

**BEST MANAGERIAL ACCOUNTING INFORMATION SYSTEM AND FIRM PERFORMANCE: AN  
EMPIRICAL INVESTIGATION OF INFORMATION TECHNOLOGY AND COMMUNICATION BUSSINESS IN  
THAILAND**

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**ABSTRACT**

This study investigates the effects of the best managerial accounting information system on firm performance through decision-making value, information quality and operational advantage in Thailand. This study also includes the factors of top management support, IT resource and accounting competency as the antecedents of the best managerial accounting information system. The 113 firm information and communication technology businesses in Thailand and OLS regression are examined in this study. The results specify that decision-making value and operational advantage influence the firm performance by using the best managerial accounting information system to perform making decision of organizational administrators especially the module of IT governance positively influences the factors are: decision making value, information quality and operational advantage, respectively. In addition they was also found that the significant relationship between top management, accounting competency and the best managerial accounting information system. Surprisingly, we found that the dimensions of data mining efficiency and data base management are not to concern with the best managerial accounting information system on firm performance as well as IT resources antecedents. On the other hand, when the technology growth moderators are related to IT resources and managerial accounting system security with the results has significantly been the negative influence.

Keywords: *Managerial Accounting Information System; Firm Performance; Information and Communication Technology*