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Contingency Factors Influencing the Use of Accounting Information in Decision-Making: Evidence from Cameroonian SMIs

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Abstract

The aim of this study is to identify the contingency factors that influence the use of accounting information for decision-making in Cameroonian small and medium-sized industries (SMIs). To this end, a questionnaire was designed and administered to 75 managers of SMIs in the city of Douala with positions of responsibility (General Managers, Deputy Directors and Directors of Financial Affairs), operating in agri-food, heavy industry and handicrafts. 40 of whom were usable according to our selection criteria. SPSS 21 software was used to carry out factorial and explanatory analyses in order to obtain results enabling the hypotheses formulated to be confirmed or rejected. The PCA factor analysis made it possible to select four factors named from the items that make it up: Factor 1 (supply and use), factor 2 (receivables and salaries), factor 3 (financial statements and budgets) and factor 4 (costs and ratios). The results of the explanatory analysis made it possible to retain two structural contingency factors (size of the company and branch of activity) and two behavioural contingency factors (type of training of the manager and experience of the manager), all influencing the frequency of use of accounting information for decision-making. However, the level of management information and the level of education of the internal accountant had no effect on the use of accounting information for decision-making.

Keywords

contingency factors, accounting information, decision-making, small and medium-sized industries

1. Introduction

Several studies on the management of African companies try to demonstrate the predominance of an informal information system for management decision-making (D-M). Business leaders tend to rely on verbal information to make their decisions (Baidari 2005). The reasons given to justify the low use of formal management tools are often cultural and institutional, revolving around the complexity and/or inadequacy of tools imported from the West to the African context (Kamdem 1999). Moreover, SMEs and SMIs have long been considered as a simple scale model of large size (Lavigne 2002), whereas this form of organization is unquestionably the most widespread in the world, accounting for 95% to 99% of all enterprises depending on the country under observation (OECD).[1]

[1] Organisation for Economic Co-operation and Development

In developing countries such as Cameroon, SMEs now represent[2] more than 90% of the Cameroonian national economic fabric for a participation in the gross domestic product (GDP) estimated at 36%.[3] They contribute substantially to the development of employment, wealth creation and consequently to stability and social well-being (Feudjo and Tchankam 2013). The NSI (2021) tells us that the industrial sector contributes more to the increase in gross domestic product. The agri-food sector, for example, grew by 3.6% in 2019 and contributed 0.2 points to overall growth (Takoudjou et al. 2023). However, some SMIs seem to be managed efficiently using only intuition, judgement and experience with no other management information systems than that constituted by a few accounting data deemed mandatory and imposed by the tax authorities (Holmes and Nicholls 1993). The majority of managers do not pay much attention to this subject because accounting information (ACI) is only one source of information among many others in the resolution of problems (Djoutsa et al. 2013). The frequent absence of these tools would explain a number of bankruptcies (Collot and Michel 1996).

According to the 2010 general census of enterprises, SMEs remain the category of enterprises with the highest number of bankruptcies and closures, i.e.: 45% in 2009 compared to 69% of closures in 2010. The closure of these companies has negative consequences at both the macroeconomic and microeconomic levels (cultrera 2016). As Chapellier (1994) points out, SME managers must increasingly combine their intuition with a more formal analysis with various management support tools (Chapellier 1994). Managers should therefore pay more attention to (ACI) to make decisions in their entities in order to have satisfactory results. The objective of this study is to identify the contingency factors that influence the use of ACI for D-M in Cameroonian SMIs. Thus, it is worth asking the question: what are the factors that determine the use of ACI for decision-making in Cameroonian SMIs?

1.1. Objective

This study is a contribution to the problem of management of small and medium industries. The aim is to identify the contingency factors that influence the use of ACI for D-M in Cameroonian SMIs. Following a quantitative approach, the primary data collected were subjected to statistical tests in order to confirm or invalidate the pre-established hypotheses. The remainder of this paper is structured in three parts: literature review, methodology, presentation of results and discussion, and conclusion.

2. Literature Review

ACI is a figure relating to a past, present or future economic problem of an entity based on an observation according to established rules (Burns and Mckinnon 1993). ACI represents the accounting data that contributes to the D-M processes in companies (Dupuy 1987). According to some authors, for information to be used, it must have certain characteristics, in particular, it must be qualitative, and be established according to precise rules or standards. Mckinnon and Burns (1992) distinguish between two types of information, namely: primary information (counting of units) and secondary information (ACI). Through this distinction, these authors come to the conclusion that managers need primary information more for daily operations and secondary information for performance evaluation. D-M is defined as a process of progressive commitment connected to others and marked by the recognized existence of several paths to reach the same and unique path Sfez (1992). Faced with this complexity of D-M, which is at the heart of management, it is important to highlight the theoretical anchoring of this study.

Moreover, the objective of contingency theory is to provide explanations for the organizational structures adopted by factors such as: size, behaviour, cultural or environmental context (Desremaux 1992). It postulates that there are elements of the context that decisively influence the internal structures and processes of the organization. The company's performance therefore depends on their ability to ensure that there is a match between these elements. This leads us to understand that the fact that information is not available or that it is abundantly available has an influence on the decision. In the rest of this work, we will highlight an empirical review of study.

[2] According to National Institute of Statistics

[3] *According to the Minister of SMEs, SMEs must make an effort so that the remaining 14% can be filled because, he says, "if SMEs contributed to 50% of GDP, we would already be an emerging country". Yaoundé, 03/10/15*

2.1. Structural contingency factors and the use of ACI

According to Mintzberg (1982), the factors that most influence management systems are age, size, technology, environment, culture and power relations in the company. In the same vein, Brennemann and Separi (2001) also identify six structural factors: size, age and corporate culture, use of technology and environment. Ngongang (2006) identifies three factors of structural contingency: the size, age of the firm and the legal form. However, the study by Lassoued and Adelmoula (2006) shows much more the influence of the size of SMEs and the degree of computerization of management on the use of ACI.

According to Chapellier (1994), SC factors can be reduced to a few fundamental characteristics that refer to the structural contengency concepts of complexity and uncertainty. He considers as factors of : size, age, degree of computerization of management and the nature of the activity. In addition, the work of Noudohouenou and Sylla (2023) shows a positive and significant effect on the degree of computerization of SMEs and the choice of management control tools. The introduction of the computerization system in SMEs/SMIs allows, on the one hand, increased accessibility to information and ease of control of operations and, on the other hand, the improvement of the efficiency and reliability of information in D-M (Gingras et al. 1989). From this analysis, we formulate the following hypotheses:

H1: The use of ACI for D-M increases with the size of the company.
H2: There is a significant relationship between the industry and the use of ACI for D-M
H3: The use of ACI for D-M increases with the degree of computerization of the management of the PMI

In SMIs, managers play a very important role. Some authors (Chapellier 1994 ; Lavigne 2002) believe that the contingency approach should be broadened by integrating behavioural factors into the analysis.

2.2. Behavioural contingency factors and the use of ACI

This subjective approach complements the objective approach by integrating the actor into the focus and object of research in the behaviour of SME managers (Lassoued and Abdelmoula 2006). In terms of general accounting, the manager occupies a unique role because he assumes both the role of producer and user of information (Lacombe-Saboly 1994). Chapellier (1994, 1997), shows associations between accounting practices and the following behavioral determinants: the training and goals of the manager, the mission and training of the external accountant, the experience of the manager, the age and the type of training. The work of Ngongang (2014) showed that the type of training has an effect on the nature of the managerial control of SMEs. Lavigne (1999) identifies the links between financial accounting practices and the following behavioural contingency factors: the manager's informational preferences, the internal accountant's mission, and the requirements of external creditors with respect to financial statements.

According to the subjectivist theory, the behavioural characteristics specific to each of the actors are likely to influence the structure and functioning of the company. As a result, we formulate the following hypotheses:

H4: The manager's experience has a significant influence on the use of ACI for D-M.
H5: The type of training of the manager has a positive and significant influence on the use of ACI for D-M.
H6: Managers assisted by an in-house accountant with a high level of training use more ACI to make decisions.

3. Methodology

Following a hypothetico-deductive approach, this study focuses on all formal SMIs in Cameroon operating in three branches (agri-food, heavy industry and handicrafts). Our area of work was limited to the city of Douala where most of the PMIs are concentrated. Inspired by the work of Ngongang (2010), three criteria were taken into account: companies should have a workforce of between 5 and 100 employees; subsidiaries or representations were excluded, as our sample consisted only of independent companies. To this end, a questionnaire corresponding to the objective of the study was designed and administered to the managers of SMIs with positions of responsibility (General Managers, Deputy Directors and Directors of Financial Affairs). We were inspired by Chapellier's (1997) questionnaire on the management accounting data of SMEs[4]. Data were processed using SPSS 21 software, following

[4] This questionnaire is composed of 3 parts:
- General information on the company (age, size, sector of activity, legal form, origin of capital, etc.) and on the respondent (function, age, experience, education, etc.);

factor analysis, correlation test, and ordinary least squares estimation. To this end, we used factor and explanatory analyses to obtain results that allowed us to confirm or reject the hypotheses formulated.

3.1. Construction of the research model and operationalization of variables

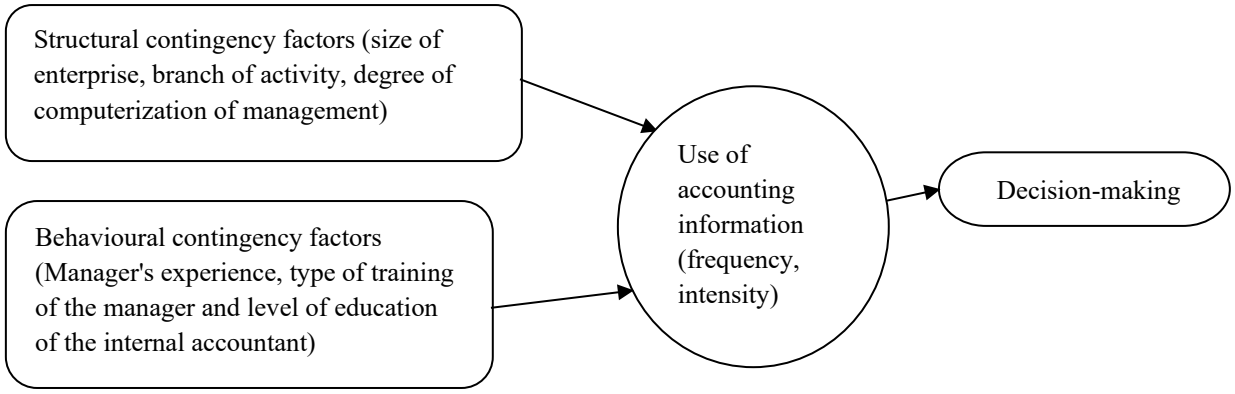


Figure 1. Conceptual model of research

Through this model we will evaluate to what degree and frequency these different variables influence the use of accounting information and decision-making.

❖ Econometric model

The theoretical model is as follows:

$$\text{FREQ\_UTILISATION} = \alpha_0 \sum_{i=1}^{6} \propto_i x_i + \varepsilon$$

With the explanatory variables, the constant, the regression coefficients and the error term. $x_i \alpha_0 \alpha_i \varepsilon$The full empirical form of the model is as follows

FREQ_ USAGE =α_0 + COM_SIZE + MAIN_IND+DEGRE_COM + EXP_MAN + TYPE_TRAI + LEV_EDUC+$\alpha_1 \alpha_2 \alpha_3 \alpha_4 \alpha_5 \alpha_6$ ε

COM_SIZE= Company size
MAIN_IND = Main industry
DEGRE_COM= Degree of computerization
EXP_MAN = Experience of the manager
TYPE_TRAI = Type of Executive Training
LEV_EDUC = Level of education of the internal accountant

After presenting the different models of our study, we will now operationalize the variables.

3.3. Operationalization of the dependent variable

As mentioned above, according to Baidari (2005), the use of ACI is measured in two dimensions: Frequence of use, and Intensity of use.

The operationalization of dependent variables is presented in the table 1 below:

- The characteristics of accounting data (general accounting, cost accounting, budget, profitability analysis, etc.);
- The use of ACI for D-M based on frequency and intensity.

Table 1. Summary of the operationalization of the dependent variable

Variable	Size	Terms	Authors
Use of Accounting Information (Use of financial statements, budgets, costs and ratios to make decisions)	Frequency of use	0. Never 1. Weekly 2. Monthly 3. Quarterly 4. Every six months 5. Every year 6. Occasionally	Baidari (2005) Ferreira (2005)
	Intensity of use (Degree of importance)	1. Null 2. Not Important 3. Moderately important 4. Important 5. Very important	

Source : Authors

The operationalization of dependent variable was based on the work of Baidari (2005) and Ferreira (2005).

3.3. Operationalization of independent or explanatory variables

The frequency of use of ACI can be influenced by structural (the size of the company, the sector of activity and the degree of management computerization) and behavioral (the age of the manager, the manager's experience, the type of training of the manager and the level of education of the internal accountant). The operationalization of these variables is represented in the table 2 below:

Table 2. Summary of the operationalization of independent variables

Variables	Definition	Terms	Authors
TAIL_ENT	Company size (number of employees)	1- Less than 10 2- Between 10 and 20 3- Between 20 and 50 4- Between 50 and 80 5- Between 80 and 100 6- More than 100	Ngongang, (2005) Lassoued and Abdelmouna (2006) Ngongang (2010)
BRA_ACT	Industry	1- Heavy industry 2- Agribusiness 3- Crafts	
DEGRE_INFO	Degree of computerization	1- Limited computerization 2- Broad computerization	
EXP_DIR	Executive experience (number of years spent in the position)	1- Under 5 years old 2- Between 5 and 10 years old 3- Between 10 and 15 years old 4- Over 15 years old	Nelson (1987), Lacombe (1991) Lavigne (1999) Lassoued and Abdelmoula (2006) Ngongang (2006)
TYPE_FOR	Type of training of the manager	1- Manager 2- Non-Manager	
NIVO_ETUC	Level of education of the internal accountant	1- Primary 2- Secondary 3- Superior	

Source : Authors

The operationalization of the independent variables was based on empirical studies carried out in an African context.

3.4. Characteristics of the sampled SMIs

The majority of the SMIs surveyed (57.5%) work in agro-industry, followed by heavy industry (22.5%) and finally crafts (20.0%). Still reading this table, we see that out of 40 SMIs surveyed, 52.5% have between 10 and 20 employees, 27.5% have between 20 and 50 employees, 12.5% have between 50 and 80 employees. On the other hand, only 7.5% of the SMEs in our sample have a number of employees between 80 and 100. As far as the management computerization system is concerned, 45% of SMIs have a limited computerization system[5] compared to 55% that have a broad system[6]. However, it appears that 67.5% of the internal accountants in our sample have a higher level of training compared to 32.5% who have a secondary level. Regarding managers and executives, 70% have managerial training compared to 30% who have non-managerial training. We find that 40% of managers and executives have less than 5 years of experience, followed by 25% who have between 5 and 10 years of experience, then 22.5% have experience between 10 and 15 years and finally 12.5% have more than 15 years of experience.

4. Presentation of results and discussion

We will highlight the results of the descriptive analysis and the results of the explanatory analysis.

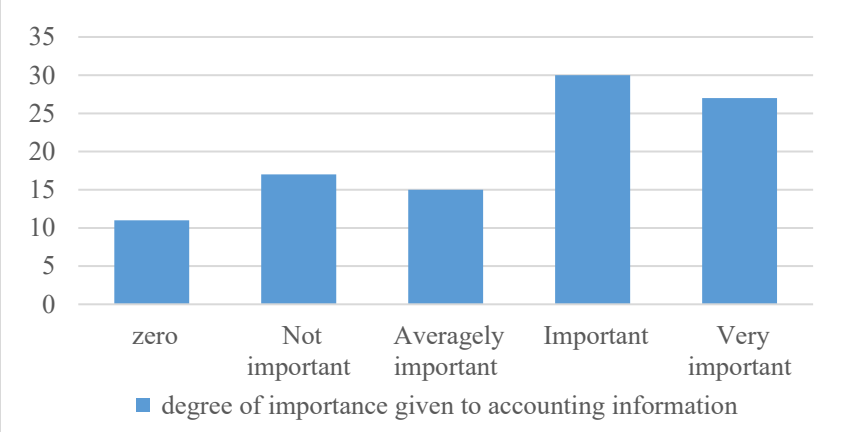
4.1. Results of the descriptive analysis

We will present the characteristics of the use of ACI and the indicators for measuring the frequency of use.

4.1.1. Characteristics of the use of ACI

The aim is to present the results with regard to the intensity of use of ACI (degree of importance given to ACI) during D-M and the descriptive statistics of the indicators for measuring the frequency of use of AC.

- **Degree of importance given to ACI**



Source : Authors

Figure 2. Distribution of SMIs according to the degree of importance given to ACI**.**

We realize that ACI is considered important at 30%, very important at 27%, can be important at 15%. We also note that for certain decisions (choosing a new investment, choosing tools for modernizing production), ACI is of no importance, it is zero at 10%. The decisions for which SMIs attach more importance to ACI are decisions related to sales and profit forecasts, On the other hand, there is little importance to ACI when it comes to the choice of a new investment. These results are consistent with those of Baidari (2005). This low degree of importance given to ACI is

[5]*The computerization system here is measured according to the number of computers provided for the accounting department. It is limited for SMEs using less than 4 computers and using accounting management software such as Sage saari.*

[6]*It is wide for SMEs using more than 3 computers in their accounting department as well as one or more accounting management software.*

justified by the fact that these are strategic decisions which, according to this author, do not generally involve the use of ACI.

- Frequency of use of ACI

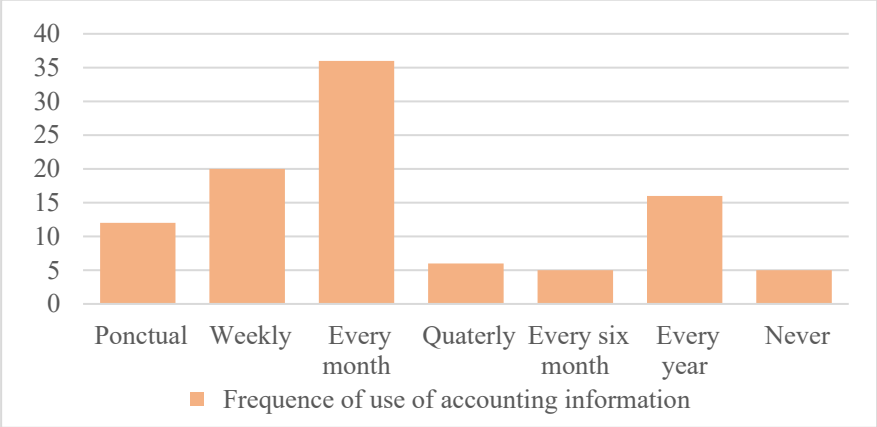


Figure 3. Distribution of PMIs according to the frequency of use of ACI

The data has been summarized in the figure 3 below: We find that the highest frequency of use of ACI is the month (36%) followed by the week (20%). The lowest periodicity is the semester (5%). This result is consistent with that of Baidari (2005) who, after conducting a survey of 39 companies, came to the conclusion that the most frequent periodicity of use of ACI was the month (21%), as opposed to the half-year (3%), which recorded a low frequency.

4.1.2. Determination of indicators for measuring the frequency of use of ACI

The frequency of use of ACI in this study was measured through the balance sheet, income statement, payroll statement, statement of receivables, statement of fixed assets, balance sheet, employee information documents, ancillary statements, tables showing different budgets, dashboards showing different costs and tables containing profitability and risk ratios. The aim of factor analysis is to reduce these variables. The combination of reliability analysis and factor analysis makes it possible to synthesize and purify the measurements made through Table 3 below:

Table 3. Component matrix after varimax rotation and Kaiser normalization

Items	**Factor 1**	**Factor 2**	**Factor 3**	**Factor 4**
Balance sheet			0,733	
Income statement			0,593	
Payroll		0,779		
Statement of receivables		0,665		
Statement of fixed assets	0,590			
Balance	0,808			
Cash flow statement	0,822			
Employee Information Documents		0,769		
Notes	0,654			
Tables of the different budgets			0,653	
Dashboard showing costs				0,703
Tables containing the profitability and risk ratios				0,864
Eigenvalues	3,029	1,963	1,408	1,092
% variance explained	25,240	16,357	11,737	9,097
Cumulative % Cumulative Variance Explained	25,240	41,597	53,334	62,431
KMO Index	0,562			
Barlett Sphericity Test	110.883 P = 0.000			
Cronbach's Alpha	0,689			

Source: Authors

Reading this table, the results show a one-dimensional solution that can explain 62.431% of the cumulative variance. In other words, these four factors amplify the total variance to 62.431%. It is generally recommended to stop factor extraction when more than 60% of the cumulative variance has been extracted (Hair et al. 2006). This cumulative variance indicates that the reduction of the variables to four components makes it possible to preserve most of the phenomenon measured by the initial 12 eigenvariables. Moreover, these results of the factor analysis are acceptable, in the sense that Cronbach's alpha (0.689) is within the range defined by the literature. Similarly, these results have a KMO index of 0.562, which is satisfactory. The Barlett test is very high with zero probability. The PCA factor analysis made it possible to select four factors named from the items that make it up: Factor 1 (supply and use), factor 2 (receivables and salaries), factor 3 (financial statements and budgets) and factor 4 (costs and ratios).

4.2. Results of the explanatory analyses

We will start by presenting the results of the univariate analysis through the correlation test, then the results of the multivariate analysis by estimating the parameters by the MCOs.

4.2.1. Result of the univariate explanatory analysis: the correlation test

The table 4 below presents the correlation matrices between the different variables. Correlation analyses are based on the Pearson method.

Table 4. Correlation test between study variables

	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
1	1	-0,010	-0,027	-0,059	-0.360**	-0,189	-0,194	0,064	0,004	- 0,095
2		1	0,212	-0,058	-0,031	0,293	0,070	0,117	-0,137	0,317**
3			1	-0.711	-0,102	0.338**	-0,251	-0,302	-0,149	0,013
4				1	0.366**	-0,175	0,226	0.351**	0,073	0,165
5					1	0,207	-0,092	-0,032	-0,008	0,293
6						1	0,012	-0,063	-0,083	0,296
7							1	0,000	0,000	0,000
8								1	0,000	0,000
9									1	0,000
10										1

Source : Authors

1: Branch of activity; **2**: Number of employees; **3**: Level of education; **4**: Type of training; **5**: Leadership experience; **6**: Management computerization system; **7**: Resources and jobs; **8**: Receivables and wages; **9**: Financial Statements and Budgets; **10**: Costs and Ratios

Reading this table, we can see several significant relationships between the explanatory variables and certain variables to be explained. It is found that the number of employees has a positive and significant influence at the 5% threshold on the frequency of use of ACI when measured by **costs and ratios**. Secondly, we also note a positive and significant relationship at the 5% threshold between the type of training of the manager and the frequency of use of ACI when measured by **receivables and salaries**. The other variables are not significantly related to the frequency of use of ACI. As far as correlations between independent variables are concerned, although some correlations are significant, there are nevertheless severe problems of multicollinearity between some independent variables, because their coefficients are greater than 0.5. To correct this, we performed step-by-step linear regression.

4.2.2. Results of the multivariate analysis

The OLS estimate is shown in the table 5 below :

Table 5. Estimation of parameters by the ordinary least squares method

	Frequency of use of ACI								
	Resources and jobs			**Receivables and wages**			**Costs and ratios**		
	β	**T**	**GIS.**	**β**	**t**	**GIS.**	**β**	**t**	**GIS.**
(Constant)	0,563	0,750	0.458**	-0,984	-2,182	0.035**	-1,528	-2,826	0.008
Industry	-0,437	-1,751	0.088*						
Type of training	0,698	1,964	0.057*	0,757	2,314	0.026**			
Experiment	-0,293	-1,778	0.084*				0,283	2,049	0.048**
Number Used							0,342	2,210	0.033**
	N=40 R2=0.158 **F=2.249 P=0.099***			***N=40 R2*= 0.123** **F=5.354 P=0.026****			**N=40** ***R2=0.192*** **F=4.404** **P=0.019****		

Significant at 1%, **Significant at 5% and *Significant at 10%

On reading this table, it can be seen that these 3 models reveal a positive and non-significant value for model 1 (supply and use) for the variable representing unspecified factors (Constant), and a negative and significant value at the 5% threshold for model 2 (receivables and wages) and at the 1% threshold with model 4 (costs and ratios). Moreover, the FISHER statistic is significant at the 10% threshold for Model 1 and at the 5% threshold for Models 2 and 4 (receivables and wages, costs and ratios). As far as the R^2 of the different models is concerned, we have respectively an $R^2 = 0.158$ for supply and use, an $R^2 = 0.123$ for receivables and wages and an $R^2 = 0.192$ for costs and ratios.

A reading of the table of MCOs shows that the branch of activity has a negative and significant influence on the frequency of use of ACI. This relationship is negative **(=β-0.437)** and significant at the **10%** threshold if measured by the supply and use factor. This result means that the information is not used in the same way in the different branches surveyed. This is justified by the fact that in the agro-industrial sector, for example, the very high use of electricity not only increases the company's costs but also increases the cost of producing goods. This result is consistent with those of Nicholls (1989), Ngongang (2010), who point to a significant influence of the sector of activity or branch of activity on accounting practice and the use of ACI. Chapellier (1994), for his part, affirms that this factor is only partially associated with the accounting practices of SMEs/SMIs. As a result, hypothesis **H2** according to which there is a significant relationship between the industry and the use of ACI is validated.

The type of training of the manager has a positive and significant influence on the frequency of use of ACI when it is measured by resources, employment and salary claims. This link is positive **(β=0.698)** and significant at the **10%** threshold if it is measured by resource uses. It is also positive **(β=0.757)** but significant at the **5%** threshold if measured by receivables and wages. This result means that the frequency of use of ACI for D-M is high when the PMI leader has managerial training. The information most used here is that concerning supply and use and wage claims. This result is consistent with the work of certain authors such as Chapellier (1994), who notes that managers with managerial training have a high frequency of use of ACI. On the other hand, these results diverge from those of Lassoued and Abdelmoula (2006) who, after conducting a study of 63 Tunisian SMEs, came to the conclusion that the type of training of the manager has no significant influence on the use of ACI.

The H4 hypothesis according to which the type of training of the manager has a positive and significant influence on the use of ACI for D-M is validated. The manager's experience has a negative, positive and significant influence on the frequency of use of ACI when measured by resources and costs and ratios. This link is negative **(=β-0.293)** and significant at the **10%** threshold if measured by supply and use. On the other hand, it is positive **(β=0.283)** and significant at the **5%** threshold if it (frequency of use of information) is measured by costs and ratios. This result means, on the one hand, that the higher the level of experience the PMI manager, the more he uses costs and ratios to make decisions. On the other hand, this result means that SMI managers with a high level of experience use information on supply and use less to make decisions. These results are consistent with Reix (1985) who emphasize that the more experienced the manager, the less he uses ACI. The results of Marchesnay (1985) show a positive

relationship between the manager's experience and the use of ACI. This makes it possible to validate hypothesis **H5** according to which the manager's experience has a significant influence on the frequency of use of ACI.

The size of the company has a positive and significant influence on the frequency of use of ACI. This relationship is positive ($\beta = 0{,}283$) and significant at the **5%** threshold if measured by costs and ratios. Indeed, this result makes us understand that the frequency of use of ACI increases with the size of the SMIs. In addition, managers of larger SMIs use more ACI than managers of smaller SMIs. This result is consistent with that of Lassoued and Abdelmoula (2006) who, after conducting a survey of 63 Tunisian SMEs, came to the conclusion that the size of the enterprise is a determining factor in the use of ACI. Hence the H1 hypothesis according to which the use of ACI increases with the size of the company is validated.

Apart from the branch of activity, the size of the SMIs, the type of training of the manager and the level of experience of the manager, the other explanatory variables in our study had no effect on the variable to be explained. As a result, they were discarded (or removed) from our regression model after step-by-step regression analysis, because they were highly correlated with each other. This leads us to conclude that assumptions **H3** (the use of ACI for D-M increases with the degree of computerization of the management of the SMIs) and **H6** (managers assisted by an internal accountant with a high level of training use ACI more to make decisions) have no effect on the use of ACI for D-M.

4.3. Proposal for improvement

This study was conducted only in the economic capital of Cameroon on three industrial sectors. Future studies could extend it to the entire national territory by representing all industrial sectors. The sample size is one of the weaknesses of this research. An improvement will be made in future studies.

5. Conclusion

The objective of this study was to identify the contingency factors that influence the use of ACI for D-M in Cameroonian SMIs. Based on the descriptive analyses carried out, we found that the majority of the SMIs surveyed are in the food industry (57.5%) and 25.5% of the SMEs have a number of employees between 10 and 20. In addition, managers and executives of SMIs attach importance to ACI at 30% and very important at 27%. The most frequent frequency of use of ACI is the month (36%) followed by the week (20%). Factor analysis made it possible to group the ACI into four factors (supply and use, salary receivables, financial statements and budgets, and costs and ratios). We used these factors to measure the frequency of use of ACI. Finally, the results of the explanatory analysis make it possible to retain two structural contingency factors (size of the company and branch of activity) and two behavioural contingency factors (type of training of the manager and experience of the manager), all of which have a significant influence on the frequency of use of ACI for D-M. Thus, the assumptions **H1, H2, H4, and H5** were validated, the rest of the assumptions (**H3 and H5**) having no effect on the use of ACI for D-M.

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