

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, the Managerial Accounting Information is taken into consideration since it is an instrument that enhances the executives to do the 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 the 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 organization 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.

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

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