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The role of management accounting systems in the development of intellectual capital

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The role of management accounting systems in the development of intellectual capital

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Abstract

Purpose – The purpose of this paper is to examine the role of management accounting systems (MAS) in the development of intellectual capital (IC) – i.e. human capital (HC), structural capital (SC) and relational capital (RC) – and the resultant effects on organizational performance.

Design/methodology/approach – A questionnaire was developed to conduct a survey of high-level managers of Portuguese companies. The data collected were analyzed through the use of structural equation modeling with AMOS.

Findings – Statistical support was found for six out of nine hypothesized relationships. The findings confirm the role of MAS in the development of HC and SC. Results also showed positive and statistically significant relationships between the three dimensions of IC, in line with previous research. Finally, results indicated that SC has a positive and significant link with organizational performance, in keeping with some research.

Research limitations/implications – The estimation procedure allowed only a partial validation of the proposed model because, although positive, the relationships between MAS and RC, between HC and performance and between RC and organizational performance were not statistically significant.

Practical implications – The study highlights the role of MAS as information networks that collect, process and communicate information that influences the development of IC, as well as networks of relationships that support the establishment of conditions for the creation and integration of organizational knowledge and the development of IC.

Originality/value – In this research, an arguably more complete framework of the relations between MAS, IC and performance is developed and empirically tested. Despite the existence of some literature addressing the relationship between MAS and IC, this is the first study, of which authors are aware, that focuses specifically on the relationships between MAS and the three dimensions of IC (HC, SC and RC), as well as their effects on organizational performance.

Keywords Relational capital, Human capital, Structural capital, Intellectual capital, Organizational performance, Management accounting systems

Paper type Research paper

1. Introduction

Since intellectual capital (IC) emerged as a leading topic in the field of organizational theory during the last 20 years, the notion of organizational knowledge has become remarkably extended. Attention has so far focused on the knowledge of individuals and on the organization's role in carrying out actions so that knowledge may grow and expand, as this

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