Review of: "The adoption of social media tools for enhancing small and medium enterprises' performance: A synthesis of innovation of diffusion and technology-organisation-environment frameworks"

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Potential competing interests: No potential competing interests to declare.

Overall, this paper look at the adoption of technology i.e. the social media tools as a business performance catalyzer. The study done in Zimbabwea, where we can see many SMEs are kicking up there. Keeping up with latest technologies will indeed help them to strive more towards gaining their business momentum as well as gaining more business networking all around the globe.

TOE and DIT are great theories to be adopted as the framework for this studies and they'd indeed give some viewpoint for this study's direction. From it, the conceptual frameworks were drawn accordingly and the hypotheses were listed as it should be. Finding summary:

The findings from Table 6 of the study reveal several important relationships and implications within the Zimbabwean context regarding technology factors (TF), organizational factors (OF), enterprise environmental factors (EEF), strategic management accounting (SMA), and business performance (BP).

1. Technology Factors (TF) and Organizational Factors (OF) on Business Performance (BP):
 - TF had an insignificant negative effect on BP ($\beta = 0.006$, $t = 0.166$, $p = 0.868$). This suggests that the influence of TF on BP is minimal and does not significantly contribute to improving business performance.
 - OF had a negligible negative impact on BP ($\beta = -0.010$, $t = 0.252$, $p = 0.801$). Similarly, the impact of OF on BP is minor and does not play a significant role in enhancing business performance.
 - These findings indicate that the hypotheses H1a and H1b, which proposed a positive impact of TF and OF on BP, are not supported in the Zimbabwean context.

2. Enterprise Environmental Factors (EEF) on Business Performance (BP):
 - EEF had a significant positive effect on BP ($\beta = 0.510$, $t = 18.790$, $p < 0.001$). This implies that the environmental factors surrounding the enterprise have a substantial influence on improving business performance.
 - The finding supports hypothesis H3, which suggests that EEF plays a crucial role in enhancing BP.

3. Technology Factors (TF) and Organizational Factors (OF) on Strategic Management Accounting (SMA):
 - TF had a significant positive impact on SMA ($\beta = 0.083$, $t = 2.037$, $p = 0.042$), indicating that TF positively influences

the adoption and implementation of strategic management accounting practices.

- OF also had a significant positive effect on SMA (β = 0.348, t = 8.949, p < 0.001), suggesting that organizational factors contribute to the adoption and implementation of strategic management accounting practices.
- These findings support hypotheses H1c and H2a, which propose positive relationships between TF and SMA, and OF and SMA, respectively.

4. Enterprise Environmental Factors (EEF) on Strategic Management Accounting (SMA):

- EEF had an insignificant positive impact on SMA (β = 0.052, t = 1.741, p = 0.082), suggesting that EEF has a limited influence on the adoption and implementation of strategic management accounting practices.
- This finding does not support hypothesis H2b, which suggested a positive impact of EEF on SMA.

5. Strategic Management Accounting (SMA) on Business Performance (BP):

- SMA significantly positively affected BP (β = 0.062, t = 2.140, p = 0.032). This implies that the use of strategic management accounting practices has a beneficial impact on business performance.
- This finding supports hypothesis H2, indicating that SMA contributes to improving BP.

Overall, the findings suggest that in the Zimbabwean context, business entities are considered laggards in adopting technology innovation management. It is implied that the use of SMA may have a bandwagon effect, meaning that organizations adopt it based on the perception that others are already using it. Additionally, TF and OF are assumed to complement SMA as organizational resources and capabilities are considered generic in the marketplace. The study emphasizes that combining the effects of SMA with TF, OF, and EEF can lead to improved business performance, aligning with the resource-based view that highlights the development of SMA as a valuable, unique, difficult to imitate, and organization-specific capability (Teece et al., 1997).

These findings provide insights into the factors influencing business performance and strategic management accounting practices within the Zimbabwean context, offering implications for practitioners and policymakers aiming to enhance organizational performance through effective technology adoption and strategic management accounting practices.

Even though, many of the hypotheses were not supported, it shows some other meaning on the contrast with the theoretical findings from the past.

Conclusion:

The highlight of this research findings is the importance of social media's innovative features for decision-makers in SME multi-industrial concerns. By fully utilizing social media's advantages and innovation properties, enterprises can increase their adoption levels. However, this requires managerial support for innovation and a focus on improving firm performance. Practitioners should invest in creating an innovation culture and increasing innovation rates to effectively embrace and implement social media innovation for their clients. Acceptance of new technologies and an innovation culture are essential for sustainable product and service renewal. Simply relying on competitive pressure or mimetic

behavior is insufficient. External pressure and competitiveness can prompt social media adoption, but cannot force it. To boost innovation and gain top management support, practitioners must invest in creating an innovative culture and raising awareness of social media's value and potential for enhancing company performance.