begin to think of their own benefits rather than what is best for the owners and the organization, also known as an “agency problem”. The second critical issue is corporate performance, which is jeopardized due to the highly dynamic operations and functions of organizations, as well as the high level of international competition and market saturation that Oman’s organizations face. There is a need for such a system that integrates all the functions and operations of the organizations, resulting in highly efficient and reliable outcomes (Amjad, 2018). Managers are supposed to be given full autonomy for the purpose of enhancing corporate performance on their own; therefore, management accounting information systems are now highly studied and adopted. But some organizations and countries are still going through the advantages of this system before implementing it, so vast amounts of data are still required to support the implementation stage.

For the reasons mentioned earlier, this study explores the relationship present between managerial autonomy and corporate performance by inculcating the mediation of management accounting information systems, which have factors of integration, flexibility, reliability, and efficiency. This study aims to find out the impact of these particular relationships on the overall performance of cor-

porations in Oman because most of the organizations in Oman are yet undergoing the process of acquiring knowledge and information regarding management accounting information systems and are therefore behind in the race for the international market and competition (Behery, Al-Nasser, & Parakandi, 2017). Moreover, there is not much research that has already been done on the impact of management accounting information systems being implemented in the corporations of Oman in the context of corporate performance (Druică, Mihăilă, Burcea, & Cepoi, 2020).

The study focuses on a naive management system that is still being introduced and implemented in most developed countries, while underdeveloped countries are making decisions toward implementation (Fadhil, 2019). Moreover, this study and the outcomes can make it possible for the decision-making process to speed up, making sure that organizations in Oman take up and implement management accounting information systems to integrate the operations and functions of the corporations, enhancing corporate performance by giving proper managerial autonomy. The study can also help with organizational policy-making so that a specific level of autonomy is given to the managers by the owners, resulting in high-quality corporate performance. This study has a wide scope globally as well, because not only Oman but other countries as well are still in the decision-making process of implementing management accounting information systems, so the study can be fruitful in speeding up the decision-making process for ensuring high-quality corporate performance. Moreover, this study was conducted in the manufacturing sector of Oman because a huge growth was reported by UNIDO; the below Figure 1 is a snapshot from that report.

An important factor that can play an important role in the effectiveness of MAIS is managerial autonomy (MA), because the availability of and access to the most updated, relevant, and useful information in the organization require an autonomous system in the organization. So, this study has the aim of achieving an understanding of the impact of managerial autonomy on the corporate



VA shares: $[\text{Value added (US\$ current prices)} / \text{manufacturing value added (US\$ current prices)}] \times 100$

Figure 1. Sultanate of Oman: structural change within manufacturing (change in shares). Source: UNIDO elaboration based on INDSTAT2 rev.3 (UNIDO, 2018).

performance of Oman so that policies and practical implications can be made accordingly and a competitive advantage with respect to the system can be achieved. The rest of the study involves a literature review of previous relevant studies, the theoretical framework of this research, research methodology, data analysis, and interpretation. Whereas, the last section involves discussion, a conclusion, the implications of this study, its limitations, and future research recommendations.

2. Literature Review

2.1. System Management Theory

In the context of the objectives of this study, system management theory is a significant choice to inculcate for understanding the impact of managerial autonomy on corporate performance. This theory was introduced to explain management from a different perspective. Based on the objectives of this research, a different approach to management and a different way of planning and managing organizations have been introduced (Bratton & Gold, 2017). As discussed in the problem statement, organizations working departmentally and with several functions and operations are finding it difficult to harmonize everything and move forward with complete integration. System management theory also addresses this issue and compares an organization to a human body; according to this theory, organizations consist of several components, like human bodies, and all of those components need to work in harmony and with integrity for the larger system to function and work optimally (Simonet, 2015). This theory has put forward the idea that in order for an organization to work properly, integration, flexibility, reliability, efficiency, synergy, interdependence, and interrelationships between all of the systems are very important. According to the theory, managerial autonomy can help achieve all of this when given the freedom to make decisions and set milestones based on the needs of the organization (Petrônio, 2015). A management accounting information system is a system that allows an organization to obtain integration, flexibility, reliability, and efficiency all in one, significantly impacting corporate or organizational performance. This theory is incorporated to explain the essential components that must be inculcated in the organizations of Oman for the purpose of enhancing the corporate performance in Oman; in specific, the manufacturing sector is concerned because of the fact that this sector has a great tendency to grow and impact the economy of Oman (de Camargo Fiorini, Seles, Jabbour, Mariano, & de Sousa Jabbour, 2018).

2.2. Managerial Autonomy and Corporate Performance

There is a very significant role of management autonomy in decreasing or increasing the quality of corporate performance. Corporate performance is dependent on several factors, such as the dedication of the managers, the input of the managers, and the consideration of the managers that are connected with the

profit and interests of the owners and the corporate body. A very well-known phenomenon known as the “agency problem” is discussed again and again in the context of the difference between the interests of management and the owners. Moreover, for the purpose of aligning the interests of the management with the interests of the corporate body and owners, it is very important that some extent of freedom be given to the managers that are operating the major functions in an organization (Braadbaart, Van Eybergen, & Hoffer, 2007; Enders, De Boer, & Weyer, 2013). In this way, job performance improved, which is an ultimate contributor to corporate performance. The increased level of MA enables employees to cope with challenges, utilize useful information, avail opportunities, and handle job issues by making quick job decisions and actions without wasting time. It means that the MA enhances job efficiency and performance. In this way, the firm becomes able to achieve its various organizational goals, control costs, increase sales, and make its operations more efficient. Therefore, it is argued here that the MA contributes to the CP by enhancing the efficiency of the organization. A number of past studies have discussed the role of MA in increasing the performance of the firm. For instance, Yan, Chong, and Mak (2010) identified the phenomenon through which task autonomy contributes to firm performance. They highlighted that there is a positive role for autonomy in improving firm performance. Wynen, Verhoest, Ongaro, Van Thiel, and Network (2014) also performed a study in the public sector to see the role of MA in the innovation performance of the firm. However, the results are mixed because some researchers believe that giving managers more freedom will only cause them to focus on personal interests and profit, decreasing the factor of corporate body and owner interests and negatively impacting corporate performance. Whereas some of the researchers are of the opinion that managerial performance and corporate performance are positively linked and that if managers are given the required freedom, corporate performance can be enhanced positively. So based on these facts, it can be put forward that managerial autonomy can significantly impact corporate performance, and according to some studies, it can even enhance it positively. Grewal and Tansuhaj (2001), Morgeson, Delaney-Klinger, and Hemingway (2005), and Newburry, Zeira, and Yeheskel (2003).

So in light of these studies and review of previous literature, it can be put forward that:

H1: Managerial autonomy has a significant positive impact on corporate performance.

2.3. Role of Integrated MAIS between Managerial Autonomy and Corporate Performance

It is discussed in various past studies that in this global era of international competition and saturated markets, for organizations, it has become very important to integrate each and every system and operation of the organization so that efficiency can be obtained in the outcomes. Furthermore, most organiza-

tions are now opting for systems that connect all processes, reducing costs and time consumption of operations for optimal performance (Kwarteng & Aveh, 2018). Integrity can be obtained by significantly interlinking the procedures and operations of an organization while maintaining synergy among all of the departments in the corporate body. The management accounting information system brings about the very factor of integration, which makes sure that every function and operation is integrated to enhance the efficiency of the outcomes (Hammad, Jusoh, & Ghozali, 2013). Many companies use this system to make their profits high and to control their costs so that competitive advantage can be achieved in the marketplace (Kasravi & Ghasemi, 2017). For this purpose, management needs to make a proper plan and set objectives for how all departments of the company can be integrated. If MAIS is integrated, then all departments of the company get connected to each other, which makes it easy for the company to allow departments to transfer related information to each other and then make decisions accordingly. As a result of integrating with MAIS, the company can manage all of its financial information in real time and improve its performance (Budiarto, Prabowo, Djajanto, Widodo, & Herawan, 2018). Al-Dalaïen and Khan (2018) conducted a study to determine the relationship between integrated MAIS and company financial performance and discovered that there is a positive relationship between them, despite the fact that a separate system is more effective and profitable for the company. Khan (2017) has described integration as a factor that significantly and positively mediates between managerial autonomy and corporate performance because it is basically the managers that overlook the basic operations and functions of the organization, so the factor of freedom aligned with integration can result in significant enhancements in corporate performance. So it can be stated that:

H2: Integration of management accounting information system is a significant mediator between managerial autonomy and corporate performance.

2.4. Role of Flexible MAIS between Managerial Autonomy and Corporate Performance

Freedom and flexibility are two important factors that allow managers to act independently for the purpose of obtaining outcomes in the best interests of the organization and the owners. It has also been described in the theory of system management that managerial autonomy and flexibility are important to provide managers with an extent of freedom to make decisions with free will, which will result in positive outcomes for the managers, the owners, and the organization. Flexibility in the processes of decision-making, management, and administration of the corporate body, alignment of the operations with the goals of the organization, and setting a pathway to achieving the objectives of the organization can lead managers to act as sole bodies. While acting alone, it will become the sole duty of the managers to work toward achieving the optimal performance and goals of the corporation, thus achieving all of the objectives as well (Hammad et

al., 2013; Kwarteng & Aveh, 2018). To run the company effectively, it is essential for the management to make their accounting system flexible. Nowadays, with high competition and an innovation culture, it is essential for every business to allow their MISA to adopt every change according to the need and requirement so that the company's performance does not suffer. An author conducted a study to see the effect of flexible MAIS on the performance of the company, and he found a positive relationship as flexibility in MAIS is necessary to make the performance of the company better in a competitive marketplace (Suwondo, Ratnawati, Pudjirahardjo, & Nugroho, 2018). In consideration of the data above, it can be hypothesized that:

H3: Flexibility of management accounting information system is a significant mediator between managerial autonomy and corporate performance.

2.5. Role of Reliable MAIS between Managerial Autonomy and Corporate Performance

Organizations now need systems and technology that can be trusted and can also be relied upon; moreover, in diversified and dynamic organizational functioning, each step taken matters a lot and can make huge impacts as well (Morgeson et al., 2005; Napitupulu, 2018; Wang & Cheng, 2010; Wynen et al., 2014). The integrated and efficient management accounting information system makes sure that each step taken is calculated and according to the goals of the organization. Moreover, reliability is also important for handling huge pools of confidential and important data for corporations, and there is a significant function that managers can autonomously play in the implementation of a reliable MAIS system for significantly improving the quality of operations in the corporation, thus enhancing the quality of performance as well (Arabmazar Yazdi, Nasser, Nekoe Zadeh, & Moradi, 2017). However, this is the least researched topic right now in the context of Oman because not a lot of organizations have implemented it and are using it right now. But, based on the discussion above, it can be hypothesized that:

H4: Reliability of management accounting information system is a significant mediator between managerial autonomy and corporate performance.

2.6. Role of Efficient MAIS between Managerial Autonomy and Corporate Performance

The goals of organizations have changed from generating profit to maximizing the wealth of the stakeholders, which implies that organizations are looking for quality and not quantity; enhanced quality will mean positively enhanced corporate performance. So, efficiency is required in the applied systems to obtain optimal performance and quality from the operations (Wynen et al., 2014; Yan et al., 2010). Managers can bring about this change in performance by simply getting some extent of autonomy, so that long-term benefits can be achieved for the sake of maximizing stakeholders' wealth (Braadbaart et al., 2007; Enders et al., 2013). Therefore, MA seems to enhance the efficiency of MAIS. However,

there is a clear scarcity of evidence of this relationship between MA and the efficiency of MAIS. The firm needs an efficient MIIS for making timely, proper, reliable, and informed decisions. For this purpose, the MAIS must be very efficient to provide the required, accurate, and reliable information to managers and employees for strategic planning and execution. Arabmazar Yazdi et al. (2017) performed a study to assess the contribution of attributes of MAIS to the performance of the firm. They suggested that a reliable and efficient MAIS positively affects the CP because the streamlined, reliable, and efficient delivery of information to users enables them to perform their functions and operations in a competitive way. It has been deduced from the review of the previous studies that, given some degree of autonomy, managers can implement efficient management information systems (MIS) for enhancing corporate performance. So, the framework of the study can be hypothesized on the bases of Figure 2 that:

H5: Efficiency of management accounting information system is a significant mediator between managerial autonomy and corporate performance.

3. Methodology

3.1. Population, Sample, and Data Collection

The current research has been performed in the context of the manufacturing sector of Oman, so the manufacturing firms of Oman were the population of this study because the manufacturing firms need a proper MAIS for making financial and strategic decisions. The purposive sampling technique was used to select the sample from the population. The data was collected through a structured questionnaire from the top and middle-level managers because only middle and top management could provide relevant and appropriate information to the researcher. The ten-fold rule was used to determine sample size. As there are 32 questions and items in the current questionnaire, 320 questionnaires were enough to run the structural equation modeling (SEM). Therefore, 350 questionnaires were distributed among middle and top-level managers of selected firms in Oman to collect data about their MAIS, MA, and CP.

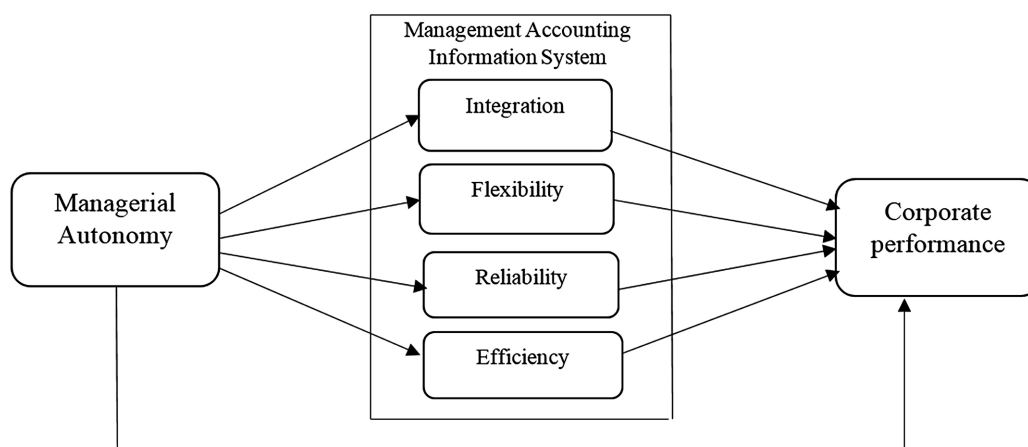


Figure 2. Framework of study.

3.2. Validity and Reliability

Before hypothesis testing, the reliability and validity of data were assessed through SPSS and AMOS. For checking reliability, the criteria of Cronbach's > 0.7 were used for all variables, while validity was assessed through convergent as well as discriminant validity. Furthermore, the error of "common bias" was assessed and controlled by following Donaldson and Grant-Vallone (2002) because the "Harman's single factor test" was applied to eliminate the issue of "common bias".

3.3. Measures of Variables

There were six key variables in the current model: MA is the independent variable, integration of MAIS, the flexibility of MAIS, reliability of MAIS, and efficiency of MAIS are mediators, and CP is the only dependent variable. The MA was measured by using 10 items, which were adopted from Krause and Van Thiel (2019). The CP was measured through six questions adapted from the study by Kwarteng and Aveh (2018). The integration of MAIS was measured through five items, the flexibility of MAIS was measured through four items, the efficiency of MAIS was measured using five items, and the reliability of MAIS was measured using two items. All these items were adopted from the study of Napitupulu (2018). The responses of respondents to all questions were rated on a five-point Likert scale, where "1" denoted "strongly disagree" and "5" denoted "strongly agree".

3.4. Hypothesis Testing

The data from questionnaires was analyzed using SPSS and AMOS, in which "confirmatory factor analysis" (CFA) and SEM were mainly applied to check hypotheses. The model's fitness and relationships between variables were tested using CFA and SEM with the help of key indicators of these tests. The significance of the direct influence of MA and indirect effects through integration, flexibility, reliability, and efficiency of MAIS on CP was considered to make the decision about acceptance and rejection of hypotheses.

4. Empirical Results

The current study examined the impact of MA on CP and the mediations of integration, flexibility, reliability, and efficiency of MAIS between MA and CP. Only 324 of the 350 questionnaires distributed to study participants were returned. After screening out the missing or blank responses, only 312 valid responses were put into analysis. 52.2% of the 312 valid responses came from male participants, while 47.8% of the responses came from female managers. It means the current sample has more representation of male managers as compared to female managers. The majority of managers who completed the questionnaire (43.6%) had 2 - 5 years of experience, while 33.3% had 6 - 8 years of experience. The managers with experience of 2 years and >8 years had only 11.9% and

11.2%, respectively. The demographic factor of age revealed that most of the respondents to the current study were aged 41 - 50 years (31.1%). 24% of respondents were young (aged 21 - 30 years); 29.2% of respondents were of an age ranging from 31 - 40 years; and only 15.7% of respondents were older than 50 years.

4.1. Descriptive Statistics

Before performing the main analysis, the normality and appropriateness of the current data were checked through descriptive analysis, in which the mean value, standard deviation, and skewness were mainly considered to determine the normality of the data. **Table 1** reveals the descriptive statistics for all variables.

It can be seen in **Table 1** that all six variables of the study area having a minimum value of 1 and a maximum value < 5 . The mean value for all these variables is also falling within the normal range (1 - 5), so there is no outlier in the data of any variable. The standard deviation for all these variables is also revealing that there is an acceptable variation in the data. Furthermore, the value of skewness against MA, integration of MAIS, the flexibility of MAIS, reliability of MAIS, the efficiency of MAIS, and CR are all falling within the range of -1 to $+1$ so, the normality of the current data is proved. The further suitability of the data was proved through “KMO and Bartlett’s test” given in **Table 2**.

It is found that KMO for the current data is 0.950 which is perfectly fine and showing the suitability of the data because it should be >0.6 . Furthermore, the p -value in this test is also <0.001 . Therefore, further analysis can proceed on the current suitable, normal, and appropriate data.

4.2. Reliability, Convergent Validity and Discriminant Validity

The reliability of the present data was assessed through the indicator of CR which must be >0.7 . **Table 3** shows the results of reliability, convergent validity, and discriminant validity. The CR for all six variables is >0.7 so, the reliability of the data of MA, CP, and all four attributes of MAIS has been proved.

The convergent validity was checked to see the internal consistency of data for which the AVE and MSV were mainly considered. It is found that AVE for all

Table 1. Descriptive statistics (N = 312).

Variable	Minimum	Maximum	Mean	SD	Skewness	
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error
MA	1.00	4.90	3.5506	1.09145	-0.824	0.138
Integration of MAIS	1.00	5.00	3.5160	1.14527	-0.709	0.138
Flexibility of MAIS	1.00	5.00	3.5689	1.11896	-0.789	0.138
Reliability of MAIS	1.00	7.50	3.4119	1.14021	-0.140	0.138
Efficiency of MAIS	1.00	5.00	3.5667	1.07598	-0.843	0.138
CP	1.00	5.00	3.4920	1.11447	-0.650	0.138

Table 2. KMO and Bartlett's test.

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.950
Approx. Chi-Square		11011.509
Bartlett's Test of Sphericity	Df	496
	Sig.	0.000

Table 3. Reliability and validity.

	CR	AVE	MSV	EF	MA	IN	FL	RE	CP
Efficiency of MAIS (EF)	0.935	0.742	0.359	0.861					
MA	0.967	0.748	0.361	0.578	0.865				
Integration of MAIS (IN)	0.953	0.801	0.359	0.599	0.585	0.895			
Flexibility of MAIS (FL)	0.939	0.793	0.356	0.493	0.525	0.597	0.891		
Reliability of MAIS (RE)	0.808	0.677	0.491	0.499	0.601	0.369	0.459	0.823	
CP	0.964	0.818	0.491	0.452	0.498	0.359	0.426	0.701	0.904

six variables is >0.5 which means that the “average variance extracted” of the respective variable is more than 50%. The MSV against all variables is less than the respective AVE, so the convergent validity of the present data has been proved. The discriminant validity of all variables is also obvious from **Table 3** because each variable is having the highest correlation with itself instead of with any other variable. Hence, the reliability, as well as validities of the current data, are proved.

4.3. Confirmatory Factor Analysis (CFA)

The CFA was applied to see the model fitness through key indicators of model fitness (**Table 4**).

Table 4 shows that the CMIN/DF for the current model containing MA, CP, and integration, reliability, flexibility, and efficiency of MAIS is 2.36 (i.e. <3), GFI is 0.82 (i.e. >0.8), CFI is 0.94 (i.e. >0.9), IFI is 0.94 (i.e. >0.9), and EMSEA is 0.066 (i.e. <0.08). It means all indicators of CFA are giving acceptable values, so the current model consisting of six key variables is a good fit (**Figure 3**).

4.4. Structural Equation Modeling

After checking the model fitness, the hypotheses were tested through SEM in which the direct and indirect effects were computed. **Table 5** shows the results of SEM for current hypotheses.

It can be seen in **Table 5** that all hypotheses of the current study except one (i.e. Mediation of integration of MAIS between MA and CP) have been accepted based on their significance. The MA has a significant and positive impact of 13.9% on CP (p -value < 0.05). The flexibility of MAIS significantly mediates the relationship between MA and CP (p -value < 0.05). The reliability of MAIS also significantly mediates the relationship between MA and CP (p -value < 0.001),

and the efficiency of MAIS also significantly positively mediates the relationship between MA and CP (p -value < 0.05). **Figure 4** shows SEM performed for the current study.

Table 4. Model fitness.

Indicators	Threshold range	Current values
CMIN/DF	Less than or equal to 3	2.366
GFI	Equal or greater than 0.80	0.825
CFI	Equal or greater than 0.90	0.944
IFI	Equal or greater than 0.90	0.944
RMSEA	Less than or equal to 0.08	0.066

Table 5. SEM results.

Path Direction	Coefficient Estimation			SE	P-Value	Hypothesis
Direct Effect						
MA→CP	0.139			0.069	0.043	Supported
Mediation Effect	Path a	Path b	A X b	SE	Sig.	
MA→IN→CP	0.576	−0.005	−0.002	0.049	0.927	Not Supported
MA→FL→CP	0.505	0.121	0.061	0.050	0.013	Supported
MA→RE→CP	0.531	0.479	0.254	0.050	0.000	Supported
MA→EF→CP	0.550	0.117	0.064	0.047	0.020	Supported

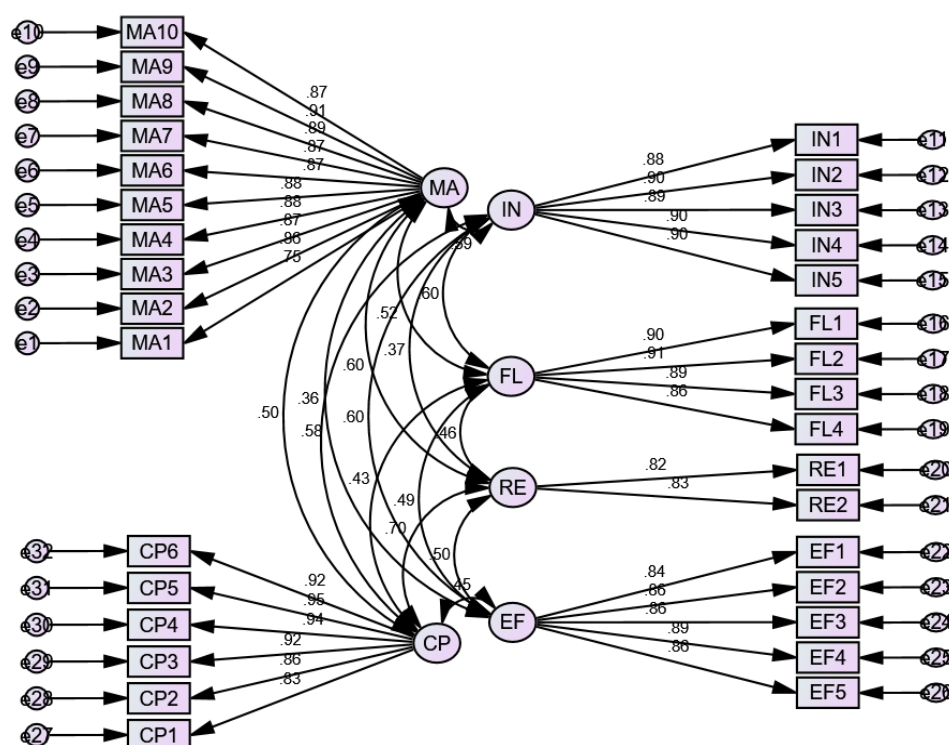


Figure 3. Confirmatory factor analysis.

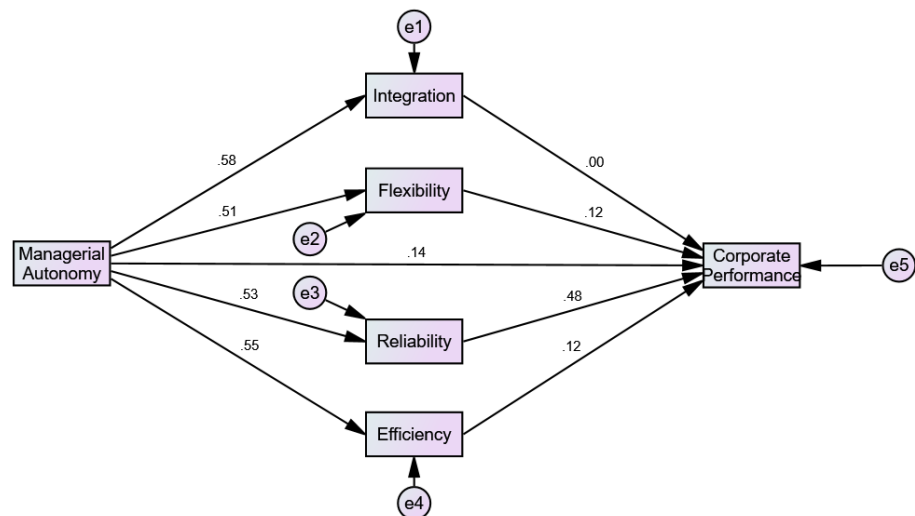


Figure 4. Structure equation model.

5. Discussion and Conclusion

5.1. Discussion

The current study analyzed the role of MA in improving CP and the mediation of integration, reliability, flexibility, and flexibility of MAIS between MA and CP of manufacturing firms in Oman. To assess the first hypothesis, the impact of MA on CP was analyzed. Results reveal that there is a positive and significant effect of MA on CP, so the increase in MA enhances the CP. These results are in line with the findings of a number of previous studies. For instance, the suggestions and findings of Yan et al. (2010), Wynen et al. (2014), Grewal and Tansuhaj (2001), Morgeson et al. (2005), and Newbury et al. (2003) provide support for the current findings. According to these findings and the support provided by the previous literature, it is suggested that increased MA improves the CP because employees and management become more competitive, efficient, and active due to MA. Therefore, it is suggested that the firm should maintain an appropriate level of MA in order to improve completeness, efficiency, job performance, and overall CP.

The current study tested the second hypothesis, which is about the mediation of MAIS integration between MA and CP. However, this hypothesis has not been supported by the current findings. It has been found that the integration of MAIS does not play any significant role between MA and CP (p -value = 0.927). It means that the MA does not significantly improve the interconnectivity of MAIS, and the integration of MAIS is not significantly important for CP. However, these findings contradict many previous findings, as a number of previous studies have suggested a positive role for MAIS between MA and CP. For instance, Kwarteng and Aveh (2018), Kasravi and Ghasemi (2017), Budiarto et al. (2018), Al-Dalaien and Khan (2018), and Khan (2017) supported the positive contribution of MAIS towards CP. They revealed that the transmission of information to all internal users at once enhances the cooperation and competi-

tiveness of the firm. However, the current findings do not support this phenomenon. This difference of findings may be due to the contextual differences because manufacturing firms in Oman may not need highly integrated MAINS to improve their competitiveness and performance.

The third, fourth, and fifth hypotheses of the current study have been confirmed, and it is found here that the flexibility, reliability, and efficiency of MAIS play a significant role as mediators between MA and CP. These findings are also supported by a number of past studies and their findings, e.g. (Arabmazar Yazdi et al., 2017; Braadbaart et al., 2007; Morgeson, Aguinis, Waldman, & Siegel, 2013; Morgeson et al., 2005; Wang & Cheng, 2010). These studies suggested that the efficiency, reliability, and flexibility of MAIS play an important role in enhancing the competitiveness and performance of the firm. Hence, the current study provides findings and suggestions with enough theoretical support. It is suggested here that firms should maintain an appropriate level of MA for achieving a flexible, reliable, and efficient information system. In this way, they can enhance their performance. Hence, all the research questions of this study have been answered.

5.2. Conclusion

This study investigated the influence of MA on CP along with the mediation of integration, flexibility, reliability, and efficiency of MAIS between MA and CP. The current study has been performed in the context of manufacturing firms in Oman, in which 350 questionnaires were distributed among middle- and top-level managers of selected manufacturing firms. Findings from CFA and SEM revealed that the MA enhances the CP. It has been further revealed that MA significantly makes the MAIS of an organization reliable, efficient, and flexible, which ultimately enhances the CP. However, there is no significant mediation of the integration of MAIS between MA and CP.

5.3. Implications of the Study

The current study is anticipated to have important implications and contributions in terms of theory and practice because the literature and practice of MAIS will be significantly enhanced through the current study and its suggestions. The currently existing gap regarding the role of MA and MAIS in improving the CP and the lack of empirical evidence of these relationships will be overcome through current findings and evidence. Therefore, the literature of MAIS will get a valuable contribution from the current study. Practically, the current study is expected to provide useful suggestions to strategy makers at manufacturing firms and policymakers in Oman about how the CP can be improved by improving the MA and MAIS. Most of the organizations in Oman are yet in the decision-making process for the implementation of the Management Accounting Information System; the outcomes of this study can help in the decision-making, policy-making, and implementation processes, thus contributing

to the performance enhancement of the manufacturing corporations in Oman. Because the implications and adoption of this technology are still being debated, there hasn't been much research done on it. So, this study has significantly contributed to enlightening how managerial autonomy can be paired with components of MAIS for better organizational performance.

5.4. Limitations and Future Suggestions

Besides the great implications, there are a few limitations to the current study that should be overcome in future research. For instance, the current study places a large emphasis on the manufacturing sector of Oman only, so the findings may not be generalizable to other sectors of Oman or the same sector in other countries. To improve the generalizability of findings, future researchers should conduct cross-sectoral as well as cross-national studies. Secondly, the current study analyzed this phenomenon through a single-stage study, while a future researcher may study the influence of MA on the MAIS and the influence of the MAIS on CP over time through a longitudinal study.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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