ABSTRACT

Export-oriented Small and Medium Enterprises (SMEs) face considerably more complex challenges than domestically operating SMEs, including international market uncertainty, exchange rate fluctuations, and intense global competition. Although knowledge is widely recognized as a key determinant of SME export performance, the internal mechanisms explaining how such knowledge is transformed into superior performance remain insufficiently understood, as reflected in the inconsistent findings of prior research. Building on this gap, this study aims to examine the role of strategic management accounting (SMA) and management control systems (MCS) as mediating mechanisms bridging the influence of innovation knowledge and risk management knowledge on the performance of exporting SMEs, integrating the *Resource Based View* (RBV), *Knowledge Based View* (KBV), and *Contingency Theory* as its theoretical foundations.

This study employs a quantitative approach using *Partial Least Squares Structural Equation Modeling* (PLS-SEM) with WarpPLS 8.0. Primary data were collected through an electronic survey of manufacturing-sector exporting SMEs in Central Java Province using a purposive sampling technique, yielding 227 valid responses out of 450 collected questionnaires. The results show that both innovation knowledge and risk management knowledge have a significant positive effect on firm performance, both directly and through SMA and MCS. The key finding of this study is the identification of an asymmetric mediation pattern: MCS consistently mediates the influence of both knowledge dimensions on performance, whereas SMA only mediates the influence of risk management knowledge and fails to mediate the influence of innovation knowledge, owing to its orientation, which remains focused on routine, *ex-post* cost control rather than *ex-ante* strategic planning.

These findings confirm that not all managerial capabilities perform an equivalent function in converting knowledge into performance, and reinforce the importance of the fit principle between the nature of knowledge and the control mechanism employed, consistent with RBV and *Contingency Theory*. This study recommends that exporting SMEs strengthen the strategic orientation of SMA to better support innovation processes, while maintaining the interactive application of MCS. Furthermore, the government and SME support institutions are encouraged to design more targeted managerial training programs to enhance the global competitiveness of Indonesian exporting SMEs.

***Keywords**: innovation knowledge, risk management knowledge, strategic management accounting, management control systems, SME export performance.*