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Enhancing the Governance of Government Linked Companies via Strategic Management Accounting Practices and Value Creation

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Abstract

Government Linked Companies (GLCs) are expected to achieve sustainable growth and improve their competitiveness in the global market. Value creation can be influenced by the alliance management capability which is a firm's ability to manage several alliances effectively. A strong alliance management capability assists the firm to have an effective implementation of inter-organizational relationships that will benefit alliance partners. Meanwhile, strategic management accounting (SMA) practices consist of various techniques which can enhance value creation in organizations. This practice provides management accounting information used for competitive strategy, firm development, market changes, corporate strategic program, strategic implementation and strategic control. This paper aims to ascertain the mediating role of strategic management accounting (SMA) practices on the relationship between alliance management capability and firms' value creation in Malaysian GLCs. This paper contribute by providing empirical review which enables the top management, management accountants and policy makers to review the implementation of SMA techniques in order to create firm's value.

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