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Management accounting practices of UK SMEs

This paper reports on the findings of a CIMA-sponsored study of the management accounting practices of SMEs. Contributors to the management accounting literature (eg Nandan, 2010) have suggested that failure or underperformance of SMEs is often due to their failure to utilise appropriate management accounting tools.

Given its mission, this issue is clearly of concern to CIMA. The findings of our exploratory study suggest that, while the situation is not as bad as some commentators had feared, there is significant scope for improvement through better dissemination of the accountant as 'business partner' concept and improved understanding/awareness of management accounting decision-support tools.

There is also a need to ensure awareness among small enterprises that, while not using certain management accounting tools may be appropriate for small organisations, it will not be appropriate when the organisation grows in size and complexity. Education in the use of such tools may therefore be desirable for SMEs hoping to grow in future.

[Download the report to find out more](#) (PDF 643KB).

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