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## The influence of strategic management accounting on value creation in government linked companies

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**Abstract:** This study aims to examine the connection between strategic management accounting (SMA) practices and the elements of value creation. 215 data from state and federal government linked companies (GLCs) in Malaysia were collected through a questionnaire survey. Respondents for this study were selected through purposive sampling. These data were analysed using SPSS and AMOS to test the relationship between the SMA variables such as benchmarking, integrated performance measurement, strategic costing, strategic pricing, brand valuation, quality costing and competitors' performance evaluation. This study found that the practitioners are aware of the advantages of adopting SMA practices and their impact on business management and performance by creating value in their organisations. SMA techniques provide strategic planning and non-financial information that encourage competition and the adoption of best practices, which helps GLCs to perform better and achieve a sustainable competitive advantage, which directly reflects in generating value creation.

**Keywords:** strategic management accounting; SMA; competitive advantage; government linked companies; GLCs; value creation; sustainability.

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**Biographical notes:** Nik Herda Nik Abdullah is a Lecturer in Taylor's Business School at the Taylor's University, Malaysia. Her PhD is in the area of Management Accounting and she has taught a number of management accounting modules throughout her career. Prior joining academic discipline, she has more than 13 years working experience in accounting field across industries. Her research and publication interests include strategic management accounting, value creation and accountability.