

**MANAGEMENT ACCOUNTING PRACTICES IN THE LARGE
SCALED FIRMS IN SRI LANKA**



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ABSTRACT

This objective of this study is to what extent the Management Accounting Practices are practiced among the large scaled firms in Sri Lanka. This paper investigates the uptake of broad range of Management Accounting Practices in Sri Lanka. The five objectives for this study were the investigate the overall level of MAP in large scaled firms in Sri Lanka. Here, it is illustrated the independent variables in this research as costing system, budgeting system, performance evaluation system and decision support system of large scaled organizations in Sri Lanka. The population was 237 large scaled companies of Sri Lanka in according to the company registrar office in Colombo. 100 of large scaled organizations were selected as sample and random sampling method was used to choose the sample from the population. The study used questionnaires as an instrument tool to collect data. A structured questionnaire was used for this purpose. The data analysis techniques consists of descriptive statistic, cross tabulation, ANOVA and Independent sample t-test.

Based on the findings of the study, it concluded that moderate level usage level of management accounting practices of the large scaled firms in Sri Lanka. As well as each of the variables of costing system, budgeting system, performance evaluation system and decision support system also have moderate level.

Based on the findings, another specially highlighted point is that based on the type of industry management accounting practices always vary with their own. Other than that age level of persons who involved with management accounting practices vary with management accounting practices because of their working experience and knowledge about area their study.

Key words: Management Accounting Practices, Large scaled firms, Costing system, Budgeting system, performance evaluation system, Decision support system

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