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The Impact of Management Accounting Network and Strategic Emotions of Management Accountants on Strategic Management with Emphasis on the Modifying Role of Organizational Culture and Information Systems [1]

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Abstract

The purpose of this research is to investigate the effect of the management accounting network and the strategic feelings of management accountants on strategic management with emphasis on the moderating role of organizational culture and information systems. It can help financial managers to make decisions in the value chain by using the participation of companies in the management accounting system. But unfortunately, despite the passage of time, the accounting techniques of strategic management are still unknown to financial managers and have led to the reduction of companies' participation in strategic decisions. The purpose of this research is to examine the effect of the management accounting network and the strategic feelings of management accountants on strategic management, emphasizing the moderating role of organizational culture and information systems. To study the theoretical foundations and examine the background of the research, a library method is used using Persian and Latin specialized books and articles and theses. The type of data used are quantitative and qualitative data, since the method of collecting information in each research is determined according to the type and nature of the research. In this research, two questionnaires are used. The research questionnaire consists of two parts, in the first part demographic questions are asked. In the second questionnaire, it is used to collect information related to strategic management accounting. The Likert method, which is a 5-point scale, was used to set up the questionnaire. Research evidence indicates that there is a positive and significant relationship between the management accounting network and the implementation of strategic management accounting practices. There is a relationship between the quality of information systems and strategic management accounting. Also, information systems moderate the relationship between the management accounting network and the implementation of strategic management accounting practices. There is a positive and significant relationship between innovation-oriented culture and the implementation of strategic management accounting practices. There is a positive and significant relationship between the result-oriented culture and the implementation of strategic management accounting practices. Innovative culture moderates the relationship between the management accounting network and the implementation of strategic management accounting practices. Results-oriented culture moderates the relationship between management accounting network and implementation of strategic management accounting practices .There is a positive and significant relationship between emotions and implementation of strategic management accounting practices. Information systems have a moderating effect on the relationship between emotions and implementation of strategic management accounting practices .Innovative culture has a moderating effect on the relationship between emotions and implementation of strategic management accounting practices. Result-oriented culture has a moderating effect on the relationship between emotions and implementation of strategic management accounting practices.

Keywords

Management Accounting Network, Strategic Emotions of Management Accountants, Strategic Management, Organizational Culture, Information Systems.

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Introduction

The literature on strategic management accounting (SMA) hassignificantly expanded since the work of Simmonds (1981) and a num-ber of SMA practices have been introduced (Rigby and Bilodeau, 2015; Cadez and Guilding, 2012, 2008; Langfield-Smith, 2008; Guilding et al, 2000). Since then, interest has been growing to establish the popularityof such practices among firms and determine their impact on firm per-formance (Rigby and Bilodeau, 2015; Guilding et al, 2000). However, while some empirical studies have documented that SMA practices brought into use have led to better firm performance (Alamri, 2019; Pavlatos and Kostakis, 2018; Turner et al.2017). Others have reported disappointing performance statistics. Such results are surprising to many researchers. Strategic management accounting practices are expected to be widely used in practice, given their potential to help managers address increasing levels of competition and uncertainty and to make more informed strategic decisions. To explain the unexpectedly low rates of implementation of strategic management accounting practices, a stream of literature has emerged in which researchers claim that these practices may be field-specific. In other words, they are likely to be executed in certain situations, but not in other situations; Thus, identifying the characteristics of such substrates has become an important goal (Cascon et al, 2019; Baird et al, 2018; X and Grieve, 2017; Turner et al, 2017; Gods & Goulding, 2012).

Some scientists believe that systems and information technology should be compatible with the organization's culture, and if they ignore a cultural presupposition with reality or change it to match their culture (Alamri, 2019; Pavlatos and Kostakis, 2018).

In some organizations, shared norms and values may lead to an innovative culture seeking new opportunities and accepting higher levels of risk, which can be defined as pursuing and experimenting with innovative ideas. Such organizations are more likely to accept new ideas and innovative accounting and non-accounting practices with less resistance. Similarly, a results-oriented culture may also play a role in the implementation of strategic management accounting practices. A results-oriented culture can be defined as goal-setting, which emphasize shared norms and values based on success, actions, results, and expectations of high performance. Therefore, organizations with a results-oriented culture seek to implement practices that help evaluate performance and help achieve their predetermined goals, and it is expected that they will be more committed to providing the necessary infrastructure for success (Lapsley and Rakers, 2017; Emsley, 2005; Pierce and OD, 2003).

Since the conception of SMA in the early 1980s, researchers have envisaged a critical role for management accountants in providing strategic information and, by extension, in the initiation and implementation of SMA practices (Dixon and Smith, 1993; Shank, 1989; Simmonds, 1981). Remarkably, however, empirical evidence has revealed they play a limited role in this respect (Yazdifar et al., 2019; Carlsson-Wall et al., 2015; Lord, 1996). Such a limited role may be attributed to five reasons which determine the ability of management accountants to provide relevant strategic information that decision makers can exploit, and to initiate and implement SMA practices. These include:

(1) Understanding the business environment and operational complexity: Carlsson-Wall et al. (2015) articulated in their case study how management accountants were excluded from making strategic decisions in an inter-organizational context. They were simply believed to have insufficient awareness of the technical complexity surrounding the development of a strategic inter-organizational relationship. This concurs with Yazdifar et al. (2019) who interviewed management accountants who conceded that other managers were more aware of the business environment and the technicality of operations and hence more equipped to suggest and implement innovations.

(2) Understanding the information needs and information processing traits of decision makers: In the majority of the interviews undertaken by Pierce and O'Dea (2003), management accountants did not exhibit an adequate understanding of what information and

management accounting practices production managers and sales managers needed or could benefit from. Uecker (1978) and Brecht and Martin (1996) emphasized the importance of understanding the IS user's behaviour which should be taken into ac. ount by a. countants when deciding what system design to adopt and what information to provide. Otherwise, the IS they design may not be used by decision makers and they may lose their status as information providers (Van der Veeken and Wouters, 2002; Brecht and Martin, 1996).

(3) Awareness of management accounting innovations, including SMA practices and the know-how for their implementation: Tillmann andGoddard (2008) argued that management accountants should be aware of what management accounting practices are available, what information they provide and how they can be correctly implemented in order to generate relevant and useful information that decision makers can exploit effectively. However, Yazdifar et al.'s empirical findings (2019) pointed to the difficulty in addressing Tillmann and Goddard's requirements. The management accountants they interviewed admitted that their knowledge of management accounting innovations was only at theoretical levels and they lacked the capability and confidence to put them into action.

(4) The ability to identify what practices are appropriate and useful for implementation: This is an important skill that management accountants should also acquire in order to only implement the most appropriate and useful practices which generate information critical for decision makers, given the task in hand (Cadez and Guilding, 2008; Emsley, 2005; Otley, 1980).

(5) The competition management accountants face in their own practice from other managers: Managers in other functions, particularly operations and marketing, have been reported to develop their own information systems including to encompass SMA information (Van der Veeken and Wouters, 2002; Bruns and McKinnon, 1993). For instance, Sedevich-Fons (2018) attributed the low recognition of many SMA practices in the management accounting literature to the fact that they could also fall within the remit of other disciplines such as operations management and marketing. Scholars such as Dixon and Smith (1993) and Lord (1996) detailed how some SMA practices were implemented by individuals in other organizational functions especially marketing and operations with no involvement of their management accountants.

To summarize, to the extent that management accountants face one or more of the five issues outlined above, their contribution to the provision of strategic information and their ability to initiate and implement SMA practices will remain limited.

o overcome the aforesaid five issues facing management accountants, networking has been introduced as a potential solution. Management accountant networking is defined as the communication/ interaction between management accountants and other managers in their organizations along with professional accounting institutions and companies across their supply chain (Yigitbasioglu, 2016; Ugrin, 2009; Emsley, 2005; Newell et al., 1998). Bruns and McKinnon (1993) and Emsley (2005) urged management accountants to spend more time with other managers in order to understand their needs and hence be proactive in providing the information they need for making informed decisions. Lapsley and Rekers (2017) concluded that for management accountants to play a role in strategizing, they need to move beyond the boundary of the accounting function and interact or communicate with individuals across both other functions and firms in their supply chain. In general, it has been presumed that management accountants who network with both internal managers and employees, other members of their supply chain and professional accounting institutions may learn about new accounting practices and understand the business environment better, along with the information needs of managers in other functions and their information processing traits (Emsley, 2005). In this regard, the main question of the present study is whether the analysis of the effects of management accounting and emotions has an effect on strategic management accounting with the role of moderators of information systems and organizational culture. In the following, the theoretical foundations, research method, findings and conclusions are discussed.

Theoretical foundations and hypothesis development

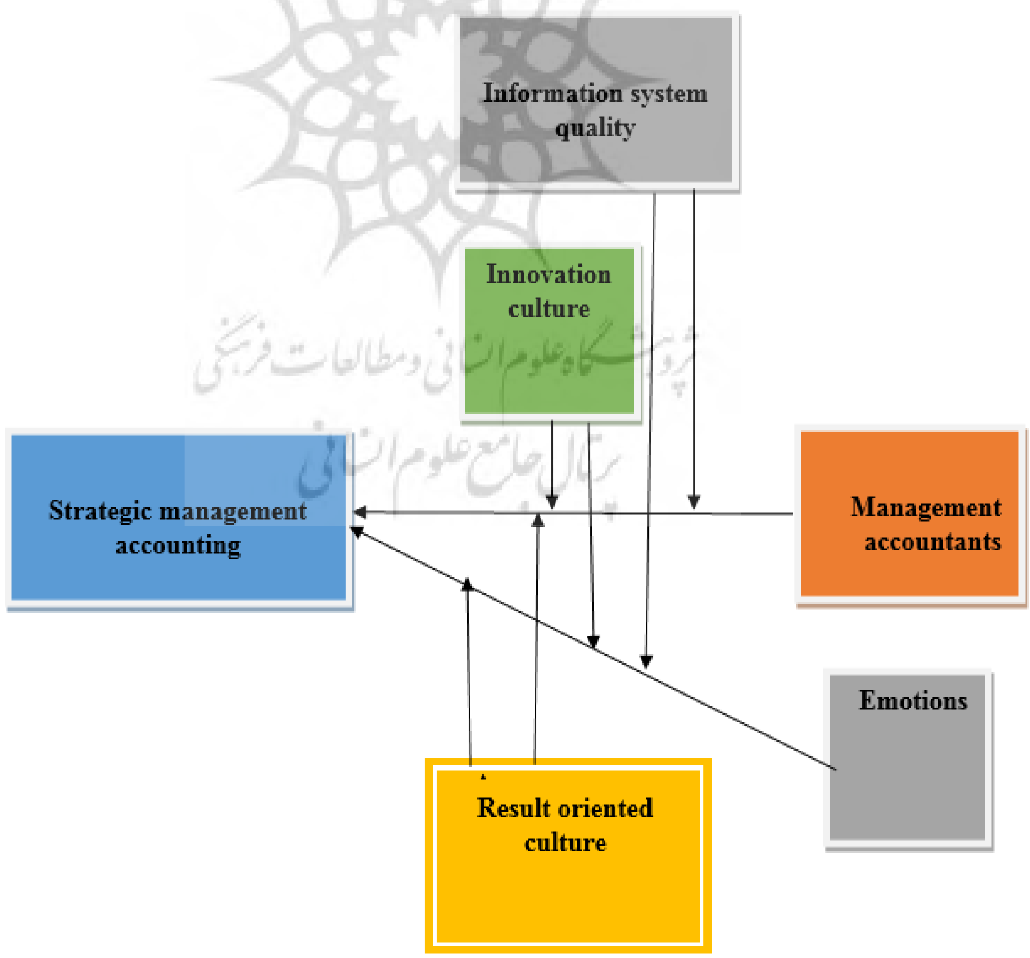
The role of networking in innovation diffusion has been highlighted in the innovation and information system literature. Tushman and Scanlan (1981) emphasized that new ideas and practices could be imported to an organization through employees who are well connected internally and externally. Both such avenues are important since an externally connected employee with access to new knowledge, ideas or practices subsequently needs internal connections to disseminate these. In the case of enterprise resource planning, Ugrin (2009) offered empirical evidence confirming the influence of competitors, customers and suppliers on the decision to adopt this program. Newell et al. (1998) found significant differences in the level of employee interaction between companies implementing business process reengineering and their non-implementing counterparts. Swan and Newell (1995) revealed the positive role professional associations' play in diffusing innovations, and Damanpour and Schneider (2006) confirmed their findings using data from 1200 US manufacturing firms. Mpirical evidence of the importance of networking for the implementation of management accounting practices exists though limited in quantity. Anderson (1995) and Bjørnenak (1997) explicated the role of information gained from professional courses, academics, auditors, other business divisions of the same company and other companies in the decision of General Motors and a sample of Norwegian companies to adopt ABC. In a case study analysis by Ma and Tayles (2009), the main reasons behind changes in the management accounting function and the adoption of certain SMA practices were competition and mimetic behaviour. Roslender and Hart (2002), in their field study of ten companies, articulated how management accountants and marketing managers were continuously engaged and communicated intensively in exploring the feasibility of several SMA practices, especially customer profitability analysis, ABC and benchmarking.

Tillmann and Goddard (2008) reported, by means of a case study, how the intensive involvement of management accountants in the everyday life of managers enabled them to implement a number of SMA practices, including competitor accounting, value chain accounting and ABC. Emsley’s survey study (2005) theorized and empirically determined that management accountants who were more engaged with other managers were more likely to be innovative and develop radical management accounting initiatives to meet the needs of other managers and users of information. Further support was provided by Cadez and Guilding (2008) who tested the impact of management accountant involvement in strategic decisions on the usage of SMA practices. Using data from 193 Slovenian companies, their empirical analysis revealed a positive relationship.

Emotions may play a supportive or deterrent role and occur at any time in strategic management. Feelings can be a prelude to "strategic leaders" decisions and actions and can be the mediator or outcome of strategic management. So, before the nose is not always easy for managers, they can change from moment to moment. It is easy to identify them. Many of these processes occur within people, where emotions can occur unconsciously and affect strategic management. the position of feelings as interference in rationality when strategic leaders are not fully aware of their emotions or serve as a service to rationality, i.e. helping a person start thinking about what is irrelevant or irrelevant. When cognition and affection become one, one can also combine affect and rationality, for example, when strategic managers are concerned and therefore engage in conflict resolution simultaneously. Research in this matter is mainly based on psychological theories and methods. The hypotheses and conceptual model are as follows.

H1: Management accountant networking is positively related to the implementation of SMA practices.

H2: There is a relationship between the quality of information systems and strategic management accounting.
H3: Information systems moderate the relationship between the management accounting network and the implementation of strategic management accounting practices.
H4: There is a positive and significant relationship between innovation-oriented culture and the implementation of strategic management accounting practices.
H5: There is a positive and meaningful relationship between the result-oriented culture and the implementation of strategic management accounting practices.
H6: Innovative culture moderates the relationship between the management accounting network and the implementation of strategic management accounting practices.
H7: Results oriented culture moderates the relationship between management accounting network and implementation of strategic management accounting practices.
H8: There is a positive and meaningful relationship between emotions and the implementation of strategic management accounting practices.
H9: Information systems has a moderating effect on the relationship between emotions and the implementation of strategic management accounting practices.
H10: The innovative culture has a moderating effect on the relationship between emotions and the implementation of strategic management accounting practices.
H11: Result-oriented culture has a moderating effect on the relationship between emotions and the implementation of strategic management accounting practices.



Source: Hadid & Al-Sayed, (2021)

Research Method

To measure validity, the opinions of behavioral and financial experts as well as supervisors and consultants were used, and the ambiguities of the questions were resolved and necessary amendments were made. One of the most widely used reliability measurement tools is Cronbach's alpha reliability measurement. Using average variance extracted (AVE) and Fornell and Larcker matrix, it has been checked and confirmed by experts' opinion. In the inferential statistics section, various methods and techniques have been used, such as the Pearson correlation test and the Friedman variance analysis test. Of course, SPSS and pls statistical analysis software have been used in the statistical analysis, and the Kolmograf-S Mironov test is used for the normality and abnormality of the hypotheses. Because the researcher is looking for an answer to the question of whether the variables affect each other.

The dependent variable

Strategic management accounting: Strategic management accounting is a dependent variable of the present study. The 12 strategic management accounting methods used in previous research, following Hadid and Al-Sayed (2021), are included in this study, which is described in the table 1.

TABLE 1: Strategic management accounting (SMA)

References	Reasons	SMA practice
Pavlatos and Kostakis (2018)	Emphasizes external orientation by focusing on competitor performance.	Competitor performance appraisal (CPA)
Cescon et al. (2019)	Emphasizes external orientation by focusing on competitor strategy and market position.	Competitive position monitoring (CPM)
Cadez and Guilding (2017)	Emphasizes external orientation by focusing on the firm's impact on the environment and the associated costs.	Environmental cost management (ECM)
Cadez and Guilding (2017)	Emphasizes long-term orientation by taking into account the whole life cycle of a product including after sales.	Life cycle costing (LCC)
Cescon et al. (2019)	Emphasizes long-term focus and external orientation by including non-financial and customer-related perspectives.	Balanced scorecard (BSC)
Cescon et al. (2019)	Emphasizes long-term focus and external orientation by taking into account the impact of quality issues on customers and stressing the importance of preventing quality issues.	Quality costing (QC)
Turner et al (2017)	Emphasizes long-term focus and external orientation by taking into account market-related information and strategic decisions associated with market penetration and product positioning.	Strategic costing (SC)
Cinquini and Tenucci (2010)	Emphasizes external orientation by taking into account the price that customers are willing to pay for a product	Target costing (TC)

References	Reasons	SMA practice
McLaren et al. (2016)	Emphasizes long-term focus by driving managers to avoid decisions for short-term gains and less efficient use of the capital employed.	Economic value added (EVA)
Pavlatos and kostakis(2018)	Emphasizes external orientation by attempting to understand how and where value is added in all processes required for a product from the initial design to distribution to customers.	Value chain analysis (VCA)
Hadid(2019)	While ABT may appear inward looking, its role in supporting strategy through its focus on activities has been documented in a number of studies. Hence, it has been identified as a SMA practice.	Activity-based techniques (ABT)
Turner et al (2017)	Emphasizes external orientation by focusing on customer-related data	Customer profitability analysis (CPAN)

Competitor performance appraisal (CPA): This technique is performed by financial analysis and considering the financial statements of competitors of other companies in the same industry (Axual & Aikan, 2013). Does the company in question disclose information about the information provided in comparison with competitors or not, so that in case of disclosure of the necessary information, the number one is assigned and otherwise, the number zero is assigned?

Competitive position monitoring (CPM): This technique involves analyzing the position of competitors in the industry by evaluating and monitoring competitor sales, market share, trading volume, unit costs, and competitors' sales returns. This information can provide a basis for evaluating competitors' market strategies (Cadiz & Guilding, 2008). Has the company under review experienced an increase in operating efficiency or not, so that if it encounters it, it gets the number one and otherwise it gets the number zero.

Environmental cost management (ECM): Environmental cost management emphasizes external orientation by focusing on the company's impact on the environment and related costs (Cadiz and Guilding, 2008). Does the company under review comply with environmental accounting and reporting or not, in such a way that if it observes the number one, it is taken and otherwise it is assigned the number zero.

Life cycle costing (LCC): This technique is defined as calculating all the costs of a product throughout the product life cycle. Product life cycle can include the design, introduction, growth, maturity, and eventual extinction of a product (Cadiz & Guilding, 2008). Does the company in question disclose information about the life cycle? The company in question discloses the information life cycle or not, so that in case of disclosure of the necessary information is assigned the number one and otherwise the number zero.

Balanced scorecard (BSC): The Balanced Scorecard emphasizes long-term focus and external orientation by incorporating non-financial, customer-related perspectives (Cadiz & Guilding, 2008). Does the company in question emphasize non-financial and customer-related views or not, so that in case of disclosure of non-financial and customer-related views, the required number is one and otherwise the number is zero.

Quality costing (QC): Quality costing consists of the costs of providing the desired quality as well as the costs incurred by the lack of quality (Axual and Aikan, 2013). Has the company in question obtained a quality certificate or not, so that if it has the number one and otherwise the number zero.

Strategic costing (SC): Using cost data based on strategic and marketing information to develop and identify superior strategies that lead to sustainable competitive advantage (Cadiz & Guilding, 2008). Does the company in question have a future plan to increase marketing and increase competition or not, so that if it has a plan, it will be number one and otherwise it will be zero.

Target costing (TC): It is a structured approach to determining the cost over the life of the product and the warranty of the products, in order to determine what performance and quality indicators the product should be produced in order to sell at the predicted price, to achieve the desired amount of profit in your lifetime. Increasing product warranty means the ability to increase product life (Cadiz & Guilding, 2018). Has the company in question increased the product warranty or not, so that if the necessary action is taken, the number one and otherwise the number zero will be awarded.

Economic value added (EVA): Economic value added emphasizes long-term focus by guiding managers to avoid short-term profit decisions and less efficient use of capital invested (Cadiz & Guilding, 2008). Does the company emphasize a long-term focus by guiding managers to avoid making decisions for short-term profits and less efficient use of capital, so that if emphasized, the number one and otherwise the number zero.

Value chain analysis (VCA): Value chain analysis emphasizes external orientation by trying to understand how and where to add value in all the processes required for a product from initial design to distribution to customers (Cadiz & Guilding, 2008). Does the company in question emphasize value chain analysis or not, in such a way that in case of encountering it, one and otherwise in case of zero number.

Activity-based techniques (ABT): Activity-based techniques may have an internal perspective, its role in supporting the strategy by focusing on activities has been documented in a number of studies. Hence, it is known as a strategic management accounting method. Does the company in question emphasize activity-based techniques or not, in such a way that in case of encountering it, one and otherwise in case of zero number.

Customer profitability analysis (CPAN): This technique involves calculating the profit earned by a particular customer. Benefit is based on the costs and sales that are drawn by a particular customer. Increasing the number of sales means increasing customer and increasing their satisfaction (Cadiz & Guilding, 2008). Whether the company in question has faced an increase in the number of sales or not, so that in case of encountering it one and otherwise zero number will be awarded.

Independent variables

Management Accounting Network: The first independent variable is the management accounting network. To measure the networking of management accountants, the cases originally developed by Newell et al. (1998) were adapted. Respondents are asked to indicate in a range of 7 options (never = 1, widely = 7) how many different networks are used to learn recent ideas in management accounting. The scale consists of eight items representing 8 different networks, including contacts with respondents, colleagues in other departments, partners in the wider company, members of the Association of Certified Management Accountants, other members of professional associations, suppliers, customers and consultants.

Organizational culture: The second independent variable is organizational culture. In this research, two different dimensions of organizational culture (innovation-oriented and results-oriented cultures) are measured and evaluated (Byrd et al., 2018). Five items are used for each dimension. Respondents were asked to indicate on a 7-point scale (1 = not valued at all, 7 = highly valued) the extent to which each item was valued in their business unit.

Information system quality: The third independent variable is information system quality. In order to measure the quality of the information system, in accordance with previous studies, the 5-option scale (Cryomodes, 1998) will be used. The respondents are asked to indicate their level of agreement in a seven-option range.

Emotions in strategic management: The fourth independent variable is emotions in strategic management. This variable is measured according to Brondin et al.'s (2021) perspective with three components of unconscious emotions, emotional regulation and collective emotions. The respondents are asked to indicate their level of agreement in a seven-option range. 53 cases of the method of strategic management accounting emotions used in previous researches are included in this study according to Brundin et al. (2021), which are explained in table (2)

Table (2): Emotions in strategic management

References	first-order code	Second-order code	Emotion theme
Treffers et al. (2020)	Happy managers produce less genuine and feasible strategic ideas in emergencies, and sad managers make better quality decisions.	Emotion affects decision-making and risk propensit	The influence of non-conscious emotions
Huckonson et al.(2016)	Positive affective traits are associated with adopting a new strategy that leads to positive emotions.		
Kisfalvi and pitcher(2003)	A CEO’s trait affective characteristics and displayed emotions have an impact on the TMT and can ease or delay decisions		
Stanley (2010)	Positive emotions and positive emotional experiences in the start-up of family firms lead to lower levels of risk taking than in non-family firms		
Ashton-James and Ashkanasy (2008)	External and internal affective events trigger emotions and moods and may influence information intake and risk propensity with the willingness to spend, e.g., more financial means		
Hudginson & Healey (2014)	Emotions help to understand threats and opportunities in risky decision-making scenarios		

References	first-order code	Second-order code	Emotion theme
Delgado-García et al. (2010)	CEOs' negative affective traits lead to risk aversity, whereas positive affective traits make CEOs more creative	Emotions as an antecedent or mediator in strategic change	
Fodor et al. (2016)	Positive emotions lead to a higher level of risk taking (or do not influence), and negative emotions lead to risk aversity		
Fineman (1996)	Solutions to institutional pressures on an organization about environmental issues are mediated by managers' emotional meanings of the issue		
Smollan (2012)	Unfair treatment in a change process is an antecedent to negative emotions, which serves as a mediator for lack of trust or less commitment to the organization		
Klarner et al. (2011)	Employees' emotional valence and intensity go through different stages in a strategic change		
Fugate et al.(2002)	Strategic change can trigger employees' negative emotions, and employees address these dependent on how they are appraised in relation to their coping possibilities		
Shin et al. (2012)	Employees' positive affect (as a mediator for psychological resilience) works as a mediator between organizational inducement and affective and normative commitment to strategic change.		
Raitis et al. (2017)	Happiness, pride and relief are part of positivity and increase emotional attachment to the organization and strategic chang		
Bryant and Wolfram Cox (2006)	Emotional labor is a way to suppress inappropriate emotions in strategic change in order to not lose benefits	Managing own emotions	Emotion regulation
Huy (2002)	Managers' awareness of their own emotions will help them understand the role of emotions and ease strategic management		

References	first-order code	Second-order code	Emotion theme
Vince (2002)	It is necessary to understand emotional and political tensions to understand change and that fear of change decreases the likelihood of change		
Garrety et al (2003)	Discourses are forceful tools in change but can be regulated by emotional involvement by employees and then form powerful means in the change process		
Vince (2006)	Managers' rationalization of emotions eases their strategic management and helps them to justify a strategic failure		
Smollan (2017)	Organizational members develop narratives and use metaphors as coping mechanisms to make sense of and manage their emotions		
Vuori et al. (2018)	Managers' masking of emotion can lead to misunderstandings and, ultimately, to strategic failure in an integration process		
Healey and Hodgkinson (2017)	Emotion management and managers' self-regulation of their emotional capacity (in addition to their cognitive capacity) allows them to better sense, seize and reconfigure opportunities and increases the organization's competitive advantage		
Smollan et al. (2017)	Employees use different coping mechanisms to regulate negative emotions		
Paulsen et al. (2005)	Emotional exhaustion as a consequence of strategic change is mediated by personal control		
Vuori and Huy (2021)	Top managers' own emotion regulation may be changed by other power groups' regulation of the top managers' emotions		
Smollan (2012)	Negative emotions during change are to be regulated by managers	Managing others' emotions	
Garvin and Roberto (2005)	Managers need to manage employees' emotions and moods in failure		
Barner (2008)	Managers can help employees manage their emotions by letting them visualize them		

References	first-order code	Second-order code	Emotion theme
Gunkel et al. (2015)	A manager's ability to manage his or her own and employees' emotions in a change process eases the change process		
Haag and Getz (2016)	Display of emotions shows priority to top management teams, and displays of emotion serve as a means to influence strategic choice and action	Leading by managing emotions	
Huy and Zott (2019)	Managers who regulate their own and others' emotions can mobilize human and social capital for a specific purpose		
Holstein et al. (2018)	Appealing to 'hope' can help with easing tensions between historical and new narratives in strategy development		
Haag and Getz (2016)	A strategic leader's authentic display of emotions supports the strategic change process		
Brundin and Nordqvist (2008)	High emotional energy creates power and status dynamics in groups, which makes strategic managers influential, whereas low emotional energy makes the strategic leader powerless		
Kimberley and H¨artel (2007)	Managers' commitment and ability to create positive emotions help employees to be committed to change		
Gunkel et al. (2015)	Support from managers' side during an M&A reduces the potential of negative emotions in employees		
Korsgaard et al. (1995)	Leaders' attention and a fair process make team members more committed during the decision-making process		
Sanchez-Burks and Huy (2009)	Managers' ability in change processes to recognize emotion patterns in groups, considering psychological, cultural, and other contextual factors, eases the change process		
Huy (2009)	Managers' meta emotional abilities, including emotional aperture and emotional recognition, facilitate strategic change for the individual as well as the organization as a whole		

References	first-order code	Second-order code	Emotion theme
Huy (2002)	Middle managers' balancing of their own and others' negative and positive emotions eases their sensemaking of emotions and thereby eases the radical strategic change process on an organizational level		
Huy (2008)	Emotion management can create a link between employees' emotions and organizational dynamic capabilities		
Huy (2008)	In an emotionally capable organization, collective, contrasting emotions can be developed and can increase strategic agility		
Huy (1999)	Emotional intelligence on the individual level interacts with emotional dynamics on the organizational level; together, they create commitment to change		
Huy & Guo (2017)	Emotional capabilities on the organizational level can increase the effect of middle managers' emotion management as a link between top management and employees		
Huy (2011)	Collective negative and positive emotions coupled with collective identity threats from 'outsiders' may obstruct change on a group level with implications between 'insiders' and 'outsiders'	Identity, trust and collective emotion	Collective emotions
Huy et al. (2014)	Middle managers' perceptions of their top managers' legitimacy can lead to lack of trust and a threatened identity and result in resistance to change. Emotional censorship intensifies negative emotional reactions and resistance		
Kim and Mauborgne (1998)	Fair decision-making processes in TMTs affect idea- and knowledge sharing and lead to commitment and trust and improved team performance on different levels, whereas the opposite leads to anger and obstructive behavior and to decreased performance		
Sloan and Oliver (2013)	Attention to group emotions and the sharing of emotions build trust and facilitate change; otherwise, tensions occur		

References	first-order code	Second-order code	Emotion theme
Vuori and Huy (2016)	Shared fear among top managers can influence shared fear among middle managers and harm long term strategy/ innovation/development if it is misaligned		
Maitlis and Ozcelik (2004)	Negative group emotions as part of toxic decision processes travel across decision makers and organizational members, whereas positive emotions create emotional attachment	Emotional contagion	
Erkama and Vaara (2010)	Emotional appeals from employees and media can mobilize resistance to change		
Kerosuo (2011)	Expressed shared emotions of powerlessness on one level can lead to change on the organizational level		
Netz et al. (2020)	The intensity of emotional displays can spread to the whole group and lead to a uniform strategic direction		

The effect of unconscious emotions:

The effect of unconscious emotions is estimated using the following questions

Happy managers produce less genuine and feasible strategic ideas in emergencies, and sad managers make better quality decisions. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Positive emotional traits are associated with adopting a new strategy that leads to positive emotions. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

The emotional characteristics and emotions displayed by a CEO affect the senior management team and can facilitate or delay decisions. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Positive emotions and positive emotional experiences at the beginning of the growth of family companies lead to lower levels of risk compared to non-family companies. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

External and internal emotional events stimulate emotions and moods and may affect information perception and risk appetite with a desire to spend more. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Emotions help to understand threats and opportunities in high-risk decision-making scenarios. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Negative emotional characteristics of CEOs lead to risk aversion, while positive emotional characteristics of CEOs make them more creative. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Positive emotions lead to higher levels of risk-taking (have no effect) and negative emotions lead to risk-taking. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Solutions to institutional pressures on the organization on environmental issues are made through managers' emotional perceptions of the issue. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Unfair behavior in the process of change is a prelude to negative emotions that acts as a mediator for less trust or commitment to the organization. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Employees' emotional capacity and intensity go through several stages in a strategic change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Strategic change can provoke employees' negative emotions and make employees pay attention to how they are evaluated in relation to the likelihood of dealing with them. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Employees' positive emotions (as a mediator for psychological resilience) act as a mediator between organizational motivation and emotional and normative commitment to strategic change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Happiness, pride and relief are part of positivity and increase emotional dependence on the organization and strategic change.

Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Emotion regulation:

The effect of emotion regulation is estimated using the following questions.

Emotional work is a way to suppress inappropriate emotions in strategic change in order not to lose benefits. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Managers' awareness of their emotions will help them understand the role of emotions and strategic management. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Understanding emotional and political tensions is essential to understanding change, and fear of change reduces the likelihood of change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Discourses are powerful tools for change, but they can be set up with the emotional participation of employees and then form powerful tools in the process of change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Rationalizing managers' emotions facilitates their strategic management and helps them justify a strategic failure. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Organizational members develop narratives and use metaphors as coping mechanisms to understand and manage their emotions. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Hiding emotions by managers can lead to misunderstandings and ultimately to strategic failure in the integration process. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Emotion management and self-regulation Emotional capacity of managers (in addition to their cognitive capacity) enables them to better understand, use, and reconfigure opportunities, and increase the organization's competitive advantage. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Employees use different coping mechanisms to regulate negative emotions. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Emotional burnout is mediated by personal control as a consequence of strategic change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Self-regulation of senior managers may be altered by other power management groups. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Negative emotions during change should be controlled by managers. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Managers must manage the emotions and moods of employees in failure. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Managers can help employees manage their emotions by allowing them to. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
A manager's ability to manage the emotions of himself and his employees in the change process makes the change process easier. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Demonstrating emotion prioritizes senior management teams, and emotion demonstration acts as a tool to influence strategic selection and action. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Managers who regulate their own and others' emotions can use human and social capital for a specific purpose. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Recourse to "hope" can help reduce tensions between historical and modern narratives in strategy development. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
True representation of a strategic leader's feelings supports the process of strategic change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
High emotional energy balances power and status in groups, which influences strategic managers, while low emotional energy deactivates the strategic leader. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Commitment and the ability of managers to create positive emotions help employees to be committed to change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Supporting the position of managers during the ability to manage reduces the potential for negative emotions in employees. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
The attention of leaders and a fair process make team members more committed during the decision-making process. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
The ability of managers to change processes to identify emotional patterns in groups, taking into account the psychological, cultural and other factors underlying the process of change makes it easier. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Managers' meta-emotional abilities, including emotional aperture and emotional cognition, facilitate strategic change for the individual and the organization as a whole. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).
Middle managers "balance the negative and positive emotions of themselves and others", facilitates the understanding of their emotions and thus facilitates the process of fundamental

strategic change at the organizational level. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Emotion management can make the connection between employees' emotions and dynamic organizational capabilities. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

In an organization with emotional capacity, collective and conflicting emotions can be developed and can increase strategic agility. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Emotional intelligence at the individual level interacts with emotional dynamism at the organizational level. Together, they commit to change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Emotional capabilities at the organizational level can increase the impact of middle managers. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Collective sentiments:

The impact of collective sentiments is estimated using the following questions.

Negative and positive collective emotions combined with threats of collective identity by "aliens" may prevent group-level change that has consequences between "insider" and "alien." Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

The legitimacy of "middle managers' perceptions of senior executives" can lead to mistrust and threats to identity and lead to resistance to change. Emotional censorship intensifies negative emotional reactions and resistance. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Fair decision-making processes in the team of senior managers affect the sharing of ideas and knowledge and lead to commitment and trust and improve team performance at different levels, while on the contrary leads to anger and deterrent behavior and reduced performance. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Paying attention to group emotions and sharing emotions builds trust and facilitates change; otherwise, tensions will occur. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Shared fears among senior executives can affect shared fears among middle managers and, if not coordinated, can damage long-term strategy / innovation / development. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Negative group emotions move as part of toxic decision-making processes between decision-makers and members of the organization, while positive emotions create an emotional bond. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

The emotional demands of employees and the media can mobilize resistance to change. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Expressing shared feelings of inability at one level can lead to change at the organizational level. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

The intensity of the emotional performances can spread to the whole group and lead to an integrated strategic direction. Respondents were asked to comment on a range of 7 options (1 = not valued at all, 7 = very valuable).

Modifier variables

Quality of information systems: this variable is the moderator in the third hypothesis. The method of measurement and questionnaire of this variable is presented in the independent variable section.

Innovation oriented culture: This variable is the moderator in the sixth hypothesis. How to measure and questionnaire of this variable is presented in the independent variable section.

Result-oriented culture: This variable is the moderator in the seventh hypothesis. The method of measurement and questionnaire of this variable is presented in the independent variable section.

Emotions in strategic management: this variable is the moderator in the eighth hypothesis. How to measure and questionnaire of this variable is presented in the independent variable section.

Control Variables

Competition: The intensity of competition is measured using a five-item scale adapted from Williams and Seaman (2001), which was a modified version of Cryomodes, 1998, which was also used by Libby and Waterhouse (1996). Respondents are asked to indicate on a seven-point scale (1 = low, 7 = very high) the intensity of competition for their business unit in terms of raw materials, technical personnel, sales and distribution, quality, price, and variety of products.

Perceived environmental uncertainty: In this research, Govindarjan's (1984) perspective is used to measure perceived environmental uncertainty, which included 8 items. Respondents are asked to indicate on a seven-point scale (1 = very predictable, 7 = very unpredictable) how predictable each of the following factors is in the context of their business unit: production technology, competitor actions, market demand, characteristics product/design, availability of raw materials, price of raw materials, government regulations and trade union actions (Govindarjan, 1984).

Product variety: To measure product variety, we followed previous studies and used the 4-item scale of Cryomodes (1988). Respondents are asked to indicate seven options on a scale. The point scale (1 = completely disagree, 7 = completely agree) their level of agreement with four statements that refer to the diversity and complexity of product lines in their business unit.

Company size: measured by the number of employees and turnover. Respondents were asked to indicate the approximate number of employees and the approximate annual sales turnover of their business unit in the last fiscal year.

Statistical population and research sample

The statistical population of this research is all accountants working in the accounting department of strategic management of manufacturing companies admitted to the stock exchange in the year 1400. The statistical sample is unlimited, and according to the Cochran formula, the statistical sample is 116 employees of manufacturing companies.

Research findings

In this part, descriptive statistics and tables related to the demographic characteristics of the sample are presented. Knowing the demographic characteristics of the sample is useful because it helps other researchers to determine the general characteristics of the studied society and its general characteristics. The questions related to demographic characteristics are: 1- gender, 2- age, 3- work experience, 4- field of study, 5- educational qualifications. In the following, the desired variables are examined. Examining the demographic characteristics of the respondents to the questionnaire showed that out of 116 samples who answered randomly. 73/91% were men and 26/09% were women. Also, 33/04% of the respondents in the age group of 20-30 years, 46/09% of the respondents in the age group of 31-40 years, 14/13% of the respondents in the age group of 41-50 years and 1.74% of the respondents in the age group they were 51-60 years old. Also, 34/78% of the respondents have between 1-10 years of experience, 52/17% of the respondents have between 11-20 years of experience, 11/30% of the respondents have between 21-30 years of experience, and 1/74% of the respondents have more than 30 years of experience. Have. According to the results of the field of study variable, the highest frequency is in the field of accounting and auditing (77 people) with a frequency of 66/96% and in the field of management (28 people) in the second category with a frequency of 24/35%. The reason for the high abundance of the two fields of study mentioned above is because the employees of the accounting and auditing and management departments are more proficient in management accounting issues and these people are more concerned. And the lowest frequency was in the field of economics (4 people) with a frequency of 3/48% and in other fields (6 people) with a frequency of 5/22%. According to the results of the variable of educational qualifications, the highest frequency is in the bachelor degree (67 people) with a frequency of 58/26% and the second level of education in the postgraduate level (41 people) with a frequency of 35/65% and the lowest frequency is in the doctoral level (3 people) with a frequency of 2/61% and in the diploma level and They are less than diploma (4 people) with a high percentage of 3/48%.

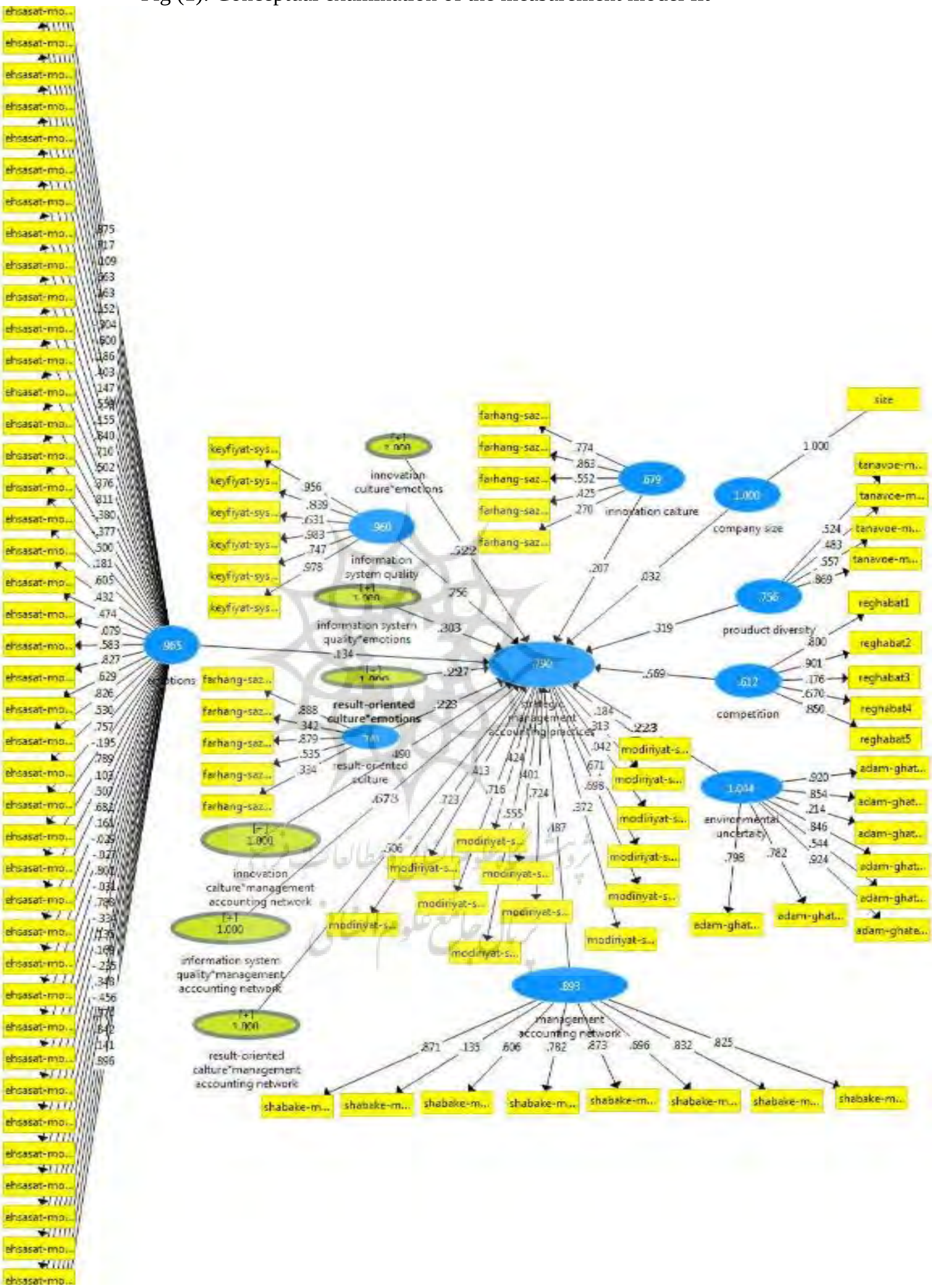
The results of checking the fit of the model using the PLS method

In order to estimate the results, due to the small size of the sample (116 samples), the PLS method is used to estimate the results of the model patterns. Because this method, based on what was said in the third chapter, has the required efficiency when the sample size is small and without the need for variables to be normal. In the PLS method, to fit structural equation models, three main parts are examined: a) the part related to the measurement model b) the part related to the structural model c) the part related to the general model. In each of these sections, tests are conducted to check the fit of the model, which will be discussed in the following.

Examining the fit of the measurement model

To check the fit of the first part, that is, the fit of the measurement model, three items are used: index reliability, convergent validity, and divergent validity (Holan, 1999). The reliability of the index is measured in the PLS method by three criteria: 1) factor loading coefficients, 2) Cronbach's alpha, 3) combined reliability (CR). The increase of the second and third criterion from 0/7 and the first criterion from 0/4 indicates the reliability of the appropriate index. To calculate the reliability fit criteria of the index, the general model containing all the constructs, dimensions and research questions was implemented using SMARTPLS3 software, the result of which contains the standardized coefficients in the figure below. As inThis figure is clear, the first reliability criterion of the index which is clear from the figure is the coefficients of factor loadings of the questions (the first criterion), which in the case of research questions, the desired coefficient is higher than 0/4.

Fig (1): Conceptual examination of the measurement model fit



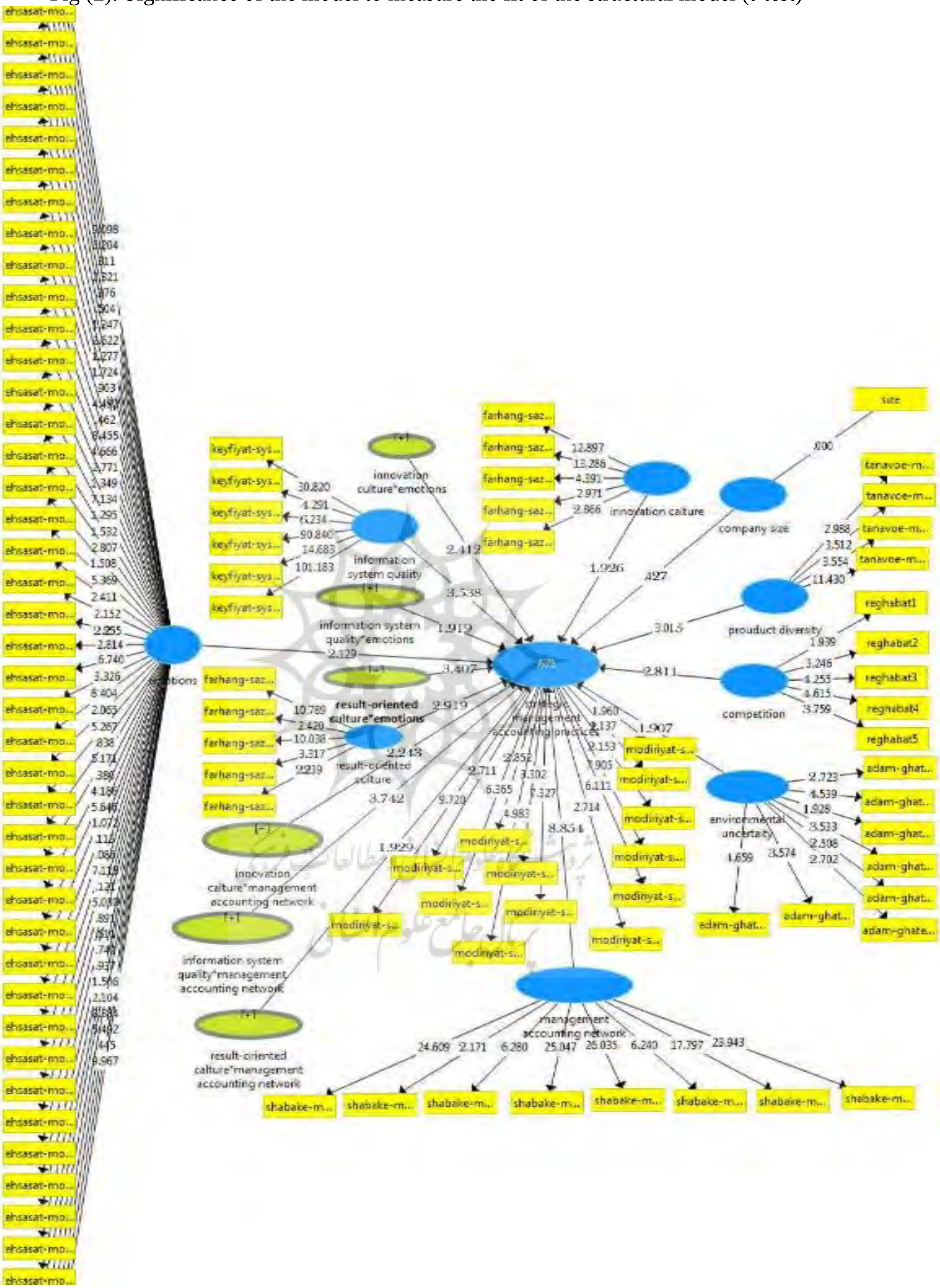
As the results of the measurement models in the above figure show, all the items have had a positive effect on the indicators. In this regard, in order to measure the aforementioned factors, items were considered for each index. It should be noted that the items in question were designed based on library studies and also based on experts' opinions and also based on standard questionnaires. The most basic criterion for measuring the relationship between the structures in the model (structural part) is the significant numbers of T. If the value of these numbers exceeds 1.96, it indicates the correctness of the relationship between the structures at the 95 percent probability level. Table (3) and diagram (2) show the t-statistics in the relationship between research structures.

Table (3): Significant coefficients of the model to measure the fit of the structural model (t-test)

Variable route	symbol	Path coefficient	t statistic
Management accounting network->strategic management accounting practices	MAN->SMA	0/487	8/854
Information system quality-> strategic management accounting practices	IS->SMA	0/756	3/538
Innovation culture-> strategic management accounting practices	IC->SMA	0/407	1/926
Result-oriented culture-> strategic management accounting practices	OC->SMA	0/333	2/445
Emotions-> strategic management accounting practices	EMO->SMA	0/134	2/149

Based on the results, it can be seen that all the paths are significant based on the t-statistic at the 95% probability level.

Fig (2): Significance of the model to measure the fit of the structural model (t-test)



In line with research hypotheses, based on the results presented in Table (4), direct relationships between variables and Sobel test results have been reported to investigate the effects of overlap.

Table (4): significant coefficients of the model for testing hypotheses

Variable route	symbol	Path coefficient	t statistic
Management accounting network->strategic management accounting practices	MAN->SMA	0/487	8/854
Information system quality-> strategic management accounting practices	IS->SMA	0/756	3/538
Innovation culture-> strategic management accounting practices	IC->SMA	0/407	1/926
Result-oriented culture-> strategic management accounting practices	OC->SMA	0/333	2/445
Emotions-> strategic management accounting practices	EMO->SMA	0/134	2/149
Management accounting network * Information system quality	MAN *IS	0/673	3/742
Management accounting network * Innovation culture	MAN*IC	0/490	2/445
Management Accounting Network * Results-oriented culture	MAN*OC	0/506	1/929
Emotions* information system quality	EMO*IS	0/303	1/919
Emotions* innovation culture	EMO*IC	0/522	2/412
Emotions * result-oriented culture	EMO*OC	0/227	3/407
product diversity	PD	0/419	3/015
Competition	CPA	0/569	2/811
Environmental uncertainty	ECM	0/223	1/907
Company size	SIZE	0/033	0/427

Discussion and conclusions and research suggestions

The purpose of this research is to investigate the impact of the management accounting network and the strategic feelings of management accountants on strategic management, emphasizing the role of organizational culture and information systems as moderators. Strategic management accounting is one of the systems that in today's era, with the changes in the current business environment, can contribute to the decision-making of financial managers in the value chain by using the participation of companies in the management accounting system. But unfortunately, despite the passage of time, the accounting techniques of strategic management are still unknown to financial managers and have led to the reduction of companies' participation in strategic decisions. Therefore, eleven hypotheses were formulated, in the first hypothesis, based on the results, it was observed that the path coefficient of the management accounting network on the implementation of strategic management accounting practices is equal to 0/487. This coefficient is significant based on the T-statistic (8/854) at the 95% probability level. Because it is more than the critical level of 1/96. In fact, increasing the management accounting network leads to increasing the implementation of strategic management accounting practices. Therefore, the first hypothesis of the research was confirmed. This hypothesis states that there is a relationship between the management accounting network and the implementation of strategic management accounting practices. In line with these results, it should be said that management accountants can develop the necessary competence and knowledge to choose appropriate accounting practices and their successful implementation through communicating and interacting with internal managers and employees. Therefore, this process ultimately increases the ability of management accountants to provide strategic information and help implement strategic management accounting practices. According to the results obtained by Lapsley and Rekers (2017) also concluded that management accountants should go beyond the boundary of the accounting function and interact or communicate with people in other functions and companies in their supply chain in order to play a role in strategizing. . Hadid and Al-Sayed (2021) also obtained similar results. Based on the results of the first hypothesis, it is suggested that the managers of their organizations provide conditions that management accountants in the same department and other departments as well as in cooperation with other companies can use to learn about the latest ideas in the field of management accounting. Therefore, everything that is needed to implement strategic management accounting, such as strategic valuation, life cycle valuation, activity-based techniques, etc, will be available more easily.

In the second hypothesis, based on the results, it was observed that the path coefficient of information system quality on strategic management accounting is equal to 0/756. This coefficient is significant based on the T statistic (3/538) at the 95% probability level. Because it is more than the critical level of 1.96. In fact, increasing the quality of the information system leads to an increase in strategic management accounting. Therefore, the second hypothesis of the research was also confirmed. This hypothesis states that there is a relationship between the quality of the information system and strategic management accounting. According to the results, it should be noted that high-quality integrated information systems are usually defined as systems that facilitate the collection, aggregation, storage and access of data and information from different functions such as accounting, sales, marketing and operations. As a result, such an information system enables decision makers to access and communicate more accurate and relevant information, which can promote the implementation of strategic management accounting practices. In this regard, Miyaga (2014) and Al-Amiri and Drori (2007) also obtained results similar to the results of the present study. Donek (2004) also reported a positive relationship between the quality of the information system and the length of the life cycle. According to the results of the second hypothesis, it is suggested that the quality issue of accounting information systems should be taken into consideration more carefully in their organizations. In this regard, it is suggested that the information systems of the business unit (such as sales, production) be integrated with each other, and the information system of the user-friendly query capability is provided by the organization. Such information system can be effective in improving strategic management accounting practices.

In the third hypothesis, according to the results, it was observed that the moderating path coefficient of information systems between the management accounting network and the implementation of strategic management accounting practices is equal to 0.673. This coefficient is significant based on the T-statistic (3.742) at the 95% probability level. Because it is more than the critical level of 1.96. In fact, the increase in information systems leads to an increase in the moderating relationship between the management accounting network and the implementation of strategic management accounting methods. Therefore, the third hypothesis was also confirmed. This hypothesis states that the information system moderates the relationship between the management accounting network and the implementation of strategic management accounting practices. According to the results, it can be argued that management accountants, by interacting with other employees and managers, may conclude that the implementation of some strategic management accounting practices can help meet the information needs of decision makers. A quality information system may encourage more management accountants for whom these practices are beneficial. Therefore, it can increase the value and justify the costs of implementing certain accounting practices. For this reason, the information system plays the role of moderator in the relationship between management accounting and the implementation of strategic management accounting practices. In this regard, studies by Maiga et al. (2014), Al-Amiri and Druri (2007), Granlund and Moritsen (2003) and Hadid and Al-Sayed (2021) also showed similar results. In line with the results of the third hypothesis, it is suggested to use the information system as a tool to adjust the role of management accountants and implement strategic management accounting practices. In this regard, if the production and other operational data are updated in real time instead of periodically, it can play a role in this relationship.

In the fourth hypothesis, as observed, the coefficient of the path of innovation-oriented culture on the implementation of strategic management accounting practices is equal to 0.407. This coefficient is significant based on the T statistic (1.962) at the 95 percent probability level. Because it is close to the critical level of 1.96. In fact, increasing innovation-oriented culture leads to increasing the implementation of strategic management accounting practices. Therefore, the fourth hypothesis is confirmed. This hypothesis states that there is a relationship between innovation-oriented culture and implementation of strategic management accounting practices. In accordance with these results, it should be said that shared norms and values may lead to an innovative culture, which can be defined as the pursuit and testing of innovative ideas. Seeking new opportunities and accepting higher levels of risk in such organizations are more likely to accept new ideas and innovative accounting and non-accounting practices with less resistance, and such organizations are more ready to test and respond positively to new practices and are willing to invest time, money, and other resources. Invest the necessary for their implementation. Therefore, it can be imagined that the innovative culture will lead to the increase in the implementation of strategic management accounting practices. In this regard, the studies of Kupta and Salter (2018) also obtained results similar to the present study. Baird et al. (2018) also stated that the innovativeness dimension is positively related to environmental performance-based pricing. Based on the results of the fourth hypothesis, it is suggested that innovative culture in organizations and companies should be given more consideration. For this purpose, it is suggested that management accountants are allowed to make trial and error in their organizations. Also, don't limit them to too many rules. Thus, it can be expected that the implementation of strategic management accounting methods will be facilitated.

In the fifth hypothesis, the results showed that the path coefficient of result-oriented culture for management accounting practices is 0.333. This coefficient is significant based on T-statistics (2.445) at 95% probability level. Because it is higher than the critical level of 1.96. In fact, the increase in result-oriented culture leads to the increase in the implementation of strategic management accounting practices. Therefore, the fifth hypothesis was also confirmed. This hypothesis states that there is a relationship between results-oriented culture and implementation of management accounting practices. A results-oriented culture can be defined as the extent to which shared norms and values emphasize achievements, actions, results, and expectations of high performance. Organizations with a results-oriented culture are therefore thought to implement practices that drive performance and help achieve their predetermined goals. Therefore, it is expected that they will be more committed to providing the necessary infrastructure for success. Therefore, the result-oriented culture can lead to the improvement of the implementation of strategic management accounting methods. Studies by Baird et al. (2018) also showed similar results. The studies of Hadid and Al-Sayed (2021) also found a positive relationship between the results-oriented culture and the implementation of strategic management accounting practices.

In the sixth hypothesis, based on the results, it was observed that the coefficient of the moderating path of innovative culture between the management accounting network and the implementation of strategic management accounting practices is equal to 0.490. This coefficient is significant based on the T-statistic (2.445) at the 95% probability level. Because it is higher than the critical level of 1.96. In fact, the increase in innovative culture leads to an increase in the moderating relationship between the management accounting network and the execution of strategic management accounting practices. Therefore, the sixth hypothesis was also confirmed. This hypothesis states that innovative culture moderates the relationship between management accounting network and implementation of strategic management accounting practices. According to the results obtained, it should be said that management accountants through internal and external networks should be exposed to increasing awareness of new management accounting activities, the information they generate, the information needs of other recipients in their organizations, and how such activities can potentially contribute to this. Help managers in performing their duties through the information they produce. However, to initiate and implement such actions, management accountants can benefit from a favorable organizational culture. Therefore, organizations that have a culture of innovation can contribute to informed and relevant management accountants in two different ways. First, an innovation-oriented culture may motivate management accountants, like other employees, to propose innovative solutions to problems more confidently. Second, an innovation-oriented culture may help management accountants avoid significant resistance to their proposals from other functions. Therefore, the innovative culture moderates the relationship between the management accounting network and the implementation of strategic management accounting practices. These results are in accordance with the findings of Yazdifar et al (2019). Also, Taipelinmäki (2014) advised that if the accounting system is compatible with the organizational culture, it can be implemented more easily. According to the results of the sixth hypothesis, it is suggested that innovative culture in organizations should be pursued more seriously. Because it helps to improve the organization not only directly but also through the improvement of the cooperation relationship of management accountants and the implementation of strategic management accounting practices.

In the seventh hypothesis, the results showed that the coefficient of the moderating path of the result-oriented culture between the management accounting network and the implementation of strategic management accounting practices is equal to 0.506. This coefficient is significant based on the T-statistic (1.929) at the probability level of 95%. Because it is close to the critical level of 1.96. In fact, increasing the result-oriented culture leads to increasing the moderating relationship between the management accounting network and the execution of strategic management accounting practices. As a result, the seventh hypothesis was also confirmed. This hypothesis states that the result-oriented culture moderates the relationship between management accounting style and the implementation of strategic management accounting practices. Organizations with a results-oriented culture can provide a conducive environment for management accountants to initiate and implement strategic management accounting practices. Indeed, by focusing on achievements, actions, results and high performance expectations, organizations with a results-oriented culture support initiatives that help them achieve their predetermined goals and become competitive. Thus, after gaining knowledge about the information that decision makers need to effectively carry out their tasks and achieve organizational goals through the network, management accountants will be able to make their own proposals for implementing new management accounting practices by highlighting the value of these practices and Defend their role in achieving organizational goals. Furthermore, given the evidence available for the superior performance of organizations that implement strategic management accounting practices, when management accountants use knowledge gained through networking to articulate and emphasize the relevance of these practices and the information they produce to what decision makers are trying to achieve. They are used. Probably, the decision to implement the proposed accounting practices facilitates strategic management. These results are also in line with the results of the studies of Hadid and Al-Said (2021), Baird et al. (2018, 2007), Kadz and Gilding (2012) and Emsley (2005). In line with the results of the seventh hypothesis, it is also suggested that the result-oriented culture should be of interest to organizations and managers along with the innovative culture. In this regard, paying attention to achievement orientation in the organization and its implementation can help to implement strategic management accounting methods by facilitating the cooperation of management accountants in the same department and other departments and with other employees and managers.

In the eighth hypothesis, based on the results, it was observed that the coefficient of the path of emotions on the implementation of strategic management accounting practices is equal to 0.134. This coefficient is significant based on the T statistic (2.149) at the probability level of 95%. Because it is higher than the critical level of 1.96. In fact, increasing emotions leads to increasing the implementation of strategic management accounting practices.

Therefore, the 8th hypothesis was confirmed. This hypothesis states that there is a relationship between emotions and strategic management accounting practices. Emotions may play a supporting or inhibiting role and may occur at any time in strategic management. Emotions can be a precursor to "strategic leaders' decisions and actions" and can be a mediator or consequence of strategic management. In this way, it is not always easy for managers to predict emotions, they can change from moment to moment. Their identification is more or less easy. Many of these processes take place within individuals, where the influence of emotions occurs unconsciously and affects strategic management. These results are in line with the studies of Brondin et al. (2021), who considered the role of emotions in the implementation of strategic management accounting practices as positive. According to the results of the 8th hypothesis, it is suggested that the issue of feeling in organizations should be followed up seriously. In this regard, special attention should be paid to the emotions of strategic managers, and the organization's environment should always be organized to reduce the negative emotions of managers. Holding classes in order to strengthen emotions in line with the implementation of strategic management accounting methods can also be important.

In the ninth hypothesis, according to the results of the research, it was observed that the coefficient of the moderating path of information systems between emotions and the implementation of strategic management accounting practices is equal to 0.303. This coefficient is significant based on the T-statistic (1.919) at the probability level of 95%. Because it is more than the critical level of 1.96. In other words, the increase in information systems leads to an increase in the moderating relationship between emotions and the implementation of strategic management accounting methods. Based on this, the ninth hypothesis was also confirmed. This hypothesis states that information systems moderate the relationship between emotions and implementing strategic management accounting practices. Considering that emotions can be a prelude to the decisions and actions of strategic leaders, the implementation of some strategic management accounting methods can help to meet the information needs of decision makers. A quality information system may encourage more management accountants who find these practices beneficial. Therefore, it can strengthen the role of emotions on the implementation of some accounting methods of strategic management. These results are in line with the studies of Brondin et al. (2021) as well as Hadid and Al-Said (2021). Of course, in none of the studies exactly such a relationship has been investigated. Based on the results of the ninth hypothesis, because the information system by affecting emotions leads to an increase in the implementation of strategic management accounting practices, it is therefore suggested that the information system should be given serious attention by organizations and efforts should be made to increase its quality.

In the 10th hypothesis, the results showed that the coefficient of the moderating path of innovative culture between emotions and implementation of strategic management accounting practices is equal to 0.522. This coefficient is significant based on T-statistic (2.412) at 95% probability level. Because it is higher than the critical level of 1.96. In fact, the increase in innovative culture leads to an increase in the moderating relationship between emotions and the implementation of strategic management accounting methods. Therefore, the tenth hypothesis was confirmed. This hypothesis states that the innovative culture moderates the relationship between emotions and the implementation of strategic management accounting practices. Among group members with the same job and collective mind, shared feelings of helplessness can act as a force to shift the status from "me" to "we" and collectively facilitate changes at the macro level of organizational structure. In this regard, organizations that have a culture of innovation may essentially increase management accountants like other employees to propose innovative solutions to problems with greater confidence. Therefore, innovative culture moderates the relationship between emotions and the implementation of strategic management accounting practices. The findings of Hadid and Al-Sayed (2021) in the moderating role of innovative culture on the relationship between management accountants and the implementation of strategic management accounting methods also showed almost similar results. Mengs and Kilduff (2015) also obtained similar results. In line with the results of the 10th hypothesis, it is suggested that the spirit of risk-taking in managers should be taken into consideration and strengthened in order to improve their feelings.

In the 11th hypothesis, based on the results, it was observed that the coefficient of the moderating path of result-oriented culture between emotions and implementation of strategic management accounting methods is equal to 0.227. This coefficient is significant based on T-statistics (3.407) at 95% probability level. Because it is higher than the critical level of 1.96. In fact, the increase of the results-oriented culture leads to the increase of the moderating relationship between emotions and the implementation of strategic management accounting practices. Therefore, the 11th hypothesis was confirmed. This hypothesis states that the results-oriented culture moderates the relationship between emotions and the implementation of strategic management accounting practices. Based on the results, it should be said that emotional dynamics have an influence on the process and result of strategic decision-making by the team of senior managers. In fact, the emotional reactions of each member of the crisis team form the interpretation of the displayed emotion of the group. Organizations with a result-oriented culture can provide a favorable environment for influence to start and implement strategic management accounting practices. Organizations with a results-oriented culture support initiatives that help them achieve their predetermined goals and become competitive. In this regard, the studies of Liu and Maitlis (2014) and Netz et al. (2020) showed similar results. In line with the 11th hypothesis, it is suggested that a general policy should be defined in every organization. In this regard, determining the functional status and functional expectations and specifying the path to achieve it can lead to the implementation of strategic management accounting practices by improving positive feelings and ultimately help to improve the organization.

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