

The effect of accounting culture of performance management in companies listed in Tehran Stock Exchange

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Abstract

Organizational culture, beliefs and expectations, which are developing norms and the choice of tools used in managing organizations AFFECT. All the tools used in the different parts of an organization to monitor, upgrade and innovation to an organizational culture are affected. Factors affecting the management accounting function and its innovations, cultural factors. Especially the culture of innovation. Therefore, in this study, the effect of accounting culture of performance management in companies listed on the stock exchange has been discussed. Production and compliance management decisions variables in relation to its type, compliance management decisions in The structure and consistency between price and value is the administrator's decision regarding production strategy. This dissertation is a descriptive and analytical survey was conducted correlational. Statistical research, financial managers of manufacturing companies listed in Tehran Stock Exchange and teachers expert in the field of management accounting important loss The number of samples of this research was to 169 people, which are then collected information via a questionnaire developed by the researchers, Excel and SPSS software data to help The tables were descriptive and analytical analysis. The results of variable accounting culture production The structure of production and strategy was obtained show that between these variables and performance management there Tasyr-Mnadary.

Keywords: culture, accounting, performance management, production, pricing structure and production strategy

Introduction

A variety of subjects and expansion of the scope and content of accounting increased as a result of the separation of accounting issues And the development of various branches of accounting such as financial accounting, cost accounting, management accounting, etc. have followed. It was raised to management accounting industry, but after the start of the twentieth century was the development of After this branch of accounting can be compared to other branches of accounting, as the newer (Fazel Yazdi,2011).

Accounting, interdisciplinary and according to its classification in the humanities, the possibility of analyzing all its aspects, Regardless of the value that represents human behavior and individual and community there. At the heart of all societies and inclusive environment that values and ideals of society, culture as expressive language, assertions of a lot to say.

Accounting, human activity is influenced by perceptions, interpretations and judgments related to the application of accounting concepts and standards used. According to the human element boys accounting and environmental factors, particularly culture, influenced behalf (Perera,2010), According to Salter Dvpynk and culture by the norms and values that govern the system of accounting, accounting procedures affect the (doping and Salter 1995). There are various cultural groups in the world of accountancy lead to different perceptions and judgments about relationships and accounting concepts will be. Cultural relativity of accounting, uniformed, judgment, interpretation and application of accounting and auditing standards will affect the (Blkvyy, 1995), Dvpynk and Tsakvmys believe that even if the adoption of uniform standards by various groups due to cultural differences accountants different groups, Accounting and auditing standards will be applied and interpreted in different ways. Therefore, acquiring an understanding of how culture impacts interpretation, Perceptions and judgments accountants, to try to achieve reduction of real and practical diversity in accounting and auditing will help Rvyh-Hay.

With the development and evolution of the role of accounting has evolved to such accounting tasks and information provided by management accounting in particular plays an important role in decision-making, And prepared so that the information provided in financial accounting and cost by integrating specific tools and techniques for management decisions, prepared and used (Fazel Yazdi, 2011).

Also in the last two decades Pydakrdhand development of management accounting techniques. This technique could be based on the three-story categorized as: cost management, strategic management and management accounting in New organizations. These developments are under traditional management accounting changes. The most important of management accounting roles in this regard include the following items (the rear guide,2009).

Consistency between management decisions regarding the type and quantity of production.

Consistency between management decisions regarding the pricing structure and the amount of it.

Consistency between management decisions regarding production strategy.

It is believed that management accounting should be aware not only of the development of management accounting techniques but also socio-economic factors affecting these techniques acquire knowledge (the rear guide,2011).

In this study, the effect of accounting culture on management performance of listed companies in Tehran Stock Exchange will be discussed. In this regard, the following key questions arise:

The impact of culture on the performance of management accounting in listed companies on the Stock Exchange is to what extent?

The necessity and importance of conducting research

Globalization, technological advances, competitiveness and customer orientation, internationalization has led to the company's complex business environments and forms the world. It also created new investment opportunities that have delivered the order to seize the opportunity, investors need adequate information, reliable and relevant. This information mainly through information systems, accounting and financial reporting are provided. That these accounting systems and reporting their activities are largely a function of environmental accounting standards. And given the globalization debate, propose and implement the international accounting standards is going to be necessary. The standards in terms of cultural, political, economic and social examined and investigated. Are, because of the above factors, the information provided by the accounting information systems affected. And subsequently results. System-Ha the financial information used by different groups are affected.

Therefore, it is necessary, all factors in the development of accounting standards (International) should be considered. In this study, according to globalization in all areas of proposed cultural factors; Cultural factors that are the most important factors in identifying similarities and differences between different environments is in line with globalization, has been considered.

Therefore, it is essential that the role of culture in the development of accounting standards (International) examined the contract, Because the failure or success in applying international accounting standards on a global level requires the culture of international accounting standards. Achieving this requires carrying out joint researches in the field of structured Of Culture and accounting, which in turn depends on the pattern of research in this field, Therefore, it is essential to study and research in order to explain the design and presentation of such models of strategic and operational discussed the significance and necessity of this research is in its To design and introduce a conceptual model to evaluate the role of culture in the development of accounting standards, in order to provide strategic research model And co-operation in the field of culture and aimed accounting.

Therefore, in the present study is the effect of culture on corporate performance management accounting and management criteria for the proper handling of culture is considered. Mvrdthqyq has also been a culture of management accounting is required in order to trade in complex markets Business and stiff competition to survive and can be described as the most important tools for enterprise management, role play.

History Research

Fakhrabadi (1999), a treatise on the impact of cultural factors on Arzyabyhsabrsan of internal control and risk determination Kntlr for graduate degree The Department of Accounting Faculty of Economic and Administrative Sciences Ferdowsi University of Mashhad presented. The results show that accepted auditing standards, Require auditors to evaluate internal control structure and assess control risk in the audit process. The auditor should evaluate the internal control environment and control activities under the influence of cultural factors is obtained. In addition, CPAs, internal control systems in countries with high culture of individualism and low power distance culture Stronger than individualism culture of low and high power distance respectively. They assess control risk, control risk of collectivism culture higher than individualism culture were determined. They also believe that cultural factors such as the level of concern and anxiety of a community or organization affected by the uncertainty in the future, Reliance on

technology, religion and laws, the tendency of people to bold behavior, superiority, heroism, Dealing modest, humble, caring Zyf-Trha to evaluate and assess control risk control system do not work.

Fazel Yazdi (2011), the role of management accounting firms in the country according to economic conditions in the past two decades has effects. By moving toward privatization, competition, changes in patterns of production, corporate structure, the speed of technology development and introduction of world trade, Importance of management accounting in firms is very obvious. The study also examines the effect of implementing performance management accounting operating tools Drbvrs Exchange manufacturing companies listed in Tehran. This target weighting techniques By weight in the process of finding fuzzy hierarchical analysis and evaluation of criteria importance Management accounting techniques in terms of financial managers of the other objectives of this research. This research is a survey - correlation and By sending a questionnaire to two groups of academic experts in the field of management accounting and financial managers of manufacturing companies Drbvrs accepted in Tehran and then analyze the results was performed. This finding indicates that a significant and direct impact of corporate use From operational techniques of management accounting and performance indicators (rate of return on investment and return on equity) there.

Prayer (1999), the study examines the future of management accounting. One important result of this study was that management accountants must for the future, In terms of technical ability and professional competence and ethics in the provision of financial and non-financial information, prepare. Otherwise managers, of necessity, to others who have the ability in the field of information and updates, will be presented. In this case, the future of management accounting in terms of power and organizational improvement, heavily would be in danger, Vanan lose your place today.

Pilgrims and colleagues (2013), in the article appearing under the influence of organizational culture and the application of management accounting innovations Drbvrs securities of companies listed in Tehran which focused on the results achieved: Organizational culture, beliefs and expectations, which is developing norms and the choice of tools used in managing organizations My-Rvnd, AFFECT. All the tools used in the different parts of an organization to monitor, upgrade and innovation to an organizational culture are affected. Factors affecting the management accounting function and its innovations, cultural factors. Especially the culture of innovation. Therefore, in this study, organizational culture based on cultural dimensions model Mvzhn (1999) and its relation to the application of management accounting innovations Tehran Stock Exchange has been in business. Management accounting innovations to this study are: Activity-based costing, activity-based management, balanced scorecard, target costing, Standard costing, quality costing and kaizen costing and dimensions of organizational culture are: Supportive of trends, innovation, legality and Goal orientation. Based on the findings of the organizational culture of innovation accounting firms The management of these innovations are employed and those who have used less, there is a significant difference. The tendency of culture in groups Bkargyrndh Goal orientation support and management accounting innovations higher. Managers need to make your decisions Accurate and timely information. The information provided assumes responsibility for management accounting systems. According to the results, managers can do a cultural change in organizations Improves management accounting systems provide.

Trust and cooperation (2009), in the article appearing under the effects of organizational culture, participation in budgeting and accounting systems management on the performance of their managers Who achieved the following results: The results of the parameters on the key role of organizational culture, participation in budgeting and Management accounting systems that ultimately affect the performance of managers How to explain the impact of these factors on each My-Prdazd. The results indicating the influence of participation in budgeting, management accounting systems and performance

management And the impact of organizational culture on the effect. So that it can be concluded in communities or organizations with high power distance And pluralistic, engaging people in budgeting Even with proper management accounting information, Can not be successful because of managers' performance. But the positive effect of management accounting systems and performance of managers in individual organizations with low power distance there.

IMA America (2003) study examined the use of management accounting tools in American companies. Review their practices in four ways budgeting and evaluation, decision support practices, Control methods, analysis and planning procedures to measure and improve performance were classified. Based on the aforementioned research, quantitative methods, traditional costing And operational budgeting and planning tools most widely used of all methods is low. These tools are also barriers in small companies and large US was different. The main obstacle tools of management accounting in small firms, specific activities in American corporate organization and management committee of the organization.

Ramkahng University International Research Institute of Thailand in 2009 in connection with the organizational culture and innovation management accounting research is done. Mzkvrkh study, the effects of organizational culture within the area is management accounting model used Mvzhn Vbrtbq findings that the companies listed on the Stock Exchange of Thailand (SET) paid a significant relationship Among the various organizational cultures and the use of management accounting innovations there.

Chvngr Whistle (2009) in an article entitled "Organizational culture and the application of management accounting innovations in Thailand" The impact of organizational culture and the application of management accounting innovations to be examined. Accounting innovations that were considered in this paper include activity-based costing, activity-based management, Scorecards and costing goal. Results showed that in general, Companies using significant differences in organizational culture Of these innovations and companies that do not use these innovations There is, however, firms with higher sensitivity Flexible to reflect the cultural issues or values or a desire for innovation, Higher potential for application management accounting innovations of the show.

Flga (2010) in the article appearing as national accounting culture and identify Andvkhth-Ha: applying the precautionary principle, which focused achieved the following results: The results showed that companies that are conservative in the country for meaningful, A higher level of uncertainty to the obligations assumed and The management are doing their riches.

Kun, (2011), today's business environment of fierce competition by innovation, Management positions are supported, of course. As a result of innovation management accounting system is a crucial necessity In the management of modern organizations. Management accounting innovations can be recognized as a general principle and practice. Thus, the company gives to the creative process as an innovator and driver of an idea, selection, dissemination, the inference and projection.

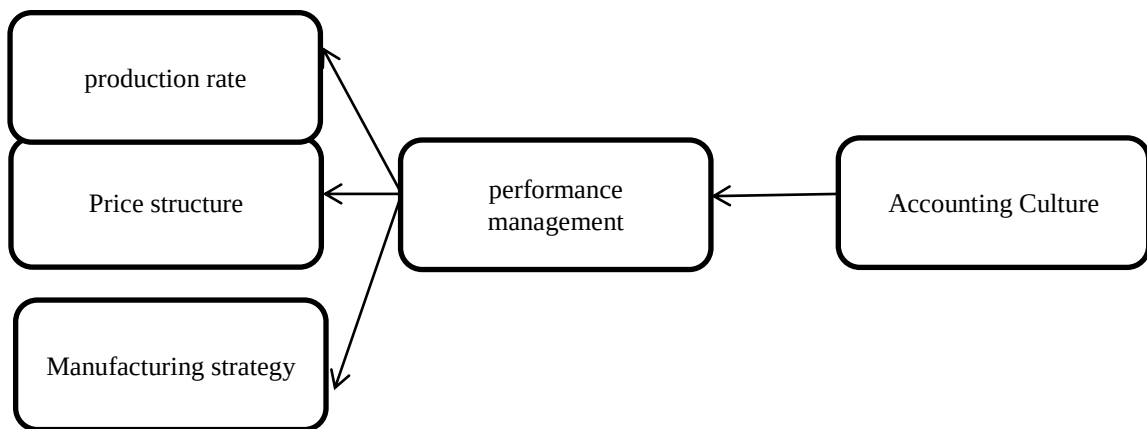


Figure 1. Conceptual Model Research

original hypothesis:

Accounting culture of performance management in listed companies on Tehran Stock Exchange there is a significant impact.

Subsidiary hypothesis :

1.1 Accounting culture of compliance management decisions regarding the type and amount of the listed companies in Tehran Stock Exchange there is a significant impact.

1.2 Accounting culture of compliance management decisions regarding its pricing structure and there is a significant impact listed companies in Tehran Stock Exchange.

1.3 Accounting culture of compliance among managers regarding production strategy decisions in listed companies on Tehran Stock Exchange there is a significant impact.

research method

The researcher after clarification of this study should seek to identify and select methods of research. This means that it is necessary to determine what procedures and a better, more accurate, easier to achieve Vsytr Or hypothesis answered questions raised in the study to help. The study included a survey-correlation and applied research is taken into account.

"Community" refers to a group of people that have a common feature that distinguishes them from other groups (Danaifar et al.,2008).

The study population is made up of a total of 300 are:

1. The population of university experts in the field of management accounting
2. The population of manufacturing firms listed in the Tehran Stock Exchange

The sample of the population between the financial managers of manufacturing firms on the list of exchange published by the Tehran Stock Exchange At the beginning of 2015 and the sample selected from among Professors of Accounting Experts, which has the necessary expertise in the field of management accounting, the According to the statistical sample of 169 persons Morgan based on a simple random sample is selected. In this study, a questionnaire has been used. The face validity of the questionnaire based on the opinions of several university professors in management and human resource management was confirmed Cronbach's alpha reliability coefficient and its reliability was calculated according to the following table The reliability is high. (Reliability coefficients are shown in Table A).

Table 1: The reliability of the questionnaire used in the study

Results Cronbach's alpha	Variables	The entire questionnaire
0/826	production rate	
0/874	Price structure	
0/758	Manufacturing strategy	
0/848	The entire questionnaire	

In this study, descriptive statistics to determine measures of central tendency and structural equation modeling was used to test the hypotheses. Data analysis was performed using spss software version 21.

Research findings

Table2. properties Staff

Level of Education			Age				Sex		titles
PHD	MA	Associate and Bachelor	51 and above	50-41	40-31	30 Under	women	man	Indices
35	94	40	20	85	50	14	27	142	Number
%21	%55	%24	%12	%50	%30	%8	%16	%84	Percent
169			169				169		Total

They are due to table the male is the most frequent and the most frequently related to education level Fvq-Lysans They are also observed between the ages of 41-50 is the most frequent age-related.

Reviews and test hypotheses.

So in general, it can be concluded that the main hypothesis and its three sub-hypothesis was not rejected, Bhhartydygr, the culture of each of the variables related to accounting and performance management; Performance management in companies listed on the Stock Exchange for an ideal financial decisions will increase.

Table 3: results of the regression analysis on the variables (impact on the performance of management accounting culture

Regression coefficients			F and the probability of it	The coefficient of determination R2	Predictive variable	The criterion variable
The significance level	T	The amount of beta				
P </05	10/44	%59/2	P <0/001 f = 169	%59/5	Performance Management	Accounting Culture
P </05	9/55	%62/3	P <0/001 f = 160	%45/6	production rate	
P </05	8/36	%55/8	P <0/001 f = 155	%48/3	Production structure	
P </05	8/52	%52/2	P <0/001 f = 159	%50/2	Manufacturing strategy	

According to the results of the regression phase can be seen in Table 3 Management and its functional components of the production, structure of production and Manufacturing strategy with accounting culture have a significant effect. According to the analytical results table specified above The variables that most influence management performance by 5/59%, manufacturing strategy 2/50%, The structure of production 3/48% and at the end of the production 6/45% accounted for (05 /> P).

All three variables produce the same effect, the structure of production and manufacturing strategy positively on the performance of management in companies listed on the stock exchange will have an impact.

Table: multiple correlation coefficient calculation simultaneous effect of culture on management performance variables method (stepwise)

The regression coefficient beta			F ratio and the probability P	The coefficient of determination rs	Multiple correlation MR	Predictive variable	The criterion variable
3	2	1					
		50 /3 B= % 10/08 T= =0/001 P	=0/001 P 111/367 f =	0/61/8	0/60/9	production rate	Performance Management
	43 /1 B= % T=6/44 =0/001 P	58 /3 B= % T=10 =0/001 P	=0/001 P 116/367 f =	0/60/3	0/59/8	Production structure	
30 /1 B= % T=4/21 =0/001 P	35 /9 B= % T=5/11 =0/001 P	62 /1 B= % T=7/21 =0/001 P	<0/001 P 109/303 f =	0/53/1	0/51/1	Manufacturing strategy	

As is shown in Table 4, according to the results of the regression analysis stage, Multivariate linear correlation coefficient for the combined accounting culture (production, structure and strategy) Management performance is significant. This means that 3/50% of management functions related to the production, 8/58% At the same time the effect of the structure of production, 1/62% related to manufacturing strategy is the same effect. So the impact of accounting culture and the simultaneous effect of three factors of production, the structure of production and Strategy management performance in companies listed on the stock exchange there is a significant impact (05 /> P).

Conclusion

According to international accounting standards and the Hmahng-Sazy The role of culture in the development of accounting standards and the standards dating in United States The development and Hmahng-Sazy accounting standards at the international level is indispensable role; , Be sure to place of culture in the development of the accounting Astandard-Hay study more and be more integrated. When this issue in a holistic approach prevents investigated, coherent structure and scientific content will follow.

The results of Tables 2 and 3 show the culture and practice of management accounting in listed companies on Tehran Stock Exchange there is a significant impact. So it can be concluded that in general accounting values of cultural values extracted wishes. And on the basis of a country's cultural values such as accounting decisions affect the willingness of management to smooth earnings. The results of this study are consistent with the results of research carried out in this field. Chvnggr Whistle (2009) in an article entitled "Organizational culture and the application of management accounting innovations in Thailand, , Flga (2010) in the article appearing as the culture of financial accounting and identify accumulations: Apply the principle of precaution, Darabi et al (2010), In the article appearing under the influence of culture on accountants' understanding of accounting concepts used in international Financial Reporting Standards Prayer (1999), In future research, management accounting, is consistent. Based on the results of their research and analysis, recommendations are presented as follows:

1. It is recommended that managers of commercial and non-commercial use of accounting information and other financial information Management Accounting primarily to meet the needs of internal management so managers can determine their own production Myzat.
2. It is recommended that, given that corporate culture for Jm-Grayy or individualism, masculinity or matriarchy, Long distance power with low power distance, uncertainty severe getaway Or poor getaway from unknown in the management decisions regarding the structure of prices And it has a considerable impact on the cost structure and the policy should be applied to that balance come into existence.
- 3- recommended due to accounting culture in companies listed on the Stock Exchange can Strategy of production using Jm-Grayy culture turned into a very good strategy.

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