AN ASSESSMENT OF THE ROLE OF THE PERCEIVED USEFULNESS IN THE ADOPTION OF MANAGEMENT ACCOUNTING PRACTICES

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ABSTRACT

This paper investigates the role of the perceived usefulness in the adoption of management accounting practices as well as in its associations with environmental uncertainty, firm interdependence and firm size. To explore the relationships, this paper employs multiple regression analyses and Sobel’s procedures. The results suggest that the perceived usefulness plays an important role leading to the adoption of management accounting practices. The findings also offer statistical evidence on the mediating role of the perceived usefulness of management accounting practices in the effects of environmental uncertainty, firm interdependence and firm size on the adoption of management accounting practices. The perceived usefulness transmits a part of the effect of environmental uncertainty, firm interdependence and firm size on the adoption of management accounting practices. This paper is helpful to managers by providing them with an insight into the complicated relationships among management accounting practices, environmental uncertainty, firm interdependence and firm size.

Keywords: Management Accounting, Firm Interdependence

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