

**MANAGERIAL ACCOUNTING KNOWLEDGE MANAGEMENT CAPABILITY AND FIRM SUCCESS:
EVIDENCE FROM INFORMATION AND COMMUNICATION TECHNOLOGY BUSINESSES IN THAILAND**

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ABSTRACT

This study examines the influences of four dimensions of managerial accounting knowledge management capability on best managerial accounting practice and firm success. Furthermore, executive vision, teamwork culture, and information exchange experience have become the antecedents. Also, technology competency and intra-operational communication are proposed to become moderators of the main relationships. Here, 118 information and communication technology businesses in Thailand and OLS regression analysis are examined in this study. The results show that managerial accounting knowledge transfer and managerial accounting knowledge leveraging have significant positive effects on best managerial accounting practice and firm success. Also, best managerial accounting practice has significant positive effects on firm success. Moreover, executive vision, as an antecedent, strongly supports all dimensions of managerial accounting management capability. Similarly, team culture and information exchange experience influence managerial accounting management creation and leveraging. Surprisingly, the managerial accounting knowledge creation and integration, intra-organization communication, and technology competence are not supported in this study. The discussion is effectively fulfilled in the study. Conclusions and suggestions are directed to future research.

Keywords: *Managerial Accounting Knowledge Management Capability, Best Managerial Accounting Practice, Firm Success, Executive Vision, Teamwork Culture, Information Exchange Experience, Technology Competency, Intra-Operational Communication*