Factors for improving administrative and accounting management for a local cultural context

David Antonio Franco Borré[1], Raúl José Martelo Gómez[2], Deimer Antonio Romero Madera[3]

Abstract

Organizations must adapt to local cultural contexts to improve their administrative and accounting management practices, as cultural differences influence decision-making, work perception, and the effectiveness of strategies. This study aims to identify and analyze the factors that affect administrative and accounting management in a specific cultural context, using the MICMAC technique to understand the interdependencies and influence of these factors. The study is exploratory and descriptive, with a mixed approach of qualitative and quantitative techniques, using a non-experimental design to observe and analyze phenomena in their natural environment. The results identified 12 key factors, grouped into input, output, autonomous, and strategic factors. To improve administrative and accounting management in a local cultural context, it is essential to focus on strategic and input factors, such as cultural understanding and adaptation, adaptive leadership, and technological infrastructure. This study is relevant because it offers a deep understanding of how local cultural factors influence administrative and accounting management, providing a solid foundation for implementing more effective practices adapted to specific contexts.

Keywords: accounting, cultural adaptation, strategic factors, MICMAC technique, adaptive leadership, effective communication.

Introduction

In a globalized world, companies and organizations face the challenge of adapting their administrative and accounting management (AAM) practices to specific local contexts, where culture plays a fundamental role (Boussebaa, 2021). Cultural differences could impact decision-making (DM), work perception, and the effectiveness of management strategies, making an approach that considers these factors necessary to optimize operations (Stahl & Maznevski, 2021). In this sense, it is crucial to understand how local cultural elements impact AAM, allowing organizations to operate more efficiently and effectively within their particular environment (Felício et al., 2021).

[1] Master in Computer Science. Systems Engineer. Full-time Research Professor of the Systems Engineering Program at the Universidad de Cartagena. Cartagena Colombia. E-mail: dfrancob@unicartagena.edu.co. ORCID: https://orcid.org/0000-0001-7500-0206

2 Specialist in Networks and Telecommunications; Master in Computer Science. Systems Engineer. Full-time Research Professor of the Systems Engineering Program at the Universidad de Cartagena. Leader of the INGESINFO Research Group. Cartagena de Indias, Colombia. E-mail: rmartelog1@unicartagena.edu.co ORCID: https://orcid.org/0000-0002-4951-0752.

[3] Systems Engineer, Universidad de Cartagena. ORCID:https://orcid.org/0000-0003-3214-938X. Email:dromerom@unicartagena.edu.co

Existing literature suggests that organizational and local culture profoundly affects accounting and administrative practices (Qian et al., 2021). According to Adamovic (2022), cultural dimensions such as uncertainty avoidance and individualism-collectivism significantly influence organizational structures and control systems. Other studies, such as that of Oncioiu et al. (2020), argue that cultural values affect the dissemination and transparency of financial information.

Furthermore, authors such as Hampden-Turner and Trompenaars (2020) have explored how cultural differences affect human resource management and internal communication. However, there is a shortage of research investigating how these specific cultural factors influence AAM in particular local contexts, which motivates the conduct of this study. Furthermore, this study is relevant because it provides an in-depth understanding of how local cultural factors affect AAM. This is particularly relevant for companies operating in culturally diverse environments or looking to expand into new markets.

By identifying and analyzing these factors, organizations can adapt their practices to improve efficiency and effectiveness, while respecting local cultural particularities. Furthermore, this study contributes to the existing literature, filling a gap in research on the intersection of culture and AAM. The main purpose of this research is to identify and analyze the factors that impact AAM within a local cultural context. Specifically, it seeks to: identify the cultural factors that affect AAM; assess the influence and dependence of these factors using the MICMAC technique; and propose recommendations to improve AAM considering the local cultural context.

It is hypothesized that local cultural factors have a significant impact on AAM, influencing DM processes, organizational structure, and operational efficiency (OE). It is assumed that cultural differences can both facilitate and hinder the implementation of effective accounting and management practices.

The scope of this study is limited to an analysis of experts in management, accounting, and cultural studies within a specific cultural context. Conclusions and recommendations will be based on the perceptions of these experts and the analysis of the factors identified through the MICMAC technique. Limitations of the study include the subjectivity inherent in qualitative analysis and the possible lack of representativeness of the sample, given that non-probabilistic convenience sampling was used. These factors could limit the generalization of the results to other cultural settings.

Methodology

The study was exploratory and descriptive, with a mixed approach due to the combination of qualitative and quantitative techniques (Sampieri, 2018). The objective was to identify and analyze the factors that impact AAM within a local cultural context, using the MICMAC technique. This technique is a structural analysis tool that favors the identification and analysis of the influence relationships between various factors within a system (Arcade et al., 2014). The design was non-experimental since the variables were not manipulated, but the phenomena were observed and analyzed as they occurred in the environment (Swedberg, 2020).

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The sample consisted of 10 experts purposively selected for their expertise in relevant areas such as management, accounting, and cultural studies. The group included 3 accountants, 2 business administrators, 2 management consultants, and 3 sociologists specializing in cultural studies. These participants were selected through non-probability sampling, specifically by convenience, in order to include those with knowledge and experience that would provide a broad and representative view of the factors in question. Focus group sessions were held to identify and rank the factors according to their influence and dependence, ensuring a comprehensive view by considering diverse perspectives.

A literature review (LR) was conducted to identify initial factors related to the improvement of AAM. Subsequently, semi-structured interviews were conducted with each expert, using a guide of questions that addressed both known factors and the possibility of identifying new associated factors. The experts also participated in workshops to assess the influence and dependence of the variables, using the MICMAC technique. This technique is based on the development of a cross-impact matrix, where the direct and indirect influences of each factor on the others are assessed, allowing the dependence structure to be visualized and the factors with the greatest impact on the system to be determined (Chen, 2020).

The choice of the MICMAC technique was due to its ability to handle complex systems with multiple interrelated variables, which was relevant to the study of AAM in a specific cultural context (Arango & Cuevas, 2014). This technique allowed not only to identify the most important factors but also to understand how they interact with each other, providing a deeper and more comprehensive view of the system.

The anonymity and privacy of participants were assured. Informed consent was obtained from participants, clearly explaining the objectives of the study, the use of the data, and their right to withdraw from the study at any time. No personal data that could identify participants were used. Limitations of the study include the subjectivity inherent in qualitative analysis, which may have influenced the interpretation of the data, and the selection of participants through convenience sampling, which may not fully represent the diversity of opinions in the cultural context studied. Reliance on expert perceptions may also limit the generalizability of the results to other cultural settings.

Results

Based on the LR, an initial list of factors related to the improvement of the AAM was developed. Interviews with experts allowed the validation of the identified factors and the addition of others that were not initially considered. In total, twelve factors were identified, which are presented in Table 1. The table consists of four columns: the first shows the factor number, the second assigns a code to each factor to facilitate the application of the MICMAC technique, the third contains the name of the factor and the fourth provides a description of the factors.

Table 1. Factors identified with the LR and expert opinion

#	Code	Factor	Description factor
1	F1	Cultural understanding and adaptation	The ability to understand and adapt to local cultural differences (Heimann & Mallick, 2016).

2	F2	Effective communication	Adjustments to internal and external communication to align with local cultural norms (Yang & Basile, 2021).
3	F3	Adaptive leadership	The ability of leaders to adjust their management style according to the cultural context (Jugdev, 2022).
4	F4	Transparency and ethics	Transparent and ethical accounting practices that respect local cultural expectations (Hung, 2023).
5	F5	Training and development	Training programs that take into account cultural specificities (Jeni & Al-Amin, 2021).
6	F6	Local standards and regulations	Compliance with local laws and regulations, which may vary by culture (Winanti & Hanif, 2020).
7	F7	Employee participation and commitment	Strategies to increase employee commitment considering cultural differences (Nienaber & Martins, 2020).
8	F8	Corporate social responsibility (CSR)	CSR initiatives aligned with local cultural values (Chen et al., 2020).
9	F9	Technology and digitalization	Adapting accounting technologies and systems to local preferences and practices (Begkos et al., 2024).
10	F10	Organizational structure	Adjustments to organizational structure to reflect local hierarchies and dynamics (Soderstrom & Weber, 2020).
11	F11	Knowledge management	Systems for knowledge management that incorporate local wisdom and practices (Oktari et al., 2020).
12	F12	Performance assessment and measurement	Performance assessment systems that consider local cultural values (Evans, 2020).

Source: Authors

A workshop was organized with experts to discuss and reach a consensus on the influence of each factor on the others. The experts rated each factor in terms of influence and dependence, using a scale from 0 to 3. The averages of these ratings were used to build the Cross-Impact Matrix, which shows how each factor influences the others. Figure 1 presents this matrix, which reveals, for example, that factor F1 (Cultural understanding and adaptation) has a strong influence relationship (3) with factor F2 (Effective communication), and with factor F3 (Adaptive leadership) it has a moderate influence relationship (2). It also has a strong relationship (3) with variable F4 (Transparency and ethics). This is how the Cross-Impact Matrix in Figure 1 is interpreted.

Figure 1. Cross-impact matrix

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Influence ↓ \ →	F1	F2	F3	F4	F5	F6	F7	F8	F9	F10	F11	F12
F1	0	3	2	3	3	2	3	2	3	3	2	3
F2	3	0	3	2	2	3	2	3	3	2	2	2
F3	2	3	0	3	3	2	3	3	3	3	3	3
F4	2	3	3	0	3	2	3	3	2	2	3	3
F5	2	3	3	2	0	2	3	3	2	3	3	3
F6	2	3	1	3	2	0	1	3	1	1	1	1
F7	3	2	3	3	2	1	0	2	1	3	1	2
F8	2	2	2	3	2	2	3	0	2	2	3	3
F9	3	3	2	2	3	3	2	3	0	3	3	3
F10	3	3	2	3	3	3	3	3	3	0	3	3
F11	2	2	2	2	2	2	2	2	1	1	0	1
F12	2	1	2	2	2	2	3	2	3	2	3	0

Source: Authors

After completing the cross-impact matrix, influence and dependence indices were calculated for each variable using specialized software tools. This allowed the factors to be classified into four categories: input, output, autonomous, and strategic factors. Figure 2 shows the visual representation of this classification in the plane of direct influence and dependence (PDID). This plane is divided into four quadrants: the upper left quadrant contains the input factors (high influence and low dependence); the upper right quadrant contains the strategic factors (high influence and high dependence); the lower right quadrant contains the output factors (low influence and high dependence); and the lower left quadrant contains the autonomous factors (low influence and low dependence).

Figure 2. PDID
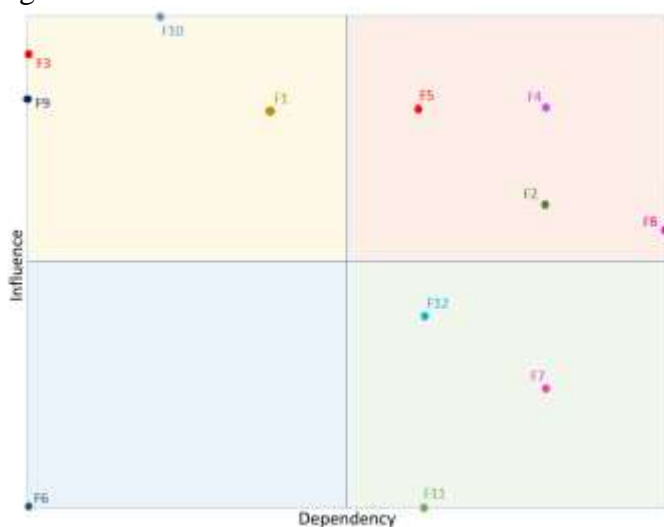
Source: Authors

To simplify the analysis of the results, details of the classification of factors related to the improvement of AAM for a local cultural context are included in Table 2. This table offers a clear and organized view of how the factors are distributed based on their influence and dependence, thus allowing a better understanding of their role and relationship in the studied context.

Table 2. Results of the classification of factors associated with the improvement of AAM for a local cultural context

Factor Type	Factor	Code
Strategic or key	Effective communication	F2
	Transparency and ethics	F4
	Training and development	F5
	CSR	F8
Input or determinants	Cultural understanding and adaptation	F1
	Adaptive leadership	F3
	Technology and digitalization	F9
	Organizational structure	F10
Autonomous	Local standards and regulations	F6
Output	Employee participation and commitment	F7
	Knowledge management	F11
	Performance assessment and measurement	F12

Source: Authors

As can be seen, from the analysis carried out with the MICMAC technique, the 12 factors were grouped into four categories: strategic factors, input factors, autonomous factors, and output factors.

Strategic factors exhibit both high influence and high dependence. They are critical to the system and require careful and strategic management. Input factors are those that have a high influence on the system, but low dependence on other factors. These factors act as key drivers and are critical to the development and improvement of AAM. Autonomous factors are those that have both low influence and low dependence on the system. Although these factors are not decisive in the overall dynamics of the system, their presence and correct management can contribute to better operation. Output factors have a low influence on the system, but a high dependency on other factors. These factors are the results or consequences of the influence of other factors on the system.

Strategic factors

Identified as a key strategic factor, Effective communication is essential for the coordinated functioning of all areas of the organization and to ensure the understanding of organizational guidelines and objectives. Likewise, the relevance of transparency and ethics in accounting and administrative management was highlighted as essential to build trust and credibility both internally and externally. As for training and development, it is essential to ensure that employees are prepared and trained to face the specific challenges of the cultural and technological context, just as CSR, it was considered strategic not only for its impact on the company's reputation but also for its role in aligning with the values and expectations of the local community.

Input factors

The factor Cultural understanding and adaptation was identified as highly influential due to the need to understand and adapt to local cultural particularities to facilitate effective management. The factor Adaptive leadership was considered crucial for organizational effectiveness because it is the ability of leaders to adjust their management style according to the local cultural context. Likewise, the factor Technology and digitalization was seen as

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determining factors to improve efficiency and precision in accounting and administrative processes. The last factor considered was Organizational structure because adaptation to local cultural norms and expectations is a key factor for the success of operations.

Autonomous factors

Although important for legal compliance, Local standards and regulations do not have a significant impact on the internal dynamics of the management system, except for their need to be complied with. For this reason, they are classified as an autonomous factor.

Output factors

The factor Employee participation and commitment depends significantly on other factors, such as leadership and organizational culture, and reflects the degree of involvement and motivation of workers, for this reason, it was classified as an output factor. Likewise, the effectiveness of Knowledge management is influenced by the quality of communication and the organizational structure, for this reason, it was classified as an output factor. Finally, the implementation and effectiveness of assessment systems depend on other factors, such as training and organizational culture, for which the factor Performance assessment and measurement is positioned as an output factor.

The cross-impact matrix allowed to visualize the influence and dependence relationships between the factors. It was observed that the strategic factors, especially Effective communication and Transparency and ethics, not only depend on other key factors such as Training and development but also significantly influence output factors such as Employee participation and commitment. This underlines the importance of these strategic factors in shaping the management system.

The results reveal that to improve AAM in a local cultural context, it is crucial to focus on strategic and, first of all, key factors. These factors not only directly drive management efficiency and effectiveness but also shape the environment in which other factors operate. Understanding and adapting to the local culture, along with adaptive leadership and an appropriate technological infrastructure, are essential for organizational success. In addition, effective communication management, transparency, and CRS are key to maintaining a good relationship with employees and the community, which is essential in culturally diverse contexts.

Discussions

The results suggest that input factors, such as Cultural understanding and adaptation, have a high influence on the management system, highlighting the relevance of cultural sensitivity in administrative and accounting practices. The presence of strategic factors such as Effective communication and Transparency and ethics highlights the need for clear and ethical practices, adapted to local cultural particularities, to improve organizational efficiency. Furthermore, output factors, such as Employee participation and commitment, indicate that these elements are more affected by other factors rather than being direct influencers on the system, underlining the reactive nature of these factors in the studied context.

These findings are consistent with existing literature highlighting the significant impact of culture on organizational management (Lam et al., 2021). Previous studies, such as Yue et

al. (2021) and Hampden-Turner & Trompenaars (2020), have demonstrated how cultural dimensions affect organizational structures and internal communication. The results of this study are aligned with contemporary research highlighting the growing importance of technology and business ethics in modern management. The inclusion of factors such as Technology and digitalization and CSR in the strategic factors reinforces the theories presented by several authors in the literature.

Technology and digitalization: The increasing importance of technology in AAM has been widely documented. According to Han et al. (2023), technology not only improves OE but also facilitates transparency and accuracy in accounting. This study confirms that the adoption of appropriate technologies and their adaptation to local cultural contexts are crucial to optimize accounting and administrative practices. Furthermore, recent studies suggest that digitalization enables organizations to respond quickly to changes in the environment, improve data-driven DM, and strengthen internal and external communication (Kolasani, 2023).

CSR: The inclusion of CSR as a strategic factor reflects the growing demand for ethical and responsible business practices. Research such as Mai et al.(2021) and Le (2023) have emphasized that CSR practices not only enhance corporate reputation but can also be a competitive differentiator in the marketplace. This study reinforces the idea that CSR practices must align with local cultural values and expectations to be effective. Implementing culturally tailored CSR programs can foster greater acceptance and support from the local community, which is critical for the long-term sustainability of companies.

Effective communication and Transparency and ethics: The relevance of effective communication and transparency in management has been highlighted by authors such as Hampden-Turner & Trompenaars (2020), who argue that clarity in communication and adherence to ethical principles are essential for organizational success in multicultural contexts. This study confirms that effective communication and transparency are strategic factors that not only facilitate internal coordination and collaboration but also build trust and credibility both outside and inside the company.

Adaptive leadership: The need for leadership that adapts to cultural differences has also been highlighted in the literature. Adigwe et al. (2024), in their study on leadership and culture, found that leaders who display cultural sensitivity and flexibility in their management styles are more effective in diverse contexts. This study supports the conclusion that adaptive leadership is crucial to effectively manage cultural diversity and ensure that management and accounting practices align with local expectations.

The findings of this study not only corroborate existing theories but also provide new insights by highlighting the interrelationship of these factors in a specific cultural context. The MICMAC technique has enabled a deeper understanding of how these strategic and input factors influence AAM, providing a useful framework for future research and practical applications.

Theoretically, this study extends existing knowledge by providing an integrated view of how various cultural and organizational factors interact in AAM. The identification of strategic factors provides a basis for future studies on optimizing accounting and management practices in culturally diverse contexts.

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These results are valuable for organizations operating in specific local contexts. The findings suggest that companies should prioritize cultural training, technological adaptation, and social responsibility to improve their performance. Organizational strategies should consider these key factors to align with local expectations and norms, which can lead to greater acceptance and effectiveness in operations.

A limitation of the study is the use of non-probability sampling, which may not fully represent the diversity of opinions and experiences in the cultural context studied. Furthermore, the qualitative nature of the analysis may introduce subjectivity into the interpretation of the data. The reliance on the perceptions of the selected experts also limits the generalizability of the results to other cultural settings.

Future research could benefit from a broader methodological approach, using larger and more diverse samples to increase the generalizability of the findings. Furthermore, further exploration of how specific technological factors influence accounting and administrative management in different cultural contexts is suggested. Longitudinal research exploring the evolution of these factors over time would also be valuable to better understand the changing dynamics in organizations.

Conclusions

This study has highlighted the importance of cultural, organizational, and technological factors in AAM in local contexts. The findings underline the need for greater cultural awareness and technological adaptation to optimize management practices. Furthermore, Effective communication and Transparency and ethics have been shown to be key strategic factors that should be prioritized in organizational strategies.

This study contributes to the existing literature on management and accounting by providing a framework for understanding how cultural factors impact organizational practices. The practical implications suggest that organizations should consider these factors in designing their strategies to operate effectively in different cultural contexts. Integrating the MICMAC technique into the analysis provides a useful tool for ranking and prioritizing these factors, offering a clearer perspective for strategic DM.

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