

**MANAGEMENT ACCOUNTING PRACTICES AND ORGANIZATIONAL
PERFORMANCE OF NEPALESE PUBLIC ENTERPRISES**

A Dissertation submitted to the Office the Dean, Faculty of Management in partial
fulfillment of the requirements for the Master's Degree

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CERTIFICATION OF AUTHORSHIP

I hereby corroborate that I have researched and submitted the final draft of dissertation entitled **"Management Accounting Practices and Organizational Performance of Nepalese Public Enterprises"**. The work of this dissertation has not been submitted previously for the purpose of conferral of any degrees nor has it been proposed and presented as part of requirements for any other academic purposes. The assistance and cooperation that I have received during this research work has been acknowledged. In addition, I declare that all information sources and literature used are cited in the reference section of the dissertation.

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REPORT OF RESEARCH COMMITTEE

Mr. Binod Maharhan has defended research proposal entitled "**Management Accounting Practices and Organizational Performance of Nepalese Public Enterprises**" successfully. The research committee has registered the dissertation for further progress. It is recommended to carry out the work as per suggestions and guidance of supervisor Indra Bahadur Bohara and submit the thesis for evaluation and viva voce examination.

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We have examined the dissertation entitled "**Management Accounting Practices and Organizational Performance of Nepalese Public Enterprises**" presented by Binod Maharjan for the degree of masters of business studies (MBS Semester) and conducted the Viva voice examination of the candidate. We hereby certify that the dissertation is acceptable for the award of degree.

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This study entitled “**Management Accounting Practices and Organizational Performance of Nepalese Public Enterprises**” has been prepared in partial fulfillment for the Degree of Master of Business Studies (MBS) under the Faculty of Management, Tribhuvan University is based on research models involving the use of quantitative aspect of effect of credit management on profitability.

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TABLE OF CONTENTS

	Page No.
<i>Title of Page</i>	<i>i</i>
<i>Certification Of Authorship</i>	<i>ii</i>
<i>Report Of Research Committee</i>	<i>iii</i>
<i>Approval Sheet</i>	<i>iv</i>
<i>Acknowledgements</i>	<i>v</i>
<i>Table Of Contents</i>	<i>vi</i>
<i>List Of Tables</i>	<i>vii</i>
<i>List Of Figure</i>	<i>viii</i>
<i>Abbreviations</i>	<i>ix</i>
<i>Abstract</i>	<i>xi</i>
CHAPTER I : INTRODUCTION	
1.1 Background of the Study	1
1.2 Problem Statement	3
1.3 Objectives of the Study	4
1.4 Rationale of the Study	4
1.5 Limitation of the study	5
CHAPTER II : LITERATURE REVIEW	
2.1 Management Accounting Practices and Its various Theories	6
2.1.1 Theoretical Approaches	6
2.2 The Dimension of Management Accounting Systems	10
2.3 Outline of Management Accounting	12
2.4 Types of Management Accounting	13
2.4.1 Product Costing and Valuation	13
2.4.2 Cosh Flow Analysis	14
2.4.3 Investory Turnover Anakysis	15
2.4.4 Constraint Analysis	15
2.4.5 Financial Leverage Metrics	15
2.4.6 Accounts Receivable Management	15
2.4.7 Budgeting, Trend Analysis, and Forecasting	16

2.5 Function of Management Accounting System	16
2.6 Nature and Scope of Management Accounting	18
2.7 Public Enterprises in Nepal	21
2.8 Management Accounting in Nepalese perspective	22
2.9 Empirical Review	22
2.10 Research Gap	36
CHAPTER III : RESEARCH METHODOLOGY	
3.1 Research Design	37
3.2 Population and sample	37
3.3 Nature and Sources of Data	38
3.4 Selection of Enterprises	38
3.5 Method of Data analysis	39
3.6 Reliability and Validity of the Data	40
3.7 Conceptual Framework	41
CHAPTER IV : RESULTS AND DISCUSSION	
4.1 Analysis of Primary Data	44
4.2 Statement of the Respondents towards Managemet Accounting Practices	45
4.3 Controlling and Reporting	47
4.4 Decision Making	48
4.5 Perceived Organizational Performance	49
4.6 Descriptive Analysis	49
4.7 Inferential Statistics	50
4.8 Discussion	54
CHAPTER V : SUMMARY AND CONCLUSIONS	
5.1 Summary	56
5.2 Conclusion	57
5.3 Implication	58
References	
Appendix	

LIST OF TABLES

	Page No.
Table 1 Summary of Empirical Review	27
Table 2 Sample Distribution	38
Table 3 Reliability Statistics of Representative Questionnaires	41
Table 4 Costing System	45
Table 5 Budgeting System	46
Table 6 Controlling and Reporting	47
Table 7 Decision Making	48
Table 8 Perceived Organizational Performance	49
Table 9 Descriptive Statistics	50
Table 10 Correlation Matrix	51
Table 11 Regression Analysis	52
Table 12 ANOVA Table	53
Table 13 Coefficient Table	53

LIST OF FIGURE

	Page No.
Figure 1 Research Framework	42

ABBREVIATIONS

%	:	Percentage
ABC	:	Activity Based Costing
ARR	:	Average Rate of Return
BEP	:	Break Even Point
CSB	:	Central Bureau of Statistics
F/Y	:	Fiscal Year
FNCCI	:	Federation of Nepalese Chambers of Commerce & Industry
i.e.	:	That is
IRR	:	Internal Rate of Return
IT	;	Information Technology
MAP	:	Management Accounting Practice
Mgmt.	:	Management
PE	:	Public Enterprises
PMS	:	Performance Management System
Popn	:	Population
r	:	Coefficient of Correlation
SPSS	;	Statistical Package for the Social Science
SWOT	:	Strength, Weakness, Opportunities and Threat Analysis
TU	:	Tribhuvan University

ABSTRACT

The general objective of this study was to explore the uses of management accounting practices in Nepalese Public Enterprises. This study adopted a descriptive survey design. The population of the study consists of all listed Public Enterprises. The study used simple random sampling. 28 public firms were randomly selected for the study. The study therefore involved 21 public companies located in Kathmandu. The study collected primary data from the respondents. The data collected was both quantitative and qualitative. Analysis was done using Statistical Package for Social Sciences (SPSS), allowing the researcher to present the information in form of tables and figures. This study found that the creation and enhancement of awareness among firms of the importance of information for decision making practices as this is the most highly used management accounting practice amongst the Nepalese public enterprises. This study concludes that information for decision making practices is the most highly used management accounting practice amongst the public enterprises in Nepal, followed by strategic analysis, budgeting, performance evaluation, costing, size and leverage respectively.

Key Words: Management accounting, financial performance, Public Enterprises