

Management Accountant Practice in Malaysian Public Sector

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Abstract: This study attempts to examine and analyse the roles of management accountant in Malaysian public sector. The current study has been embarked due to limitation of literature focussing on management accountant in the public sector. Two objectives have been identified; (1) to determine the task that most performed by the management accountant in Malaysian public sector, and (2) to analyse skills that most needed by management accountant. Questionnaires were distributed to Chartered Accountants attached with public sector department located in the East Coast of Peninsular Malaysia. Results of the study show that the reporting, budgeting, financial accounting and strategic management accounting are the top four 'tasks' performed by management accountant in Malaysian public sector. It also reveals that the ability to work in group, and dare to take responsibility is the most important skills highly required by management accountant in Malaysian public sector. This study contributes to the literature of management accounting by determining the most tasks and skill practiced by management accountant in Malaysian public sector.

Key words: Management accountant • Public sector

INTRODUCTION

Nowadays, the management accountants' role has shifted from just purely an information provider towards supporting manager's decision [1]. Management accountants also lead business strategies agenda and make strategic plans for future of the business [2]. The main focus of management accounting has always been to improve the organization performance and profitability by providing relevant information for planning, controlling, and decision making [3].

The management accountants in the twentieth centuries are no longer a traditional 'bean counter', but now have become a 'strategic partner' and 'value creator' within an organization [4]. Management accountants have been working closely with their 'customers' and have significant role in providing accurate information, as well as, assisting in decision making. Managers of an organization are commonly the 'customers' of the management accountant as far as management accounting information is concerned [5].

Hood [6] and Broadbent Guthrie [7], highlighted that it is increasingly concerned on issues of strategy and accounting in public sector. Any initiatives and efforts

aimed to modernise of processes of government and often labelled as 'new public management'. Talha *et al.* [8] noted that it is important for management accountants to continuously enhance their knowledge and skill in order to fulfil the managers' need and requirement in an organization.

With changes in the technology, management accountants have been able to be more proactive as business planner, leader, speaker and good problem solving man. The role as a problem solving man has become relatively more important as business unit managers have been increasingly faced uncertainty in the external environments where new and different information is needed to manage those uncertainties.

Management accounting is a part of management process in an organization. It provides crucial information for planning, evaluating, controlling and decision making. Due to that, this current study is intending to investigate the task of management accountant in public sector, the required skills amongst different department in public sector of the east coast of peninsular Malaysia. The identifying the task and the role of management accountants in public sector is a key to determine how effective they managing public resources. The tools of

management accounting such as reporting, budgeting, financial accounting, standard costing and others are referring to the tasks of a management accountant that would be applied by management accountant in Malaysian public sector.

Thus, this study embarks on the following objectives on the east coast of Peninsular Malaysia public sector:

- To examine the tasks performed by management accountants in the public sector.
- To list and rank the skills that most needed among managements accountant in public sector in Malaysia.

This study arose two research questions as follows:

- What are the management accountants' tasks and what skills do they perform public sector?
- What are the most important characteristics for management accountants in public sector?

The remainder of this paper is organised as follows. The following sections review the prior literature on tasks, and skills of management accountant in public sector, the third section describes research methodology and analysis used in the study. Lastly, this paper provides results, conclusions, limitations and future research avenues of the study.

Literature Review: This chapter discusses the conceptual theory, definition and past research pertaining the tasks of management accountant in public sector, and skills that most needed among management accountants in public sector. This chapter provides a comprehensive literature review on the topic under study.

Management Accountant: Management accountant is the person who gathers, interprets and presents financial information to people within the organization [1]. The vital roles of management accountant were believed to be information provider for both management and staff level, participants of planning and control activities [9].

In an organization, management accountant advise on internal business consultants and part of the multi-functional team. Previous study found that there is increasing involvement of management accountants with users of management accounting information and less involvement in the accounting function. This suggests that management accountant role involvement can be both functional accounting and business unit oriented [10]. Thus, to remain relevant, management accountants are expected to use more innovative tools and to play more strategic role rather than operational role [11].

Management Accountant's Tasks: The role of management accountant is to perform a series of tasks to ensure their company's financial security, handling essential all financial matters [12], involves partnering in management's decision making, devising planning and performance management systems, and provides expertise in financial reporting and control in order to assist management in the formulation and implementation of an organization's strategy [13]. Management accountants regardless private or public sector are closely involved in supporting, planning, controlling, directing, communicating and coordinating the organizational decision-making activities [8].

According to Andreasson and Bladh [14], management accountant is also defined as the one who is responsible for the organisation's financial planning and perform the several tasks for example accounting, budgeting and different kinds of calculation. The common tasks that most perform by the management accountant in organization as discusses below.

Strategic Management Accounting: The term strategic management accounting (SMA) defined as 'the provision and analysis of management accounting data about a business and its competitors, for use in developing and monitoring business strategy', [15]. Outsourcing analysis, analysis regarding investment and financing as part of the strategic management accounting tasks.

Budgeting: According to [16], budget is the quantitative expression of proposed plan of action by management for a specific time. It generally consist of financial and non-financial aspect for example, in financial aspects is preparing the financial reporting such as budgeted income statement, budgeted cash flow and budgeted balance sheet.

Financial Accounting: Financial accounting is provided economic and financial information for investors, creditors, and other external users [17]. In financial accounting, preparing the financial statement report and analysis is the most important task for management accountant. According to Andreasson and Bladh [14], the Accounting system is used to get information about the organization and business transaction both internal and external parties.

Product Costing Calculation: Management accountant helps managers identify the relevant information in product costing calculation and use the information to make a decision making [16]. Management accountant have focussed attention on the appropriate treatment of cost with the resources to support activities [18].

Performance Measurements: Measure on performance of system development, department or organization and employee productivity is one of the routine tasks of management accountant to achieve the organization objective. Kaplan and Atkinson [19] stated, system of measuring performance consist of four perspectives: financial, customer, internal business process and learning and growth.

Human Resource Management: Measuring the employees satisfaction are now considered highly important for most organization included tasks related to salaries [19].

Transfer Pricing: Transfer price is the price of internal performance for product or services traded between different division in organization [14]. Kaplan and Atkinson [19] noted that, early application of transfer pricing were designed to facilitate the evaluation of unit performance.

Standard Costing: Development and forming the rules and selection of the standard costing process method is the tasks performed by the management accountant. According to Drury [20]. Standard costing can be used for planning, motivation, control and decision making in organization.

It and Information System: According to Drury [20], the use of information technology to support business activities has increased dramatically and the development of electronic business communication such as e-business, e commerce have had a major impact. In management accounting, system for budgeting and accounting were tailoring with the development in information technology [14].

Reporting: Management accounting is often use some technique in preparing the budgeting and financial report [14] for example performance report [20] and present them to the management.

It is clear that management accountants are also required to understand operational processes together with the need to embed management accounting systems within operational activities [21]. Accounting personnel also should be working very closely with manufacturing managers, product and process engineers. Accountants are frequently involved with technical people in the development of new products [22].

Management Accountant's Skills: Soft skills are nontechnical ability. It is a part of the work skills which is as valuable as technical skill and should be acquired by everybody in the industrial field [23].

The skills divided into two parts. The first part is hard skills. Its normally refer to technical procedures or practical tasks that are typically easy to observe, quantify, and measure on a particular task. In contrast, the soft skills normally referred as "people skills", which are not easily taught although they are highly prominent in the working life [24].

Mumford *et al.* [25], analysing on past literatures on skills. They discovered that many theories have been proposed that the kinds of behaviors would possibly make an effective leadership eg; theories of behavioral styles [26] charismatic leadership [27]; [28] and leader-member exchange [29]. Behaviour of an individual would reflect on how they will manage or lead his organization. A successful leader possibly possesses a good behaviour. Skills and qualifications is the two different quality hold by an employee. There is situation where a person holds specific qualification, but not necessary he or she holds certain skills. Patrick Wheeler [30] stated that many of the challenges facing accounting profession involve personal characteristics of accountants. The challenges on the skills is an employee must possess an information technology skills. The business environment is rapidly using advance technology, where it can produce information quickly, less costly, and easily and it facilitates the preparation, dissemination, and communication of data. The management accountants at public sector also are not left behind in this advanced world.

Mohamed and Lashine [31] identified that global markets required seven skills that significant to an accountant graduates. (1) communication skills, (2) Computer Skills, (3) analytical and intellectual skills, (4) multi-disciplinary and inter-disciplinary skills, (5) knowledge of global issues, (6) personal qualities and (7) critical thinking.

Issues of Management Accountant in Public Sector: In public sector, the important characteristics, which is increasingly concerned is on issues of strategy and accounting. Initiatives and efforts aimed to modernise of processes of government and often labelled as 'new public management' [6] and [7]. However, the context of the public sector agencies is quite different with private sector. The scope of public sector agencies is often determined by government and described in statute or policy, and the introduction of wide-ranging competition

has not extended much beyond the development of quasi-markets [32]. As such, issues of competitive strategy and attracting customers away from similar providers have not been central for public sector agencies. Indeed, many public sector agencies operate in a monopoly position and, in relation to customers, “the problem in the public sector has been one of excess demand rather than a demand deficit” [33].

The emergence of new advanced manufacturing technologies demand for more proactive management accountants, who are now expected to become part of management team within a business activity [34]. Therefore, accountants must be prepared for changes in traditional ways of doing accounting and to be ready to accept exciting challenges ahead [35]. This is because, management accounting has made a quantum leap in recent years [1].

Thus, it is important for management accountants to continuously enhance their knowledge and skill in order to fulfil the managers’ need and requirement in an organization [8].

During the past 10 years, management accountants’ roles faced on going transformation from ‘bean counters’ and ‘corporate cops’ to ‘business partners’ and ‘value team members’ at a centre of the strategic activity [5]. Even though, management accounting profession retains its core responsibility of overseeing the finance function, its job scope has progresses beyond their traditional boundary [36].

Management accountants currently are regarded as ‘value creator’ accountants in the business environment and they are different from the role of external financial reporting [11]. Widely known that financial reporting is crucial in every business, but making the billion dollars is much more difficult than reporting the billion dollars. This suggests that a value creator role is seen as a much broader role than just external reporting. Therefore, management accountant nowadays are required to become distinct true partners within the business who can steer the business to be greater success [34]. Management accountants must look at how they can assist in adding the organization’s value and become involve in managerial decision making rather than play traditional role of ‘number crunching’ and ‘bean counting’ tasks [11].

Theoretical Framework

Research Framework: There are common management accounting tasks that will be examined and analysed are based on suggested by Andreasson and Bladh [14] which include the following tasks;

- Strategic Management Accounting
- Budgeting
- Accounting
- Product Costing and investment calculation
- Performance Measurement
- Human Resource Management
- Transfer pricing and standard costing
- IT and information system
- Reporting

Methodology: Our fieldwork over a period of six months involved constructing questionnaire’s themes of study, evaluating the reliability of the questionnaire through a pilot test, getting endorsement of the questionnaire from Chartered Institute of Management Accountants (CIMA), requesting list of Chartered Accountant names based in public sector in East Coast of Malaysia from MIA, as well as distributing 160 questionnaires to conveniently selected respondents.

All Chartered Accountants ¹(REF) attached in public sector organization of East Coast of Peninsular Malaysia are considered as the population of this study. Based on statistic of Malaysian Institute of Accountant (MIA) in September 2015, a total number of Chartered Accountants in public sector for those particular three states in the East Coast region are around 270 people. Thus, based on a ‘Table for Determining Sample Size from a Given Population’ studied by [37], this study should come out a sample size of 159 number of respondents to represent the whole 270 population. Then, the convenience sampling method, which is a non-probability sampling technique, is employed. The respondents were selected based on the convenient accessibility, which in this case, 160 out of 270 names of Chartered Accountant registered in MIA database. Convenient sampling also suitable for this study as it has been conducted under financial and time constraints.

Questionnaires posted to all respective respondents consist of four sections. Typically, introduction is the very first part in the questionnaire, and follows with the

¹ In Malaysia, to become a chartered accountant, a person has possess a first degree or a master or higher in which he has must have a major in accounting for either first degree or master degree or higher must be recognised by Malaysian Institute of Accountant and and gained not less than of 3 years of working experience in the service of a Chartered Accountant or in a government department, bank, insurance company, local authority or other commercial, financial, industrial or professional organisation or other undertaking approved by the Council.

second part that which is pertaining to the general information of the respondent. Part three relates to the perception of the respondents towards the roles and tasks of management accountant. Finally come to the last part which relates to the skills needed by the management accountant in performing all the tasks in such an effective way.

Questionnaire has been constructed in the form of closed-ended question based on five-point Likert scale. The reliability of the questionnaire was evaluated by carrying out a pilot test. One full set of questionnaire has been distributed on 20 financial officers in Kuala Terengganu in seeking any suggestions and comments, and subsequently improvements were done accordingly based upon the comments received. Besides that the questionnaire also received an endorsement from Chartered Institute of Management Accountants (CIMA) approved that this study is researchable in area of Management Accounting particularly in public sector.

The survey response rate of this study is 23%, as we only manage to get back 36 questionnaires from 160 distributed earlier. Every questionnaire returned back to us has been thoroughly checked if there is any missing of important information and luckily they are all perfectly qualified and useful for the analysis. Raw data from the questionnaires were coded accordingly tailored to statistical software (SPSS Version 20.0) as well as Microsoft Excel, and subsequently analysed according to the objectives of the study by using a simple descriptive analysis.

RESULT AND DISCUSSION

All 36 questionnaires received from the respondents have been descriptively analysed. Firstly analysis is on respondent demographic characteristic which among them are; age, education level, and their current position their own organisations.

Descriptive analysis is used to analyze the selected demographic characteristics: age, education level and respondent grade. A few tables has been included to provide details information on demographic characteristics.

Table 1 shows the respondents' age who involve in the current study. Thirty-three percent of the respondents is between 31 – 40 years old, where as 28 percent represent by the age group between 20 - 30 and 41 - 50 years old respectively. The least age group is between 51 – 60 years old who involved in this study.

Table 2 below shows respondents' education level. It is found that 86 percent of the management accountants in the public sector have first degree to enrol

Table 1: Respondent's Age

Age group	N	Percentage (%)
20 – 30	10	28%
31 -40	12	33%
41 -50	10	28%
51 - 60	4	11%
	36	100%

Table 2: Respondents' Education Level

Education level	n	Percentage (%)
First Degree	31	86%
Second Degree	5	14%
Phd	0	0%
	36	100%

Table 3: Respondents' grade

Grade	n	Percentage (%)
W41 – Accountant	15	42%
W44 - Accountant	12	33%
W48 – Senior Accountant	5	14%
W52 and above – Senior Accountant	4	11%
	36	100%

with their current position. None of them possess Ph.D. and only 14 percent of the respondents hold second degree (master).

Table 3 represent the respondents grade which involving various levels/grade of accountants. Mostly the respondents are from grade W41 and grade W44. Both of them represent a total of 75 percent of the respondents. In Malaysian public sector, the first appointment of an accountant is started at grade W41 and the following grades will be awarded based their performance and years of service (source from) [38].

The result from Table 4 shows the percentage of the tasks needed/performed in Management Accountant Practices. There are ten tasks that has been examined in this study and it shows different preferences on each tasks. Out of the ten tasks, transfer pricing is the task that very frequent not prepare for 54% by the management accountant. It follows by standard costing and product costing calculation whereby each of them are not prepare by 48% and 47% individually.

This is supported by [14], the area which are not performed to any significant extent are human resources management, product costing, investment calculation, transfer pricing and standard costing. For the budgeting and reporting tasks, [14], found that the two tasks are the two most performed areas with the highest amount of time put into them by the management accountant. De Loo *et al.* [39], also agreed that activities related to reporting and scorekeeping are still high priority done by management accountant.

Table 4: Percentage of the tasks needed/performed in Management Accountant Practices

No	Tasks	Not prepare	Less prepare	Not sure	Always Prepare	Very Much Prepare
Frequency (%)						
1.	Strategic Management Accounting	25	20	10	36	9
2.	Budgeting	18	20	8	37	17
3.	Financial Accounting	19	15	6	36	24
4.	Product Costing and Calculation	47	17	21	13	2
5.	Performance Measurements	21	23	21	30	5
6.	Human resources management	28	25	11	22	14
7.	Transfer pricing	54	18	16	6	6
8.	Standard Costing	48	18	17	11	6
9.	It and Information Systems	34	26	19	19	2
10.	Reporting	14	12	7	44	23

Table 5: Tasks that most needed in Management Accountant Practices

No	Tasks	Frequency (%)
1.	Reporting	44
2.	Budgeting	37
3.	Financial Accounting	36
4.	Strategic Management Accounting	36
5.	Performance Measurements	30
6.	Human resources management	22
7.	It and Information Systems	19
8.	Product Costing and Calculation	13
9.	Standard Costing	11
10.	Transfer pricing	6

Table 5 above provides summary on the tasks that most needed or performed in management accountants practice. The most top four tasks are reporting, budgeting, financial accounting and strategic management accounting. It support by [3] that budgeting is the most vital management accounting tasks nowadays.

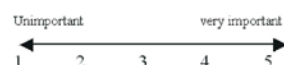
[40] had conducted study on management accounting practice among Malaysian local governments on April 2010. They found that the most frequently used and most useful was budgeting system and followed by strategic planning. For manufacturing companies in Malaysia, it is also found that the budgeting system is among the highest usage. This has been discovered by [41] when they conducted mail survey to manager of accounts/finance department from manufacturing companies in Malaysia.

Budgeting is found the most task that is practicing by all government sector, compared to other task such as transfer pricing and product costing, which only apply to public sector that involves with processing or manufacturing only. Normally, the management accountant in public sector will involve in yearly budgeted financial statement preparation to identify the proposed government expenditure.

Table 6: Skills that most needed in Management Accountant Practices

No	Skills	*Mean (%)
1.	Creativity	4.4
2.	Communication ability	4.8
3.	Ability to work in group	4.9
4.	Dare to take on responsibility	4.9
5.	Negotiation ability	4.8
6.	Qualities of leadership	4.8
7.	Critical thinking	4.4
8.	Positive thinking	4.8
9.	IT competence	4.4
10.	Knowledge/interest in the line of business	4.8

*Notes for scale:



As the findings from the current study, it is in line with [31] whereby most of the management accountant in Malaysian Public sector needed such skills in their daily works. Table 6 provides the skills that most needed in Management Accountant Practices. From the result, ability to work in group, and dare to take responsibility are the most important skills needed in Malaysian public sector. Both skills score the highest mean of 4.9 for each of them. Besides that, another skills that much important too are communication skills, negotiation ability and qualities of leadership since the score for the mean are between 4.4 to 4.8.

CONCLUSION

From the study it can be concluded that reporting, budgeting, financial accounting and strategic management accounting are the top four tasks performed by management accountant in East Coast Malaysian public sector. The Malaysian public sector in the east coast of peninsular Malaysia still used traditional practices despite new management accountant practices because they are considered to be more effective in the current situation. The current study found that budgeting

is mostly performed by management accountant in public sector since the routine task of them are preparing yearly budgeted financial statement which is for identifying the proposed government expenditure.

This study also reveals that the ability to work in group, and dare to take responsibility is the important skills that highly required by management accountant in the east coast of peninsular Malaysia public sector. Since that, it would be important for the higher educational institutions in Malaysia develop their curricular towards the required skills to be a management accountant. All of the skills need to be polished from the beginning of the student's years. Although the skills are not related to the management accounting knowledge, but it will facilitate to build a favorable environment in an organization. For example the ability to work in group are very vital in any organization. This is because working in a group will able to generate much ideas and provide creative solutions for any problems.

For the future research avenues, a study may concentrate on comparing between the east coast and west Coast of Peninsular Malaysia. Other than that, it also can examine the factor that influence on the tasks perform by the management accountant. The possible factors that may influence them such as experience of the tasks, expertise, leader support and others. Another part that can be investigated is the impact of the tasks performed by the management accountant on performance of the public sector.

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