

Review Article

Reviewing of the Relationship between Management Accounting Applications and Accounting Department and Its Employees in Production Enterprises

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Abstract - Changes in the competitive environment and information technologies in recent years reveal the importance of management accounting practices for determining strategic goals of business management and achieving these goals. In this process of change, the presence of individuals who are experts in their fields and related departments within the organization will positively affect the information flow and decision process of senior management.

In the study, by examining the accounting departments, and the number of employees in manufacturing enterprises, their contributions in line with the objectives of management accounting was analyzed. In line with the findings obtained, it has been determined that as the number of companies that have accounting departments and the number of employees in the field of accounting and finance increases, management accounting practices and organizational relations are positively affected.

Keywords - Accounting Department, Accounting Employees, Management Accounting, Management Accounting Practices

I. INTRODUCTION

Management accounting techniques have been one of the important tools for business managers in setting strategic goals and achieving these goals. Management accounting basically; has assumed a responsible role in preparing the strategy of the enterprise and the related implementation plans, defining, measuring, collecting the financial information used in the enterprise, in short, producing the information required for strategic decision making and using the enterprise resources appropriately (Srikanth & Umble, 1997, p. 25).

It would be more appropriate for management accounting to be performed by experts in the field, which includes a more in-depth evaluation and analysis compared to general accounting, and also perform functions such as making decisions based on these data and controlling the

results of the decisions made. Although not directly involved in the management of businesses, accountants who have the ability and capacity to direct them, have great responsibilities in the planned continuation of the activities provided that they are inside or outside the business with their guiding roles. It is thought that businesses of a certain size (operating turnovers, number of employees, capacity) that will need corporate management, which has both legal and business dynamics, will need more management accounting practices to ensure healthy execution of decision-making processes. Strategic management accounting practices should be utilized to develop realistic competitive strategies in order to create a competitive advantage especially in enterprises that produce industrial production and compete both nationally and internationally. For this reason, industrial production enterprises were selected in our study, and surveys were applied to these enterprises.

Management accounting is an important accounting system for the future planning of businesses. Especially, management accounting, which is expected to be used scientifically, is expected to be used more effectively in businesses that have an accounting department. At the same time, it is expected that the education level of the working staff is high in order to apply this scientificity. Another important issue is that the most advanced management accounting applications are encountered in large enterprises where numerical data is needed the most (Büyükmirza, 2015, p.38). Determining the current status of accounting departments in enterprises and whether management accounting is used effectively, constitutes the main target of the research.

II. MANAGEMENT ACCOUNTING

One of the main tasks of the developing modern accounting system is to inform users of all levels; to provide reliable and easy-to-understand information that will be used in planning and supervision activities, when and where necessary. The information needed; may vary



depending on the activities, objectives, and organizational structure of the business. The purposes, organizational structures, and activities of the enterprises are affected by environmental conditions. Therefore, changes in the economic environment and technological infrastructure require various structuring in enterprises. In recent years, the most important change has manifested itself in technologies in the field of knowledge and production. Computer-aided design, computer-controlled production, and the use of robots in the production line are among the main examples of these changes.

Changing conditions also direct accounting systems to renew and contribute more to business management. Accordingly, the accounting system will be one of the most important assistants of managers in today's and future's dynamic environmental conditions. Management accounting is one of the developments in the accounting system in parallel with these changes.

Management accounting as defined by the National Association of Accountants (NAA) is the process of identification, measurement, accumulation, analysis, preparation, interpretation, and communication of financial information, which is used by management to plan, evaluate, and control within an organization. It ensures the appropriate use of and accountability for an organization's resources (Shim & Siegel, 1998, p.1).

In another definition, management accounting is defined as an information system that constitutes the whole of the accounting process carried out by putting business managers at the focus, starting from the collection of information as raw data to the stage of making a report according to the need (Büyükmirza, 2015, p.29).

Management accounting, which is an indispensable part of the management function, which is defined as the planning, organization, execution, and control of business activities; It is one of the biggest assistants of business management in the decision-making phase. Decision-making behavior; Since it can be defined as choosing between options to reach a result, management accounting has an important role in making plans for the future by revealing the situation that occurred in the past with numerical data and performing the control function by comparing the planned and actual results (Ergin & Elmacı, 2015, p. 39).

III. HISTORICAL DEVELOPMENT OF MANAGERIAL ACCOUNTING

It is a known fact that the history of cost and management accounting applications is not as old as the accounting date. The emergence of the concept of cost accounting and then management accounting and the inclusion of businesses in the accounting systems, before anything else, depends on the emergence and development of a management approach that will require the outputs of these systems (Hacırüstemoğlu & Şakrak, 2002, p. 24).

Management accounting has changed and developed depending on the periodic needs and the structures of the

enterprises. In the period about 200 years ago, all the control of small business organizations managed by family members was also in the family members, and planning, control, and decision-making functions were carried out by these people (Morse, Zimmerman, & Holmen, 1997, p. 19). The emergence of large-scale enterprises after the industrial revolution and the measurement of the productivity of intermediate goods caused the establishment of quality control understanding, the development of cost accounting, and the emergence of management accounting accordingly (Gürsoy, 2009, p. 6, 7).

In the first stage of management accounting; the aim was to measure product costs precisely and to reduce these costs. Standard costs and budgets to achieve this goal; constituted the field of study of management accounting (Birnberg & Shields, 1989, p. 24). It is seen that most of the concepts and techniques used in traditional cost accounting, which led to the development of cost accounting, were developed in the 19th century (Islam & Kantor, 2005, p. 710).

The 1920s were a period in which extremely important developments were experienced for cost and management accounting. In this period, as a result of the separation of cost accounting and financial accounting systems, cost information was used in evaluating the efficiency of activities, pricing decisions, and measuring the performance of employees. Here, the importance of business and production efficiency rather than the commercial success of the enterprise has come to the fore. The existence of vertically integrated businesses that carry out many activities together has led to the increasing importance of management accounting as a system that provides the necessary information to ensure coordination between business departments and to control activities (Kaplan, 1984, p. 396).

Since the 1960s, with the rapid development of both technology and production methods, new insights in management theories have caused management accounting to be separated from cost accounting and evaluated as a new accounting discipline. The reason for this transformation; different information needs for different decisions. During these periods, analysis techniques developed by other disciplines such as operations research, mathematical economics, and statistics began to be used actively in modern management accounting (Gürsoy, 2009, p. 9, 10). These changes have been followed by technological developments and technological innovations have enabled cost accountants to produce more specific information. As the activities and sizes of the enterprises increase, the tendency to use the activities and their results to measure, monitor, and improve performance have come to the fore.

After 1980, businesses in many countries started to be privatized. Thus, competition has accelerated and free trade first ceased to be national and gained an international character, and then moved towards becoming global.

Parallel to these, with the developments in the service sector, the importance of issues such as the profitability and efficiency of the products or services produced has increased and the concepts such as cost management and performance management have developed, as well as market and customer-oriented management approaches (Drury, 2007, p. 12). As a result of the competitive environment, management accounting has started to be used more in activities such as business growth, optimization of financial resource allocation, and continuous cost control.

The period after the 1980s is the contemporary cost and management accounting period. Changes in production technologies during this period have prepared cost and management accounting techniques towards their current form - strategic management accounting (Eldenburg & Wolcott, 2004, p. 9).

IV. THE FUNCTION AND ACT OF MANAGEMENT ACCOUNTING

The understanding of profitability and efficiency, which is affected by the rapidly changing business conditions, creates intense competitive pressure on businesses. This competition, on the other hand, necessitates effective managerial responses to realize rapid technological changes in place, on time, and accurately. Companies that are aware of this requirement have to benefit from strategic cost and management tools to increase their profitability and competitiveness. Management accounting functions for this purpose.

Management accounting; deals with the establishment of business strategy, the execution of planning and control activities, decision-making, effective use of resources, determination, production, presentation, interpretation, and use of the information required for the protection of assets. In addition to these, the improvement and enhancement of performance, the production of information that forms the basis for the execution of corporate governance and control activities are also among the duties of management accounting.

The main purpose of management accounting is to provide managers with valid, timely, and useful information to achieve business goals. Thus, the business manager will more easily take the right steps in the planning and decision-making process thanks to management accounting. In addition, the enterprise will improve its competitive side to increase quality, speed, and profitability (Ertaş, 2015, p.6).

In a research conducted by Sunarni in 2013, the aims of management accounting; has collected under 12 headings, including evaluating business performance, financial / cost control, increasing profitability, budgeting, fixed asset investment planning, operational and tactical decisions, productivity/efficiency improvement, increasing customer value, product quality management, product development studies, customer relations development, management information technologies.

V. STUDY OF THE RELATIONSHIP BETWEEN ACCOUNTING DEPARTMENT IN PRODUCTION FACILITIES AND MANAGEMENT ACCOUNTING USE

A. Purpose of the Research

Management accounting is an important accounting system for the future planning of businesses. Especially, management accounting, which is expected to contribute scientifically, is expected to be used more effectively in businesses that have an accounting department. At the same time, it is expected that the education level of the working staff is high in order to apply this science. Another important issue is that the most advanced management accounting applications are encountered in large enterprises where numerical data is needed the most (Büyükmirza, 2015, p.38). The main objective of the research is to determine whether the current situation of accounting departments in businesses and whether management accounting is used effectively.

B. Scope and Method of the Research

The research was carried out in the production enterprises operating in Konya Organized Industrial Zone. 615 industrial enterprises operate in the Konya Organized Industrial Zone (Konya Chamber of Commerce, Konya Economic Report 2019, p.64). The surveys were delivered to 123 production enterprises selected by systematic sampling method from the companies that produce in Konya Organized Industrial Zone and 80 replies were obtained from these surveys. Data of 57 businesses, which were found to be answered in full, were used in the analysis. Reasons have shown for returns and missing information; the management policies of businesses are expressed as information confidentiality, lack of information, and lack of time.

Although not directly involved in the management of businesses, accounting professionals, who have the ability and capacity to direct them, have great responsibilities to assume in their guiding roles and the planned continuation of the activities. They will make an effort in the professional accountants who have the characteristics of directing both legal and business dynamics, to realize the accounting practices for an effective business structure, as well as the establishment of a strategic management accounting system that will support strategic management practices so that managerial decisions are timely and desired direction to ensure healthy decision-making processes (Demir Volkan, 2008, p.64). This support, especially as an emerging manufacturing enterprise will also be carried out in national and international competition, prove the existence of the process will affect the development process of Turkey. For this reason, in our study, a questionnaire was prepared to determine the status of the accounting department and the number of experts working in these departments, and the contributions of management accounting to manufacturing enterprises in organizational activities, and the results were analyzed.

The research questionnaire is based on the objectives determined by Christina Wiwik Sunarni in an article

published in 2013 for the determination of the effectiveness of the business activities of management accounting.

In this research conducted by Sunarni in 2013, the aims of management accounting; has collected under 12 headings, including evaluating business performance, financial / cost control, increasing profitability, budgeting, fixed asset investment planning, operational and tactical decisions, productivity/efficiency improvement, increasing customer value, product quality management, product development studies, customer relations development, management information Technologies (Sunarni, 2013, p.621-622). In addition to the goals determined by Sunarni, cost and financial control were evaluated separately in the survey questions, and the purposes for supplier relations as well as customer relations were added to the survey questions. The research questionnaire consists of 2 parts. In the first part, information measuring the general condition of the companies was asked. In this section, the existence of the accounting department that covers the main subject of the research, the number of employees, and their educational status are important questions of the survey. The second part consists of questions that will test how effectively they use management accounting with certain activities carried out following the objectives of management accounting. In this section, which was prepared according to the 5-point Likert scale, the activity in the direction of 14 different tasks was measured in 5 degrees (1 = not done, 2 = less gradual, 3 = moderate, 4 = good, 5 = very good).

The survey data were analyzed with the SPSS program. In analysis; frequency, standard deviation, average, and cross table tests were applied.

C. Research Findings and Interpretation

a) Reliability Test of the Questionnaire

To reveal the reliability of the questionnaire, reliability analysis was made in the second part. In the second part, the conditions of the activities compatible with management accounting in these enterprises are evaluated. Activities carried out in line with the purposes of management accounting are evaluated with a 5-point rating method.

Cronbach Alpha Reliability Analysis method was used to evaluate the internal consistency of the scales. This method is a method used to measure the internal consistency of the survey questions graded (Ercan & Kan, 2004, p.213). The results of the Cronbach's alpha value should be evaluated as follows (Yıldız & Uzunsakal, 2018, p.19);

Unreliable if $0 < R_2 < 0.40$,

Low reliability if $0.40 < R_2 < 0.60$,

Very reliable if $0.60 < R_2 < 0.80$,

If $0.80 < R_2 < 1.00$, it is highly reliable.

Part 2 is the internal consistency of the scale; Cronbach alpha value was found as $\alpha = 0.962$. In addition, when the Correlation matrix between the questions is examined, it is seen that they are positively correlated with each other. This situation indicates that the scale expressions asked about the purposes of management accounting are highly reliable.

b) Results Regarding the Determination of the General Situation of the Companies

When the table in which the values obtained to determine the general conditions of the companies are given is examined; In terms of the number of personnel they employ, 42.1% of the enterprises employ 11 to 50 personnel, and 26.3% employ more than 150 personnel.

It is seen in Table 1 that the enterprises participating in the survey are located in different sectors. The sectors in which the companies operate are respectively 36.8% iron and steel, 19.3% machinery, and 15.8% automotive. When the operating periods in the sector are examined, it represents companies with an operating duration of 21-30 years constitute 38.6% of the companies surveyed, while those with company activities between 1 and 10 years constitute 7%, and those operating for 40 or more years constitute 14%. In terms of their legal status, 52.6% of them are joint-stock companies and 47.4% are limited companies.

Table 1. General Conditions of Companies

Variables	Degrees	Freq.	Perc.	S.D.	X
Number of Employed Employees	11-50	24	42,1	1,264	3,28
	51-100	8	14,0		
	101-150	10	17,5		
	150+	15	26,3		
Activity Sector	Food	6	10,5	3,374	5,79
	Iron-Steel	21	36,8		
	Plastic	1	1,8		
	Machinery	11	19,3		
	Energy	2	3,5		
	Packaging	3	5,3		
	Automotive	9	15,8		
	Metal Processing	3	5,3		
	Hydraulic	1	1,8		
Operating Times in the Sector	1-10	4	7,0	3,09	1,123
	11-20	13	22,8		
	21-30	22	38,6		
	31-40	10	17,5		
	Over 40	8	14,0		
Legal Status of Businesses	Inc.	30	52,6	0,504	1,47
	LLC	27	47,4		
Company Capital	0-500.000	1	1,8	3,04	0,944
	501.000-1.000.000	14	24,6		
	1.001.000-5.000.000	31	54,4		
	5.001.000-10.000.000	4	7,0		
	Over 10.000.000	7	12,3		
Business Annual Sales Turnover	1.001.000-5.000.000	22	38,6	2,02	0,896
	5.001.000-10.000.000	12	21,1		
	Over 10.000.000	23	40,4		

When businesses are examined in terms of company capitals; 54.4% was established with a capital between 1.000.000 and 5.000.000 TLAs for the annual sales turnover, 38.6% has an annual sales turnover between 1.000.000 and 5.000.000 TL, while 40.4% has a sales turnover of 10.000.000 and above.

c) Results Regarding Accounting Departments and Personnel Status of Companies

Information about the accounting departments of the enterprises participating in the survey and their personnel employed in this department are shown in Table 2. According to this; 93% of the enterprises have a separate department where accounting and financing activities are carried out. When the number of personnel carrying out accounting financing activities in enterprises participating in the survey is examined; all companies have at least 1 staff member who carries out accounting financing activities. As for the general situation, it is seen that companies employ 2-3 personnel.

Table 2. Accounting Departments and Personnel

Variables	Degrees	Freq.	Perc.	S.D.	X
Is There an Accounting Department?	Yes	53	93	0,258	1,07
	No	4	7		
Number of Personnel Working in Accounting and Finance	1	12	21,1	2,44	1.118
	2	21	36,8		
	3	14	24,6		
	4	7	12,3		
Educational Status of Accounting and Finance Department Personnel	5+	3	5,3	3,45	0,849
	Pre-high school	1	0,7		
	High school	20	14,2		
	Associate Degree	45	31,9		
	Undergraduate	65	46,1		
	Master's Degree	10	7,1		
	Doctorate	0	0		

The majority of the accounting finance staff consists of associate degree and undergraduate degrees. Management accounting is a field that requires the scientific application of accounting and this subject reveals the need for individuals who receive education in the scientific process. While the number of master's degrees is 7.1%, it is striking that there is no staff with a doctorate.

d) Evaluation of Management Accounting Application Process in Companies

The statements of the business officials in the measurement; 1 = not done, 2 = low grade, 3 = medium grade, 4 = good grade, 5 = very good grade, and they were asked to respond in accordance with a 5-grade grading. The frequencies, percentages, average, and standard deviation of the given answers are shown in the table.

Table 3. The Effectiveness of the Activities Performed by the Companies in accordance with the Management Accounting Objectives

Variables	Degrees	f	%	x	sd
Business Performance Measurements	1	3	5,3	3,70	1,375
	2	12	21,1		
	3	10	17,5		
	4	6	10,5		
	5	26	45,6		
Cost Control	1	23	40,4	2,42	1,511
	2	11	19,3		
	3	9	15,8		
	4	4	7,0		
	5	10	17,5		
Financial Control	1	4	7,0	3,74	1,395
	2	10	17,5		
	3	10	17,5		
	4	6	10,5		
	5	27	47,4		
Activities for Increasing the Profitability of Goods and Services	1	28	49,1	2,30	1,500
	2	6	10,5		
	3	8	14,0		
	4	8	14,0		
	5	7	12,3		
Making a Budget	1	12	21,1	3,21	1,521
	2	8	14,0		
	3	9	15,8		
	4	12	21,1		
	5	16	28,1		
Investment Planning	1	13	22,8	3,07	1,580
	2	12	21,1		
	3	7	12,3		
	4	8	14,0		
	5	17	29,8		
Contribution to Operational and Tactical Decisions	1	33	57,9	2,00	1,427
	2	8	14,0		
	3	6	10,5		
	4	3	5,3		
	5	7	12,3		
Reports Prepared in the Productivity and Efficiency Development Process	1	26	45,6	2,07	1,266
	2	14	24,6		
	3	8	14,0		
	4	5	8,8		
	5	4	7,0		
Customer Value Creation Analysis	1	41	71,9	1,49	0,947
	2	9	15,8		
	3	3	5,3		
	4	3	5,3		
	5	1	1,8		
Product Quality Management	1	39	68,4	1,65	1,094
	2	6	10,5		
	3	6	10,5		
	4	5	8,8		
	5	1	1,8		
Continuous Improvement Activities in Product and Service Creation Process	1	36	63,2	1,70	1,180
	2	12	21,1		
	3	3	5,3		
	4	2	3,5		
	5	4	7,0		
Efforts to Improve Supplier Relations	1	42	73,7	1,47	0,947
	2	8	14,0		
	3	3	5,3		
	4	3	5,3		
	5	1	1,8		
Studies to Improve Customer Relations	1	43	75,4	1,46	0,946
	2	7	12,3		
	3	3	5,3		
	4	3	5,3		
	5	1	1,8		
Use of Information Technologies for the Application of Management Accounting	1	16	28,1	2,95	1,652
	2	12	21,1		
	3	6	10,5		
	4	5	8,8		
	5	18	31,6		

Considering the average of the statements given in line with the information obtained from the enterprises, the most effective activities as the activities determined in line with management accounting purposes are financial control, business performance measurements, budgeting, and investment planning; the least effective activities were determined to be activities aimed at improving customer and supplier relations and customer value creation analyzes.

e) The Relationship Between the Existence of the Accounting Department in the Business and the Activities of Utilization Events Suitable for Management Accounting

Research hypothesis

- (H₀): The existence of the accounting department in enterprises does not affect the efficiency of management accounting activities in enterprises.

(H₁): The existence of the accounting department in enterprises affects the management accounting activities in the enterprises.

- (H₀): The number of personnel working in accounting finance does not affect the efficiency of management accounting activities in enterprises.

(H₁): The number of personnel working on accounting finance in enterprises affects the management accounting activities in the enterprises.

- (H₀): The number of personnel working on accounting finance in enterprises affects the management accounting activities in the enterprises.

(H₁): There is a meaningful relationship between the education level of the personnel working in the field of accounting and the effective performance of the management accounting activities of the enterprises.

To make the analysis, it was primarily investigated whether the distribution meets the normality assumption or not. There are multiple tests of normality. Shapiro-Wilks W Test and Kolmogorov-Smirnov Test are among the most used tests (Hair, et al. 1998). For this purpose, when the normality distribution of the means of our scale is examined, the results obtained are as follows:

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Scale	,141	57	,007	,919	57	,001

According to the test result, it was observed that the significance value of the scale was lower than 0.05, so it was observed that they were not distributed normally.

Secondly, it was tested whether the data were distributed homogeneously or not.

	Levene Statistic	df1	df2	Sig.	Levene Statistic
Scale	Based on Mean	3,737	4	52	,010
	Based on Median	2,410	4	52	,061
	Based on Median and with adjusted df	2,410	4	31,337	,070
	Based on trimmed mean	3,589	4	52	,012

Because P < 0.05 (p = 0.010) is given according to the test result, it is seen that it is not homogeneously distributed. Accordingly, the Mann-Whitney u test will be applied. Test results are as follows:

	Do you have an accounting department?	N	Mean Rank	Sum of Ranks
	yes	53	30,46	1614,50
	no	4	9,63	38,50
	Total	57		

Mann-Whitney U	28,500
Wilcoxon W	38,500
Z	-2,423
Asymp. Sig. (2-tailed)	,015

Since the significance level of the test result is (p = 0.015) and the average rank of the accounting department is 30.46, it is observed that businesses that have an accounting department are more effective than those without a department. In this case, the H₀ hypothesis should be rejected and the H₁ hypothesis should be accepted. It is seen that businesses with accounting departments (MR = 30.46) are more effective than those without (MR = 9.63).

As the number of accounting and finance-related personnel increases, it is expected that the efficiency of management accounting activities will increase. The Kruskal - Wallis test was used because the number of variables related to the number of personnel was more than 2 groups. The results obtained are as follows:

	Number of personnel assigned with accounting finance	N	Mean Rank
Scale	1	12	14,54
	2	21	25,21
	3	14	36,50
	4	7	40,71
	5+	3	51,00
	Total	57	

Kruskal-Wallis H	21,851
Df	4
Asymp. Sig.	,000

In the test result significance level p < 0.05 (p = 0.00), a significant difference is observed between the number of personnel and their effectiveness. When looking at the average rank of accounting personnel (MN = 14.54; 25.21; 36.50; 40.71; 51.00); It is observed that as the number of personnel increases, the efficiency also increases.

In addition, the relationship between these differences between variables should be examined. Since the variances of the data are not homogeneously distributed, the Welch test was used as a one-way analysis of variance. According to Welch test results;

	Statistic	df1	df2	Sig.
Welch	17,285	4	10,934	,000

Since $f = 0.000$, it is observed that there is a significant difference between the various personnel numbers in terms of the efficiency of management accounting. A post hoc test should be performed to determine the relationship between this difference and variables.

Since there is no homogeneous distribution, the Games Howell test was chosen from post hoc analysis.

Accounting Staff Number		Mean Difference (I-J)	Std. Error	Sig.
1	2	-.61139*	,18791	,023
	3	-1,37670*	,29679	,002
	4	-1,66241	,47147	,060
	5+	-2,57738*	,36014	,046
2	1	,61139*	,18791	,023
	3	-.76531	,33170	,180
	4	-1,05102	,49420	,299
	5+	-1,96599	,38941	,056
3	1	1,37670*	,29679	,002
	2	,76531	,33170	,180
	4	-.28571	,54498	,983
	5+	-1,20068	,45212	,190
4	1	1,66241	,47147	,060
	2	1,05102	,49420	,299
	3	,28571	,54498	,983
	5+	-.91497	,58191	,552
5+	1	2,57738*	,36014	,046
	2	1,96599	,38941	,056
	3	1,20068	,45212	,190
	4	,91497	,58191	,552

*The mean difference is significant at the 0.05 level.

When the differences are evaluated according to the games howel test results, it is seen that those who employ 2 or more personnel are more effective than those who employ 1 personnel. In this case, the H_0 hypothesis is rejected, (H_1) the hypothesis must be accepted that the

number of personnel working in the enterprises related to accounting finance affects the management accounting activities in the enterprises. Management accounting activities are carried out more effectively in enterprises with a large number of accounting personnel.

The education level of personnel working in enterprises should increase the effectiveness of management accounting, which is a scientific process. For this purpose, correlation analysis was conducted to determine the direction of the relationship between the average of the educational status of the business accounting personnel and the activities carried out by the companies in line with the management accounting purposes. Analysis results are as follows;

		Effectiveness scale	Education average
Effectiveness scale	Pearson Correlation	1	,417**
	Sig. (2-tailed)		,001
	N	57	57
Education averages	Pearson Correlation	,417**	1
	Sig. (2-tailed)	,001	
	N	57	57

** Correlation is significant at the 0.01 level (2-tailed). **

It shows that there is a significant relationship ($p = 0.01$) at $P < 0.01$ level between the activities carried out for management accounting and the average education level of business accounting personnel. Pearson's correlation value shows that this relationship is a positive way (0.417). As the education levels of the personnel working in the field of accounting in enterprises increase, the efficiency of the activities regarding management accounting increases.

VI. CONCLUSION

Management accounting is essential to be used as an accounting system to assist the decisions to be made in the management process. Especially considering the continuation of the development of certain sized enterprises in terms of creating competition and technological superiority, it is important that they can make effective decisions for the future. Scientific management of businesses is possible with a scientific and modern arrangement of activities. For this process to work well, businesses need to establish a separate department for an accounting within their organizations as a corporation, increase the number of specific personnel to work for management accounting by increasing the number of personnel, and employ personnel with professional and scientific knowledge in the field by turning to personnel with a high level of education.

In the study, it was determined that businesses that have an accounting department are more effective than those who do not have a department, management accounting activities are carried out more effectively in

enterprises with a higher number of accounting personnel, and management accounting practices are applied more healthily as the level of education in the field of accounting increases.

Business management should benefit from the knowledge and experience of management accounting and management accountants to create an organization in line with competitive strategies, to display strategic management, and to act effectively in decision-making processes. Studies conducted for this purpose will reveal the importance of management accounting, and new approaches to management accounting will be guiding.

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