

## عنوان مقاله:

The Role of Management Accounting in Improving Management Control System in Public Sector

## محل انتشار:

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## خلاصه مقاله:

The management control system provides valuable information on the managers' needs at different levels of the organization. Today, with changes in the political, social and economic dimensions, the management control system in the public sector also needs to be changed and adapted to new conditions and use new tools to meet stakeholders' needs. The purpose of this study is to provide a model to investigate the role of the management control system and increase accountability in the public sector administrations and companies. In this regard, the present study explores the role of functions of management accounting in improving the management control system in the public sector. For this purpose, data were collected through interviewing ۱۳ experts in the field of the management control system and functions of management accounting and reviewing related texts, articles and books in this field, and their content was analyzed through grounded theory and content analysis method and MAXQDA ۲۰۲۱ software was used for data analysis in ۱۳۹۹. The findings of this study showed that a management control system, if it has the necessary tools, can play a key role in preventing corruption, increasing transparency and accountability, performance-based budgeting, and performance-based auditing. The existence of a management control system is necessary for any organization; such a system will help identify resource flow, help management in decision making, motivate employees, make decisions related to outsourcing and contracting, reduce service delivery time, and many other issues in organizations, and it will ultimately lead to optimally allocate resources, prevent corruption, and increase legitimacy, transparency and accountability, Therefore, the optimal use of management accounting in the management control system, improves the achievement of organizational goals and the effectiveness of programs

## کلمات کلیدی:

Management control system in public sector, Management Accounting, Management accounting Functions

## لینک ثابت مقاله در پایگاه سیویلیکا:

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