

Management Accounting In Malaysian Government Sector

Norlaila Abdullah
Zuhariah Husin
Nurulhuda Abd Rahman
Faizah Azam Ahmad Azam

Abstract

This study investigates the management accounting practices adopted by some selected government sector entities in the delivery of quality developmental projects and activities (DPA). It explores the government managerial functions of planning, implementing, monitoring, evaluating and controlling practices to highlight potential functionality gaps. Likewise, the need to incorporate some managerial accounting best practices among the respondents' functional activities is given emphasis. Budgets and budgetary control, performance evaluation and control measures used, just in time purchasing, activity based costing estimates, target costing, kaizen, total quality management, outsourcing, benchmarking, balanced scorecard are proven practices adopted to mention a few. Also, it captures the professional opinions of high ranking officials on the need for government management accountant to assist the central agency in integrating the complex management functions mentioned through survey and secondary data analysis.

Keywords: *Management accounting, government accounting, budgetary control, performance evaluation*