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Management Accounting Techniques On Organization Decision Making Process

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ABSTRACT
This study examines the role of management accounting techniques in organizational decision-making processes, with particular emphasis on selected food manufacturing firms in Nigeria. Over the last two decades, management accounting has increasingly focused on the collection, analysis, and presentation of internal financial and non-financial information to support effective managerial decision-making. Unlike financial accounting, management accounting is not bound by statutory reporting standards, thereby allowing organizations to adopt and customize techniques that best suit their operational and strategic needs. The study investigates the factors influencing the selection of management accounting techniques, examines the relationship between management accounting techniques and organizational decision-making, and assesses the extent to which these techniques are adopted in practice. A descriptive survey research design was employed, and primary data were collected through structured questionnaires administered to staff of selected manufacturing firms. The data were analyzed using simple percentages and chi-square statistical tools. Findings from the study reveal that management accounting techniques significantly influence organizational decision-making processes. The results further indicate that organizations that actively adopt management accounting techniques experience improved decision quality, cost control, and operational efficiency. The study concludes that effective application of management accounting techniques enhances managerial planning, control, and strategic decision-making. It recommends that manufacturing firms strengthen their management accounting systems and invest in skilled personnel to improve organizational performance and long-term sustainability.
Keywords: Management, Techniques, Decision, Process, Manufacturing

INTRODUCTION

The management process refers to a coordinated series of interrelated activities through which an organization achieves its objectives and performs its functions effectively. These activities commonly include planning, organizing, staffing, directing or leading, and controlling organizational resources and activities. Otley (2020) describes management as a social process involving responsibility for the effective and economic planning, coordination, and regulation of an organization's operations in order to accomplish specific goals or tasks. This responsibility requires managers to exercise sound judgement in formulating plans, making decisions, and utilizing relevant information to monitor performance and assess progress towards established objectives. It also involves providing appropriate leadership, coordinating organizational activities, motivating employees, integrating individual efforts, and supervising personnel to ensure that organizational operations are carried out efficiently and in accordance with predetermined plans. Many organizations combine their strategic and priorities formally

or informally with management accounting information in order to manage operational functions and participate in long-term decision making. Strategy management accounting is distinctive that it combines internal with external financial and non-financial information (Aroghene, 2022; Apete & Ogeh, 2026). The umbrella is often used to include cost management approaches such as activity-based management (ABM), target costing (TC), reengineering of business processes (BPR), just in time (JIT) total quality management (TQM), costing-based activities (ABC).

Business are under tremendous pressure from customers to increase the content and the information they contain, because they need facts and evidence to support them make their decisions. As a result, the poor consistency of these organization' financial accounts provides misleading and unclear facts, which affects the probity of decisions by stakeholders. Some manufacturing firms that do not possess adequate management accounting skills may find it difficult to respond effectively to competitive pressures, thereby threatening their long-term sustainability and survival (Imene, 2023; Ogbotor & Nwabudo, 2025). In Nigeria, some manufacturing companies have limited knowledge of the relevance and application of management accounting techniques in organizational management. As a result, they may engage in activities that provide little or no value to the business, lack a strong competitive advantage, and divert resources away from their core areas of competence, ultimately resulting in avoidable costs.

In order to improve the accuracy of financial reporting, the importance in revealing the aspects of management accounting techniques and other financial and non-financial disclosures is significant. Although considerable research has been conducted on management accounting techniques and their role in organizational performance and decision-making, a significant proportion of previous studies have relied mainly on descriptive methods of analysis. Furthermore, studies that have employed analytical models have often focused on broad applications without adequately examining the managerial factors that influence the choice and implementation of management accounting techniques as instruments for planning and decision-making. It is against this background that the present study examine the effect of management accounting techniques on the effectiveness of decision-making among selected food manufacturing firms.

CONCEPTUAL REVIEW

Management Accounting

Management accounting is the internal business function that tracks the company internal financial information. Management accounting reports are created at the request of managers. Management accountants work at the beginning of the accounting information chain, ensuring that company accurately record and report financial information for decision making purposes. In today's global society, many advanced management accounting techniques are being developed and used in making decision by different organizations (Aroghene, 2023; Ogbotor, 2025). Without these, a company may not survive in the long run especially manufacturing company. Changing external business environment has resulted in further developments in the tools and techniques used for management accounting. Traditional management accounting techniques had certain limitations associated with them, for instance, absorption costing methods have been found to be inappropriate in the modern environment. Similarly, standard costing suitability with respect to its general philosophy and detailed operations has come under severe criticism. As a response to the limitations of traditional management accounting techniques, opportunity cost, relevant cost, increment cost, cost-volume-profit analysis, make or buy decision, variance analysis, inventory management, just-in-time, linear programming and activity-based approach, have gained significant repute.

Opportunity Cost

Opportunity cost is the profit foregone by selecting one alternative over another. Opportunity costs are relevant for many decisions, but are sometimes difficult to identify and quantify, and are seldom recorded in an organization's accounting system. A common and very important type of opportunity cost that arises is the cost associated with the limited capacity of an asset. The asset might be a tangible asset such as a machine or a factory, or it might be an intangible asset such as human capital that could be recorded in the

accounting records. Given that in a given period of time (day or month) a machine can run only so many hours, a factory can produce only so many units, and an employee can work only so many hours. The appropriate way to analyze a decision of whether to accept a new client or sales order, or to produce a new type of product, depends fundamentally on whether the organization has the capacity to service the new client, meet the sales order, or make the new product, without displacing existing customers, orders or products (Aroghene & Obiekea, 2025). If the new client, sales orders, or product can be accommodated without displacing existing clients, orders or products, the organization is decided as having sufficient excess capacity, whereas, if the new client, sales order or product displace existing clients, orders or products, the organization is described as having a capacity constraint. If the organization has a capacity constraint, then the decision of whether to accept the new client or order, or produce the new product, should be based on opportunity cost of clients, orders or products that will be displaced. If the organization has excess capacity, the appropriate decision depends only on the marginal costs and revenues from the new client, order or product. Opportunity cost helps the manufacturing companies to understand the gains and negatives associated with certain economic decision and helps in selection of a decision that has more benefit and lesser negative than any other option. It also gives room for evaluation of the value of product or resources that is forgone in order to obtain another product.

Incremental Cost

Incremental cost is the cost associated with increasing production by one unit. Because some costs are fixed while others are variable, the incremental cost cannot be the same as the overall cost per unit. Incremental costs are, by definition, relevant costs because they are directly affected by the decision (they are incurred if the decision goes ahead or avoided when the decision is scrapped) (Aroghene et al., 2025). For instance, if an organization decides number of unit in special order x, the variable cost per unit which would be incurred to meet the order is an incremental cost.

Cost Volume Profit Analysis

Cost volume profit analysis also known as break-even analysis refers to a technique that assists organization in decision making by employing the marginal costing concept. It is used to measure the effect on profit as a result of changes in volume of activities, cost and prices. Drury (2021) defines cost volume profit analysis as an analytical technique for studying the relationship between volume, costs (fixed and variable), prices and profits. Its use requires the separation of the total cost function into, variable and fixed portion, as required in the application of marginal costing principles. The profit-volume ratio is a very useful which indicates relationship of contribution to turnover.

Make or Buy Decision

Make or buy decision is the act of making a strategic choice between producing an item internally (in-house) or buying (from an outside supplier).This buy side of the decision also is referred to as outsourcing (Achimugu & Ocheni, 2021; Imene & Ikenga, 2024). Make or buy usually arise when a firm that has developed a product, plant or significantly modified a product or part having trouble with current suppliers, or has diminishing capacity or changing demand. Make or buy analysis is conducted at the strategic and operational level. The strategic level is the long-range of two variables such as analysis of the future as well as the current environment issues like government regulation, competing firms, and market.

Standard Costing (Variance Analysis)

A standard is a benchmark or ‘’norm’’ for measuring performance. Standards are found everywhere and are also widely used in making vital decision. Garrisson (2021) defined standard costing as a budgetary control technique with three components: a predetermined performance level; a measure of actual performance, and a measure of the difference between the standard and actual. The process by which the total difference between standard and actual results is analyzed is known as variance analysis. The basic variance can be categorized into Sales volume variance, Sales price variance, Variable cost variance and fixed overhead cost variances**.** When actual results are better than the expected results, we have a favorable variance (F). If, on the other hand, actual results are worse than expected results, we have an adverse.

Inventory Control Techniques

In most manufacturing companies, inventories or materials carry a large proportion of the investments, hence the need for proper control in order to ensure that losses due to wastage, theft, production stoppages, idleness of employees, absenteeism, sales reduction etc. are brought to the barest minimum. Inventories can take the form of raw materials, work-in-progress, finished goods and consumable supplies. Raw materials are used in manufacturing a good or product, for instance limestones used for making cement, wheat used for making bread; even though it have gone through some forms of processing. Work-in-progress are used to maintain continuity within the production cycle. Finished goods are used to satisfy customers demand and sustain goodwill while, consumable supplies are items used proportionately to the quantity or volume of a manufactured product, but because of their small value they are identified for costing purpose with the cost center where they are used rather than with the cost units to which they relate, for instance, nuts, bolts, screws, nails, stationeries, lubricants and petrol etc (Ogbotor, 2025; Apete & Orimuo, 2026). It is required that materials of adequate quantity and size be bought only when needed and properly authorized and there should be adequate storage facilities and consistency in checking of stock levels. Inventory management is sacrosanct in an organisation as it help to maintain adequate stocks and thus minimize the risk of shortages which could disrupt production or cause customer dissatisfaction and also relieve management of taking frequent procurement decision for each item maintained in the store.

Just-In-Time Technique

One of the management-forged operating philosophies for the new manufacturing environment is just in time. The just in time technique can also be used in merchandising companies. The just in time philosophy requires that all resources, including materials, personnel, and facilities, be acquired and only as needed. It has most profound effects on the operations of manufacturing companies, which maintain three classes of inventories-raw materials, work-in-progress, and finished goods. That means according to just-in-time concept raw materials are received just in time to go into production, manufactured parts are completed just in time to be assembled into products, and products are completed just in time to be shipped to customers.

Linear Programming Technique

This is a mathematical technique which permits determination of the best use of available resources. It is a valuable aid to management because it provides a systematic and efficient procedure which can be used as a guide in decision making process. The heart of management's responsibility is the best or optimum use of limited resources that include money, personnel, materials, facilities, and time.

Theoretical Framework

The theoretical framework explains the principles guiding the generation and use of accounting information in managerial decisions. This study is anchored on four key theories: Decision usefulness theory, contingency theory, agency theory, and systems theory. Decision usefulness theory explains the importance of relevant information; contingency theory emphasizes adaptability; agency theory addresses accountability and control; while systems theory highlights integration and coordination.

Decision Usefulness Theory

Decision Usefulness Theory posits that the primary objective of accounting information is to provide relevant and reliable data that aids users in making informed economic decisions. The relevance of this theory lies in its direct link between accounting information and decision quality. However, critics argue that the theory assumes rational behavior among decision-makers, which may not always hold due to behavioral biases and organizational politics (Arnold & Gillenkirch, 2020).

Contingency Theory

Contingency Theory asserts that there is no universally optimal management accounting system instead, the effectiveness of any technique depends on situational factors such as organizational size, structure, technology, and external environment. According to Otley (2020), management control systems must be aligned with organizational context to achieve optimal performance outcomes. For example, a large

manufacturing firm operating in a complex environment may adopt activity-based costing (ABC) to improve cost accuracy, while small and medium-sized enterprises (SMEs) may rely more on traditional budgeting methods. This theory is highly relevant as it emphasizes flexibility in the use of management accounting tools for decision-making. It suggests that managers must carefully evaluate their organizational context before selecting appropriate techniques. However, the theory's limitation lies in its lack of specific guidelines for determining the best fit among alternative techniques (Islam & Hu, 2022).

Agency Theory

Agency Theory focuses on the relationship between principals (owners) and agents (managers), highlighting potential conflicts of interest that may arise when managers pursue personal goals at the expense of organizational objectives. According to Jensen and Meckling (1976), as reaffirmed in recent studies like Zogning (2021), agency problems can be mitigated through effective monitoring and incentive mechanisms. Despite its relevance, Agency Theory has been criticized for assuming that managers are inherently self-interested, overlooking intrinsic motivation and ethical behavior (Panda & Leepsa, 2020). Management accounting techniques play a crucial role in addressing these issues by enhancing transparency and accountability. Tools such as performance measurement systems, standard costing, and balanced scorecards enable organizations to evaluate managerial performance and ensure alignment with strategic goals.

Systems Theory

Systems theory views an organization as a set of interrelated components working together to achieve common objectives. The relevance of systems theory lies in its holistic approach to decision-making. It highlights the importance of information flow and interdependence among organizational units. According to Romney and Steinbart (2021), management accounting systems form an integral part of the organizational information system, facilitating the flow of information across departments. Management accounting techniques support this integration by providing comprehensive data for decision-making. For instance, budgeting requires inputs from various departments, ensuring coordination in planning. The balanced scorecard integrates financial and non-financial performance indicators, offering a holistic view of organizational performance.

Empirical Review

Empirical literature provides evidence on how management accounting techniques influence organizational decision-making across different sectors and contexts. In recent years, there has been increasing interest in examining how both traditional and modern management accounting tools contribute to managerial effectiveness, strategic planning, and organizational performance. This section reviews relevant empirical studies from 2020 to date. Several studies have emphasized the importance of traditional management accounting techniques such as budgeting and variance analysis in improving decision-making. Ogunleye and Adeyemi (2021) examined manufacturing firms in Nigeria and found that budgeting serves as a critical planning and control tool that significantly enhances managerial decision-making. Their study revealed that organizations with well-structured budgeting systems are better able to allocate resources efficiently and anticipate financial challenges. Similarly, Nwachukwu, Okoye, and Nwankwo (2020) reported that variance analysis enables managers to identify deviations from expected performance, thereby facilitating timely corrective actions and improving operational decisions. In addition to traditional techniques, modern management accounting tools have gained prominence in recent studies. Activity-Based Costing (ABC), for instance, has been widely recognized for its ability to provide more accurate cost information. Adebayo and Olufemi (2020) investigated the adoption of ABC in Nigerian manufacturing firms and found that it significantly improves product costing and pricing decisions. The study concluded that firms using ABC were more competitive due to their ability to identify cost drivers and eliminate inefficiencies. Supporting this finding, Al-Dhubaibi (2021) noted that ABC enhances decision-making by providing detailed insights into cost behavior, which is particularly useful in complex production environments.

Another important modern technique is the Balanced Scorecard (BSC), which integrates financial and non-financial performance measures. Eze, Nnamani, and Okeke (2022) conducted a study on service organizations in Nigeria and found that the use of BSC improves strategic decision-making by aligning organizational activities with long-term objectives. Their findings indicate that organizations that adopt BSC are better able to monitor performance across multiple dimensions, including customer satisfaction, internal processes, and learning and growth. Similarly, Hoque (2020) found that the integration of non-financial indicators into decision-making frameworks enhances organizational responsiveness and strategic alignment. Furthermore, Cost-Volume-Profit (CVP) analysis has been identified as a valuable tool for decision-making, particularly in profit planning and risk assessment. Abdul and Ali (2021) examined SMEs and found that CVP analysis helps managers determine break-even points and evaluate the financial implications of various business decisions. Their study showed that firms that regularly apply CVP analysis are more likely to achieve profitability and sustainability. This is consistent with the findings of Drury (2021), who emphasized that CVP analysis simplifies complex financial relationships, making it easier for managers to make informed decisions. Empirical evidence also highlights the role of management accounting techniques in enhancing organizational performance. Okafor and Egbunike (2023) investigated SMEs in Nigeria and found a positive relationship between the use of management accounting techniques and organizational performance. Their study showed that firms that adopt techniques such as budgeting, standard costing, and performance evaluation systems experience improved efficiency and profitability. Similarly, Nguyen and Nguyen (2020) reported that the use of management accounting systems leads to better decision-making and improved financial performance in Vietnamese firms.

Despite these positive findings, some studies have identified challenges associated with the adoption and effective use of management accounting techniques. One major challenge is the lack of skilled personnel. Akinyomi and Tasie (2021) found that many organizations, particularly SMEs, lack adequately trained staff to implement sophisticated accounting techniques. This limitation reduces the effectiveness of these tools in supporting decision-making. In addition, Islam and Hu (2022) noted that inadequate technological infrastructure can hinder the adoption of advanced management accounting systems. Another challenge identified in the literature is resistance to change. Ahmad and Leftesi (2021) found that some organizations are reluctant to adopt modern accounting techniques due to cultural and organizational barriers. This resistance often results in continued reliance on outdated methods that may not provide sufficient information for effective decision-making. Furthermore, Bedford and Speklé (2022) emphasized that poor integration of accounting systems across departments can limit the usefulness of accounting information, thereby affecting decision quality.The role of environmental factors in shaping the adoption of management accounting techniques has also been widely discussed. Otley (2020) argued that external factors such as market competition, regulatory requirements, and economic conditions influence the choice and effectiveness of accounting techniques. For example, firms operating in highly competitive environments are more likely to adopt sophisticated tools such as ABC and BSC to gain a competitive advantage. Similarly, Nuhu et al. (2021) found that environmental uncertainty encourages organizations to rely more on flexible and adaptive accounting systems for decision-making.

In the Nigerian context, several studies have confirmed the relevance of management accounting techniques in improving organizational decision-making. Egbunike and Okerekeoti (2020) found that the application of management accounting practices significantly enhances decision-making in Nigerian firms, particularly in areas such as cost control and performance evaluation. Likewise, Odia and Oke (2021) reported that the adoption of modern accounting techniques is still relatively low among SMEs due to financial and technical constraints, despite their proven benefits. Moreover, recent studies have highlighted the growing importance of digitalization in management accounting. Granlund (2021) noted that digital technologies such as enterprise resource planning (ERP) systems and data analytics tools are transforming management accounting practices, making them more efficient and relevant for decision-making. These technologies enable real-time data processing and analysis, thereby improving the speed and accuracy of managerial decisions. Similarly, Quattrone (2022) emphasized that digital transformation

enhances the strategic role of management accounting by providing deeper insights into organizational performance.

In summary, empirical evidence consistently demonstrates that management accounting techniques have a significant positive impact on organizational decision-making. Traditional tools such as budgeting and variance analysis remain relevant, while modern techniques such as ABC and BSC provide enhanced insights for strategic decisions. However, the effectiveness of these techniques depends on factors such as organizational capacity, technological infrastructure, and environmental conditions. Challenges such as lack of expertise, resistance to change, and inadequate systems must be addressed to fully realize the benefits of management accounting.

RESEARCH METHOD

For this study on the Effect of Management Accounting Techniques on Organizational Decision-Making Process, a descriptive survey research design was adopted. The population for this study consisted of staff members from selected organizations in Delta State who are directly or indirectly involved in management accounting and decision-making activities. These include accountants, auditors, finance officers, managers, supervisors, and administrative personnel. For the purpose of this study, the total population comprised 300 employees drawn from the aforementioned departments of the selected organizations. These categories of staff were considered appropriate because they possess adequate knowledge regarding the use of management accounting techniques and organizational decision-making processes. Primary data were obtained directly from respondents through the administration of structured questionnaires. The secondary sources helped provide theoretical and empirical support for the study and contributed to the development of the literature review and conceptual framework. The combination of primary and secondary data sources enhanced the credibility and comprehensiveness of the research findings. To ensure the validity of the questionnaire, the draft instrument was submitted to the research supervisor and experts in accounting and educational measurement and evaluation for scrutiny and assessment. To establish the reliability of the questionnaire, a pilot study was conducted using 20 respondents from a similar organization outside the study area. The responses obtained were analyzed using the Cronbach Alpha reliability method. The Cronbach Alpha coefficient obtained was 0.82, indicating a high level of internal consistency among the questionnaire items. The data collected through the questionnaires were carefully coded, classified, and analyzed using both descriptive and inferential statistical techniques. A decision rule of 3.00 was adopted as the benchmark for accepting or rejecting questionnaire items. Any item with a mean score of 3.00 and above was regarded as agreed, while any item with a mean score below 3.00 was regarded as disagreed. Furthermore, the hypotheses formulated for the study were tested using the Chi-square (χ^2) statistical technique at a 0.05 level of significance. The Chi-square test was considered appropriate because it determines the relationship between management accounting techniques and organizational decision-making processes. The statistical analysis was carried out using the Statistical Package for Social Sciences (SPSS) to ensure accuracy and reliability of results. The findings were presented using tables and interpreted based on the research objectives and hypotheses.

DATA PRESENTATION AND ANALYSES

The data collected from the respondents were analyzed in tabular form with simple percentage for easy understanding. A total of 300 (three hundred) questionnaires were distributed and 300 questionnaires were returned.

Demographic Representation of Population

Table 1: Gender distribution of the respondents.

Respondent	Frequency	Percent
Male	193	64.3
Female	107	35.7
Total	300	100.0

From the above table it shows that 64.3% of the respondents were male while 35.7% of the respondents were female.

Research Question Analysis

Question 1: *Are their factors influencing selection of management accounting technique in organization decision making?*

Table 2: Response to question 1

Response	Frequency	Percentage
Agreed	193	64.3
Strongly Agreed	42	14.0
Disagreed	47	15.7
Strongly disagreed	18	6.0
Total	300	100.0

In the Table 2 above, the researcher asked the respondent are there factors influencing selection of management accounting technique in organization decision making, it can be seen that 193 respondents which represents 64.3% of the respondents agreed that there are factors that influences management accounting techniques and decision making, 42 respondents which represents 14% of the respondents strongly agreed, 47 respondents which represents 15.7% of the respondents disagreed to this fact, while 18 respondents which represents 16% strongly disagreed.

The researcher therefore concludes that there are factors influencing selection of management accounting technique in organization decision making.

Question 2: *Is there any relationship between management accounting technique and organization decision making process?*

Table 3: Response to question 2

Response	Frequency	Percentage
Agreed	182	60.7
Strongly Agreed	58	19.3
Disagreed	39	13.0
Strongly disagreed	21	7.0
Total	300	100.0

In the table 3 above the researcher asked the respondents, is there any relationship between management accounting technique and organization decision making process, it can be observed that 182 respondents which represents 60.7% of the respondents agreed that there is a significant relationship between management accounting technique and decision making process, 58 respondents which represents 19.3% of the respondents strongly agreed to this fact, 39 respondents which represents 13% of the respondents disagreed to this fact, while 21 respondents which represents 7% of the respondents strongly disagreed. The researcher therefore concludes that there is relationship between management accounting technique and organization decision making process.

Question 3: *Does The organization adopt Management Accounting Techniques in decision making process?*

Table 4: Response to question 3

Response	Frequency	Percentage
Agreed	182	60.7
Strongly Agreed	58	19.3
Disagreed	39	13.0
Strongly disagreed	21	7.0
Total	300	100.0

In the Table 4 above the researcher asked the respondents, it can be observed that 182 respondents which represents 60.7% of the respondents agreed that there is a significant relationship between management accounting technique and decision making process, 58 respondents which represents 19.3% of the respondents strongly agreed to this fact, 39 respondents which represents 13% of the respondents disagreed to this fact, while 21 respondents which represents 7% of the respondents strongly disagreed. The researcher therefore concludes that the organization adopt Management Accounting Techniques in decision making process

Question 4: *Does the organization adoption of Management Accounting Techniques in decision making process?*

Table 5: Response to question 4

Response	Frequency	Percent
Agreed	186	62.0
Strongly Agreed	56	18.7
Disagreed	41	13.7
Strongly disagreed	17	5.7
Total	300	100.0

In the Table 5 above, the researcher asked the respondents does the organization adopt Management Accounting Techniques in decision making process, it was discovered that 186 respondents which represents 62% of the respondents agreed that the organization adopt management accounting technique in decision making process, 56 respondents which represents 18.7% of the respondents strongly agreed to this fact, 41 respondents which represents 13.7% of the respondents disagreed, while 17 respondents which represents 5.7% strongly disagreed.

Question 5: *Whether Information Provided by Management Accounting Techniques Aids Decision-Making?*

Table 6: Response to question 5

Response	Frequency	Percentage%
Agree	125	41.7
Strongly Agree	98	32.7
Disagree	47	15.6
Strongly Disagree	30	10.0
Total	**300**	**100**

In the Table 6 above, the researcher asked the respondents does the organization adopt Management Accounting Techniques in decision making process, it was discovered that 125 respondents which represents 41.7% of the respondents agreed that the organization adopt management accounting technique in decision making process, 98 respondents which represents 32.7% of the respondents strongly agreed to this fact, 47 respondents which represents 15.6% of the respondents disagreed, while 30 respondents which represents 10.0% strongly disagreed. The researcher therefor concludes whether Information Provided by Management Accounting Techniques Aids Decision-Making

Question 6: *The organization does not adopt Management Accounting Techniques in decision making process?*

Table 7: Response to question 6

Response	Frequency	Percentage (%)
Agree	55	18.3
Strongly Agree	35	11.7
Disagree	120	40.0
Strongly Disagree	90	30.0
Total	**300**	**100**

In the Table 7 above, the researcher asked the respondents does the organization adopt Management Accounting Techniques in decision making process, it was discovered that 55 respondents which represents 18.3% of the respondents agreed that the organization adopt management accounting technique in decision making process, 35 respondents which represents 11.7% of the respondents strongly agreed to this fact, 120 respondents which represents 40% of the respondents disagreed, while 90 respondents which represents 30.0% strongly disagreed.

Question 7: *Are there management accounting techniques used in the selected firm?*

Table 8: Response to question 7

Response Option	Frequency	Percentage (%)
Agree	120	40.0
Strongly Agree	90	30.0
Disagree	60	20.0
Strongly Disagree	30	10.0
Total	**300**	**100**

In the Table 8 above, the researcher asked the respondents does the organization adopt management accounting techniques in decision making process, it was discovered that 120 respondents which represents 30% of the respondents agreed that the organization adopt management accounting technique in decision making process, 90 respondents which represents 30% of the respondents strongly agreed to this fact, 60 respondents which represents 20% of the respondents disagreed, while 30 respondents which represents 10.0% strongly disagreed.

Test of Hypotheses

The hypotheses of the study was based on Chi-square (χ^2) test. The researchers reject the null hypothesis that state that there is a relationship between management accounting technique and organization decision making process as the calculated value of 19.331 is greater than the critical value of 7.82. Therefore the alternate hypothesis is accepted that state that the organization does adopt management accounting techniques in decision making process.

CONCLUSION & RECOMMENDATION

Findings from the study revealed that majority of respondents agreed that factors such as organizational size, management policy, availability of skilled personnel, cost considerations, and the nature of business operations significantly affect the choice and application of management accounting techniques in decision-making processes. Other respondents agreed that the information generated through management accounting techniques are relevant, timely, and useful in evaluating alternatives and selecting appropriate courses of action. Furthermore, the findings indicated that management accounting techniques are widely used and adopted in the selected firms. Respondents largely disagreed with statements suggesting that organizations do not adopt management accounting techniques, implying that these techniques have become an integral part of managerial operations. The study also established that organizations that adopt management accounting techniques experience improved cost control, enhanced planning, and better overall performance. The following recommendations are made: organizations should strengthen their management accounting systems; management should invest in the training and development of accounting and managerial staff; organizations should adopt management accounting techniques that are suitable to their size; nature of operations, and strategic objectives rather than applying techniques arbitrarily; top management should demonstrate strong commitment to the use of management accounting information by integrating it into routine decision-making processes and organizations should not rely solely on financial information but should also incorporate non-financial indicators such as quality, customer satisfaction, and efficiency in decision-making.

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