

Evaluation the relationship between competition and management accounting systems change and performance of companies

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ABSTRACT: World trading and increase in complexity of commerce along with substantial advance in technology caused development of methods and techniques of management accounting on one hand with trend of growth and increasing importance of those techniques, their performance evaluation have been considers this research has been carried out and measurement samples with 120 questionnaires from accounting managers and experts in production companies accepted in Tehran stock exchange valuable papers and also the service companies of 3 food, health and make up and dress companies. This research is an applied research from aim point of views from research point of view; its combination is analytical – descriptive. By using correlation and regression method, the research assumptions were tested. The result showed that between competition and management accounting change in most effective factors. There are significant relationships. Also, between company operation with competition and management accounting change, a linear relationship exists.

Keywords: Management accounting system, Competition, Operation indicator.

INTRODUCTION

The Globalization and increasing complexity of business with the progress in technology have led to the development of accounting methods and techniques. Recently, due to the growth and increasing importance of these techniques, the evaluation of their performance is also taken into more consideration.

- 1- Intensity of competition increased acceptable profit.
- 2- Intensity of competition will increase the diversity of the market.
- 3- Intensity of competition increased the quality of products in marketing.
- 4- Changing in accounting system increased performance and effectiveness of costing.

The main reason for the failure of manufacturing and service companies could be their lack of competitiveness. As to identifying the lack of competitiveness roots and the factors affecting the competitiveness of these companies, it can be offered a good strategy to increase the competitiveness of active companies in the country's business. Management accounting could be defined as a process of identifying, measuring, collecting, analyzing, planning, collaboration and communication of financial information, management and planning, assess and control the operations of the organization so today it has significant role in achieving the goals and in firms leading (31). Hyslova and Hezhak (2006), suggested that, the environmental management accounting system, as a system based on science and environmental accounting to minimize overall costs and reduce environmental impacts of activities, products and services can be studied.

They knew this type of accounting as an innovation which as used as an important tool in minimizing overall and environmental costs and reduce environmental impact on services, products, activities, prices and incomes.

Non-financial performance indicators of information provided by the management accounting information system (MAIS) were consisting of: timely delivery of goods, customer complaint, product take back, customer satisfaction,

quality of products, need for new products, the ability to change product specifications, product life cycle, defective products, losses resulting from waste materials, reaction and participation of the people in production, time to apply the new changes and duration time to change the old procedure (12).

The companies running new methods of production to maintain their competitive advantage. Many of these new methods require technical changes in factory. Some technical changes are related to new methods of production, such as: Just in Time Production (JIT), Material Requirements Planning (MRP), Manufacturing Resource Planning (MRP II), Total Quality Management (TQM), Improvement Manufacturing Technology (IMT), Computer Integrated Manufacturing (CAM), (3).

Information of directors prepared from the management accounting system for monitoring, can help organizations succeed in a competitive and increase the value added of the company against the competitors. Change and development of management accounting and control systems in order to focus on value-added activities of competitors is essential (2). Managers' understandings have a benefit effect on application of management accounting control methods and the subsequent has impacts on the organization performance (5).

There are two basic factors for the design of management accounting system.

1- Financial records can be used as database for management accounting.

2- Database management accounting use as dependent system. According to the results of Barbara , (2011) the integrated management accounting techniques are effective as a mediator influence on control system.

Also, the financial statements have benefit role on management accounting. There is a great distance between financial accounting and management accounting in the academic educations.

In order to designing the Performance Measurement System (PMS) two dimensions is required for evaluation. First is, the use of integrated measures related to the four perspectives of balanced scorecard. Second is development stage of PMS. The results show that, there are positive relation between development stage of PMS, competition intensity and the performance of the companies and using of integrated actions is depend on performance of organization (7).

Due to the competitive nature of the strategic management accounting systems and the ability of these systems to the traditional system of management accounting in providing competitive information companies' performance will improve and achieves the competitive advantage and strategic goals of the business through selective policies and facilitate operational processes are very critical. But the relationship between participation in strategic management accounting system and companies performance as a result of macroeconomic cultural variables factors ruler over on the decision-making process in the business environment always is discussed (23).

Margaret (2005) suggested that, factors such as experience, education and professional certifications in management accounting are involved in application of management accounting tools.

Competitiveness means is the ability to the organization for survival in the business environment and the protection of assets, capital obtaining and measurement of jobs in the future (1). Close competition between companies and businesses and resource constraints and inefficient traditional methods of accounting make managers to use for further profit in business with the help of other management accounting techniques in new approaches to management accounting and control plan to increase profits and reduce costs based on their knowledge (32).

In examining the status of customer satisfaction, its constituent elements and benefits of customer satisfaction in an organization its impact on customer loyalty, sales market share, profitability, marketing cost and attract new customers and its impact in competitive advantage of organization and developing a sense in customer that the organization with its efforts are to develop the increasing of satisfaction of customers will be cause of sustainable competitive advantage for this organization (11).

There is a relationship between intensity of market competition and business unit performance. The management accounting system acts as a moderating factor.

A study based on data from the 61 managers of business units and through personal interviews was conducted. The results indicated that, companies which used suitable accounting management data had a higher performance (25). Also between competition and There is a positive relationship between competition and demand for accounting information (18).

The organization will be Successful and efficient that in addition to coordinating the development of modern society could be able to predict the future changes and variations and led these variations to use in favorable changes for better future. Thus, the organizations needs to innovation for creation of competitive advantages (24).

Zahirul Hoque (2011) for devolution and change management accounting systems on companies' performance used method of likely direction standard model. So they suggested that, these changes will improve organizational performance. Due to the low number of cases investigated, any generalization of the results to manufactories without the necessary precautions does not operate.

Performance of company as perceptual is evaluated which is an optional choice among of researchers. In present study the competition and accounting system change on company performance was evaluated as perceptual.

MATERIALS AND METHODS

This research is a kind of experimental research from the spatial point of view, because research data was gathered by statistical samples and using questioners. This experimental research is classified in quantitative and qualitative researches because, it focuses on prominent companies in Tehran province and described research variables and relationships between them in determined framework. Research community includes financial managers and accounting experts in major manufacturing companies (operating in the Tehran stock exchange) and other companies in services sector includes food, cosmetics, health and clothing. In this research, about 60 prominent companies in manufacturing and services sector (30 questionnaires in manufacturing sector and 30 questionnaires in services sector) were studied. Totally 120 questionnaires was completed for this research.

Because of descriptive method, the research samples gathering is randomly so, among financial managers and accounting experts, about 60 people is selected and questionnaires was completed. For hypothesis test, questionnaire include 43 questions (Likert spectrum) was gathered between financial managers and accounting experts. About 27 questions were in relation to variables in industry competition and some other questions in relation to the main contenders change, commodity diversity and the establishment of new companies in the industry as criteria for determining the intensity of competition were added. The second section in questionnaires included 16 questions as criteria for accounting management information for confrontation with competition. The questions were designed as Likert spectrum (From 1- very little until, 5- very extreme). By using regression and correlation test, relations between intensity of competition in market (the first 27 question) and use of accounting management information (the second 16 question) was assessed. For data analysis MS-EXCEL and SPSS softwares was used. In order to evaluate and compare between competition and accounting management the ANOVA and Duncan's test was used and also the regression and correlation analysis were used to determine the type of relationship and influencing factors.

In order to increase the validity of questionnaires, the comments of faculty members and management accounting experts was used. One the other hand, for assess the validity of data collection and analysis, Cronbach's alpha ($\alpha = 0.84$) was estimated. The research variables were considered as follows:

$$Y = f(x_1, x_2) \tag{1}$$

In equation 1, variables include intensity of competition (x_1), account management and control system (x_2) and organization performance (Y). For estimation of equation 1, the liner regression model was usedn.

RESULTS AND DISCUSSION

Results

Evaluation of educational status of 60 studied samples (Financial Managers and Accounting experts of companies) was showed that, 80% of samples had a bachelor's degree, 73.3 of them were men who had more than 15 years' experience. To determine the reliability of the questionnaire the Cronbach's alpha coefficient was used as usual. This test is designed to determine the validity and reliability of the questionnaire with multiple choices.

The reliability of the questionnaire was determined within 30 samples. The Cronbach's alpha coefficient of the competitiveness questionnaire was 0.89. Also the mentioned coefficient for questionnaire of the accounting system changing was 0.78. According to the obtained results in Cronbach's alpha test indicated that, the prepared questionnaire had an acceptable validity and reliability from all aspects. The Kolmogorov–Smirnov test was used for data normalization.

The results of analysis of variance showed significantly difference between studied treatment in 1 and 5% probability levels (Table 1).

Table 1. variance analysis of the competitive treatment

Competitive treatment	Degrees of freedom	Mean of squares	T-statistics
Trade names and slogans	2	2.633	6.708
Consumer welfare	2	1.433	4.778
Customer satisfaction with the quality of the distribution	2	1.9	11.400
Modern marketing systems	2	1.233	0.064
How competing companies	2	2.1	10.8
Payment of bills in different ways	2	1.9	6.932
Reduce costs without affecting the quality of the goods	2	2.1	3.065
Packaging and product design	2	1.033	2.847
Facilities and product discounts	2	1.3	4.473
Social relations seller	2	2.7	3.344
Warranty of a product and its duration	2	1.6	3.724
Known brand and mark	2	3.233	*5.859
Continuity Advertising	2	2.8	*5.143
Media type, method and time of broadcast advertising	2	1.9	3.828
Date technology	2	7.433	**11.275
Certificate or International Standard	2	2.233	5.135
Shares company	2	1.233	3.700

*, **: significant at 1 and 5% probability level, respectively.

For analyzing of linear regression in stepwise method, the effect of competitiveness as a predictor variable on accounting system changing as dependent variable was used.

Table 2. regression analysis

Treatment Accounting	Degrees of freedom	Mean of squares	T-statistics
Using accounting software	2	2.033	4.858
Unity and respect for hierarchy management	2	1.2	4.101
Wages and welfare of staff	2	1.033	3
Anticipated financial managers	2	1.233	3.918
Control over financial reporting	2	1.433	2.977

*, **: significant at 1 and 5% probability level, respectively.

Table 3. The results of the Pearson correlation coefficient

Competition	Competition
Accounting systems change	r *0.67
Accounting systems change	sig 0.000
	N 60

The levels of the relation between dependent and independent variables were obtained in Table 3. Value of the multiple correlation coefficients was 0.67 which indicated the acceptable linear relation between dependent and independent variables. Also the obtained variance (R²) showed that the some percent of changing in independent variables were based on dependent variable. The amount of competitiveness with 0.46 indicated the suitability of the model. Its means that, this independent variable can predict 46% of changing dependent variable changes. The obtained value of the Durbin-Watson statistic (2.35) was between 1.5 to 2.5 distances, in conclusion, the assumption of independent between the errors was accepted and the Regression can be used. At the following, due to significant result in regression and proportion of explained variance, the regression model will be considered.

Table 4. Regression analysis

Correlation coefficient multiple (R)	Variance (R ²)	Variance modified	Standard error of estimate	Durbin-Watson
0.67	0.46	0.45	0.31	2.35

Table 5. Analysis of variance for the regression model

Squares	Degrees of freedom	Mean square	F	Significance level
Squares regression	1	4.76	49.37	0.000

The result in Table 5 showed that, the calculated F value was equal with 49.37 which were significant at less than 5% probability level. Therefore, assuming the non-linear relationship between dependent and independent variable will be rejected, so the relations between these variables were covered. On the other hand, the amount of determined coefficient of competition had significant effect on accounting system changing, accordingly the variables was suitable for the studied model.

Table 6. Analysis of variance for the regression model

Independent Variables	Non estimated coefficient (B)	Standard error	Standardized regression coefficient (Beta)	T-test	Significance level
competition	0.65	0.9	0.67	7.02	0.000

As it can be seen (Table 6) the regression coefficient, standardized beta coefficient between competitiveness variable dependent variable of the accounting system changing were provided. The value of the beta coefficient (0.67) was positive and significant at 0.000 levels. Therefore, the results of linear regression analyzing in stepwise method indicated that, the competitiveness could be as the predictive variable had effects on accounting system changing.

Table 7. The results of the Pearson correlation coefficient

Competition	Competition
*0.91	r
0.000	sig
60	N

The Pearson coefficient correlation indicated that, $r = 0.91$ and the level of signification was less than 5%. So the first hypothesis was confirmed, namely there was significantly correlation between competitiveness and efficiency of company employees. For analyzing of linear regression in stepwise method, the effect of competitiveness used as predict variable on efficiency of company employees (as the dependent variable). At first, the table of regression analyzing was considered.

Table 8. The Analysis Regression

Multiple correlation coefficient (R)	Explained variance (R^2)	Variance of the corrected	Standard error of estimate	Durbin-Watson
a 0.91	0.84	0.84	0.15	2.35

The correlation between the dependent and independent variable is presented in Table 8. The high R^2 outlined that then was a suitable linear correlation between them. Base on the competition coefficient (0.84), the model predicates 84 percentage of variation in dependent variable, therefore the mentioned model showed a significant effect in model. In addition, based on Durbin-Watson statistical index (2.35) and their intervals (1.5 to 2.5), the results Confirmed in dependency of Errors, therefore, using the Regression is possible. However, in order to test significantly of regression and R^2 .

Table 9. The analysis of variance of regression model

Squares	Sum of squares	Degrees of freedom	Mean of squares	F	Significance level
Squares regression	7.644	1	7.644	317.13	0.000

Using analysis of variation showed that the F- value 317.13 ($p < 0.001$). Therefore, the hypothesis of liner relationship between dependent and independent variable it rejected. As there was a linear relationship between them. The rate of competition index it significant on effects performance of company and the variables were suitable for model.

The regression coefficient and standardized coefficient of B between competition and dependent variables.

Table 10. The coefficient of regression model

Independent Variables	Non estimated coefficients (B)	Standardized regression coefficients Beta	Standard error	T-test	Significance level
competition	0.82	0.91	0.04	17.80	0.000

The regression coefficient and standardized coefficient of B between competition and dependent variables (0.91) was significant, therefore, the result of stepwise regression analysis shows that competition conpridicte. The performance of company an independent variable (Table 10). In addition, the correlation coefficient of Pearson was significantly high (0.91), The fore, There is significant correlation between change in accounting system and performance of company (Table 11).

Table 11. The Pearson correlation coefficient of 3 th subsidiaries

Performance company	Performance company
Accounting systems change	
Accounting systems change	r ~0.91
	sig 0.000
	N 60

Using stepwise analysis of regression, the value B was 0.91, the fore there is significant relationship between these variable and confirmed that the system changing con outlined significantly the variations in performance.

Table12. Analysis Regression

Multiple correlation coefficient (R)	Variance explained by R ²	Variance explained by the modified	Standard error of estimate	Durbin Watson
a0.91	0.83	0.83	0.16	1.87

Using the stepwise analysis of regression, the effect of system charge as a predictor on performance was done (Table 12). The R² of model confirmed that there in linear relationship between then. The model is suitable because R²out lined 83 percentage of total variation. Also, based on Durbin-Watson index value (1.87) and its intervals (1.5 to 2.5), the independency of errors is confirmed. In addition, the f-value was 288.4 q (p<0.0001), therefore, the hypothesis of linear relationship between independent and dependent Variable is rejected (table12).

Table 13. Analysis of variance for the regression model

Squares	Sum of squares	Degrees of freedom	Mean of squares	F	Significance level
Squares regression	7.529	1	7.529	288.49	0.000

The result in Table13 showed that, the calculated F value was equal with 288.49 which were significant at less than 5% probability level. Therefore, assuming the non-linear relationship between dependent and independent variable will be rejected, so the relations between these variables were covered. On the other hand, the amount of determined coefficient of performance had significant effect on accounting system changing, accordingly the variables was suitable for the studied model.

Table 14. Coefficients' de regression accounting system change

Variables Independents	Coefficients estimates B	no Error standard	Standardized coefficients Beta	regression	T-test	Signification
Management accounting systems change	0.85	0.05	0.91		16.98	0.000

As it can be seen (Table 14) the regression coefficient, standardized beta coefficient between competitiveness variable dependent variable of the accounting system changing were provided. The value of the beta coefficient (0.91) was positive and significant at 0.000 levels. Therefore, the results of linear regression analyzing in stepwise method indicated that, the accounting system change could be as the predictive variable had effects on performance.

Table 15. Partial correlation coefficients

Variable control		Competition	Management accounting systems change
Competition	Solidarity	1.000	-1
	Significance level	0	0.000
	Degrees of freedom	0	57
Management accounting systems change	Solidarity	-1	1.000
	Significance level	0.000	0
	Degrees of freedom	57	0

Based in Pearson correlation coefficient, the relationship between variable (competition and change in accounting system) without of auxiliary variable (performance) was 0.67, there for adding the variable significantly

increased the relation (about 33%). However, adding the performance variable the R^2 . The relationship between two variables (competition and system change) when performance add at 3th variable, significantly ($P < 0.00001$) increased to 1. Therefore, there is significance relationship between three variables.

DISCUSSION

Data of accounting management has been recognized as an important tool in control and programing. Companies need the data for success and reaching their goals and data of accounting management is one of information that can help companies in recognition of situation and programing in production and sale of products. Based and research performed it has been shown. Those companies with more competition need more accounting management data and compare their similar rival information of financial and nonfinancial data. In This research on one looking for more points about relationship between competition increase in companies and use of accounting management data. First subsidiary theory: between competition and accounting system change relationship mist. In this theory, the relationship between competition and accounting system change of the company has been evaluated. Based on calculated in Table 3 and also its probability. The estimated coefficient of competition variable can significant at 5% level error. So there is a relationship between competition and accounting system change. The second subsidiary theory: there is a relationship between competition and company performance. In this theory the relationship between competition and company performance has been evaluated. Based on calculated t in Table 7 and its probability, the estimated coefficient of the variable competition was significant at 5% level error. So, it here is a relationship between competition and company performance. The third subsidiary theory: there is a relationship between accounting system and company performance. In this theory the relationship between accounting system and company performance has been evaluated. Based on the calculated T in table 11 and also its probability, the estimated coefficient of the variable competition was significant et.5% level error. So, there is a relationship between accounting system change and company performance. Main theory: here is a relationship between competition and accounting system change and company performance. In this theory, the relationship between competition and company performance has been evaluated. Based on calculated t in Table 6 and also its probability. The estimated coefficient of the variable competition and accounting system change was significant at 3% level error. So here is a relationship between competition and accounting system change and company performance.

Proposal for users of this research

It is proposal to organization based on the relationship between competition with organization performance and its effect on the expected benefit of investors and profit of bankruptcy of companies and as a result. To be effective of these data on decision making of the investors and helping them, make these companies to have duties to disclose more information about the position of their products.

- Due to the effect of competition on accounting management system and effects of both components an performance of companies, it is recommended to the accounting management to use all research models of statistical technology and computer knowledge in order to calculate the estimated and available information scientifically, provided, even use simulation which means without on the resources actually.
- Due to the effect of competition on performance companies, the strategic decisions of companies for increasing benefits shareholders efficiencies. Technology selection, production quantity, change or substitution of new products, is recommended investors not to making benefits of companies only and consider such items all the situation of the company in the related industry, station of the company in the production marked the share of company in the market and debt round of company and competitions recently.
- Creation of this thought in the management of the organization which shows success in customer satisfaction. Therefore one organization is always trying to develop and design its activation products and services in accordance, with the needs and expectations of customers.
- Creation of this belief in the organization that if the organization is under control and conduction of regular and clear ways, one can expect suitable performance and successful leadership.

Proposal for future research

- Making more studies for development and expansion of weed model in this research through carrying out this research in other industries.
- In future studies and research more now ideas about the process of making charges in system control and accounting management.

- This research has need a simple scale of companies in future research can describe the relationship of three selections of competition intensity charge of accounting management system and organization performance with different models.
- More research about charges in system control and accounting management to have on extensive research.

Limitations

- Design and carrying out accounting management techniques are very difficult and needs design and performance of infrastructures completing each after.

In other words design and successful performance needs basic revaluation in accounting and reporting regimes of existing cane form one hand, and design and execution of cost accounting systems and evaluation system of performance, for other side.

- In determination of the amount of effectiveness of each mentioned factor in competition and accounting management system change, the questionnaire tools for collection of data have been used. So, the people who answered the quantum made their effects through their mental valuations which may be a little different with actual life and this is one of the inherent limitations of questionnaire techniques.

This research was carried out around Tehran province surrounding and cannot be generalized for other cities.

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