

**THE INFLUENCE OF TOP MANAGERS SUPPORT ON THE UTILIZATION OF MANAGEMENT
ACCOUNTING SYSTEMS: THE MEDIATION ROLE OF INTANGIBLE RESOURCES**

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Abstract

Top managers have a decisive role in managing business organizations, including promoting the effective use of their organizational resources. In small and medium-sized companies, this role is sometimes accumulated to plan and manage decision-support information. The objective of this investigation is to study the influence of top management support on management accounting systems (MAS). For this purpose, we examined the mediating effect of important intangible resources. The results of this study suggest that, in the presence of all mediating variables, the support of top managers does not directly influence the utilization of the information provided by the management accounting systems. This result means that the influence of top managers in the use of MAS is fully mediated by the set of variables analyzed. However, the level of influence is not the same for all variables.

Keywords: Management accounting systems; decision-making; users; top management support; SME.

