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The Effect of Information Literacy on Managerial Performance: The Mediating Role of Strategic Management Accounting and the Moderating Role of Self Efficacy

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Abstract

This study attempts to examine the mediating effect of Strategic Management Accounting (SMA) information usage on the relationship between information literacy and managerial performance, and the moderating effect of self efficacy on the relationship between strategic management accounting and managerial performance. Using multiple regression as analytical method, responses from 236 managers of Banking institutions in Pekanbaru, Indonesia were analyzed. The results of this study support the direct effect of information literacy, self efficacy and SMA information use on managerial performance. Further analysis of the mediating effect of SMA information usage suggests that SMA mediates the relationship between information literacy and managerial performance. The findings of this study also suggest that the effect of SMA information use on managerial performance is strengthened by self efficacy.

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1. Introduction

Managerial performance, as the indicator of the successfulness of managers to realize goals, becomes one of the most prominent keys that should be improved over time. The improvement of managerial performance can be

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sought through improvement of decision making process. In decision making process, managers utilize information and their interpretation skills to make an effective decision.

However, according to Bounded Rationality Theory (Simon, 1978) managers as decision makers are bounded by some constraints in making a rational and effective decision. These constraints, include 1) the limited availability of information, 2) limitation capacity of human mind and 3) limited amount of time to make decision, have resulted the managers to become locally rational in decision making process.

To prevent a dysfunctional decision making caused by bounded rationality, managers need a specific skill to enable them in utilizing information properly. A set of skills that enable individuals in recognizing information, identifying information, utilizing and interpreting information is called information literacy (Mishra and Mishra, 2010). Information literacy skills will enable managers in utilizing, evaluating, organizing, integrating, and interpreting information critically and properly in problem solving (Doyle, 1992). By having these skills, managers will be able to use information effectively and thus will enable them in making an effective and proper decision. A rational and proper decision will then enable managers to solve problems in executing managerial function and thus improve their managerial performance.

In carrying out managerial function, managers are often faced with challenges. Those challenges require positive and proper reaction by managers. Bandura (1986) has found that an individual self efficacy plays major role in how goals, tasks and challenges are approached. Managers with a strong sense of self efficacy will view challenges and tasks as something that should be mastered. Instead of viewing challenges and tasks as constraints, managers with strong sense of self efficacy will view them as motivation in accomplishing goals.

Self efficacy is found to have an important role in setting individual's reaction towards unpleasant and complex situation (Bandura, 1986). A strong level of self efficacy is believed to guide individual to commit positively towards challenges and tasks. Managers in achieving goals are often faced with uncertainty and complex situation. A positive reaction is required to solve uncertainty and complex situation in order to accomplish goals. By having a strong level of self efficacy, managers will behave positively towards challenges and uncertainty and thus will increase their managerial performance.

Increasing level of competition and shifting of the business environment has changed managers' need of information. The uncertainty of the business environment has demanded managers to consider a wide range and long oriented information in order to make a rational and effective decision. According to Lord (1996), in facing uncertainty, managers require an externally and market-oriented, competitors focused, future and long term information for decision making. These are provided by strategic management accounting.

Strategic management accounting is the provision and analysis of management accounting data about its business and competitors, for use in developing and monitoring business strategy (Simmonds, 1981). Broomwich (1990) defines strategic management accounting as the provision and analysis of financial information on the firm's product markets and competitor's costs and cost structures and the monitoring of the enterprise's strategies and those of its competitors in these markets over a number of periods.

Prior studies have proven that the use of strategic management accounting has a positive impact on managerial performance and organization performance. Ah Lay and Jusoh (2011) found that the use of strategic management accounting enhances the relationship between strategy and organization performance. Zenita (2012), found that information literacy and strategic management accounting have positively influenced managerial performance. Mediating effect analysis conducted by Zenita (2010) also found that strategic management accounting mediates the relationship between information literacy and managerial performance. Some other studies about managerial performance and self efficacy have also been conducted (Katarina, 1993; Gul & Chia, 1994; Chia 1995) however there is still lack of study conducted in examining the relationship among information literacy, self efficacy, strategic management accounting and managerial performance. Therefore, a study that explores the relationship between information literacy, self efficacy, strategic management accounting and managerial performance is needed to be done.

This study aims to examine the influence of information literacy and strategic management accounting on managerial performance. In addition, this study also intends to examine the mediating effect of strategic management accounting to the relationship between information literacy and managerial performance, and to examine the moderating effect of self efficacy on the relationship between strategic management accounting and managerial performance.

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