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Critical Success Factors of Outsourced Public Practice Accountants as Business Advisors Among SMEs in Malaysia

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Abstract

Public practice accountants (PPA) play an important role as business advisors in supporting SMEs to sustain on business performance. Furthermore, SMEs outsourcing for business advisors to lower costs, increase efficiency, obtain expertise and keep sustainable competitive advantages. The purpose of the present study is to analyze the critical success factors (CSF) of SMEs' intention to outsource PPA advisory services from the Decomposed Theory of Planned Behavior (DTPB) perspectives. A total of 78 responses from SMEs' owners were collected through emails and online questionnaires. In this study, the

population was comprised of SMEs in the East Coast of Peninsular Malaysia. Meanwhile, the criteria to determine the sample were based on the definition of SME in Malaysia. The researchers positively figured out that awareness, perception of benefits, and growth intention acted as CSF that affected SMEs' decision to outsource PPA as business advisors. Meanwhile, the researchers found that the influence of peers, entrepreneurial association and professional fees cost are not crucial factors with moderate scores toward intention-behavior of outsourcing PPA advisory services. This present study is expected to provide a better understanding of SMEs' needs and contribute new insights for CSF of outsourcing advisory service from PPA. In addition, this study also provides guidelines to implement CSF to build SME owners' resilience and enable them to manage their business activities effectively.

Keywords

Business advisors Critical success factors

Decomposed theory of planned behavior

Public practice accountants SMEs

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