

Supplementary materials

Supplementary A: Coding

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Supplementary B

Supplementary B.1. Interview transcripts (M1 General manager)

Q1. Where did you find the company in the beginning?

A: I founded the company in Shenzhen in 2015, at that time, the internet and cross-border e-commerce were developing rapidly, the state-supported this industry and Amazon was looking for business partners in China. I got the information from my younger sister and I didn't know much about this field at that time. I had to learn in the process. I felt it was a good opportunity so I decided to have a try in Shenzhen. Later, we returned to Nantong in 2017. We have always been engaged in cross-border trading on the Amazon platform.

Q2. What's your main business in Shenzhen?

A: Electronic products and 3C products. Of course, we had considered the factor of competition but where there is business, there is competition. Our advantage was that we had a forward-looking vision, courage and personal charisma. What we didn't have was the resources and capital of the market. You know, it costs a lot to start a business in Amazon.

Q2. What do you mean by resources?

A: Products, trading means buying and selling products. The problem was the selection of products.

Q3. What drove you to return to Nantong, your hometown, in 2017?

A: The industry of home textiles is a pillar of Nantong, so we had the advantage of the location to engage in home textiles in Nantong. Besides, as a person born in Nantong, I always wanted to sell advantageous products of my hometown to foreign countries. We didn't have problems in terms of the supply chain, that's our advantage, we could control the quality by ourselves, strictly control the cost and quality of the product.

Q4. As you said, these advantages may only be local. Did you research the overseas market?

A: We conducted data research with the help of some software. Besides, we had friends from America, and we would ask them about their daily habits and preferences. There must be a market for life necessities, and they are consumables. Soft time, an exclusive tool of Amazon helped us to analyze the sales volume of Amazon around the globe and analyze the advantages of products. We had competitive advantages in the same product available in the overseas market and China. Whenever we found products with advantages in terms of price and product, we would invest some money to have a try. We studied information on products sold on Amazon, knew the size, talked with our friends in the UK and the US, then customized bed sheets and pillowcases with the data we got.

Q5. In terms of environmental management accounting, Amazon advocates sustainable development. What do you think about this?

A: We haven't considered too much about environmental protection. In terms of packages, we use paper boxes and PVC packages, but mainly paper boxes. A lot of factors are considered, and we will not use poor packages due to our consideration of the standard of our products. Well, packages and environmental friendliness won't have a big influence on the decisions of the consumers, their attention is mainly paid to the quality of the products.

Q6 How do you dispose of returned products and defective products?

A: The returned products or defective products are generally donated to such institutions as charity houses because we will not sell them again, we must protect the image of our brand.

Q7 How do all departments of the company cooperate?

A: In my opinion, the Operation Department, also known as the Sales Department, is the core of the company, because it's the source of income and profits. Other departments of the company such as HR, Legal Affairs Department, Procurement Department and Financial Department all provide services to the Sales Department. First, the Operation Department collected data and conduct market research; then the Procurement Department purchases the products, procurement directly determines the direct cost of the products; the Financial Department will work with the Procurement Department in the accounting of the final total cost and profit of the products; Operation Department will make relevant links to ensure the put away of the products. The Logistics Department will have an estimation of the time needed from the shipment to the receipt of the products, thus guaranteeing that there are always enough stocks in the Amazon warehouse.

Q8. What's the relationship between your company and the suppliers?

A: We have several regular suppliers who can meet our procurement needs for a large number of products. For procurement involving less amount money, we'll do it on the website of 1688, an online mall that belongs to Taobao. The ERP system can help us conduct a lot of data analyses.

Q9. How does the company work? How do you achieve the balance between the suppliers and the warehouse?

A: We will control the number of new products, and we will only let the factories begin mass production when the sales performance of the products becomes stable. We do statistics and calculate the demand for the products and the delivery time to the Amazon warehouse in the United States. As long as we do these things well, we will be able to establish long-term cooperation with suppliers and build trust with them, so that they can continuously and steadily supply products for us and ensure quality. Since the warehouse charges of Amazon in the United States are calculated according to the time and space occupied in the warehouse, that is, the volume of the goods, we cannot have a lot of stocks and must try to achieve the goal of zero stock. In addition, we will also balance the storage cost and the price of the products. Products must bring us profits, otherwise, we basically won't sell them. The cost of storage accounts only for a small part of our profit, nearly negligible. But there is a precondition, this can only be achieved with stable supplies and stable sales. The company cannot have unsellable products, and the cash flow of the company must remain healthy.

Q10. What are the strategic goals of the company?

A: The long-term goal is to become Top 3 in E China, and the short-term goal is to become Top 3 in Nantong within three years. We are far from a great enterprise like Alibaba, which makes great contributions to society and the welfare of the citizens. For now, gaining profit is still our priority.

Q11. How do you achieve the short-term strategic goals?

A: We have a hardworking team. In terms of the selection of products, we are always able to find competitive products. Put it in another way, we can also attract our customers with favourable conditions, thus improving their purchasing power. We attract consumers with different and novel products.

Q11.1 Do you think your employees work hard because they are influenced by the corporate culture?

A: We haven't laid particular emphasis on this. But you know, Chinese people are generally influenced by Confucianism thoughts, so we will teach our employees to feel grateful for the office environment and development platform provided by the company. No matter where they worked before, our employees must learn to feel grateful after they join our team. They should feel grateful not only for the company but also for their colleagues. Nobody is allowed to influence the work of the team or the small group because of his/her interest. For that reason, our employees are hardworking.

Q11.2 What other things are driving the employees to work hard for the company besides gratitude?

A: We will motivate the employees to set their own goals, in our company, the salary is often determined by the performance, so the employees all work hard because it will directly influence their salary. Our employees are willing to work overtime, which is based on the relatively high commissions the company provides.

Q11.3 In addition to the direct incentive of commissions, what other reasons are driving them?

A: I think the employees can also feel a sense of achievement, or they are driven by the spirit of challenging themselves. They believe that they can do what others can do. It's the recognition of their capability. From the selection of products to the procurement, link preparation, put away, growth of sales... the whole process is the reflection of their achievements, which will finally bring profits to the company and enable them to realize their value. We will make a sales ranking each week, which contains the sales performance of all sales groups. Whoever is at the bottom of the list will surely feel that they could have done better.

Q12. What's the attitude of the company towards the resignation of employees?

A: Some employees may not be confident enough or may not accept the workload of the company. And some of them may have the plan to start their own business after they learned about this industry, which had happened before. In this aspect, the Department of Legal Affairs will sign a Non-disclosure Agreement with the new employees, which provides that the employees are not allowed to engage themselves in the same job after they leave the company. In my opinion, the main reason is that they are not confident enough.

Q.13 Your business direction was changed, why did you change it? How did you prepare for this change?

A: Before, I was engaged in electronic products in Shenzhen. After I returned to my hometown, I realized that I had advantages in this field. I spent half a year in market research, trying to know the quality requirements of Amazon for bedding, the preferences of the consumers and the needs of America and other countries for the size of bedsheets and quilt covers.

Q13.1. Who made this decision with you?

A. I decided it myself.

Q.14 Are you familiar with strategic management accounting?

A: Not really, I think the job of accountants is to make clear calculations, regularly declare taxes for the company and ensure that the company complies with the financial requirements of the government.

Q.14.1 If there is an opportunity to do so, will you let management accounting personnel participate in the strategic planning of the company?

A. I guess not, this involves a lot of business secrets.

Q.15 Have you cut prices to boost consumption when you are fixing the price? Like the proportion of elastic demand.

A: Price cuts will promote sales volume, but the proportion hasn't been studied yet. The data are difficult to form. Therefore, when we lower prices, the response of the demand for this commodity to price cuts isn't shown immediately. Besides, when other businesses also lower prices for the same kind of products, you can't tell whether the rise in sales volume is caused by price cuts or the amount of sales volume growth caused by every yuan lowered. In a dynamic perspective, information spreads fast now, but the phenomenon caused by purchasing behaviours of consumers isn't shown immediately.

Q15.1 What do you think of employee training?

A: Many of our employees have been trained, especially those in Operation Department. They need training on knowledge related to the operation of Amazon. The training can profit the company

Q15.2 Will the company provide financial staff with training?

A: Operation Department is our core, and sales staff can bring profit to the company. Training costs a lot of money, and we should use the money where it is most needed.

Supplementary B.2. Interview transcripts (M2 General manager assistant)

Q1. What kind of contribution have you made to the company's strategic planning?

A: I've confirmed our company's segments. We'll mainly specialize in home textiles. We've investigated the new market for half a year, since Nantong is famous for home textile, boasting local advantages, and logistics, suppliers and quality are all under our control. We originally specialized in 3C electronic products in Shenzhen, and when we returned to Nantong, we specialized in 3C products as well at the beginning, but the information we received lagged far behind, and logistics couldn't catch up. Compared with Shenzhen, we lacked competitiveness. Shenzhen received information on electronic products fast and updated electronic products fast. Electronic products had to be transported by air, making it necessary to grasp consumers' preference of products. Or else, the products wouldn't sell even if they arrive at the warehouses of Amazon. The costs of air freight were high, due to the need of balancing demand, warehousing and stock. We couldn't do it at the time.

Q1.1 The company mainly specialized in selling home textile products after returning to Nantong. Why is the transition?

A: We didn't specialize in 3C products after returning to Nantong, because Nantong wasn't close to Shenzhen. We lacked advantages either it is the time of delivery or the control of

products. 3C products are fast-moving consumer goods, with a strong benchmark of the market but a short life cycle of products. By contrast, home textile products aren't updated so fast, quite generous towards small-sized enterprises like us. As it isn't so risky for us to invest with capital.

Q2. What do you think are the reasons for the leading position of the company's strategies in the industry?

A: We've segmented the products' market and optimized the quality of products. We have the best quality in the industry. We adjust the proportioning of cloth and raw materials according to clients' preferences, to make the products feel different. Other enterprises can't imitate us, either. I guess, on the one hand, we respect clients' preferences, and on the other hand, the guarantee of products' quality is key to our cutting-edge strategies. We need to shape the image of a brand. We've trained some employees on professional quality inspection and guaranteed the quality of our products through forming a group of quality inspections. If the products fail Amazon's strict quality inspection, or our clients want to return the goods, the company has to bear a lot of costs, therefore, we must ensure the quality. In the beginning, we didn't emphasize quality, and the quality of the products remained poor after being sold on Amazon. The negative feedback we received was a huge loss to the company.

Q3. Do you know anything about strategic management accounting?

A: I don't know.

Q3.1 How do you comprehend accounting?

A. Accounting is to help enterprises check costs so that the company can learn about the profit made by the enterprise, and the expenses. Accounting is also to calculate taxes, to help enterprises to conform to national requirements financially.

Q3.2 Do you think it is necessary to train accountants? For example, on reasonable tax avoidance, tax planning and risk control.

A. We may provide our accountants with such training when the company is expanded. Currently, we are still a small enterprise that puts profit in the first place. We would train employees in Operation Department first. Training costs a lot, and the training for employees of the Financial Department will not be considered for now. Besides, the company is still on the ascent, with limited capital. Training is reserved for mid-and high-level employees of the company. Other departments need to centre their work around operation.

Q3.3 Do you think a good grasp of these skills by financial staff can benefit the realization of the enterprise's strategic goals?

A: Financial staff equipped with such skills are helpful to the company's realization of strategic goals.

Q3.4 What kind of training is provided for the grassroots employees of the company?

A: We send our leaders for training. For example, the director of the Operation Department will receive training in the first place, and then the director will impart the knowledge to the group leader of the department, who will then train his/her group members.

Q4. Can you talk about the company's performance evaluation for employees?

A: We would set certain performance quotas for every employee, but none of them could fulfil them. Then we encouraged the company's employees to work overtime to create a performance for the company. We delayed the time of being off work, but we found everybody to lack motivation at work, while the performance failed to be improved. Afterwards, we ranked the performance of each group, and wrote down the ranking on the company's bulletin, so that the company's employees could all see it. In this way, the bottom group would feel ashamed and try hard. Besides, we would allot three months to the evaluation of newly arrived interns with certain evaluation indices. The interns could get on board after passing the evaluation. Meanwhile, we would prevent the vicious competition on performance between colleagues. An employee was responsible for operating a product, from selecting products, investing in advertisements to issuing orders for delivery. Individual or team performance was calculated. Other groups couldn't specialize in the same products, since different investments of advertising fees might bring about different effects, adding to the company's product costs sometimes.

Q4.1 Aside from the aforementioned financial performance, is there any other evaluation?

A: Yes. There are evaluations for non-financial factors. Those are mainly targeted at fresh interns. Some of them fail to meet the standards for performance evaluation, but they are conscientious and hardworking. Sometimes, they would take the initiative to work overtime and strive for more orders. The non-financial evaluation looks at their work attitude.

Q5. What kind of talents does your company recruit?

A: We mainly recruit sales staff good at English to operate Amazon's account. Since operating on Amazon's account requires English language skills. Although there will be a lot of staff employed, the turnover rate is still high among employees.

Q5.1 What causes the drain of employees?

A: Since the operation of Amazon isn't limited by time, employees need to put in a lot of time on the operation account of Amazon. For example, if an order is cancelled on Amazon's, and the employee responsible for the order fails to check it in time, cancel delivery or recover the delivery, the company will suffer from great losses, so employees need to be responsible. The e-commerce industry is selling products all the time, giving rise to the circumstance of working overtime. There is no fixed time for going to and off work. Many people will feel exhausted,

but we give a lot of commissions to our employees as well. Therefore, we can only slowly discover accountable employees before developing them as leaders.

Q6. How do you balance the relationship between demand and supply of inventory?

A: It's important to ensure the inventory of Amazon's warehouses in engaging in Amazon's cross-border e-commerce. There can be no shortage of goods at any time. Once there is a shortage, causing no sales volume of a product for several days, the ranking of the product will fall behind among similar products, which means that the exposure of the product on the website will be reduced. Over time, the product will become unmarketable. But we can't keep a lot of inventories in Amazon's warehouses, since the warehouses are charged according to the products' volume. The higher the costs of warehousing, the greater our costs will be, and the lower the products' profit will be. Sometimes, to maintain the exposure of commodities, we will choose to replenish products through air freight. Although we can't make much money in that way, it can guarantee the ranking of products on Amazon's, and we'll replenish a lot of products through sea transportation. Therefore, we will maintain a steady cooperative relationship with suppliers, who can provide us with goods of ensured quality steadily. Orders for new products were unsteady at the beginning, but over time, there would be certain amounts of orders for some products, and we would sign long-term supply contracts with the suppliers for these products. With steady orders and certain amounts of supply, our company doesn't need a lot of warehouses itself. When there are orders, we can deliver goods as long as we get the goods from suppliers. In this way, we've lowered the costs of stocking in the warehouses as well.

Q7. What do you think of corporate culture? Can you introduce your corporate culture?

A: The company's been busy accelerating development and improving performance without considering corporate culture in a recent couple of years.

Q6.1 Do you think the cultural construction of your enterprise can help the achievement of your strategic goals?

A: I believe corporate culture matters. It can help the enterprise with management, unify employees, and make them responsible for work, identify with and be loyal to the company, transmit the company's instructions rapidly, and enlighten employees on the instructions rapidly, to help the company achieve its goals. The company develops rapidly in a recent couple of years, with a rapid increase in the number of employees. Since the enterprise attached no importance to corporate cultural construction, we find the management of employees to exceed our abilities. For example, we don't know what the employees are thinking about. In addition, even if I want to know more about them, they won't tell me their real thoughts. But various problems will arise at work. We may find the employees without a clear sense of direction at work. Some interns don't even know the type and main businesses of their company. All they do is to follow the prescribed order and learn, and they would do whatever you ask them to do. Overall, the employees don't know about the company's goals and directions, to lose their directions as well. At the start-up stage, there were only a few

employees, and everybody got involved in the company quickly. Now there are many employees, but there is no corporate culture and cohesive force. It takes a long time of accumulation and deposit for the construction of corporate culture. Our managerial level is trying to tell the candidates our goal, general operation procedures, skills required of them, and the efforts they need to make to help the company increase its income and achieve its goals.

Q7. Will the company keep checking or changing its goals in the process of achieving strategic goals?

A: Yes. The realization of our strategic goals depends on the sale of products. We will make an overall evaluation of the products sold on Amazon every week, to determine the popularity of the products in the market. Meanwhile, we will also tap into new popular products, and keep changing the selected goods according to the preference of the market.

Supplementary B.3. interview transcripts (M3 Chief Operating Officer)

Q1. Can you talk about your understanding of accounting the profession of an accountant?

A. I believe accountants help enterprises calculate expenses, or simply put, accounting is about bookkeeping.

Q2. Can you talk about how to help the company achieve its strategic goals?

A: For me, I need to try to understand Amazon's platform, the rules of business operation and grasp operation skills, to help the company increase its sales performance. Secondly, I need to form short-term and long-term goals. I am in charge of the performance indices of the whole company, and I'll assign the performance indices to each operation group leader, who will then assign the indices to their group members.

Q2.1 How does the company investigate employees' performance?

A: We'll set a performance index for our employees and check whether they've attained it. If not, we'll also communicate with them to find out the reason. If it is because the employees haven't been responsible for their own Amazon accounts, maintained the products on shelves and followed up, causing the failure to reach the performance indices, we'll have corresponding punishing measures in place, such as deducting bonuses. If we find them to be hardworking and conscientious in attitude through communication, we'll help them to find out and solve problems and train them again.

Q3. Can you talk about your opinion of strategic management accounting?

A. To tell you the truth, I don't know anything about it.

Q4. Can you talk about your corporate culture?

A: The company hasn't constructed its culture yet. It is still under discussion and being prepared. But I believe it to be important to the development of a company since corporate culture enables employees to set up their own goals and learn about the goals and directions of their enterprises, to identify with and believe in their enterprises. In this way, employees will work hard for the companies and help with the realization of the companies' strategic goals. When the companies have bright development prospects, employees will look forward to growing up with the companies and getting better development.

Supplementary B.4. Interview transcripts (M4 Chief Financial Officer)

Q1. In terms of the function of accounting, what transformation have you experienced in your career as an accountant?

A: I began my career as a cashier and had frequent communications with banks about accounts, and finally I became the GL Accountant. I have obtained the technical title of intermediate accounting. In the past, I have worked in logistics companies and financial leasing companies, engaged basically in the domestic market. In comparison, cross-border e-commerce is engaged in overseas markets. The company I work in now is a company of Amazon engaged in cross-border e-commerce and this is the first time I work as an accountant in this industry. So, you know, to me this is a process of learning.

Q2: How do other departments work with the Financial Department?

A: I have noticed that this company has such departments as HR, procurement, operation and QC. We need to have an understanding of all departments, including procurement and logistics because what we need here is data. Without data, we cannot do our job of accounting. The function of financial personnel in an enterprise is accounting and supervision. We need to collect the accounting data of all departments, so we often communicate with such departments as HR, sales operation and procurement. We must be familiar with all departments.

Q2.1 What do you mean by supervision? In what aspects?

A: In the cost accounting process, we will pay attention to the changes of cost, and we will evaluate whether such aspects as logistics and procurement are cost-effective. For example, we will follow the cost of office supplies each month, and if there is a sharp increase, we will investigate and find out what has caused the increase, so that we can reduce the cost and create a greater space of profits for the enterprise. For example, in summer, some employees may forget to turn off the AC when they leave the office, and we will investigate situations like this. Then, we will communicate with the management personnel of relevant departments and try to find some solutions.

In addition to monitoring cost fluctuations (water and electricity) and detecting the causes of cost increase, I also pay attention to other things. In the beginning, I found that the company didn't have a safe box, which was a safety risk to the cash flow of the company. Of course, all employees must adhere to professional ethics, but some precautions are always necessary. So, I suggested to the boss and the company bought a safe box for the financial office, with one employee holding the key and another holding the pass number. Each expenditure of cash must be supported by relevant vouchers and documents. It's important to separate powers and duties. In the era of big data, Amazon will detect tax bureaus. If the tax rate is lower than another commercial tenant in the same industry, the tax bureau will be detected, and Amazon will remind the enterprise on the platform. Big data can regulate the behaviour of corporate behaviour". To encourage the development of small and medium-sized enterprises, the state has adopted the method of segmented tax paying

Q3. Could you share with us your understanding of strategic management accounting? or, what are the differences between traditional management accounting and strategic management accounting?

A: What we did before was probably to manage the internal capital of the enterprise, which mainly involved transaction recording and amount accounting. In my opinion, the duties of a strategic management accountant may include tax planning, risk prediction and cost planning. We must know the processes and departments of the enterprise. In the process of accounting, we should not only consider only some expenses. Specifically speaking, a strategic management accountant should mainly study the following things: 1. strategic planning management and strategic decision making for operation. A strategic management account must first collect information inside and outside the enterprise, put forward feasible strategic plans for the senior managers to choose from, thus assisting them in setting strategic goals. 2. reducing strategic cost through strategic cost management. 3. comprehensive budget management. A comprehensive budget is the representation of the amount of money an enterprise plan for a given period. 4. HR management. HR management is an important part of the strategic management of an enterprise, and also an important part of strategic management accounting. It includes personnel strategic planning, daily personnel management and annual employee performance evaluation to improve corporate and individual performance. 5. risk management. Risks are everywhere in the market. 6. strategic performance evaluation. From the perspective of strategic management, performance evaluation is a bridge connecting strategic objectives and daily business activities.

Q3.1 What methods of strategic management accounting have you adopted for the development of the company at the current stage? can you give us one example?

A: We will calculate the profit index of the company's products and arrange them to find the products with a profit index higher than their competitors in the industry. We have a certain standard of profit margin, and we basically won't get involved in products with a profit margin lower than 20%. Because we need to calculate the management cost, rents, salaries, etc., and the profit must cover all these costs. However, sometimes we sell products with a profit margin of lower than 20%, because we need to have a certain market share in the website of Amazon,

and we need to have a certain competitive advantage in price. This is a big change in the function of accounting. We should not only consider the internal cost accounting but also consider the external market competitiveness.

Q4. Can you share with us the roles you play in pricing as the CFO?

A: To be honest, I am not involved in the pricing of products, I am not involved in the direct cost accounting of products. This may be because I have not yet established trust with the business owner. I have only been working in the company for one year, and the senior management of the company hasn't communicated with me about the differences of some fabrics and the final direct cost of products. What I get are indirect product costs in which the costs of water, electricity and human resources are not separated. This has hindered me from participating in the direct cost accounting of the products. But I believe as time passes by, when I have established a trust with the General Manager, my boss, they will gradually tell me those things. At that time, I will be able to make some useful recommendations in the formulation of the direct and total cost of the products. Suggestions on the pricing of the product will also be made according to the market. In terms of the direct cost of the products, the person in charge of procurement will directly take care of the pricing. A procurement manager is also a person the General Manager trusts very much. What the accounting department does is use the month-end weighted average method, which can help reflect the real costs of the products. Cross-border e-commerce, which we are involved in, may be different from many other industries. The volume of business is large, and the costs are constantly changing.

Q4.1 The CFO is not trusted by the General Manager (the boss), is this phenomenon common in small and medium-sized enterprises? according to your experience, what are the reasons?

A: In my opinion, the phenomenon is common, a big part of small and medium-sized enterprises are private ones. Since the owners of private enterprises in China don't have the consciousness of financial management, the development of small and medium-sized enterprises only began to be encouraged since the reform and opening up. Private enterprises emerged with the reform of China's economic system and the birth of a market economy.

Q4.2 According to your experience, what are the reasons?

A: Management accounting developed relatively late in China, and its level of development is not as high as in western countries. Private business owners often feel it is the safest choice to keep their money in their own pockets. In addition, they may think that their enterprise is small, so they don't need to spend too much money to hire professional personnel in management accounting. As the business grew, they realized the necessity of accounting. But even so, most of them only regard accountants as a tool to deal with tax authorities and a decoration of the corporate image, but they do not let accountants participate in the management of the enterprise, thus putting accounting work in a rather passive position. Whatever we are talking about, if something is put in a passive position, it can never fulfil its original missions. For strategic management accounting, senior executives may not want to share some company

secrets with the CFO. Probably in their eyes, accounting is only a job of doing the right calculations. And they believe that whoever controls the money controls the enterprise.

Q5: What's your understanding of environment management accounting?

A: Since we are engaged in cross-border e-commerce rather than production, we don't have to directly shoulder the environmental costs in the production of products. But from the perspective of factories and suppliers, when they sell us the products, they must have dissolved the cost of waste processing in their products.

Supplementary B.5. Interview transcripts (M5 Purchasing manager)

Q1. Can you talk about the general procurement work?

A: Our company specializes in home textile products. When Operation Department has confirmed the model, the size and materials of bed sheets or covers, we'll contact with factories. We mainly look at the quality and then price when we procure.

Q1.1 How do you pick suppliers?

A: Apart from the price and quality that have just been mentioned, we also value suppliers' strength when we are picking them. Both sides gain mutual trust through long-term cooperation, and quality suppliers can help solve the emergencies we meet within procurement. For example, when there are suddenly more orders, we need to urge suppliers to produce the commodities we need. This is what small suppliers can't fulfil. Secondly, when the demand for a certain commodity is steady, and trust is established with suppliers, we'll sign contracts for long-term cooperation. But this doesn't mean we won't check the defects with the quality of suppliers. Amazon and its clients are demanding quality. In the beginning, we didn't notice these, and the company suffered a lot of losses. Afterwards, we set up a Quality Inspection Group to train professional quality inspection talents. We would inspect the quality of each batch of goods twice. We'll ask suppliers to supply goods again if there are any problems.

Q1.2 When there is a large number of goods stated in the order, how will the company's warehouses be arranged? Will there be more warehouses?

A: The company only has one warehouse for the popular products in the market that have just been picked not to place products to be sold. We'll make an appointment with the suppliers at the time of delivery, which is the time of sending our products for sea transportation. Therefore, we would directly send the products to the spot of sea or air freight after getting them from suppliers. In this way, we won't bear the costs of warehousing, either. Besides, before the day of getting goods, these products are placed in the suppliers' warehouses.

Q2. Who will check the costs of products? Have the company's accountants, for example, the financial director, participated in the process?

A: I checked the costs of products. For example, if there is a three-piece bedding product, I'll choose the fabric, negotiate with suppliers over price, and add the freight of each product to Amazon's, the expenses at Amazon's warehouses and the freight and package fees to the clients' hand. These are the data I give the financial director, who is not responsible for checking the costs of products. We have a target profit and sales price for each product. Generally speaking, we won't sell products with a profit lower than 20%. The financial director needs to calculate the direct costs and administrative expenses of products, utility fees and employees' wages, after deducting which, the profit shouldn't exceed 20%. In this way, we'll decide whether we'll specialize in this product.

Q2.1 Why can't Financial Department participate in the checking of the products' costs?

A: Since there are a lot of companies specializing in Amazon's home textile products, we've got a lot of competitors in the industry. If financial staff participate in the checking of products' direct costs, they will know about the raw materials of our cloth, and the proportion of ingredients. Once an employee leaks the company's secrets, our competitive edge is deprived. Currently, our home textile products are the core competitive strength of our company and the key to our long-term development.

Q3. Can you talk about your opinion of strategic management accounting?

A: Sorry, I don't know about it.

Q3.1 Can you talk about your opinion on accounting?

A: I believe accounting is to check the overall costs of the company, calculate the company's income and help the company calculate taxes paid to the tax bureau.

4. What do you think of corporate culture?

A: Our company hasn't built its corporate culture; it is being prepared.

5. Can you talk about your performance evaluation?

A: For our department, it is to check whether there are any problems with the procured goods and whether the quality conforms to standards. For example, the performance of employees responsible for quality inspection should be evaluated by whether Amazon has any products recalled for failing to reach the standards of quality inspection and their wages will be deducted in proportion to the quantity. Operation Department needs to have its sales volume checked.

Supplementary B.6. Interview transcripts (Employee 1)

Q1. Can you talk about your normal work routine?

A: I am a team leader in the operational department. My routine work is to always take care of the Amazon account I am responsible for, to check whether orders or things are waiting for me to process. Secondly, I would need to pay attention to the working status of the team members, get to know the new employees, and conduct basic training for them.

Q2. Can you talk about the usual performance measurement you have?

A: Regarding performance indicators, the operation director would set a target for each team leader, and then I would elaborate this target into refined indexes for each team member.

Q2.1 Will the Director of Operation work with you to set this goal together?

A: Yes, the operations director will first set a performance indicator for the team leader, and then discuss with us, solicit our opinions, and finally determine the exact indicator.

Q2.2 In addition to an indicator of sales, what else is there to be the measure for employee performance?

A: We also look at the working status of employees and whether they are serious and taking responsibility for their work. As well as, is there unity among colleagues and whether there is a collective consciousness; is there a team spirit to work hard for achieving the group's goals. And these parts account for 20% in measuring the performance of the employees.

Q3. Do you think that you understand the corporate culture?

A: I could not say that I know it very well and as of the moment, there is no such clearance on corporate culture yet.

Q3.1 What does make you choose to stay in this company and work so hard?

A: Most directly, it owns to the pretty high commission provided by the company. Working here, as long as I work hard and get the sales increasing, there would be intuitive changes shown with my salary. Secondly, the working environment and working atmosphere of this company are quite good, and there is no vicious competition among colleagues. Furthermore, I also think that the owner of this company is very powerful and competitive. It takes a lot of money to be cross-border e-commerce of Amazon because it takes a period for the goods to be delivered to the Amazon warehouse and then to be sold out, and with each delivery, it is a large batch of goods, which means that a large amount of capital fund would be on-hold and not available for the company. As far as this epidemic is concerned, some cross-border e-commerce companies went bankrupt because there is no good cash flow. That is to say, if the boss of the company is rich and competitive, the company could be regarded as with one more guarantee, and I could also stay and develop in the long term with the company. Moreover, the company develops relatively fast and has great prospects, and it is also a leader in the industry in Nantong. I would say that I am quite willing to put my recognition with our boss.

4. Can you talk about your views on accounting?

A: The accounting in my understanding is to help companies calculate total costs, calculate profits, and calculate costs of labour, utility, etc.

4.1 Do you know anything about Strategic Management Accounting?

Q: No, not really.

Supplementary B.7. Interview transcripts (Employee2)

Q1 Can you talk about the reasons for staying in this company?

A: This company is in an upswing period and is doing well in this industry. It has a bright future, has a better working atmosphere, and colleagues are getting along with each other more harmoniously. I am just graduated feeling relatively young, and I am willing to have a fighting experience in this kind of growing company.

Q2. Can you talk about the corporate culture of your company?

A: Although the company has not even mentioned the corporate culture, it gives me a sense of cohesion. Everyone is united and working together towards one goal.

Q2.1 I see that some employees do not leave after work but continue with their work. Have you ever worked overtime by acting on your own?

A: I do have worked overtime.

Q2.2 Is this influenced by what you think is the corporate culture?

A: No, (instead,) the performance commission provided by the company is very high, and I want to improve my performance and to make more money.

Q3. Do you understand the company's strategic goals?

A: No, I don't know very well about it and I do know that the company wants to be the first in the industry in this city.

Q4. In your daily work, have there any product selected for the company, which was then being sold on Amazon?

A: No. I have not been involved in such product selection work yet. I am just assisting those who work on the product selection, it is a supplementary job. I have not been working in the

company for a long time. I am willing to learn operational knowledge well. After learning it well, I think I could move on with new jobs in the future.

Q5. Can you talk about your views on company performance indicators?

A: I think the company's performance indicators are relatively reasonable. The management or team leader would communicate with us and we would tell them whether this indicator is high or low for me. And the management also listens to our opinions.

Q6. How do you think the various departments of the company work together?

A: I think each department operates independently, but they are connected. For, ever since a product is determined to be sold on Amazon, it needs to be purchased by the Purchasing Department, to be listed to Amazon by the Operations Department and to have the total cost calculated for it by the Finance Department.

Q7. Do you understand Strategic Management Accounting?

A: No, not really.

Q8. Can you talk about your views on accounting?

A: First of all, they must get the books straight, and then they can help the company in avoiding taxes reasonably.

8.1 What kind of role do you think accounting plays in the company, and can it contribute to the realization of the company's strategic goals?

A: I think it depends on the specific company model and business direction.

Q9. Can you talk about the company's performance measurement standards?

A: The company will communicate with us and set performance goals together. At the same time, in addition to the performance measurement indicators of sales, management leaders will also consider whether we are serious with our work and whether we are harmonious with colleagues. The company will not punish employees for failing to meet a performance target.

Q10. How do you think you as an employee can help the company achieve its strategic goals?

A: To me, I just have to take responsibility for my work. To our team leader, he must do not only his work well but also need to unite the team and get everyone to work hard for the team's performance goals.

Dear participants, thank you for agreeing to participate in the project. Your participation is voluntary, and you may change your mind about being involved, or decline to answer a particular question or questions at any time and without giving a reason. The result of this

interview will be used in the dissertation. It may take about 50minutes. These data will be collected to help the researcher know more details about the use of strategic management accounting in small and medium-sized enterprises of developing countries. Besides, your information will be kept being anonymity.

Supplementary B.8. interview transcripts (M6 Chief Financial Officer assistant)

Q1. In terms of the function of accounting, Tell me about your experience.

A: I majored in accounting at *** University. When I graduated from university, I first worked in an accounting firm as an accounting assistant. After three years of work, I worked in a private foreign trade commodity company for two years. After work, except for the annual training content stipulated by the state, I did not participate in additional training programs. In addition, due to the heavy work tasks and many things, I did not invest much in business. Therefore, my understanding of accounting only stayed in the theoretical depth of university, and after work, I focused more on practical business. I think the role of accounting in middle and small-sized enterprises is to do a good job of bookkeeping work, another round we do not do, there is no stage for us to speak, I think there is no need. This is not an accountant's concern.

Q2: How are you getting along with other departments?

A: At present, the company has procurement operations and QC, as well as the human resource department, which is concurrently held by the assistant of the general manager. Because I often need to check the data and understand the relevant situation and report to the director of the financial Department, all departments are relatively familiar with each other. I also had a lot of communication, because I was in the middle layer of uploading and transferring, so I had to do a good job in communication and connection. To the relevant funds to audit and supervision and detection, to the invoice to sign (5000 yuan below), more than the provisions to seek the director's signature.

Q2.1. Do you find it difficult to supervise?

A: In the examination of the book, we should audit and demonstrate the invoice and other relevant information. For example, we will follow the cost of office supplies each month, and if there is a sharp increase, we will investigate and find out what has caused the increase, so that we can reduce the cost and create a greater space of profits for the enterprise. If we find any unusual fluctuations, we will communicate with the management personnel of relevant departments and try to find some problems and seek solutions. You know, a lot of things in small and medium enterprises are not sound, The finance department's office was also rudimentary, with no safe box, which the director later requested. Of course, all employees must adhere to professional ethics. Each expenditure of cash must be supported by relevant vouchers and documents. It's important to separate powers and duties. In the era of big data, Amazon will detect tax bureaus. if the tax rate is lower than another commercial tenant in the same industry, the tax bureau will be detected, and Amazon will remind the enterprise on the platform. Big data can regulate the behaviour of corporate behaviour". To encourage the

development of small and medium-sized enterprises, the state has adopted the method of segmented tax paying. Because the epidemic situation is also serious, all kinds of data are also greatly affected. Big data can follow up and give feedback in real-time.

Q2.2. Can you talk about the corporate culture of your company?

A: I know the meaning of corporate culture, also know that it has a great role, but I do not know how to do it. I think it starts with the boss, but our boss doesn't seem to attach much importance to it.

Q3. Can you share with us your understanding of strategic management accounting? Just tell me you understand and know about the differences between traditional management accounting and strategic management accounting.

A: To be honest, I only know strategic management accounting by name and have heard of it. In the enterprise, it's not used much, right. What we did before was probably to manage the internal capital of the enterprise, which mainly involved transaction recording and amount accounting. In my opinion, From the name, I think strategic management accounting should be more of something that senior managers need to think about and operate. We need to know the processes and departments of the enterprise. In the process of accounting, even though we don't know much about some things, it's not right from a long-term and developmental point of view, because we should not only consider only some expenses. Specifically speaking, we need to know a lot about business strategy, which may be the focus of strategic management accounting: 1. Long-term planning and strategic selection arrangements and strategic decision making for operation. A strategic management account must first collect information inside and outside the enterprise, put forward feasible strategic plans for the senior managers to choose from, thus assisting them in setting strategic goals. 2. reducing cost through strategic cost management. 3. comprehensive budget management. Budget well, let the budget play a bigger role. 4. risk management and prevention. Risks are everywhere in the market. 5. Human resource management and arrangement, there should be strategic planning and planning on the employment and personnel reserve of the enterprise. 6. Other special emergencies and crises related to the long-term development of the enterprise. 7. The arrangement and planning of the enterprise sector, location, size, etc.

Q3.1 What methods of strategic management accounting have you adopted for the development of the company at the current stage? can you give us one example?

A: As I do not know much about strategic management accounting, I may have used it in a strict sense at ordinary times, but it is not specific and can not be said. This you may ask our director, she should know a bit more, I do not know, ye can not give examples.

Q4. Can you share with us the roles you play in pricing as the CFO assistant?

A: I am mainly responsible for the collection and preparation of materials. I am not involved in the pricing of products, I am not involved in the direct cost accounting of products. I have only

been working in the company for three years, and the senior management of the company hasn't communicated with me about the differences of some fabrics and the final direct cost of products. What I get are indirect product costs in which the costs of water, electricity and human resources are not separated. The General Manager, my boss, think it is a secret. So, I'll just do the best I can. The pricing of products should be made according to the market.

Q4.1 The CFO assistant is not trusted by the General Manager (the boss), is this phenomenon common in small and medium-sized enterprises? according to your experience, what are the reasons?

A: I think this phenomenon is quite common, a big part of small and medium-sized enterprises are private ones. Since the owners of private enterprises in China don't have the consciousness of financial management, the development of small and medium-sized enterprises only began to be encouraged since the reform and opening up. Private enterprises emerged with the reform of China's economic system and the birth of a market economy. Therefore, such distrust is a common occurrence. I think this distrust is also based on the negative influence of society and the development of the whole society. No matter to the present enterprise, or before the other small and medium-sized enterprises, I encountered is such. Because the boss is responsible for their profits and losses, the rest are workers, just for wages.

Q4.2 According to your experience, what are the reasons?

A: I think this has something to do with the overall environment of China. Management accounting developed relatively late in China, and its level of development is not as high as in western countries. Private business owners often feel it is the secret that the fewer people know about it, the better. In addition, they may think that their enterprise is small, so they don't need to spend too much money to hire professional personnel in management accounting. As the business grew, they realized the necessity of accounting. But even so, most of them only regard accountants as a tool to deal with tax authorities and a decoration of the corporate image, but they do not let accountants participate in the management of the enterprise, thus putting accounting work in a rather passive position. Because it's hard to win trust. Probably in their eyes, accounting is only a job of doing the right calculations. And they believe enterprises are their own, so many things only need to make their own decisions, there is no need to let outsiders know, let alone let outsiders participate in, therefore, afraid of leaking out. Accountants are more mobile, and bosses have good reason to worry. So, look at both sides. To this end, I think the first thing to do is to let the boss have this aspect of attention, realize that accounting work is not only book accounting, but also many other functions. Secondly, it is necessary to strengthen the training of relevant staff to provide professional skills. Third, the government should strengthen supervision and inspection to reduce the negative impact of inaction such as corruption.

Q5: What's your understanding of environmental management accounting?

A: We are engaged in cross-border e-commerce rather than production, we needn't think about that. I think that's what the supplier will think about. Whether they think about it or not, I don't

know. When they sell us the products, they may behave dissolved the cost of waste processing in their products. However, this is still difficult to determine, after all, in some parts of China, there are great differences in various aspects of policy, the severity of law enforcement and corruption, etc., are hard to say.

Supplementary B.9. Interview transcripts (Employee 3)

Q1. How long have you been with this company, and talk about the reasons why didn't leave?

A: I have been working at the company for more than two full years, and this is the third year. First of all, the development potential of the company is good, and there is hope for the continuous expansion of the scale every year. It has a bright future. Second, wages in similar enterprises in the middle of the above, the key annual wages have increased. Thirdly, it has a better working atmosphere, and colleagues are getting along with each other more harmoniously. I am just graduated feeling relatively young, Since there are many young workers in the factory, everyone is full of vigour and vitality, and they like the youth atmosphere.

Q2. Can you talk about the corporate culture of your company?

A: I know the corporate culture, but as an ordinary employee, it doesn't seem to have much to do with me, and I don't know how to do it. Corporate culture, a very profound feeling, the enterprise has never specifically said, stressed, but everyone is getting along with harmony, energy is very full, all for the better development of the company, do their work.

Q2.1 I see that some employees do not leave after work but continue with their work. Have you ever worked overtime by acting on your own?

A: I do have worked overtime. This happens all the time, and it's not only me.

Q2.2 Is this influenced by what you think is the corporate culture?

A: This is not easy to say, but because of the company's concerned salary system decides. After all, money is very, very important to us. The performance commission provided by the company is very high, and I want to improve my performance and make more money.

Q3. Do you understand the company's strategic goals?

A: No, I don't know very well about it. But the enterprise wants to be bigger and stronger is certain, the boss is also very hard, often encourage us to work hard, and strive to achieve the city's first, the province and even the country's large enterprises.

Q4. In your daily work, have there any product selected for the company, which was then being sold on Amazon?

A: No. I have not been involved in such product selection work yet.

Q5. Can you talk about your views on company performance indicators?

A: To be honest, although the performance of the enterprise changes every year, the overall performance is relatively reasonable. In particular, the management and senior management often listen to the aspirations of the grassroots employees, and the feedback of the opinions have been replied to.

Q6. How do you think the various departments of the company work together?

A: I think each department operates independently, but they are interconnected. Because, since a product is confirmed to be sold on Amazon, it needs to be purchased by the purchasing department, listed to Amazon by the operations department, and its total cost calculated by the finance department.

Q7. Do you understand Strategic Management Accounting?

A: No, not really. I haven't heard of it, and my knowledge of accounting is limited to accounting.

Q8. Can you talk about your views on accounting?

A: I think accounting is a simple expense account, with no other functions.

8.1 What kind of role do you think accounting plays in the company, and can it contribute to the realization of the company's strategic goals?

A: I'm not sure, but I think it may have different requirements from every enterprise. It depends on the specific company model and business direction.

Q9. Can you talk about the company's performance measurement standards?

A: I think our company has its characteristics in this respect, which is different from other companies. First, the company will communicate with everyone and set performance goals together. At the same time, sometimes, in addition to performance measures of sales, management also takes into account whether we take our work seriously and get along well with our colleagues. The company does not penalize employees who fail to meet performance targets. However, although there is no punishment, they are also very backward, so there is no special reason, generally try to do well and complete.

Q10. How do you think you as an employee can help the company achieve its strategic goals?

A: Although, as a front-line employee, it seems that the strategic goals are far away from us and there are few opportunities for us to participate. However, in my opinion, first of all, we should do our job well, and timely inform the group leader of the problems and solutions found in the work, and the group leader will report to the more senior leaders. Second, unite the team members and connect well with other departments to create a harmonious atmosphere.

Third, strive to improve my professional skills and vision in my spare time to provide insights of front-line workers for the better development of the company.

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Supplementary C

Table S1. Interviewees information and the plan of the interview.

Interviewee ID	Role and department	Date	Duration	Formation
M1	General manager (boss)	13/08/2020	55minutes	Face-to-face
M2	General manager assistant	14/08/2020	81minutes	Face-to-face
M3	Chief operating officer (Operational Department)	15/08/2020	45minutes	Face-to-face
M4	CFO (Financial department)	15/08/2020	58 minutes	Face-to-face
M5	Purchase manager (purchase department)	16/08/2020	40 minutes	Face-to-face
M6	CFO (Financial department) assistant	8/03/2022	30 minutes	Video communication through wechat
E1	Group leader Work for one year (operating department)	17/08/2020	35minutes	Face-to-face
E2	Employee Work for half a year.	17/08/2020	25minutes	Face-to-face
E3	Employee (Purchase department) Work for 2 years	8/03/2022	25 minutes	Video communication through wechat