

Influence of top managers in Management Accounting System effectiveness: The mediation effect of the information users and the decision-making process

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Business organizations that want to be competitive in the global market need to speed up their decision-making processes. In this context, there is a growing need for quality information, so that managers can make timely decisions and thus take advantage of the opportunities that the market provides them.

In business organizations, management accounting systems (MAS) are one of the main sources of information for managers, whose main function is to support them in their decision-making processes (Faherty & Stephens, 2016).

Considering MAS as a powerful tool for increasing the quality of information, it is important to investigate which factors contribute to its effectiveness.

In this regard, the literature has analysed the influence of several factors, related to human resources, on the effectiveness of the MAS. These factors include top management support (Al-Sayed & Dugdale, 2016), users information training (Fong & Quaddus, 2010), users satisfaction (Fong & Quaddus, 2010), accountant participation in the decision-making process (Cadez & Guilding, 2008) and decentralization of decision-making (Ern, Abdullah, & Yau, 2016).

Besides, the influence of management accounting on managers performance (Ghasemi, Azmi Mohamad, Karami, Hafiz Bajuri, & Asgharizade, 2016), and on organizational performance (Ismail, Isa, & Mia, 2018) have also been studied.

The objective of this study is to evaluate the influence of top managers on the effectiveness of the MAS information. The model also studies the mediating effect of information users and the decision-making process. Furthermore, the model tests the relationship between the MAS, and the managers and organizational performance.

To achieve this goal a sample of 255 small and medium business companies was used and the information was collected through an online survey.

For the analysis of the data *partial least squares structural equation modeling* (PLS-SEM) was used, through SmartPLS 3.2.6 (Ringle, Wende, & Becker, 2015).

The results suggest that top management support does not directly influence the effectiveness of the MAS information. However, we find that there are mediating effects through users training, their satisfaction with information, and the decentralization of decision-making. We also verified the existence of a direct positive effect, both in the performance of managers and in organizational performance.

Keywords: Management accounting systems; MAS; top management support; information users; decision-making process; performance

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