

## عنوان مقاله:

Metacognition and Decision Making in Management Accounting Students

## محل انتشار:

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## خلاصه مقاله:

Competitive and skilled management accountants are needed for the companies' survival in an ever-changing world and also a world without borders. Therefore, the problem is what components in a decision maker brings out the best decision. Since learning is continuous and continuous learning is essential in an ever changing world in order for the company to survive. The aim of this study is to determine the effect of metacognition on management accounting students' decision. To reach this aim ۸۳ graduate students of Islamic Azad University of Tehran have been studied in ۲۰۱۷ using three questionnaires. Path analysis and factor analysis have been conducted simultaneously in PLS software. The results show that the correlation between metacognition and management accounting students' decision (what it is) is negative. And also the relationship between metacognition and management accounting students' decision in practice (what it should be) is negative. The study concludes that although metacognitions' aim is to bring out competitive learners, it does not necessarily make innovative decision-makers. Also centralized management in low-privatized countries could affect innovation in decision making

## کلمات کلیدی:

Metacognition, management accounting, Decision making, what it is, what it should be

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1327698>

