


## Harmonizing Excellence: Highlighting the Role of Management Accounting in Behavioral Structures

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### Abstract

**Objective:** Behavioral factors of management accounting as providers of information in this center and managers as major users of information are important. The purpose of this research is to validate and measure the behavioral management accounting model and its structures.

**Method:** The data collection tool is a questionnaire, and for this purpose, 72 experts were selected using available sampling method. The type of research is mixed in terms of the conducting approach, which was used for the qualitative part and to understand the relationship between the structures of the extracted model from the context-based approach and the phenomenological strategy. And for the quantitative part, the method of structural equations has been used to test the hypotheses. For the qualitative validation of the model extracted from the foundation approach, the Delphi method has been used first.

**Findings:** The results of the research model test show that the path of causal conditions through the phases of motivational psychology and social psychology has a significant relationship. This means that the structures related to motivational psychology and social psychology are influential factors on behavioral management accounting.

**Conclusion:** Management accounting techniques can influence people's attention by exposing some information and keeping others silent. Also, management accounting techniques can affect how information is visualized mentally and how that information is related to other information in the memory.

**Contribution:** The results of this research can help managers, financial analysts, beneficiaries and other users of financial information to better understand the behavioral context of decision makers in the field of management accounting and help them to make correct managerial, financial and investment decisions.


**Keywords:** Management Accounting, Excellence Coordination, Structural Modeling.

### Research Article

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## **Introduction**

A look at the humanities literature (especially in the fields of management and economics) shows that these sciences have grown and developed throughout their lives from a mechanical, abstract, logical, and abstract place affected by (classical) psychological behaviors and norms. It has become accepting, practical, realistic and in accordance with the norms and realities of human psychology (neoclassical or modern). This situation has been inevitable for all fields of human sciences, but the history of this event has not been the same for all these sciences. The transformation in economics (and its consequences in the field of financial management) was postponed to the development of laboratory economics at the end of the decade.

Therefore, it is expected that the results of this research can help managers, financial analysts, stakeholders and other users of financial information to better understand the behavioral framework of decision makers in the field of management accounting and help them in proper management. Financial and investment decisions. To carry out the present research, it continues with the outline of the theoretical foundations and background of the research related to the subject, as well as the explanation of the research method and the hypotheses resulting from the problem and the theoretical foundations of the research, and then explains the results of the hypothesis test. And finally, conclusions and practical suggestions are stated

## **Materials and Methods**

The aim of the current research is to predict the causal relationships between the constructs of the behavioral management accounting model. This research is applied in terms of purpose and qualitative in terms of data collection method based on descriptive-analytical structural modeling approach. The type of research in terms of approach is qualitative, which was used to understand the relationship between the constructs of the model extracted from the context-based approach and the phenomenological strategy. This method was introduced in the 1970s at Gothenburg University in Sweden with the aim of achieving a deep understanding of different concepts of a phenomenon by different people.

For the qualitative validation of the model derived from the context-based approach, the Delphi method has been used first. The purpose of this stage is to evaluate and modify the list of main and subcategories using one of the collective agreement methods such as Delphi, Fishbowl and Telstar. The method chosen for this research is the Delphi method. The Delphi method is used as a reliable experimental method to reach collective agreement when the required information is abstract (subjective) and it is not possible for the participants to be present in one place to hold the meeting.

## **Results and Discussion**

The findings of the second stage indicated that the experts reached a consensus. Therefore, to determine the significance of the extracted categories using the questionnaire, a binomial test was used at the level of (0.5). To use the binomial test, the data must be divided into two separate groups. Therefore, the first group of answers is very few, few and no comments, and the second group is many and very many answers.

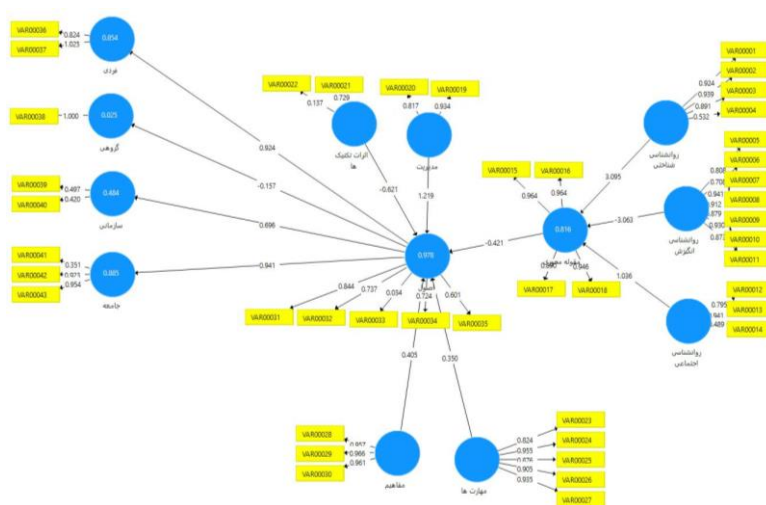


Figure 1: Measurement model in general standard mode

Table 1: conceptual propositions related to the concepts obtained from Delphi

| Sig   | Observed probability |      | Title of the category    |
|-------|----------------------|------|--------------------------|
|       | >3                   | ≤3   |                          |
| 0/035 | 0.80                 | 0/20 | Effects of techniques    |
| 0/000 | 0.87                 | 0/13 | principles               |
| 0/035 | 0.80                 | 0/20 | society                  |
| 0/007 | 0/87                 | 0/13 | Social psychology        |
| 0/000 | 0.80                 | 0/20 | Psychology of motivation |
| 0/035 | 1                    | 0    | Cognitive psychology     |
| 0/007 | 0/87                 | 0/13 | organizational           |
| 0/000 | 0/80                 | 0/13 | individual               |
| 0/035 | 0.80                 | 0/20 | Management               |
| 0/000 | 1                    | 0    | Concepts                 |
| 0/035 | 0.80                 | 0/20 | The central category     |
| 0/035 | 0.80                 | 0/20 | Skills                   |
| 0/035 | 0.80                 | 0/20 | a group                  |

As can be seen, the value of the goodness of fit index shows an above average general fit for the structural model because it is equal to 0.630; that is, the internal model has enough power to test the hypotheses, and the test results can be considered statistically 100% reliable.

Also, the R2 criterion or coefficient of determination shows the effect that exogenous variables have on an endogenous variable; this criterion is calculated only for endogenous structures, and in the case of exogenous structures, its value is equal to zero. The higher the coefficient of determination of a model, the better the fit of the

model. Three values of 0.19, 0.33 and 0.67 have been introduced as criteria for weak, medium and strong values.

The direct impact value of the variable related to the strategy including behavioral management accounting principles on individual, organizational and society outcomes is 0.040, 0.119 and 0.046 respectively, and the t value of this coefficient is 20.497, 3.155 and 18.040 respectively, which is more than 1.96. Therefore, it can be said that the hypothesis of the research based on strategies' paths have an effect on the results, is confirmed

## **Conclusions**

Management accounting as an information center has an impact on various behavioral factors and various behavioral structures. Behavioral factors of management accounting as information providers of this center and managers as major users of information are important.

The results confirm that risk assessment, information and communication, control activities, internal control environment, supervision and monitoring, as one of the key factors, play a very effective role in the establishment and successful implementation of behavioral management accounting. Therefore, it is suggested to pay more attention to these factors at the high organizational levels of the related organizations and be bound to use behavioral management accounting

Finally, it is suggested that considering that the phenomenon of behavioral management accounting is a new topic in management accounting, future researchers can investigate and compare this phenomenon in all industries. It is suggested that similar researches be carried out in the field of behavioral management accounting, especially in the field of other factors affecting them, so that possible problems and challenges can be investigated in detail and in depth.

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