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# The perceived suitability of management accounting information: a contingency based investigation

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## Abstract

The current paper aims at testing the existence and the strength of the relationship between selected variables and the managers' assessment of the information provided by the management accounting system (MAS), based on a contingency approach. In order to achieve the objective of the paper, we employed the correlation analysis with the purpose of investigating the strength of the relationship between the assessments made by managers with respect to the suitability of the management accounting information and certain variables (the company profile, the manager profile and the operations of the management accounting department). In this context, we used the data collected from randomly selected managers active in companies located in two Central and Eastern European countries, i.e. Poland and Romania. We found moderate relationships to the assessed suitability of the MAS information only for two of the three variables: the manager profile – mainly with respect to the managed department, and the operations of the management accounting department – mainly with respect to the frequency of the meetings between the manager and the management accountant.

**Keywords:** Managers' perception, management accounting, contingency factors, correlations

**JEL Classification:** M10, M49

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