Cloud - based computing and strategic management accounting information quality. Empirical evidence from Elbasan, Albania

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ABSTRACT

The recent developments in technology and specially in cloud-based computing (CBC) have increased the utilization of such systems, which in return, have drastically changed the way companies operate. By facilitating the information gathering, accessibility, processing power and the integration of different non-financial information CBC has emerged as a key factor in shaping the strategic management accounting (SMA) practices and in improving its information quality.

The present study examines how cloud-based computing contributes in enhancing strategic management accounting (SMA) information quality. In this context the authors utilized a questionnaire-based data collection methodology, yielding 202 valid responses from targeted companies located in Elbasan, Albania. CBC and SMA information quality were examined through different dimensions utilizing five-point Likert scale. Concretely for cloud-based computing dimensions such as cloud infrastructure, accessibility, data processing capabilities and data security were analyzed. For the construct strategic management accounting information quality the authors utilized dimmensions such as integrated performance measurement, strategic planning and budgeting, strategic costing, competitor analysis, integration of non-financial data etc. Structural equation modeling (SEM) was utilized to measure the structural relationship between the items representing each variable and direct relationship between main constructs. The empirical findings indicate a positive and significant relationship between cloud-based computing systems and strategic management accounting information quality in firms located in Elbasan, Albania. The findings converge with previous studies in the field validating the positive relationship between CBC and SMA information quality within the context of a developing economy such as Albania.

Keywords: cloud-based computing, strategic management accounting, performance

INTRODUCTION

Cloud-based computing (CBC) has revolutionized the way businesses gather, administer, process and report data. In accounting information systems CBC adoption has drastically reshaped traditional practices, and provided unprecedented opportunities to increase efficiency, accuracy and data security (Chinyao et al. 2011). By providing a wider range of real-time information that is gathered and processed simultaneously across different departments, CBC has also assigned greater significance to strategic management accounting (SMA). SMA is the integration of holistic information including non-financial data, gathered from different sources that support long-term corporate strategy, market positioning and decision-making. Unlike traditional management accounting, SMA focuses also in external market factors such as market and competitor analysis and support decision-makers in strengthening competitive advantage (Bogan et al. 2013). CBC providers through internet-based platforms and cloud systems offers a wide range of computing resources to SMA such as software applications, storage capabilities, processing power and tailor-made

analytical tools (Mell & Grance, 2011). Through these tools the SMA information quality has drastically improved in different aspects. Through intelligent algorithms and different digital dashboards different SMA practices are automated. SMA practices such as cost management and analysis, performance measurement, strategic planning and forecasting tasks are automatically performed, creating more time for accountants to focus on higher level tasks. The real-time processing capabilities and remote access that CBC provide to accountants and different departments members facilitate data availability , information sharing and strengthen the collaboration between departments (Schmid et al. 2011; Haslinda et al. 2017). The information gathered from different departments offers a wide range of financial and non-financial that traditional SMA failed to consider, therefore increasing the SMA quality.

Existing literature is largely focused in the relationship between CBC and accounting information systems in general, or operational efficiency. The impact of CBC specifically on SMA information quality remains largely unexplored. The purpose of this study is to explore the relationship between CBC and SMA information quality in manufacturing firms in Elbasan, Albania, where similar research remains scarce.

THEORITICAL BACKGROUND AND HYPOTHESIS TESTING

The new technological advancements in information technology (IT) composed by increasing complexity of hardware infrastructure and continuous software developments has increased the maintenance and implementation costs (Roehrig, 2009). Cloud-based computing (CBC) represents new opportunities to firms with limited budget, to access modern hardware technologies and software by reducing the upfront costs of directly investing in such systems. By utilizing the hardware and software infrastructure from CBC providers, companies can reduce the up-front costs of investments in IT, maintenance costs, and in the same time allow them to have access in cutting edge technology. Martson et al., (2011) define cloud-based computing (CBC) as an IT service model where computing services (both hardware and software) are delivered on demand to customers over a network in a self-service fashion, independent of device and location. Haji et al. (2020) describe CBC service as the delivery of computing systems, including storage, processing power and various applications through internet. CBC offers flexible technological access and solutions through three different approaches such as software as a service (SaaS), platforms as a service (PaaS) and infrastructure as a service (IaaS). SaaS include ready to use, end-users' applications such as Microsoft 365, Google workspace, Dropbox, Zoom etc. (Ehioghiren & Ojeaga, 2022). PaaS provide different platforms and databases for developers and software teams to build, test and deploy applications without managing infrastructure such as Google APP Engine, Microsoft Azure App service etc. Finally, IaaS offers hardware infrastructure resources servers and storage networking, where the customer is able to deploy and run arbitrary software (Tucker, 2009; Mell & Grance; 2011). Examples of IaaS are Amazon EC2, Virtual Machines, IBM Cloud Infrastructure etc. CBC providers offer different advantages to their customers. Through CBC users can pay for the requested service as an operating expense without incurring any significant initial capital expenditure (Marston et al., 2011; Tucker, 2009). The utilization of CBC, simplify the maintenance of the infrastructure, hardware or software, thereby even the low budget firms can benefit from utilizing modern technology infrastructure (Armbrust et al., 2010). CBC enables companies to establish off-side backup in case of disasters, keeping crucial data backed up into cloud storage servers (Wang, 2011). Through CBC, firms can transition from traditional on-site hardware and software infrastructure to web-based structures, enabling a more efficient, flexible and collaborative approach to strategic management accounting (SMA) practices (Christauskas & Miseviciene, 2012; Mell & Grance; 2011). The shift towards CBC is based on several advantages that this system provides such as cost-effectiveness, real-time data access, automation of SMA practices, enhanced cross-departmental collaboration and advanced analytics and forecasting (Smith & Jones, 2018; Tucker, 2009). By implementing CBC services, the firms eliminate the need for expensive investments in hardware and software upgrade and maintenance. Through CBC different SMA tools such as life-cycle costing, balanced scorecards, environmental accounting and benchmarking are automated and updated in real-time (Marstonet al., 2011; Owolabi et al., 2023; Sulanjaku & Acka, 2026).

Cloud computing has radically re-shaped and increased the efficiency of the accounting practices (Onayli, 2015). The automated information improves SMA information quality specifically by increasing accuracy,

timeliness and relevance. Conversely, CBC offers a unique opportunity to combine financial information with non-financial data derived from external market and competitor's metrics. Another important advantage that CBC offers is the accessibility and mobility that these systems provide, allowing accountants to access and process critical information remotely form any location and devices (Vo Van et al., 2026). Although there are numerous benefits from CBC systems, there are several challenges that should be taken in consideration such as security concerns, data privacy and dependence on the internet connectivity. In this perspective the organizations must ensure several factors before shifting to CBC such as the robustness and security measures offered of CBC providers (Mishra & Mohanty, 2017; Schmidt et al., 2011). On the same time the organizations should pay attention if the CBC providers have compliance with data privacy regulations. Internet connectivity is another key factor that prevent organizations from areas with poor internet to have access un such systems.

CBC has also enhanced SMA information quality by providing real-time financial and non-financial data, enabling prompt decision-making. Through modern software applications, CBC also enables automated SMA reporting and analytics that aid the decision makers to identify more easily trends and opportunities (Smith & Jones, 2018; Haslinda et al., 2017) Through CBC systems SMA information quality is drastically improved due to the extensive collaboration within the accounting department but also across different departments. Real-time access to transactions data, fosters a holistic approach in including financial and non-financial information form data gathered across different departments that can work together more effectively and simultaneously on cloud-based systems. This real-time collaboration eliminates the inefficiency associated with traditional systems and improves the collaborative working place (Haji et al., 2020). Cloud computing services and applications mostly comes incorporated with intelligent algorithms and automated features. Through the successful implementation of CBC several routine tasks are performed automatically, by reducing drastically human errors and on the other side it enhances reporting capabilities, enabling the managers to make data-driven decisions (Johnson et al., 2013; Fähndrich, 2023). Through intelligent algorithms CBC also automatically process the data according to the requested commands by drastically improving the timeliness of the information but also the its' quality (Christauskas & Miseviciene, 2012; Keimer & Egle, 2022). CBC has an important role in increasing data security. Modern CBC platforms deploy latest encryption technological algorithms and advanced encryption standards (AES) to safeguard the information from unauthorized access or potential threats. Numerous studies have explored the relationship between CBC with accounting information systems. In a study of Ajala et al. (2025) the authors found that cloud-based accounting systems improve financial management and support scalability. In conclusion, the authors underscore the significant impact of cloud-based accounting on financial management and decision making within organizations. In a study of Owolabi et al. (2023) conducted among 14 listed deposit money banks over a period of 10 years, the authors empirically proved that cloud computing has a positive effect on financial reporting qualities. In a cross-sectional survey of Akpan et al. (2023) conducted among selected firms in Nigeria, the authors empirically proved that cloud accounting techniques played a significant role in enhancing efficiency of financial information quality. Similar results were obtained by Awotomilusi et al. (2022), where the authors discovered that cloud computing exhibited a significant and positive relationship with the efficacy of accounting practices.

Based on the above literature review, the authors propose the following hypotheses:

Hypothesis 1: Cloud – based computing (CB_C) positively influences strategic management accounting information quality (SMA_IQ).

The hypothesized model proposal of this study is illustrated in Figure 1.



Fig 1 Research model representing the direct relationship between two constructs

METHODOLOGY

The objective of this empirical study aims to measure the effects of the construct claud-based computing (CB_C) on strategic management accoutning information quality (SMA_IQ). To address this research goal, the study collected data from targeted companies that have well integrated SMA practices and cloud – based computing activities, located in Elbasan city, Albania.

Sampling and Data Collection

To ensure the relevance and implementation of SMA practices and CBC, the subjects of this study were selected by taking into consideration different specifics such as firm size, market position, strategic management accounting structure integrated with cloud – based computing, digital infrastructure, etc. In structural equation modeling, Wolf et al., (2013) suggested that the sample size size with more that 200 cases is normally recommended and accepted as a critical sample size. The questionnaires were distributed to the owners, accountants, IT personnel and decision-makers of firms, who were more likely to be knowledgeable of the covered subjects. According to data from INSTAT Albania (2025) there are 3.187 active businesses in Elbasan, where most of them are categorized of micro-enterprises. Within this population only a limited fraction has well established strategic management accounting practices integrated with cloud-based computing platform. By combining different statistical indicators with information provided in collaboration with Local Tax Office, Elbasan, the authors estimate that the target group, subject to our research objective comprises between 130 – 150 economic units. For data collection, within a period of approximately three weeks, a total of 264 questionnaires were distributed to 112 selected companies, resulting in 202 valid responses and 18 unengaged responses, representing a valid response rate of 76.5%.

Measures

To measure the constructs proposed by the model, a five-point Likert scale ranging from 1 (“strongly disagree”) to 5 (“strongly agree”) was utilized. To measure the components of claud-based computing (CB_C) six items were selected by taking into consideration dimmension like cloud infrastructure, accessibility, data processing capabilities and data security. For the construct SMA_IQ six items were selected taking in consideration different dimmensions such as integrated performance measurement, strategic planning and budgeting, strategic costing, competitor analysis etc. The items were selected based on the scales adopted by Kornberger et al. (2024); Johnson et al. (2013); Christauskas & Miseviciene (2012); Ajala et al. (2025) ; Smith & Jones (2018); Haslinda et al., (2017);Awotomilusi et al. (2022) and Haji et al., (2020); see Table 1.

RESULTS

The data analyses were conducted using IBM SPSS Statistics 23.0 for descriptive statistics and reliability and AMOS Graphics 23.0 for hypothesis testing, utilizing structural equation modeling (SEM). The descriptive statistic indicates that approximately 63% of the respondents were male and 37% female. Of the firms surveyed, 15% were established within the past five years, 43% between five and ten years, and 42% for more than ten years. Of the surveyed job positions 41% belonged to the accounting department, 31% to the IT department while 28% were decision-makers.

Measurement Model

The first step in data analyzing is variable screening for missing data, unengaged responses and outliers. There were no outliers and 18 unengaged responses were detected. The unengaged responses were identified and removed from the dataset to safeguard the validity of the findings. The missing data were less than 5% so the mean imputation method was utilized. The items were subject to normal distribution as skewness and kurtosis of all the items resulted between the accepted range of -2 and +2. The exploratory factor analysis (EFA) was performed using principal axis factoring analysis with oblimin rotation with kaiser normalization. An essential step involved assessing the overall significance of the correlation matrix using Bartlett’s Test of Sphericity, which evaluates weather the correlations among the variables are statistically

significant. Bartlett's test (χ^2= 1111.416; p < 0.000) indicates the suitability for factor analysis and Kaiser–Meyer–Olkin (KMO=0.884) which measures the sampling adequacy, indicates a satisfactory level of sampling adequacy for conducting factor analysis (0 < KMO=0.884 < 1). The communality of the scale, representing the proportion of variance explained by each factor, was also examined to ensure acceptable levels of explanation. The results indicated that all items demonstrated strong communalities within the threshold of ≥ 0.50. Kaiser's rule identified two factors, that correspond to CB_C and SMA_IQ as defined by the research. The results of EFA analysis, based on the factor rotation matrix, with all factor loadings exceeding benchmark value of 0.5, confirmed the two-dimensional structure, theoretically defined in the research , see table 1.

Table 1: Measurement model results

code	Constructs and items description	Factor loading	Cronbach's alpha	Composite reliability	AVE
Cloud-based computing (CB_C)			**0.833**	**0.837**	**0.464**
CB_C1	Our company uses cloud-based applications to store financial and non-financial information	0.573			
CB_C2	Our company uses cloud-based systems to remotely access the database	0.673			
CB_C3	Our cloud-based systems integrate information from different departments	0.764			
CB_C4	Our cloud-based infrastructure enables our company to process information in real-time	0.667			
CB_C5	Our cloud-based system facilitates information sharing between departments	0.626			
CB_C6	Our cloud-based system uses security mechanisms to protect and back up our database	0.757			
Strategic management accounting information quality (SMA_IQ)			**0.888**	**0.891**	**0.581**
SMA_IQ1	Our company uses strategic costing to evaluate operational efficiency	0.907			
SMA_IQ2	Our company uses strategic costing to evaluate competitive positioning	0.762			
SMA_IQ13	Our company uses both financial and non-financial data to develop strategic plans	0.63			
SMA_IQ4	Our company explores value-chain to identify opportunities for cost reduction	0.595			
SMA_IQ5	Our company uses external information to establish pricing strategies	0.804			
SMA_IQ6	Our company collects information about competitors prices and costs	0.829			

Source: Author's computation

After the assessment of EFA, Confirmatory Factor Analysis (CFA) was computed using IBM AMOS 23.0 to test the measurement models. As part of confirmatory factor analysis, factor loadings were assessed for each item, and all items resulted over the acceptable range (> .50). The model-fit measures were used to assess the model's overall goodness of fit (CMIN/df: <2, CFI: >0.90, TLI: >0.90, SRMR: <0.08, and RMSEA: <0.08) and all values were within their respective common acceptance levels CMIN/df = 1.367, CFI = 0.982, TLI = 0.977, SRMR = 0.0419, and RMSEA= 0.043 (Ullman, 2001; Hu & Bentler 1998; Bentler, 1990). Table 2., reports the mean and Pearson's Correlation of the factors utilized in the current study. To address potential multicollinearity issues, the guideline proposed by Hair et al. (2013) was followed, which suggests that Pearson's correlation coefficients should be underneath 0.90 benchmark. Accordingly, the results confirmed the absence of multicollinearity among the variables (Hair et al., 2021; Frooghi et al. 2015). Construct Reliability was assessed using Cronbach's Alpha and Composite Reliability. Cronbach's

Alpha is utilized to measure internal consistency reliability to show how closely related a set of items are as a group (Hoyle, 2014; Hair et al., 2010). Cronbach's Alpha for each construct in the study was calculated utilizing the following formula:

$$\alpha = \frac{n}{n-1}\left(1 - \frac{\sum_{i=1}^{n}\sigma_{Y_i}^2}{\sigma_X^2}\right) \quad (1)$$

Where:

n: number of items in the scale

$\sigma_{Y_i}^2$: variance of each individual item

σ_X^2 : variance of the total score

Cronbach's Alpha for each construct was over the minimum required limit of 0.70 (Nunnally & Bernstein, 1994). Composite reliabilities (CR) accounts for standardized factor loadings and error variances and was calculated utilizing the following formula:

$$CR = \frac{(\sum_{i=1}^{n}\lambda_i)^2}{(\sum_{i=1}^{n}\lambda_i)^2 + \sum_{i=1}^{n}\varepsilon_i} \quad (2)$$

Where:

n: number of items for the construct

λ_i : standardized factor loading of item *i*

ε_i : error variance of item *i*

Composite reliabilities ranged were above the 0.70 benchmark (Hair et al., 2021). Hence, construct reliability was established for each construct in the study.

Table 2: Pearson Correlations

	CB_C	*SMA_IQ*
CB_C		
SMA_IQ	*0.401*	

N=202,

**** Correlations significant at the 0.05 level (2-Tailed)*

Source: Author's computation

Convergent and Discriminant Validity

Convergent validity of scale items was estimated using Average Variance Extracted (AVE) utilizing the following formula:

$$AVE = \frac{\sum_{i=1}^{n}\lambda_i^2}{n} \quad (3)$$

Where:

λi = standardized factor loading of indicator *i*

n = number of indicators for the construct

The AVE value for the latent SMA_IQ (AVE=0.581) was above the recommanded threshold of 0.5 (Fornell & Larcker 1981; Hair et al., 2019), whereas for CB_C (AVE=0.464) AVE was slightly below the recommnaded threshold. In this case, based on Fornell and Larcker (1981) recommandation, the construct was retained for further analysis because its composite reliability (CR=0.837), exceeded the recommnaded minimum of 0.70, therefore the latent demonstrated acceptable measurement consistency. Discriminant validity in the study was evaluated using both the Fornell and Larcker Criterion and the Heterotrait-Monotrait (HTMT) Ratio. According to the Fornell and Larcker criterion, discriminant validity is confirmed when the square root of AVE for each construct exceeds its correlations with other constructs in the model. However, Fornell and Larcker criterion has recently faced criticism, leading to the adoption of a more robust technique, the HTMT ratio. When assessed using HTMT ratio, all ratios were below the recommended threshold of 0.85 (Henseler et al., 2015, Hair et al., 2017). Hence, discriminant validity among constructs was established (Table 3 & Table 4).

Table 3: Discriminant validity results based on Fornell and Larcker criterion

	CB_C	*SMA_IQ*
CB_C	*0.6818*	
SMA_IQ	*0.401*	*0.7627*

Source: Author's computation

Table 4: Discriminant validity results based on Heterotrait-monotrait ratio (HTMT)

	CB_C	*SMA_IQ*
CB_C		
SMA_IQ	*0.40183*	

Source: Author's computation

Structural Model

In the final stage, the structural model specified by the proposed research model was examined, consisting of two latent constructs: CB_C and SMA_IQ each measured through six indicators. The latent constructs are measured as follows:

$$CB_C_i = \lambda_i \cdot CB_C + \varepsilon_i; \qquad i = 1, 2, 3, 4, 5, 6 \qquad (4)$$

$$SMA_IQ_j = \lambda_j \cdot SMA_IQ + \varepsilon_j; \qquad j = 1, 2, 3, 4, 5, 6 \qquad (5)$$

Where:

λ = standardized factor loadings

ε = measurement error terms

The structural model shows that CB_C is measured by six indicators (CB_C1 - CB_C6) and SMA_IQ is measured by six indicators (SMA_IQ1-SMA_IQ6). All indicators loaded positively into the respective latent constructs with standardized factor loading within acceptable thresholds, indicating satisfactory convergent validity. Measurement errors for each indicator are explicitly specified to account the unexplained variance, thus ensuring rigorous model representation. The structural model in Figure 2, illustrates the hypothesized relationship between the latent constructs. Coefficient of determination (R^2) represents the proportion of variance explained by the predictors and was calculated utilizing the following formula:

$$R^2_{SMA_IQ} = 1 - \frac{Var(\zeta_2)}{Var(SMA_IQ)} \quad (6)$$

Where, R^2 represents the proportion of variance explained by the predictors. In our case $R^2_{SMA_IQ}$ = 0.16. This indicates that CB_C explain 16% of the variance in SMA_IQ. Given the coefficient of determination (R^2) we can derive the disturbance term for SMA_IQ as following:

$$\text{Var}(\zeta 1) = 1 - R^2_{SMA_IQ} = 1 - 0.16 = 0.84 \quad (7)$$

The relationship between DS and SMA can be expressed as:

$$SMA_IQ = \beta_1 \cdot CB_C + \zeta_1 \quad (8)$$

Where:

β = standardized regression weights (path coefficients)

ζ = structural error terms (disturbances)

Following the assessment of the measurement model, the structural equations indicate that SMA_IQ is predicted by CB_C (β_1 = 0.401) with a disturbance term of 0.84. The relationship between constructs is demonstrated through the direct path in the structural model represented in the Figure 2.

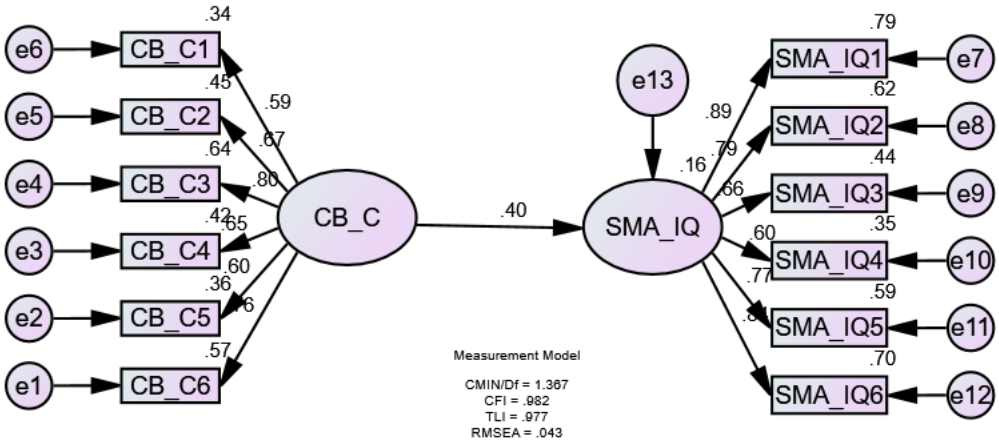

Fig 1 Structural model depicting the corresponding standardized regression weights, factor loadings and associated residual values

The standard model-fit measures were used to assess the model's overall goodness of fit (CMIN/df: <2, CFI: >0.90, TLI: >0.90, SRMR: <0.08, and RMSEA: <0.08) and all values were within their respective common acceptance levels (Ullman, 2001; Hu and Bentler, 1998, Bentler, 1990). The two-factor model (DS and SMA) yielded good fit for the data: CMIN/df = 1.367, CFI = 0.982, TLI = 0.977, SRMR = 0.0419, and RMSEA= 0.043. The model fit data confirm the integrated model is congruent with actual data. Table 5 presents the beta coefficients, t-statistics, and their P-value along the remarks about the theory testing. The results of the structural equation modelling, confirmed the findings through regression path coefficient, t-statistics, probability values (P-values) and related interpretations of the tested hypothesis. Thus, the research model was consistent with the collected data.

Table 5: Results of structural model

Hypothesized path	*Path coefficient*	*t-value*	*p-value*	*R^2*	*Remarks*
SMA_IQ<--CB_C	*0.401*	*4.997*	*0.001*	*0.16*	*Supported*

Source: Author's computation

The empirical investigation confirmed that:

CB_C exerts a positive and statistically significant influence on SMA_IQ ($\beta_1 = 0.401$, $p < 0.001$), hence affirming hypothesis H1.

In conclusion, the results of SEM confirm that CB_C positively affects SMA_IQ in targeted firms, located in Elbasan city, Albania.

DISCUSSION AND CONCLUSIONS

The present study provides empirical results of the effects of cloud-based computing (CBC) on strategic management accounting (SMA) information quality. The findings converge with previous studies, validating the positive relationship between CBC and SMA information quality. The present results have an impact in enforcing similar studies, validating the direct and positive effects of CBC on accounting information systems, and more specifically on SMA information quality. The empirical results validate this positive relationship between these two variables in the Albanian context.

The results suggest that the adoption and integration of CBC with accounting systems, contributes specifically to the enhancement of SMA information quality. The results highlight the fact that companies depending more in cloud-based systems through different physical and digital tools such as networking infrastructures, online databases and different applications, enhance the quality of reports generated from SMA. One possible explanation for these results is that CBC facilitates the process of collecting, processing, sharing and integration of different financial and non-financial information from different departments of the company simultaneously. On the other hand, the automatization of various aspects of SMA practices has eliminated human error and drastically improved data accuracy.

The cross-departmental collaboration is crucial especially for SMA where the external information regarding market dynamics is primary objective. This positive relationship can further be explained by the real-time accessibility of accounting information that the CBC provide to the managers, which can remotely monitor the business performance at any time, facilitating responsiveness and continuous oversight of the information flow. This ability to engage in instant decision-making enhances both the relevance of managerial actions and firm's performance.

Moreover, the compatibility of information provided by different departments through CBC enhances information quality, transforming SMA practices into a dynamic strategic resource for the decision-makers. Based on the empirical findings, companies operating in Elbasan should consider CBC as strategic investment that can improve their information quality and the process of decision-making in a dynamic market environment.

The adoption of CBC offers significant opportunities to SMA practices in improving its effectiveness and information quality. However, the effectiveness of integration of CBC with SMA practices is dependent on several factors and constraints such as the dependence on internet connectivity, data security risks, organizational readiness and technological skills and competences of the personnel. Therefore, investments in internet connectivity infrastructure, data privacy and developing digital competences through continuous personnel training must be addressed by the management to ensure a successful integration of CBC with SMA practices. Specialized training programs are advised to increase the digital competency of management accountants in data analytics, cloud-based systems and the utilization of artificial intelligence.

From a theoretical perspective, the present study contributes to the development of SMA literature by extending the understanding of the interaction between CBC and SMA information quality in developing economies such as Albania. From a practical standpoint the findings offer valuable insights for management and policymakers to facilitate the integration of cloud-based computing into SMA practices not only in resource-rich companies but also in companies operating under limited budgetary constraints.

This research demonstrates that even companies with limited budget can benefit from the integration of new technological advancement through the effective utilization of cloud-based computing.There are several limitations in this study that should be acknowledged. First, this study focuses exclusively in companies located in Elbasan and as a consequence the findings remain specific to this region.

Second, there can be other external and internal factors that can possibly mediate or mitigate this relationship such as digital infrastructure, IT capabilities, organizational culture, personnel skills etc. The adoption of these factors into the existing model can further contribute in increasing the exploratory power of the presented model. Future studies could investigate further these relationship by taking into consideration other regions and implementing different mediating and mitigating variables in the model.

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