

عنوان مقاله:

The impact of management accounting systems on development of intellectual capital dimensions by emphasis on business intelligence in Iran capital market

محل انتشار:

مجله بین المللی مالی و حسابداری مدیریت، دوره 7، شماره 26 (سال: 1401)

تعداد صفحات اصل مقاله: 12

نویسندگان:

Hamid Reza Sarkhani Ganji - *Department of Accounting, Kish International branch, Islamic Azad University, Kish Island, Iran*

Ali Najafi-Moghadam - *Department of Accounting, South Tehran Branch, Islamic Azad University, Tehran, Iran*

,Fatemeh Sarraf - *Department of Accounting, South Tehran Branch, Islamic Azad University, Tehran, Iran*

خلاصه مقاله:

In recent years, several attempts have been made to position management accounting systems (MAS) on development of intellectual capital (IC) and the use of Business Intelligence (BI) and Business Analytics for supporting decision-making is widespread in the world, hence Business Intelligence has effect on relationship between management accounting systems with intellectual capital dimensions. The purpose of this research is the survey of impact of management accounting systems on development of intellectual capital dimensions by emphasis on intelligence business in Iran capital market. This research is practical and descriptive-correlation and case study that did in Iran capital market in ۲۰۱۹. To do this research a sample was chosen which includes ۳۷۶ firms of the listed firms in Tehran Stock Exchange. In this research two hypothesis were set forth. After completing the research and doing descriptive and (Linear Multiple regression) inferential statistic's tests, the research hypothesizes were proved. Finding show that there is relationship between management accounting systems with development of intellectual capital dimensions and business intelligent had impact on these relationships. It is better that Managers use management .accounting systems and Business Intelligence together in order to development of intellectual capital

کلمات کلیدی:

management accounting systems, intellectual capital dimensions, business intelligence

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1410051>

