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Explanation of the Moderating Role of Knowledge Management in the Impact of Management Accounting Methods on Company Performance

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Abstract

The main objective of this study is to investigate the moderating role of knowledge management in the relationship between the application of management accounting methods and company performance. This research is descriptive-survey in nature. The statistical population comprises financial managers, accountants, and staff in the management and economics departments of companies listed on the Tehran Stock Exchange. Using Morgan's table and a simple random sampling method, 134 individuals were selected as the sample. Data were analyzed using Structural Equation Modeling (SEM) and the Partial Least Squares (PLS) approach. The results show that there is a significant relationship between the application of knowledge management and the use of management accounting methods, and this relationship indirectly affects company performance. Moreover, the moderating role of knowledge management in the relationship between management accounting and company performance was confirmed. By focusing on the moderating role of knowledge management in the relationship between management accounting and company performance, this study offers a novel perspective on integrating knowledge management tools with management accounting techniques. It can improve managerial decision-making.

Keywords: Knowledge management, Management accounting, performance.

1 | Introduction

In today's competitive, complex, and rapidly changing world, access to accurate and up-to-date financial and accounting information, along with mastery of management knowledge and familiarity with scientific decision-making techniques, is considered an essential tool for organizational survival and growth [1]. With

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the intensification of competition among organizations and increased pressure to enhance productivity and efficiency, attention to intangible assets, especially knowledge management, has become one of the primary sources of creating sustainable competitive advantage. To respond to environmental challenges and make strategic decisions, organizations are inevitably required to leverage both individual and organizational knowledge [2]. Knowledge management is a multidimensional concept that emphasizes the acquisition, storage, sharing, and application of knowledge. It involves managing both explicit and tacit knowledge, as well as organizing and utilizing intellectual capital. In this regard, the use of modern technologies and advanced information systems enables organizations to leverage knowledge management tools for processing, storing, and transferring both structured and unstructured knowledge [3].

In management accounting, knowledge also plays a central role. Accounting data becomes valuable only when it is properly analyzed and interpreted, transforming into meaningful information and then into usable knowledge. Management accountants, relying on their insight, experience, and specialized knowledge, play a key role in analyzing financial information and supporting strategic decision-making [4]. Accordingly, knowledge in management accounting can be considered an extension of the general definition of knowledge in management, since accounting data without interpretive knowledge is inherently meaningless and lacks decision-making utility. The management accounting system not only provides managers with the information needed for decision-making but also delivers comprehensive reports for evaluating the performance of managers, employees, and operational processes [5]. At the same time, in accordance with the Code of Professional Conduct, management accountants are obliged to continually enhance their knowledge and professional skills to maintain their professional competence and integrity [6]. This professional responsibility reflects the significance and position of knowledge in management accounting activities.

Given the above, it can be concluded that knowledge management and management accounting are two fundamental and interconnected components of the modern organizational structure. To enhance performance and support strategic decision-making, organizations must use management accounting methods within a knowledge-based framework. Accordingly, the present study aims to examine the moderating role of knowledge management in the impact of applying management accounting methods on company performance. The significance of this research lies in the growing need for organizations to develop knowledge capabilities and strengthen information infrastructure, particularly in the financial and accounting domains, as prerequisites for growth and innovation. Existing evidence indicates that knowledge management, as a strategic factor, can enhance the effectiveness of management accounting methods and significantly improve organizational performance [7].

From this perspective, the key research questions arise: Is there a significant relationship between the adoption of knowledge management and the application of management accounting methods? How can knowledge management strengthen or moderate this relationship? How can the simultaneous implementation of these two approaches lead to improved company performance and the creation of sustainable competitive advantage? Answering these questions can lead to a deeper understanding of the interaction between knowledge systems and management accounting tools and offer practical strategies to enhance decision-making and performance in organizational environments.

2 | Theoretical Foundations and Hypothesis Development

2.1 | Knowledge Management and Management Accounting Techniques

Today, knowledge management is not solely driven by economic pressure; an essential aspect of knowledge management is the effective behavior of individuals [8], [9]. Knowledge management is a process that can be used precisely to define a decision-making problem, determine its components, and generalize them. In a structured decision-making situation, knowledge management can be effectively used to explore a set of goals and strategic options interactively [10], [11].

Managers seek informed advisors to help them make better decisions. Management accounting essentially represents the role management accountants can play by leveraging the latest scientific advancements to help managers fulfill their duties effectively. In shaping a company's strategy, they rely on a combination of acquiring and storing explicit knowledge along with managing intellectual capital [12]. In this context, they play a key role in achieving organizational goals [1].

Knowledge in management accounting can be linked to the definition of knowledge in knowledge management. Accountants use their wisdom and knowledge to interpret accounting numbers and data [13]. According to modern experts, knowledge management is an organizational issue that seeks to control employees' intangible and spiritual capacities, experiences, and skills. Today, some scholars believe that the knowledge management approach is gradually replacing total quality management as a measurement and evaluation tool within the quality approach [14].

Management accounting in Iran has not yet attained its rightful position. This issue is evident not only in manufacturing institutions but also clearly observed in educational and service centers. The development of management accounting in Iran is debatable not only in quantitative terms but also in qualitative terms. Although in recent years, efforts have been made in the country to introduce the nature of knowledge-based companies, particularly regarding the employment of management accountants in economic enterprises, such as the approval and admission of students in the management accounting specialization within the accounting field, the establishment of the Management Accounting Association, training expert management accountants, and holding conferences as appropriate by relevant authorities.

2.2 | Knowledge Management and Company Performance

The adoption of knowledge management adds greater value to a company's overall performance and helps it operate more efficiently, creatively, and productively [15], [16]. The benefits of implementing knowledge management initiatives, from the technical to the strategic level, influence the organization's culture and overall productivity. Other advantages of knowledge management include improved competitive responsiveness, prevention of costs and wastage of intellectual capital, strategic orientation, and fulfillment of globalization needs, as well as job and organizational effectiveness [17–19]. Companies that continuously and systematically embed knowledge into their business processes to achieve goals can attain greater success [20–24].

Companies achieve self-satisfaction through the level of knowledge management adoption, which leads to varying degrees of knowledge sharing and application [15], [25], [26]. Drago et al. [21] and Suchahio et al. [25] note that adopting knowledge management in business results in enhanced business performance. They confirm that company performance is influenced by knowledge management adoption through two main pathways: first, knowledge management can help create knowledge, thereby improving company performance. As long as knowledge management adoption is linked to company performance [27], it plays a vital role in enhancing company performance as well [28].

The effects of knowledge management adoption and the application of management accounting methods on company performance have been examined in several separate models. Therefore, it seems necessary to combine knowledge management adoption and the use of management accounting methods into a single unified model of company performance and to investigate their causal relationships. Most importantly, based on mediation research by Baron and Kenny [29] and Wu et al. [30], it is hypothesized that adopting knowledge management plays a significant mediating role in the impact of applying management accounting methods on company performance. Hence, examining the moderating role of knowledge management adoption appears essential.

2.3 | Management Accounting Techniques and Company Performance

Management accounting methods facilitate managers' decision-making by planning, organizing, managing, and evaluating the company's strategic business processes and performance through the collection,

processing, and transmission of information. Traditional management accounting methods, such as budgeting, cost-volume-profit analysis, and variance analysis, which focus on internal company concerns and adopt a financial approach, are no longer considered efficient tools for providing sufficient information for decision-making in today's dynamic business environments [31–33].

Previous research [34–36] confirms that applying management accounting methods in businesses leads to greater adoption of knowledge management [33], [37]. Besides providing managers with the necessary information for decision-making, management accounting systems are also used to prepare reports for evaluating the operational performance of managers and their subordinate staff [38], [39]. Knowledge management relates to the systematic and purposeful use of knowledge within the organization and its application in activities to achieve organizational goals and mission. Its objective is to prevent repeated mistakes and make decisions based on organizational knowledge [40]. To achieve competitive advantage, companies must connect their control tools to more advanced management systems such as activity-based costing, total quality management, and balanced scorecard, and integrate financial and non-financial information to meet specific customer needs [32], [41].

Furthermore, the use of management accounting information is a determining factor in improving company performance [37]. In a study by Ajibowoladi et al. [42], a positive relationship was reported between the implementation of management accounting methods and company performance. Wang and Han [37] also claimed that greater use of management accounting information helps improve business managers' performance. Ji and Simon [43] provided evidence on the role of accounting information methods in enhancing company performance. Therefore, existing evidence on the relative impact of knowledge management compared to the application of management accounting methods on company performance is very important for managers' decision-making regarding the implementation of both in business. However, it seems necessary to compare the extent of the impact of knowledge management adoption and management accounting methods on company performance improvement [44], [45].

2.4 | Hypothesis Development

In today's turbulent and competitive environment, organizations seek tools and methods to improve performance and achieve strategic goals. One of these tools is modern management accounting techniques, which aim to collect, process, and analyze relevant financial and non-financial information to help managers make effective decisions. Techniques such as activity-based costing, balanced scorecard, and total quality management go beyond traditional financial reporting and provide deeper, more practical information for planning, control, and performance evaluation. Accordingly, it is expected that applying these methods in organizations will lead to increased efficiency and effectiveness, and ultimately to improved overall company performance.

However, the effective application of these techniques requires infrastructure that enables their full utilization. In this context, knowledge management, as a systematic process for identifying, creating, storing, sharing, and applying organizational knowledge, can play a vital role. Knowledge management enhances organizational learning, facilitates knowledge-based decision-making, prevents the repetition of errors, and increases creativity and innovation at the organizational level. When knowledge management is effectively implemented in companies, it can strengthen the impact of management accounting techniques on company performance and, as a moderating factor, reinforce the relationship between these two variables. Therefore, it is hypothesized that knowledge management is not only effective on its own in improving organizational performance but can also enhance the effectiveness of management accounting methods, and, through the synergy of these two, lead to better performance for companies.

H1: The adoption of knowledge management has a positive and significant relationship with the application of management accounting methods.

Knowledge management helps organizations make better use of management accounting techniques by facilitating learning processes and knowledge sharing. This relationship implies that organizations

implementing knowledge management systems are more likely to utilize management accounting methods more extensively and effectively.

H2: The adoption of knowledge management in business is positively associated with company performance.

Implementing knowledge management enables organizations to access, share, and use the knowledge needed for optimal decision-making, ultimately leading to increased efficiency, innovation, and improved overall company performance.

H3: The application of management accounting methods is positively associated with company performance.

Management accounting methods help managers obtain more accurate and practical information for planning and controlling company performance. This information supports better decision-making and greater efficiency, directly contributing to improved organizational performance.

H4: The adoption of knowledge management moderates the relationship between the application of management accounting methods and company performance.

Knowledge management means that the positive impact of applying management accounting methods on company performance will be stronger and more effective in organizations where knowledge management is well implemented. In other words, knowledge management can act as a reinforcing factor, enhancing the relationship between management accounting and performance.

No prior research in Iran has specifically investigated the moderating role of knowledge management in the impact of applying management accounting methods on company performance. However, several domestic and international studies have addressed related topics, as outlined below: Ebrahimi and Nournezhad vanoush [2] presented, in an applied study, a comprehensive model for developing dynamic marketing capabilities in small and medium-sized dairy companies. Their results showed that strengthening these capabilities can significantly enhance competitive advantage and improve organizational performance.

Zadeh Gorgan and Mohaqeqzadeh [16] examined the impact of innovation capability and knowledge sharing on innovation and marketing performance at Parsian Bank in Tehran Province. They found that these factors, as strategic resources, play a key role in improving innovation efficiency and enhancing marketing indicators. Malek Hosseini et al. [28], in an applied study, confirmed the role of organizational culture in improving the financial performance of listed companies on the Tehran Stock Exchange by using modern management accounting techniques. Their findings showed that the interaction between organizational culture and management accounting techniques leads to significant improvement in financial indicators.

Rashidi et al. [4] investigated the role of knowledge management in the human resource development process at the civil registration organization of Kohgiluyeh and Boyer-Ahmad Province. The results indicated that knowledge management significantly enhances human resource performance and increases employee job satisfaction. Tahvildari [46] examined management accounting tools and showed that optimal and purposeful application of these tools leads to increased financial efficiency and profitability of companies. Donnate and De Palpo [18] explained the pivotal role of knowledge-oriented leadership in improving knowledge management processes and enhancing organizational innovation. Honarpoor et al. [14] explored the bidirectional relationship between knowledge management and total quality management, finding that strengthening knowledge management can lead to continuous improvement in total quality and vice versa.

Huang et al. [9] focused on commitment to knowledge systems and the motivation for personal information management. They discovered a significant relationship between these factors and the intention to share knowledge within organizations, thereby facilitating knowledge flow and enhancing organizational productivity. Mustak et al. [3], through thematic analysis and scientometric methods, identified research trends in artificial intelligence in marketing and emphasized the vital role of this technology in transforming marketing strategies.

Novasari [6] identified key factors such as professional diligence, competence, time budget pressure, and work experience as influential factors in audit quality, finding that these factors directly contribute to improving audit service quality. Jassimi and Blanco-Encomienda [5], using the Structural Equation Modeling (SEM)-NCA method, analyzed the impact of participative budgeting on reducing budget slack and enhancing managerial performance, with leadership style and leader-member exchange acting as mediators. Sinayah et al. [11] examined the importance of managerial decision-making styles in the strategic management process and organizational performance. Their study confirmed that effective decision-making styles lead to continuous improvement in organizational performance. Finally, Dzenpolyak et al. [12], emphasizing intra-organizational knowledge sharing and ambidexterity, highlighted the role of knowledge quality as a determining factor in enhancing company performance. Based on the findings of previous studies and the identified relationships among the research variables, the conceptual model of the present study is illustrated in *Fig. 1*.

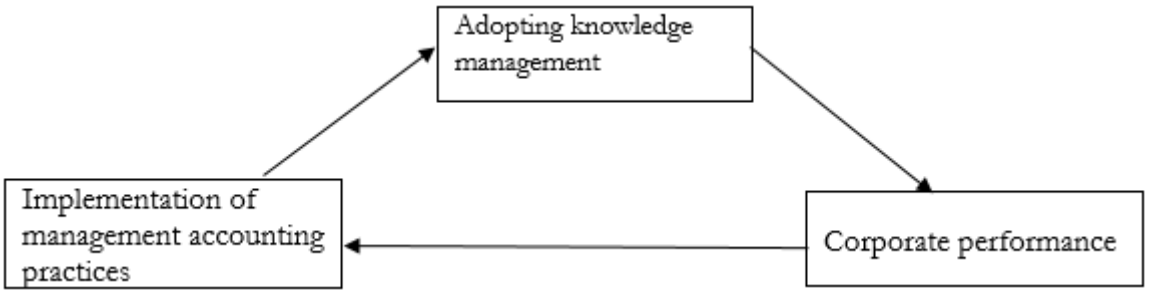

Fig. 1. Conceptual model of the research [37].

3 | Methodology

The statistical population of this study includes managers of the Tehran Stock Exchange. Due to cost and time constraints related to sampling, a sample was selected using a stratified sampling method and determined based on the appropriate sample size table for the statistical population. This sample consists of 154 managers from the specified Karajsi and Morgan regions who operate within companies listed on the Tehran Stock Exchange, at a confidence level. The selected sample was designed to be representative of the population. Then, questionnaires were distributed to these 154 individuals, and 136 were collected. Of these, two questionnaires were excluded due to incomplete responses, leaving 134 for the final analysis.

3.1 | Method, Data Collection Tools, and Data Analysis

In this study, the library research method was used to collect data and information for the literature review and the investigation of previous studies. In the library section, the theoretical foundations of the research were gathered from specialized Persian and English books and journals. Information on indicators of knowledge management adoption, management accounting methods, and company performance was collected through field research. Since the research was a field study using real data, a survey questionnaire was used to collect data on the study's dependent and independent variables. This questionnaire was distributed among the heads and executive managers of companies listed on the Tehran Stock Exchange. The collected data on the research variables were analyzed using statistical techniques, and statistical tests for the hypotheses were performed in SPSS 22 and the Partial Least Squares (PLS) smart software. The method used in the field research involved a questionnaire consisting of two sections: the first section included general questions about the respondent (5 questions); the second section contained specialized questions designed to test the proposed hypotheses (25 questions, divided into 4 parts). The statistical methods employed in this study can be divided into two categories: Descriptive and inferential statistics. Descriptive statistical methods, such as frequency distributions and means, were used to examine and describe the general characteristics of the respondents. In the inferential section, the research hypotheses were analyzed at a 95% confidence level (5% error level). The questionnaire's reliability in this study was assessed using Cronbach's alpha, as shown in Table 1, indicating high reliability for the questions presented.

Table 1. Reliability of research variables.

Variable	Number of Questions	Cronbach's Alpha
Adoption of knowledge management	10	0.728
Application of management accounting methods	5	0.850
Company performance	10	0.855
Total Cronbach's alpha value	25	0.854

The overall Cronbach's alpha value is 0.854, as also shown in the table above. The Cronbach's alpha for the entire questionnaire, calculated in SPSS, is 0.854, which exceeds the 0.7 threshold. Therefore, the questionnaire demonstrates good reliability and can be used to test the research hypotheses. Moreover, the reliability coefficients for the three variables "knowledge management adoption," "application of management accounting methods," and "company performance" are 0.728, 0.850, and 0.885, respectively, all exceeding 0.7. Thus, the items for each variable also possess satisfactory reliability.

4 | Research Findings

4.1 | Analysis of Demographic Data

First, the demographic characteristics of the 134 questionnaire respondents during the research period are examined using frequency distribution. As shown in *Table 2*, 62% of respondents are male, and 38% are female. Regarding age groups, respondents under 30 years old constitute the smallest group at 14%, while those aged 35 to 40 years represent the largest group with 36% participation. In terms of education, the lowest proportion (10%) is among those with an associate degree, and the highest proportion (46%) is among those with a master's degree or its equivalent. Regarding work experience, the smallest proportion (11%) is among individuals with more than 25 years of experience, whereas the largest proportion (52%) is among those with 5 to 15 years of experience.

Table 2. Descriptive statistical results of frequency distribution and demographic characteristics of respondents.

Demographic Characteristic		Abundance	Percentage
Gender	Male	82	0.62
	Female	52	0.38
	Total	134	0.100
Age	Less than 30	19	0.14
	Between 30 and 35	45	0.33
	Between 35 and 40	49	0.36
	More than 40	21	0.15
	Total	134	0.100
Achievements	Above diploma	14	0.10
	Associate degree	39	0.26
	Senior associate degree or equivalent	62	0.46
	Doctorate or equivalent	19	0.14
	Total	134	0.100

Percentage	Demographic Characteristic	Abundance	Percentage
Experience	Less than 5 years	18	0.13
	Between 5 and 15 years	70	0.52

Between 15 and 25 years	30	0.22
More than 25 years	16	0.11
Total	134	0.100

Table 2. Continued.

4.2 | Model Estimation and Analysis Results

The structural model fit is assessed using Z coefficients, which must be greater than 1.96 to confirm the significance of all questions and relationships at the 95% confidence level. According to *Fig. 2*, the Z significance coefficients for all paths exceed 1.96; therefore, all questions and relationships between variables are significant at the 95% confidence level. The second criterion for assessing structural model fit in research is the R^2 coefficients related to the endogenous (Dependent) latent variables in the model.

These indicate the impact of an exogenous variable on an endogenous variable, with values of 0.19, 0.33, and 0.67 considered thresholds for weak, moderate, and strong R^2, respectively (Davari and Reza-zadeh [47]). According to *Fig. 2*, the R^2 values of the endogenous variables, shown inside the blue circles, are all greater than 0.33. Therefore, the model fit based on the R^2 criterion is considered good, indicating the model's high explanatory power. Hence, the overall model is statistically significant. In other words, the study's independent variables collectively predict and explain the dependent variable to an acceptable degree. The model estimation was conducted using SEM with the PLS approach. The results of the model estimation are presented in *Figs. 2* and *3*.

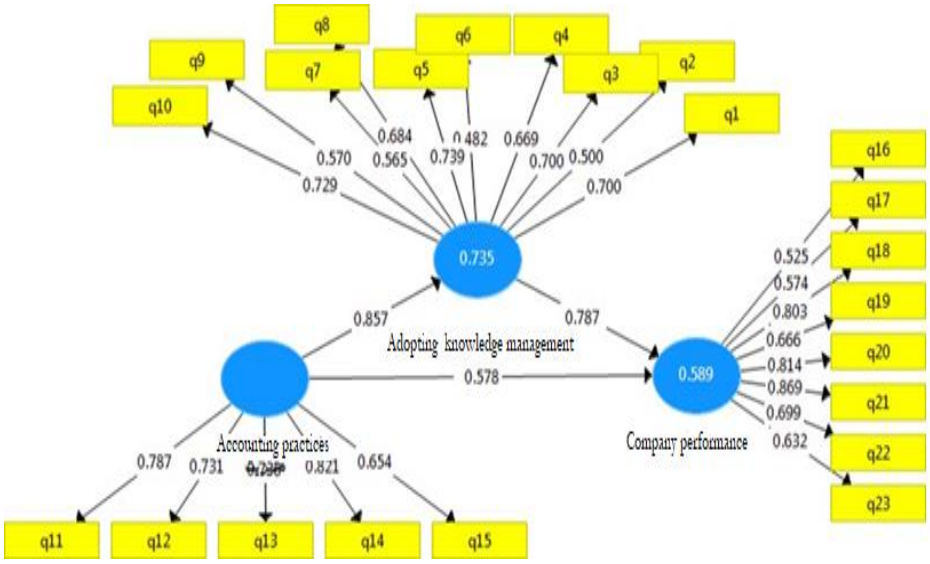

Fig. 2. Factor loadings coefficients.

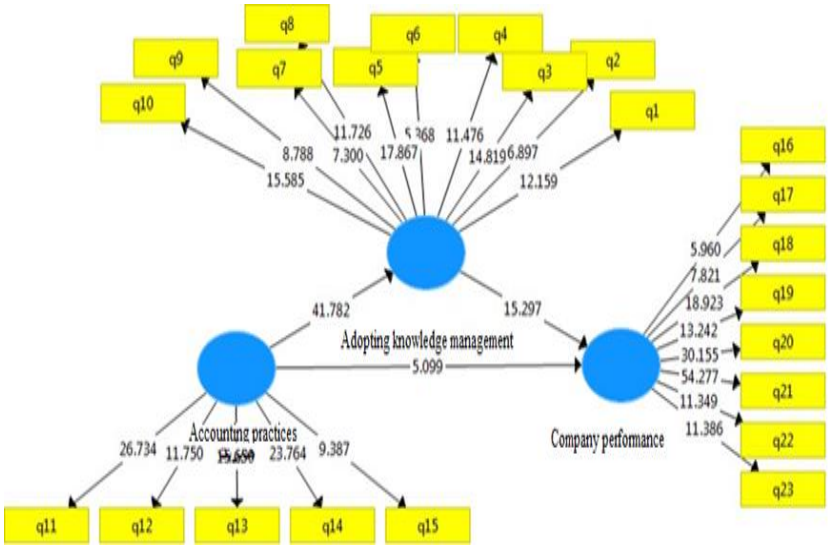

Fig. 3. Significance coefficients (Z-values/t-values).

After evaluating the fit of the measurement models, the research hypotheses are tested in two ways: by examining the significance of the Z coefficients (T-values) and by analyzing the standardized factor loadings for the paths corresponding to each hypothesis. This study determines the effects of each independent and mediating variable on the dependent variable using SEM with the PLS approach, as shown in *Figs. 2* and *3*. Suppose the significance level of Z (T-value) for variables in all paths is greater than 1.96.

In that case, the effect of that variable on the dependent variable is significant at the 95% confidence level. In this case, the next step is to analyze the variable coefficients. If the coefficient sign is positive, it indicates a direct relationship between the independent and mediating variables and the dependent variable; that is, as the values of the independent and mediating variables increase, the value of the dependent variable also increases. Conversely, if the coefficient sign is negative, it indicates an inverse relationship between the independent and mediating variables and the dependent variable; that is, as the values of the independent and mediating variables increase, the value of the dependent variable decreases.

4.3|Testing and Results of Research Hypotheses

A summary of the hypothesis test results, according to *Figs. 2* and *3*, is presented below. Regarding the first hypothesis, which states that the adoption of knowledge management is positively related to the application of management accounting methods, the test results show a p-value of 41.78, which is well below 1.96. Therefore, there is a significant relationship between knowledge management adoption and the use of management accounting methods. Given the positive path coefficient, there is a direct relationship between knowledge management adoption and the application of management accounting methods in this study. The path coefficient is 0.857, indicating a strong effect. As a result, the hypothesis is accepted with 95% confidence. The accepted hypothesis means that a 1% increase in knowledge management adoption is expected to increase the application of management accounting methods by 85.7%. The findings of this hypothesis align with the research of Wang and Han [37].

Regarding the second hypothesis, which states that the adoption of knowledge management in business leads to better company performance, the test results show a significance level of 15.29, which is higher than 1.96. Therefore, there is a significant relationship between knowledge management adoption in business and company performance. Given the positive path coefficient, this study confirms a direct relationship between knowledge management adoption in business and company performance. The path coefficient is 0.787, indicating a strong effect. Consequently, the hypothesis is accepted with 95% confidence. The confidence interval means that a 1% increase in knowledge management adoption in business is expected to increase the company's financial performance by 78.7%. This result is consistent with the findings of Teece [20], Drogoe et al. [21], Tseng [48], and Cohen and Olsen [49].

Regarding the third hypothesis, which states that the application of management accounting methods has a positive relationship with company performance, the test results show a p-value of 5.099, which is greater than 1.96. Therefore, there is a significant relationship between the use of management accounting methods and company performance. Given the positive path coefficient, this study confirms a direct relationship between the application of management accounting methods and company performance. The path coefficient is 0.578, indicating a moderate effect. Consequently, the hypothesis is accepted with 95% confidence. The moderate impact means that a 1% increase in the application of management accounting methods is expected to increase the company's financial performance by 57.8%. The results of this hypothesis are consistent with the research of Tyles et al. [34] and Novas et al. [35].

Regarding the fourth hypothesis, which states that knowledge management adoption moderates the relationship between the application of management accounting methods and company performance, the test results show that the significance levels of the three paths among the variables—knowledge management adoption, application of management accounting methods, and company performance—are 41.78, 15.29, and 5.099, respectively, all higher than 1.96. Knowledge management adoption indicates that both the direct effect of management accounting methods on company performance and the indirect effect of management accounting methods on company performance through the mediating variable of knowledge management adoption are significant at the 95% confidence level. Therefore, this hypothesis is confirmed.

On the other hand, the two coefficients 0.85 and 0.78 indicate that the variable "management accounting methods" indirectly affects the company's performance variable by 67% (0.85 × 0.78) through the mediating variable of knowledge management adoption. The mediating variable means that a 1% increase in management accounting methods is expected to indirectly increase the company's financial performance via the mediating effect of knowledge management adoption.

5 | Conclusion

In this study, from the perspectives of management accounting indicators and company performance, the adoption and acceptance of knowledge management were examined to provide evidence on the relationship between knowledge management adoption and the application of management accounting techniques to the performance of companies listed on the Tehran Stock Exchange. The model estimation results indicate that the entire model is statistically significant; in other words, the independent and mediating variables of the study together meaningfully predict and explain the dependent variable. The research results indicate that implementing management accounting methods at the organizational level increases the acceptance of knowledge management. An increase in the acceptance level means that by performing management accounting tasks, knowledge is added to the organization's general knowledge, where the manner of development and use of this knowledge as part of the organization's knowledge body, and also the review of decision-making processes in management accounting from the perspective of knowledge management, and how knowledge management is used in decision-making are considered.

The study examines how knowledge is collected, processed, distributed, and applied in different decision-making situations, and how it shifts from everyday to strategic and informational needs, as well as the resulting decision outcomes. Therefore, considering the results of this study, which show that knowledge management adoption has a positive relationship with the use of management accounting methods, it is recommended to managers that, to transform the company into a knowledge-centered institution through knowledge management technologies and strategies, it is essential first to address the underlying dynamics in the knowledge economy, knowledge, and knowledge management. Furthermore, the necessary infrastructure for establishing knowledge management should be considered, and, given available organizational resources, actions should be taken to reduce obstacles within the organization. As the results showed, the adoption of knowledge management in business is positively related to company performance. In other words, by applying knowledge management methods in organizations and companies, their financial performance also improves; that is, adopting knowledge management in business leads to better company performance. This research indicates that adopting knowledge management effectively enhances company performance; therefore, it can

be said that knowledge management processes and activities impact improvements in employees' knowledge, processes, products, and organizational performance. Strategic management accounting can influence internal organizational processes through knowledge management activities, reforming them and thereby improving organizational performance. Improving processes results in greater organizational flexibility, cost reduction, innovative processes, and product improvements; these changes lead to the emergence of new standards, norms, values, and structures. Based on the characteristics and indicators of knowledge management, it is assumed that the role of management accounting as a source of knowledge and a supporting skill for the organization's competitive advantage is highly effective.

Accordingly, it is recommended that managers, given the organization's existing capabilities, strengthen factors related to the creation, acquisition, sharing, and leveraging of knowledge to provide the foundation for the growth and development of organizational activities. Also, employees should be involved in organizational decision-making and, as much as possible, their viewpoints and suggestions should be used to create the necessary conditions for fostering creativity and facilitating the conversion of resources into benefits.

The research findings showed that the application of management accounting methods is positively related to company performance. Based on the results of this study, respondents believe that the more companies can efficiently and effectively use management accounting methods, the greater the positive impact on their performance. Management accounting methods provide useful information that assists in planning, controlling, evaluating, and ultimately decision-making, which can positively affect performance. Therefore, based on the research results, it can be concluded that management accounting information plays an important role in facilitating communication and coordination among departments. It can improve relationships, enhance decision-making, strengthen information systems, and build trust across all departments. With the expansion of new knowledge in management accounting among all employees, a new knowledge-based organization emerges that, supported by information technology and knowledge management in organizational processes, becomes a repository of valuable knowledge.

The result of continuous employee innovation is also the improvement of processes and cost reduction, which help maintain and increase competitive advantage and, consequently, improve organizational performance. Hence, it is recommended that managers of organizations and companies use output data from management accounting systems as input for their decision-making models. According to respondents, such information can be effectively used to make better decisions, plan, control, and evaluate internal organizational processes. Moreover, holding training sessions strengthens employees' learning and creative spirit, providing the necessary conditions to update their work capabilities.

The results show that knowledge management adoption moderates the relationship between the application of management accounting methods and company performance. Given its progressive and dynamic nature, knowledge management can help improve an organization's internal methods and processes and assist it in responding to environmental changes. This intervention, given the cultural, social, economic, political, and legal conditions surrounding commercial organizations in Iran, and the localization of management accounting methods and techniques, is highly effective and can contribute to the development and improvement of these methods and techniques. In fact, the adoption and use of knowledge management concepts, tools, techniques, and strategies in future transformations aimed at establishing knowledge-based companies is not simple, as it requires the proper selection of tools and techniques used in a coordinated manner. This research aims to identify and explain the moderating role of knowledge management in the effect of applying management accounting methods on the performance of companies listed on the Tehran Stock Exchange. Since many other factors can be examined in future studies, it is recommended that future research identify and investigate additional factors that moderate the relationship between knowledge management and the mentioned outcome. Also, due to the inherent limitations of using questionnaires and statistical methods, and because the sample included both public and private companies, further studies are needed to better understand the psychological and behavioral dimensions of managerial variables such as

knowledge management, organizational trust, and other behavioral variables. Finally, the development, promotion, and application of knowledge management require studies that also examine its psychological and behavioral dimensions.

Authors' Contributions

The author carried out all aspects of the research and manuscript preparation. The author has read and approved the final version of the manuscript.

Conflict of Interest

The authors declare no conflict of interest.

Data Availability

All data are included in the text.

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