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The Determinants of Selecting Public Practice Accountants as Business Advisors Among Small Medium Enterprises: A Conceptual Framework

[Emy Filzah Binti Zulkifli](#)  & [Mohd Nor Hakimin Bin Yusoff](#)

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Abstract

Public practice accountants (PPA) play a significant role in aiding small and medium-sized enterprises (SMEs) to sustain on business performance. Previous literatures has discovered that the PPA is the first choice among SMEs to seek advice for help them to achieve their business objectives. This paper purpose is to extend a conceptual framework based on the Decomposed Theory of Planned Behavior (DTPB) to a new construct that has never been tested before. A conceptual framework was developed to highlight

the relationship between SMEs in selecting PPA as business advisors (BA). Furthermore, this research will implements DTPB from the owner-manager's (OM) perspective with identify the attitude, subjective norms and perceived behavioral control factors affects the intention-behavior on selecting public practice accountants' advisory services. Finally, this paper contribute a specific and theoretically grounded prediction of how antecedents variables influences selecting advice services provided by PPA as an added value and the most beneficial resource.

Keywords

Business advisors

Decomposed theory of planned behavior

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Public practice accountants

SMEs

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