



The Impact of Management Accounting Network and Strategic Emotions of Management Accountants on Strategic Management with Emphasis on the Modifying Role of Organizational Culture and Information Systems ¹

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Abstract

The purpose of this research is to investigate the effect of the management accounting network and the strategic feelings of management accountants on strategic management with emphasis on the moderating role of organizational culture and information systems. It can help financial managers to make decisions in the value chain by using the participation of companies in the management accounting system. But unfortunately, despite the passage of time, the accounting techniques of strategic management are still unknown to financial managers and have led to the reduction of companies' participation in strategic decisions. The purpose of this research is to examine the effect of the management accounting network and the strategic feelings of management accountants on strategic management, emphasizing the moderating role of organizational culture and information systems. To study the theoretical foundations and examine the background of the research, a library method is used using Persian and Latin specialized books and articles and theses. The type of data used are quantitative and qualitative data, since the method of collecting information in each research is determined according to the type and nature of the research. In this research, two questionnaires are used. The research questionnaire consists of two parts, in the first part demographic questions are asked. In the second questionnaire, it is used to collect information related to strategic management accounting. The Likert method, which is a 5-point scale, was used to set up the questionnaire. Research evidence indicates that there is a positive and significant relationship between the management accounting network and the implementation of strategic management accounting practices. There is a relationship between the quality of information systems and strategic management accounting. Also, information systems moderate the relationship between the management accounting network and the implementation of strategic management accounting practices. There is a positive and significant relationship between innovation-oriented culture and the implementation of strategic management accounting practices. There is a positive and significant relationship between the result-oriented culture and the implementation of strategic management accounting practices. Innovative culture moderates the relationship between the management accounting network and the implementation of strategic management accounting practices. Results-oriented culture moderates the relationship between management accounting network and implementation of strategic management accounting practices. There is a positive and significant relationship between emotions and implementation of strategic management accounting practices. Information systems have a moderating effect on the relationship between emotions and implementation of strategic management accounting practices. Innovative culture has a moderating effect on the relationship between emotions and implementation of strategic management accounting practices. Result-oriented culture has a moderating effect on the relationship between emotions and implementation of strategic management accounting practices.

Keywords

Management Accounting Network, Strategic Emotions of Management Accountants, Strategic Management, Organizational Culture, Information Systems.

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