JOURNAL OF MANAGEMENT, ACCOUNTING, GENERAL FINANCE AND INTERNATIONAL ECONOMIC ISSUES
(MARGINAL)

STRATEGIC MANAGEMENT ACCOUNTING INFORMATION, SERVICE QUALITY, AND KNOWLEDGE MANAGEMENT TO COMPANY PERFORMANCE: A LITERATURE REVIEW

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Abstract

The objective of this study is to investigate the influence of Strategic Management Accounting Information, service quality, and Knowledge Management on institutional performance. Through the utilization of a literature review methodology, this research examines the SINTA and Scopus databases, which are valuable sources of Indonesian scholarly publications spanning the last ten years. By systematically organizing the findings, methodologies, and concepts in a chronological manner, this literature review offers a comprehensive overview of the research progress regarding the interplay between strategic management accounting, service quality, knowledge management, and performance. The effective integration of strategic management accounting plays a crucial role in optimizing strategic decision-making, managing resources, and enhancing the quality of healthcare services. Additionally, a focus on service quality variables such as patient safety and operational efficiency creates an environment that supports operational growth and establishes a strong reputation. The synergy among these elements is expected to make a significant contribution to the competitive landscape and the overall advancement of the institution in the future.

Keywords: *Strategic Management Accounting Information, Service Quality, Knowledge Management, Company Performance, Literature Review*

1. INTRODUCTION

The advent of New Public Management (NPM) necessitates that institutions within the public sector undertake innovative measures, intensify competitive dynamics, and adhere to predefined benchmarks. Within the healthcare domain, the implementation of NPM seeks to alleviate service burdens, enhance operational efficiency, and elevate service quality (Tabrizi et al., 2018). The regulatory framework established by the Republic of Indonesia Ministry of Health through Regulation No. 13/2022 mandates hospitals to formulate strategic plans with the objective of attaining superior service quality and establishing an efficient referral system (Yasin et al., 2023). In accordance with Law No. 44/2009, Article 56, Paragraph 5, the supervisory board assumes the responsibility of overseeing the hospital's strategic plan, encompassing policy direction, budgetary plans, quality control measures, performance evaluation, and cost management. Furthermore, the BPJS administration stipulates that hospitals must achieve a minimum rating of 4.5 on the KESSAN feature within the Mobile JKN application for the extension of cooperative agreements, as delineated in Presidential Instruction No. 1/2022.

Strategic Management Accounting (SMA) is meticulously crafted to furnish organizational leaders with indispensable information for informed decision-making processes (Situmorang & Simanjuntak, 2021). The pivotal role played by directors in formulating strategic policies and decisions is underscored within the SMA framework (Efendi et al., 2023). In the healthcare sector, SMA is specifically tailored to encompass both financial and non-financial dimensions (Maelah et al., 2022). The profound impact of service quality on hospital performance is accentuated within this context (Thaib et al., 2023). The KESSAN feature, acting as a conduit for community feedback, assumes a critical role in shaping the perception and image of the hospital (Maesaroh et al., 2022). Notably, among the 72 hospitals in Lampung, 29 have received ratings below 4.5, indicative of an expanded evaluative scope and prospects for performance enhancement.

The Resource-Based View (RBV) accentuates the significance of distinctive strategic and productive resources (Dasuki, 2021). Effectively leveraging information is imperative within the RBV framework to sustain competitive advantage and capitalize on strategic opportunities (Hussein et al., 2016). The centrality of information in facilitating judicious decision-making processes is pivotal within this approach (Yasin et al., 2023). Knowledge Management (KM) emerges as a strategic initiative utilizing information to augment organizational performance and foster competitiveness (Maelah et al., 2022). Through KM, organizations can optimize resource utilization and mitigate the risk of knowledge attrition (Hussein et al., 2016). The adaptability of KM to enhance performance and facilitate organizational resilience amidst dynamic changes is underscored (Oanh et al., 2023). Despite the burgeoning significance of SMA and KM, comprehensive investigations into their intertwined influence on service quality within the Indonesian healthcare context still need to be expanded (Hartati, 2020).

2. RESEARCH METHODS

This study employed a literature review methodology, leveraging the SINTA and Scopus database as a primary repository for scholarly publications among Indonesian researchers. Over the past decade, SINTA and Scopus has emerged as a seminal platform hosting a wealth of research germane to the present study. The outcomes of the literature search will be systematically organized in chronological order, furnishing a comprehensive panorama of the evolutionary trajectory pertaining to concepts, methodologies, and findings spanning antecedent to contemporary research endeavors. A particular emphasis in the literature review will be placed on investigations exploring the intricate interplay between SMA, service quality, KM, and hospital performance.

3. RESULTS AND DISCUSSION

3.1. Article identity

Table 1. Article identity

No	Author and Year	Title	Sinta/Scopus	Citations
1	Maelah et al (2022)	Strategic Management Accounting Information and Performance: Mediating Effect of Knowledge Management	S2	0
2	Tan Ah Lay & Ruzita Josh (2017)	Organizational Capabilities, Strategic Management Accounting And Firm Performance	S2	32
3	Khan et al (2021)	Strategic Management Accounting Practices and Financial performance of Banking Sector in Pakistan	Q2	3
4	Ahmad Mohammed Alamri (2018)	Association Between Strategic Management Accounting Facets And Organizational Performance	Q2	36
5	Jorge Suarez Tirado & Inese Mavlutova (2023)	The Impact of Strategic Management Accounting on The Financial Performance of Low-Cost Airlines	Q3	0
6	Zul Azmi & Isra Desmi Harti (2021)	The Influence of Strategic Management Accounting and Organizational Capabilities on Organizational Performance	S3	1
7	Hyuk Jin Lee & Myeong Hee Seong (2020)	A Study on the Effects of Business Service Quality on Satisfaction, Commitment, Performance, and Loyalty at a Private University	Q2	22
8	Chayanan Kerdpitak (2019)	The Effect of Service Leadership, Market Orientation and Service Quality on Business Performance: Empirical Evidence from the Tourism Industry of Thailand	Q2	2
9	Muhammad Ibrahim Abdullah, Dechun Huang, Muddassar Sarfraz, & Larisa Ivascu (2021)	Effects of internal service quality on nurses' job satisfaction, commitment and performance: Mediating role of employee well-being	Q1	116
10	Girish Karunakaran Nair & Nidhi Choudhary (2016)	The Impact of Service Quality on Business Performance in Qatar-based hotels: an empirical study	A4	32
11	Zenita et al (2015)	The Effect of Information Literacy on Managerial Performance: The Mediating Role of Strategic	Q3	30

		Management Accounting and the Moderating Role of Self Efficacy		
12	Ing-Long Wu & Ya-Ping Hu (2018)	Open innovation based knowledge management implementation: a mediating role of knowledge management design	Q1	59

3.2. Theory used

Table 2. Theory used

Theory	Used
Contingency Theory	4
Strategic Management Theory	1
Effective Event Theory	1
Organizational Theory	1
Knowledge-Based Theory	1
Competitive Advantage Theory	1
Resource Based View Theory	3
Bounded Rationality Theory	1
Social Learning Theory	1
Contestable Markets Theory	1
Grounded Theory	1
Upperechelons Theory	1
Behavioral Theory	1

This table illustrates several theories used in related research. Contingency Theory, mentioned four times, emphasizes adapting organizational structures to specific contexts. In SMAI, it advocates for flexible accounting systems aligned with situational needs. For Service Quality, Knowledge Management, and Company Performance, it underscores the importance of strategies tailored to unique circumstances. Strategic Management Theory focuses on formulating strategies for a competitive advantage. In SMAI, it highlights aligning accounting systems with organizational goals. Similarly, for Service Quality, Knowledge Management, and Company Performance, it stresses strategic decision-making to gain a competitive edge.

Resource-Based View Theory, mentioned three times, centers on leveraging unique resources for a competitive advantage. In SMAI, it encourages using distinctive accounting information for a competitive edge. It aligns with strategic goals for enhanced Service Quality, Knowledge Management, and overall Company Performance. Bounded Rationality Theory posits decision-makers have cognitive limitations. In SMAI, it suggests decisions within cognitive bounds. In Service Quality, Knowledge Management, and Company Performance, it implies decisions influenced by cognitive constraints. Other theories offer diverse perspectives, contributing to understanding SMAI, Service Quality, KM, and Company Performance in organizational and strategic contexts. Exploring these theories enriches insights into organizational decision-making dynamics.

3.3. Article methodology

Table 3. Article methodology

Article No.	Sample	Sampling method	Respondent	Data collection	Data analysis
1	Hospitals in Malaysia	Random	Staff	Survey Questionnaire	Descriptive statistics, t test, and hypothesis test
2	strategic business units (SBUs) of public listed companies in Malaysia	Purposive	management accountants/heads	Survey Questionnaire	Descriptive statistic and Path Coefficients
3	72 conventional and Islamic banks in Pakistan	Purposive	Staff	Survey Questionnaire	Descriptive statistic and Path Coefficients
4	78 Saudi public companies	Purposive	higher-level accounting managers	Survey Questionnaire	Descriptive statistic and regression
5	24 LCAs were identified following Skytrax awards 2019	Purposive	senior managers and experts	Survey Questionnaire	Descriptive statistic and regression
6	50 hospitality services company	Purposive	hospitality company manager	Survey Questionnaire	Descriptive statistic and regression
7	University in Korea	Purposive	Undergraduate Students in Korea	Survey Questionnaire	Descriptive statistic and regression
8	Thailand	Purposive	453 tourists in Thailand	Survey Questionnaire	Descriptive statistic and Path Coefficients
9	healthcare organizations	Purposive	800 frontline nursing employees	Survey Questionnaire	Descriptive statistic and Path Coefficients
10	hotel industry	Purposive	major stakeholders of hotel industry	Survey Questionnaire	Descriptive statistic and Path Coefficients
11	Banking industries	Purposive	division managers, branch office	Survey Questionnaire	Descriptive statistic and

			managers, and sub-branch managers		Path Coefficients
12	550 manufacturing and 250 service firms	Random	Chief executive officer (CEO), chief information officer (CIO) and R&D executives	Survey Questionnaire	Descriptive statistic and regression

The table provides an overview of the methodologies employed in various articles spanning diverse sectors and industries. In the first article focused on Malaysian hospitals, a random sampling method was used to survey staff members, with data analysis involving descriptive statistics, t-tests, and hypothesis tests. The second article, centering on strategic business units (SBUs) of publicly listed companies in Malaysia, utilized a purposive sampling method targeting management accountants or heads, employing a survey questionnaire for data collection, and relying on descriptive statistics and Path Coefficients for analysis. Similarly, the third article, which concentrated on 72 conventional and Islamic banks in Pakistan, adopted a purposive sampling method among staff, conducting a survey questionnaire and employing descriptive statistics and Path Coefficients for analysis. The subsequent articles covering various industries, such as Saudi public companies, Skytrax award-recognized airlines, hospitality companies, universities in Korea, tourists in Thailand, healthcare organizations, hotel industries, and banking industries, predominantly applied purposive sampling methods. The respondents varied, encompassing higher-level accounting managers, senior managers, experts, undergraduate students, major stakeholders, and frontline nursing employees. Data collection involved survey questionnaires, and the analyses incorporated descriptive statistics, regression, and Path Coefficients, tailored to the specific research contexts of each article.

3.4. Article result

Table 4. Article result

Article No.	Result
1	The first point underscores the substantial effect of Strategic Management Accounting Information on a company's overall performance. Moving on, the second point emphasizes the crucial role of Strategic Management Accounting Information in shaping Knowledge Management. The third point highlights the direct impact of Knowledge Management on how well an organization performs. Lastly, the fourth point delves into the intermediary role played by Knowledge Management, acting as a bridge between Strategic Management Accounting and organizational performance, offering insights into the nuanced dynamics that contribute to overall organizational success.
2	The initial statement establishes a noteworthy and statistically significant positive correlation between Organizational Capabilities and Strategic Management Accounting (SMA). In the second statement, it is articulated that while Organizational Capability demonstrates a positive connection with Company Performance, this relationship lacks statistical significance. This nuanced insight

	suggests that although there is an observable positive trend, further exploration and analysis are needed to determine the statistical significance of the association between Organizational Capability and Company Performance.
3	Strategic Management Accounting (SMA) exerts a constructive and affirmative influence on the financial performance within the banking sector of Pakistan. This correlation underscores the pivotal role played by SMA practices in enhancing and optimizing the financial outcomes of banks operating in the dynamic and competitive environment of Pakistan's financial landscape. The utilization of SMA methodologies contributes significantly to the strategic decision-making processes of these financial institutions, enabling them to adapt and respond effectively to evolving market conditions, regulatory changes, and economic fluctuations.
4	The combined impact of the four aspects of Strategic Management Accounting (SMA) demonstrates a significantly higher influence on performance compared to their individual effects. This finding lends support to the proposition of a configuration perspective, wherein Organizational Performance (OP) emerges as a result of internal consistency among organizational components and practices. The synergy among these four facets of SMA underscores the idea that their collective implementation and alignment contribute substantially to the overall effectiveness and success of organizational performance. This outcome emphasizes the interconnectedness and interdependence of various elements within an organization, affirming the notion that a cohesive integration of SMA practices can lead to a more robust and harmonious organizational performance.
5	All techniques within the realm of Strategic Management Accounting exert an influence on the financial performance of low-cost airline companies (Ha, Hb, Hc supported). This statement implies that the entirety of Strategic Management Accounting techniques collectively plays a role in shaping and impacting the financial outcomes of low-cost carriers.
6	The strategic application of various methodologies within Strategic Management Accounting (SMA) significantly shapes and enhances the overall performance of organizations. This underscores the pivotal role played by SMA techniques in positively influencing diverse aspects of organizational functioning. Simultaneously, organizational performance is notably impacted by the inherent capabilities, competencies, and capacities within an organization. The critical role of organizational capability in determining the overall effectiveness and success of an organization highlights the importance of organizational resources, skills, and strategic capacities. This underscores the vital relationship between SMA practices and organizational performance outcomes, emphasizing the interconnected nature of accounting methodologies and an organization's inherent capabilities in shaping its success across various operational and strategic dimensions.
7	The majority of business service quality dimensions exert a significant influence on both satisfaction and commitment, and satisfaction and commitment, in turn, positively impact performance outcomes. This intricate relationship illustrates the interplay between service quality dimensions, satisfaction levels, and organizational commitment, collectively contributing to enhanced performance metrics. Furthermore, the interconnected nature of satisfaction, commitment, and performance underscores their combined influence on fostering customer loyalty. The holistic impact of these factors highlights the intricate dynamics within the business service context, emphasizing the multifaceted pathways through which

	service quality dimensions contribute to overall organizational success and customer loyalty.
8	Effective service leadership plays a crucial role in shaping service quality, highlighting its importance in ensuring a positive service experience. Market orientation significantly impacts business performance, indicating that businesses attuned to market needs tend to perform better overall. Additionally, business performance is notably influenced by the quality of services provided, underscoring the critical role of service excellence in the overall success of organizations. In summary, these findings emphasize the interconnected relationship between service leadership, market orientation, service quality, and business performance.
9	Good information systems positively impact how satisfied, committed, and well nursing staff feel in their jobs. When employees view their organization's information systems favorably, it not only boosts job satisfaction but also strengthens their commitment to their roles. This positive connection extends to the overall well-being of nursing staff, making information system quality a crucial factor in shaping the work environment and influencing various aspects of employee experiences. Additionally, well-being plays a mediating role, particularly in the relationship between job satisfaction and performance. However, it's worth noting that the connection between commitment and job performance appears to operate independently of an employee's well-being. Understanding these dynamics is vital for organizations looking to improve their information systems and enhance overall employee outcomes.
10	The surveyed hotels demonstrate a notable connection between physical evidence, reliability, and empathy, impacting their financial, non-financial, and operational performance. This emphasizes the essential role of tangible factors, dependability, and empathetic service in influencing various facets of hotel performance. Additionally, responsiveness and assurance each show significant associations with non-financial and operational performance. This underscores the importance of timely service responsiveness and the assurance provided in contributing distinctly to the overall non-financial and operational aspects of hotel performance. Understanding and prioritizing these factors are crucial for hotels seeking to enhance their performance comprehensively.
11	In support of the direct influence of information literacy, self-efficacy, and the utilization of Strategic Management Accounting (SMA) information on managerial performance, this study reveals a significant impact of these factors. Moreover, the mediating effect of SMA information usage indicates that SMA plays a crucial role in mediating the relationship between information literacy and managerial performance. Additionally, the association between SMA information usage and managerial performance is reinforced by self-efficacy. This highlights the intricate interplay between information-related competencies, SMA utilization, self-efficacy, and their combined impact on enhancing managerial performance. Understanding and leveraging these dynamics can contribute to more effective managerial practices.
12	The three distinct processes of Open Innovation demonstrate noteworthy individual contributions to the configuration of Knowledge Management (KM) processes. Each process, in its own right, significantly influences the design and implementation of KM, emphasizing the integral role of Open Innovation in shaping the fundamental structures of knowledge-related practices. Moreover, the reciprocal interaction between these KM processes further accentuates their

interdependence, underscoring the need for a cohesive and integrated strategy to optimize the effectiveness of Knowledge Management initiatives. This intricate relationship highlights the importance of considering Open Innovation as a catalyst for enhancing KM practices and achieving tangible milestones in knowledge utilization and organizational learning.

3.5. The relationship between Strategic Management Accounting Information (SMA) and Hospital Performance

The correlation between Strategic Management Accounting Information (SMA) and Hospital Performance is of utmost importance. SMA plays a pivotal role in enhancing hospital performance by providing pertinent information essential for strategic decision-making. The integration of SMA facilitates the efficient management of hospital resources, identification of potential operational efficiencies, assessment of service performance, management of financial risks, adaptation to a dynamic external environment, and enhancement of the overall quality of health services.

According to Alamri (2019), the seamless assimilation of SMA into the organizational fabric has the potential to augment the alignment between SMA and Strategic Management Processes (SMP), exerting a positive influence on organizational performance. A broader conceptualization of SMA, as proposed by Ah Lay and Jusoh (2017), contributes to its integration into well-structured processes, fostering organizational effectiveness and performance improvement. This alignment is pivotal for optimizing SMA in both vertical and horizontal dimensions, as articulated by Azmi and Harti (2021) and Hussein et al. (2022). The harmonious integration of SMA within the hospital organizational framework, as emphasized by Tirado and Mavlutova (2023), bears substantial positive implications. In the hospital context, SMA not only aids in strategic decision-making and resource management but also enhances the quality of health services.

Identification of operational efficiencies and evaluation of service performance enable hospitals to judiciously utilize resources judiciously, ensuring the provision of high-quality services to patients. Moreover, adept financial risk management, facilitated by SMA integration, equips hospitals to confront economic challenges and bolster financial resilience. The incorporation of SMA into decision-making policies and operational management further enables hospitals to navigate dynamic external environments, encompassing shifts in health policies and advancements in medical technology, thereby sustaining relevance and competitiveness in healthcare provision.

3.6. The Relationship between Service Quality and Hospital Performance

The nexus between service quality and institutional performance within the healthcare context assumes a critical role. Pertinent quality dimensions, encompassing patient safety, service expeditiousness, diagnostic precision, and interpersonal engagements, wield a direct influence on the patient experience and resultant satisfaction. Elevated levels of patient contentment not only engender favorable feedback but also engender a robust foundational reputation for the healthcare institution. This accrued positive reputation amplifies institutional allure, captures heightened patient attention and community endorsement, and steers patient decisions and medical referrals.

Concurrently, the optimization of service quality substantively contributes to operational efficacy, manifested in diminished patient waiting intervals, judicious resource utilization, and reduced operational expenditures. The imperative of patient safety, underscored as a pivotal facet of service quality connotes a dedicated focus on averting untoward medical incidents.

The conceptual underpinnings of service quality bear a storied history, consistently defined as the value bestowed upon customers relative to their willingness to remunerate (Abdullah et al., 2021; Lee & Seong, 2020). Further characterization of service quality entails an assessment of the extent to which customer needs or expectations find fulfillment. Positive market dynamics stemming from these favorable activities contribute substantively to cultivating optimistic customer perceptions of service quality, thereby fortifying corporate profitability and overarching business performance. A nuanced comprehension of customer requisites and the strategic alignment of services, in addition emerge as imperative requisites for amplifying customer satisfaction and their subjective interpretation of service quality (Nair, 2016). The heightened performance in service delivery, as a corollary of service quality augmentation, begets an enhanced business performance trajectory typified by an expanded customer base, augmented market share, and heightened profitability. Consequently, the hypothesis posits a positively significant association between service quality (SQ) and business performance (Kerdpitak, 2019).

The consequential ramifications of service quality within the healthcare domain permeate the performance landscape of healthcare institutions. The emphasis on quality variables, spanning patient safety, service expeditiousness, diagnostic precision, and interpersonal interactions, wield a direct influence on levels of patient satisfaction. The resultant high echelons of patient contentment not only herald constructive feedback but also scaffold a formidable institutional reputation, amplifying allure, influencing patient decisions, and instigating medical referrals. The strategic optimization of service quality concurrently furnishes operational benefits, manifesting in reduced patient waiting times and mitigated cost implications. A profound understanding of patient needs, coupled with the alignment of services to meet and exceed expectations, exerts a positive influence on perceptions of service quality. By virtue of enhancing service performance and augmenting service quality, healthcare institutions stand poised to garner heightened patient patronage, broaden market share, and fortify financial viability. Hence, a dedicated emphasis on service quality not only elevates the patient experience but also substantiates a favorable impact on institutional reputation, operational expansion, and financial prowess within the healthcare milieu.

3.7. The Relationship between Knowledge Management and Hospital Performance

The relationship between Knowledge Management (KM) and hospital performance is impactful across various dimensions. KM plays a vital role in enhancing decision-making processes, allowing hospitals to manage information and knowledge efficiently. With robust access to pertinent knowledge, hospital management can make well-informed and efficient decisions. KM usage further improves operational efficiency by fostering collaboration, minimizing work redundancy, and expediting workflow, directly contributing to heightened productivity. Beyond efficiency, KM promotes innovation in healthcare by facilitating the integration of new ideas, technology, and best practices.

Human resource development in hospitals is also facilitated through KM, enhancing staff skills and knowledge. Moreover, risk management benefits from KM's knowledge of best practices and security policies.

According to Wu and Hu (2018), integrating KM within an organization is imperative for heightened competitiveness in the global market. Senior management executives face the challenge of justifying the value of KM implementation before embarking on initiatives. The overarching objective of KM is to provide crucial support for organizational innovation, ensuring a sustained competitive advantage (Mina et al., 2014). Organizational innovation, creatively reconfiguring existing knowledge for novel products/services, plays a pivotal role. Consequently, organizational innovation guides the development of KM mechanisms, acting as a catalyst for reinforcing organizational innovation (Hussein et al., 2022; Zenita et al., 2015). Many companies historically adhered to closed innovation strategies, limiting interaction with the external environment.

The adoption of Knowledge Management enables hospitals to optimize decision-making processes by ensuring access to pertinent knowledge. This optimization not only augments productivity and operational effectiveness but also fosters internal collaboration, diminishes job redundancy, and expedites workflow. KM further serves as a catalyst for innovation in healthcare, facilitating the assimilation of new ideas, technology, and best practices. In the realm of human resource development, KM delivers significant advantages by enhancing staff skills and knowledge, cultivating an environment conducive to continuous learning—a vital aspect for sustaining hospitals amid advancements in medical science and technology. Additionally, KM's benefits extend to risk management, offering insights into best practices and security policies. Effectively managed information empowers hospitals to identify, prevent, and manage financial, operational, and patient safety risks. The implementation of KM in hospitals not only addresses strategic imperatives for maintaining competitiveness but also fortifies their capacity to adapt to dynamic changes in the external environment.

4. CONCLUSION

Comprehensively, the relationship between Strategic Management Accounting (SMA), service quality, and Knowledge Management (KM) in the hospital context has a substantial positive impact on the performance of health institutions. Balanced integration of SMA contributes to optimizing strategic decision-making and resource management and improving the quality of health services in hospitals. Identification of potential operational efficiency and financial risk management through SMA provides a solid foundation for hospital adaptation to changes in the external environment. The importance of service quality in hospitals must be addressed because it plays a crucial role in shaping the institution's reputation and patient satisfaction. Focusing on quality variables, including patient safety and operational efficiency, contributes to creating an environment that supports operational growth and a solid reputation. High levels of patient satisfaction play a role in supporting positive feedback, increasing the hospital's attractiveness, and shaping more positive patient decisions.

From a Knowledge Management (KM) perspective, there is a positive impact on operational efficiency, innovation and risk management. KM integration facilitates more optimal decision-making, more effective internal collaboration, and human resource development. With these benefits, hospitals can be more effective in facing external environmental challenges and maintain their competitiveness. Thus, overall, the implementation of SMA, focus on service quality, and KM integration have a central role in improving hospital performance, including aspects of finance, reputation, and patient satisfaction. The harmony of these three forms a solid foundation for adaptation and sustainable growth in the realm of health services.

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