

The Role of Managerial Accounting Information Affecting Balanced Scorecard Effectiveness

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Abstract: - Business organization management for competitive achievement under the changing situations today has to rely on the executives' competence. However, the crucial factor is not only competence but also an accurate and reliable managerial instrument. Therefore, Managerial Accounting Information is taken into consideration since it is an instrument that enhances executives to plan, control, and make a decision accurately. Hence, this research emphasizes studying the role of Managerial Accounting Information and other factors affecting the balanced scorecard effectiveness. The study uses a quantitative method for data collection derived from the executives' group managing the residential business. The samples were 109 executives. The instrument used was a questionnaire. The data analysis was Structural Equation Modeling (SEM). The research result revealed that other factors involved have to pass the use of Managerial Accounting Information. It helps lead to balanced scorecard effectiveness well. The significance rearrangement is as follows: Corporate Strategy (CO), Job-Relevant Information (JRI), and Executive Features (EF). These results indicate that Managerial Accounting Information takes a crucial role in being used as an instrument to achieve the effectiveness of organizational management. However, if any organization realizes the significance of such factors, it can use the Managerial Accounting Information for operating efficiently and develop the organization to achieve the sustainability of competitive achievement.

Key-Words: - Managerial Accounting Information, Corporate Strategy, Job-Relevant Information, Executive Features, Balanced Scorecard Effectiveness

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1 Introduction

The situation of the world economy today tends to slow down broadly due to the Coronavirus Pandemic. There are infected people high up to 55.3 million people, [1]. The public organizations of each

country have to issue various measures of prevention. One of them is the lockdown measure. This measure has damaged the economic system numerously. According to the analysis result of the economists, the lockdown measure affects the global economy at a minimum of 2.4% of the Gross

Domestic Product (GDP), or 86.6 trillion dollars in 2019, [2]. The world population has to encounter poor conditions up to 70-100 million people, [3], because of numerous businesses closure. In Thailand, the economic system is affected by the Gross Domestic Product reduced by 5%, [4], and the business sector closed down to 3,876 corporates during the first four months of 2020. The closure of businesses affects the labor sector for 14.5 million people, [5]. From the situations mentioned above, the economy has been influenced severely. Hence, business executives are considered knowledgeable persons in management. Furthermore, they have the authority of decision-making, based on their reliability, to bring their corporates to survive in any situation. However, only the competence of the executives is still insufficient. It is necessary to rely on various strategies as an instrument for doing the plan, controlling, and evaluating. Such an effective instrument selected is called Managerial Accounting Information, crucial for management, supervision, and characteristics. It is concerned with useful accounting information, concordant with the needs of authorities, who are authorized to decide on the organization, [6]. Researchers have tried to apply and improve managerial accounting to be more contemporary to keep up with the changing situations today, [7], [8]. To use information efficiently, other involved factors are essential. It is considered from the research result indicates that when executives use the correct and complete Job-Relevant Information as an instrument to support the use of Managerial Accounting Information, it will directly affect the effectiveness of management well, [9], [10]. Besides, such Managerial Accounting Information should be linked with the Corporate Strategy to increase the operation result better, [11], [12]. Moreover, the discovery of, [13], revealed that Executive Features and Corporate Strategy affect the need of using Managerial Accounting Information that enhances financial effectiveness. Such research issue covers Job-Relevant Information and Corporate Strategy. It is an issue under the Contingency Theory according to the concept of, [14], also Executive Features, which covers the test of relationship with several variables of the Managerial Accounting Information, or to develop the test about factors affecting the application of Managerial Accounting Information, [12]. Hence, this research is the study of factors involved with the application of Managerial Accounting Information under the Contingency Theory. Besides, it focuses on the confirmation of the balanced scorecard effectiveness of the organization called the configuration, [8]. The

research in such form still has quite a few. This issue includes how the study of roles on the Managerial Accounting Information affects the Balanced Scorecard Effectiveness, and what factors push up the executives to use Managerial Accounting Information with having the Balanced Scorecard Effectiveness of the organization, to bring about executives' vocational use or application, which helps support the business to reach the sustainability of competitive achievement and survival, in the rapidly changing situations.

2 Literature Review

In, [15], the author emphasizes financial and non-financial measurement. It depends on the principle of Balanced Scorecard Effectiveness (BSC). In, [16], the authors found that satisfaction with performance and the administrators' perception has a positive relationship with the operational measure and Corporate Strategy. In, [17], the authors also found that Executive Features in terms of motivation affect the strategy formulation that leads to Balanced Scorecard Effectiveness. It indicates that the management system should be obtained in the future to effect improvement, especially the financial motivation. Furthermore, in, [18], the authors found that the Seniority of the executives has a relationship with the effectiveness of strategic performance. Moreover, [19], viewed that the quality of executives has a good effect on the strategy formulation to construct the secure performance result in the organization's growth stage. In, [20], the authors also revealed that the executives' intention affects the strategies which acquire efficient accounting availability. Hence, Hypothesis 1 can be inferred as Executive Features Affect Corporate Strategy. According to, [21], Job-Relevant Information is usually useful for executives. If the uncertainty situations of the work are low, the executives will not consider the perception level of job-relevant Information more will relate to the loss of management result. The executive accountants will benefit from the analysis of business strategy by using the related and comprehensive information which is various in the organization to measure the effectiveness. Such related information will lead to the strategy formulation for reaching a great decision, [22]. Besides, when the executives use the correct Job-Relevant Information as a tool to support the strategy formulation of the Managerial Accounting Information use, it will affect the management effectiveness well, [9]. Therefore, Hypothesis 2 can

be inferred as Job-Relevant Information Affects Corporate Strategy.

In, [8], the authors support the strategic proposal and alternative structures associated with the effectiveness level of the organization's performance that the organization's financial efficiency and strategic management affect the executives' perceptions and then lead to better administration for their organizations, [23]. The corporate strategy influences the use of strategic management accounting well, [24]. It also associates with the result of the organizations' performance, [25]. Moreover, the plan and application are regarded as a performance strategy that has a positive relationship with the Balanced Scorecard Effectiveness, [26]. And if there is a proper connection of the Corporate Strategy, it will affect the balanced scorecard indicator, [27], [28], [29]. Also, [19], found that the strategy that will make the organizations famous can bring higher financial efficiency. Besides, [30], revealed that it is clear that the huge structures or sizes of the organization are regarded as a strategy that affects the quality of accounting information systems in the organization. In, [31], [32], the authors identified that suitable strategies influence the success of managerial accounting performance. In, [33], the authors viewed that the policy system or organization strategy impacts the performance result. Moreover, in, [34], the author found that strategic management accounting affects the effectiveness of organizations' performance in service sectors. Hence, Hypothesis 3 and 4 can be inferred as Corporate Strategy affects Managerial Accounting Information, and Corporate Strategy affects Balanced Scorecard Effectiveness.

Concerning, [35], there is sufficient confirmation about the roles of using the information on the management accounting system to enhance the corporates' performance effectiveness. In, [36], the authors discuss the use of Managerial Accounting Information by the executives, which will affect the efficiency of organization management well. According to, [37], using Managerial Accounting Information in production environments that comprise modern facilities in the organization can improve management effectiveness, [8], [38]. While in, [13], the author found that for the evaluation of management using Managerial Accounting Information of industrial or business executives, although there has been the discovery and development of various techniques to support management, it still has a gap between business sectors and government sectors that may not meet the perfectness. It is because the government sectors might have the provision and regulations. Thus, it

makes the business sectors have to adjust various information for decision-making. Besides, the accounting officers observe that there is a complication in the process and management competence. Moreover, this includes the persons who determine the policies or the executives. These are quite complicated according to the changing situations, [22].

In, [20], the authors indicated that accounting and financial regulations had a relationship with the organizations' financial performance results. Whereas, [31], [32], revealed that if an organization changed its accounting regulations to keep up with the current situation, it would give a positive effect on the organization's performance results. Therefore, Hypothesis 5 can be inferred as Managerial Accounting Information affects Balanced Scorecard Effectiveness.

The research framework can be shown in Figure 1 as follows:

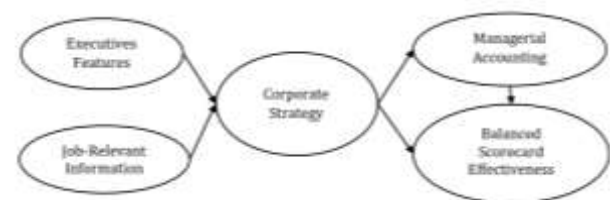


Fig. 1: Research Framework

3 Research Methodology

This study was carried out by using Quantitative Methods. The population was the executives of residential businesses in the three southern border provinces of Thailand, which consists of 17 businesses in Pattani provinces, 48 businesses in Yala provinces, and 67 businesses in Narathiwat provinces, a total of 132 businesses, [39]. The instrument was a questionnaire. There were 109 questionnaires of the samples returned or equaled 82.58% of the target group. The questionnaire is divided into 7 parts as follows: Part 1) the question items about the Job-Relevant Information, [40], [41], Part 2) the question items about the Executive Features, [42], Part 3) the question items about the Corporate Strategy, [43], Part 4) the question items about the Managerial Accounting Information, [12], Part 5) the question items about the Balanced Scorecard Effectiveness, [44], Part 6) the question items about the general information of the responders, and Part 7) the question items about the general information about the residential business. Part 1-5 is in the form of 5 levels Rating Scale, (5) means strongly agreed, (4) means much agreed, (3)

means moderately agreed, (2) means a bit agreed, (1) means disagreed. Parts 6-7 are in the form of a Check List, investigated their content validity by three experts. The question items which had the Index of Item Objective Congruence (IOC) from 0.6 up were selected. Then the questionnaire was tried out with 30 executives but not the same persons of the sample group. After that, the questionnaire found the Reliability and Cronbach's Alpha Coefficient. For the Reliability of the question items of Part 1-5, all reliabilities equaled 0.89, which is higher than 0.7, [45]. The data were analyzed by using the Structural Equation Model.

4 Research Results

For the investigation of consonance on the Casual Factors Model affecting the Balanced Scorecard Effectiveness (after adjusting the model), it was found that the statistic value of the Chi-Square of the model equaled 141.59 (p-value = 0.07). The Index of Normed Chi-Square (χ^2/df) equaled 1.20. The Standard Root Mean Square Residual (SRMR) equaled 0.08, the Root Mean Square of Approximation (RMSEA) equaled 0.04, and the Comparative Fit Index (CFI) equaled 0.99. All of the Indexes passed the criteria of evaluation on the consonance. The overall consideration result found that the Casual Factors Model affecting the Balanced Scorecard Effectiveness was concordant with the empirical data, and the Direct Effect (EF), Indirect Effect (IE), and Coefficient of Determination for the Model. As shown in Figure 2.

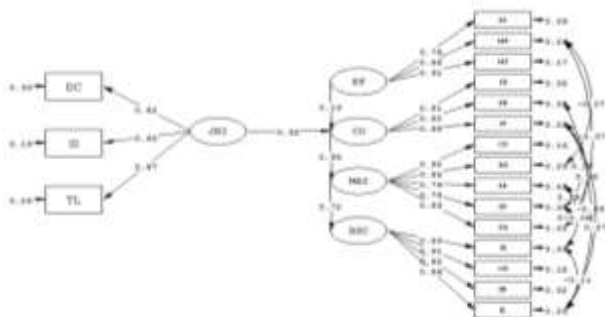


Fig. 2: The Casual Factors Model Affecting the Balanced Scorecard Effectiveness

Chi-Square = 141.59, df = 118, p-value = 0.07, RMSEA = 0.04

(JRI= Job-Relevant Information, DC= Data Clear, SI = Data Enough, TL= TimeLine, EF= Executive Factures, PS= Personality, ME= Morality and Ethics, MS = Ability, CO = Corporate strategy, FE= Focus on Expertise, FB= Focus on Business Distribution, ST= Stability, MAI= Managerial

Accounting Information, CS= Cost System, BU=Budgeting, PE= Performance Evaluation, ID= Information for Decision-Making, SA= Strategic Analysis, BSC= Balanced Scorecard, FI= Finance, CU= Customer, IN= Internal Process, IL= Learning and Growth)

Table 1. Direct Effect (DE), Indirect Effect (IE), Total Effect (TE), and Coefficient of Determination (R²) of the Casual Factors Model affecting the Balanced Scorecard Effectiveness

DV	CO			MAI			BSC		
	DE	IE	TE	DE	IE	TE	DE	IE	TE
JRI	0.92** (0.09)	-	0.92** (0.09)	-	0.87** (0.09)	0.87** (0.09)	-	0.63** (0.12)	0.63** (0.12)
EF	0.13* (0.07)	-	0.13* (0.07)	-	0.12* (0.08)	0.12* (0.08)	-	0.09* (0.07)	0.09* (0.07)
CO	-	-	-	0.95 (0.10)	0.95** (0.10)	0.95** (0.10)	-	0.68** (0.13)	0.68** (0.13)
MAI	-	-	-	-	-	-	0.72** (0.10)	-	0.72** (0.10)
R ²	0.86			0.91			0.52		

Note. * represents the significance at 0.05 level, ** represents the significance at 0.01 level, and the value appearing in () is the Standard Error.

From the results of Table 1, it was found that when considering the size effect within the Casual Factors Model affecting the Balanced Scorecard Effectiveness (BSC), it revealed that the factor which overall affected the Balanced Scorecard Effectiveness (BSC) the most included Managerial Accounting Information (MAI). Secondly, it was the Corporate Strategy (CO) and Job-Relevant Information (JRI). The effect size equaled 0.72, 0.68, and 0.63, respectively. and the statistical significance was at.01. Whereas the Executive Features (EF) overall affected the Balanced Scorecard Effectiveness (BSC) the least, with the effect size equaled 0.09, and the statistical significance at 0.05 level. When considering the Direct Effect, there was only the Managerial Accounting Information (MAI) that directly affected the Balanced Scorecard Effectiveness (BSC), with the effect size equaled 0.72, and the statistical significance at.01 level.

When considering the Indirect Effect, the factors which indirectly affected the Balanced Scorecard Effectiveness (BSC) the most were the Corporate Strategy (CO), and secondly was Job-Relevant Information (JRI). The effect size equaled 0.68 and 0.63, respectively. And the statistical significance was at 0.01. While the Executive Features (EF) affected the indirect effect toward the Balanced Scorecard Effectiveness (BSC) the least, with the effect size equaled 0.09, and the statistical significance at.05. Furthermore when considering

the Coefficient of Determination (R^2), it identified that the Managerial Accounting Information (MAI), Corporate Strategy (CO), Job-Relevant Information (JRI), and Executive Features (EF) could mutually describe the variance or predict the Balanced Scorecard Effectiveness (BSC) at 52%.

5 Discussion

Regarding the Managerial Accounting Information affecting Balanced Scorecard Effectiveness, if the organization emphasizes Corporate Strategy and Job-Relevant Information, it will reach its full potential because both are considered crucial parts in every changing situation. For Job-Relevant Information, it will be the information that helps the executive determine the Corporate Strategy suitably with the organization in that situation the most. Furthermore, the Executive Features with full competency, visions, experiences, virtue, and ethics help promote the Managerial Accounting Information to be applied effectively through the suitable plan and decision. Hence, it will bring about performance effectiveness for the organization. It can be seen from the research result that accepts Hypothesis 1: Executive Features affect the Corporate Strategy. It is concordant with the research of, [16], which found that performance satisfaction or executive features had a relationship with corporate strategies. Moreover, Hypothesis 2: Job-Relevant Information Affects the Corporate Strategy; is concordant with the study of, [22], which revealed that executives benefit from the business analysis by using the information associated with various aspects to determine the strategies for reaching better decision-making. Hypothesis 3: Corporate Strategy Affects Managerial Accounting Information, is similar to the research of, [30], [31], [32], which viewed that the strategies and organization's structures affect the use of accounting information or the accounting procedures well. However, Hypothesis 4: Corporate Strategy Affects the Balanced Scorecard Effectiveness, which was not accepted. It is probably because the residential business executives view the corporate strategies that they cannot lead the organization to achieve performance effectiveness. Hence, it should have documents or Managerial Accounting Information to support the plan and decision more accurately. Furthermore, from the literature reviews, it might be because the previous studies focused on different areas such as Australia Continent, or the Middle East. Besides, different samples might affect the research result not

to be concordant as mentioned, [27], [33], [34], [46], [47].

6 Conclusion

From the roles of Managerial Accounting Information affecting the Balanced Scorecard Effectiveness, they consist of other associated factors under the Contingency Theory, which supports the effective use of Managerial Accounting Information for the organization's operation. Managerial Accounting Information has a crucial role in organization management for achieving survival in such changing situations. Furthermore, it will be great when there is an adjustment in the procedures of accounting to be concordant with the changing situations of today.

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