

**USE OF ACCOUNTING INFORMATION ON MANAGEMENT
DECISION MAKING PROCESS IN SMALL AND MEDIUM
ENTERPRISES IN KEGALLE DISTRICT**



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ABSTRACT

This study attempted to identify use of accounting information on management decision making process in Kegalle District. The study examined four areas that use of accounting information. These areas are manufacturing decision making, human resource management decision making, investment decision making and marketing decision making.

The objective of this study was to determine the level of use of accounting information on management decision making process in Kegalle District. The population of the study will be all the registered small and medium business in Kegalle district. A sample of 200 small and medium business will be selected from the study population. For these purposes about 200 questionnaires were distributed among the sample. Within the problem statement area, stated about what the level of use of accounting information on management decision is making process. After that research questions were developed. Based on research questions, research objectives were developed and this will be the base for research process.

Descriptive statistics and other analyze methods were formulated in order to come up with findings related to the research problem. Frequency analysis was used to understand the sample profile and descriptive statistics were used to investigate the usage of accounting information among the small and medium businesses.

The results of the study showed that usage level of accounting information in Kegalle district is moderate. As well as each of the variables manufacturing decision, human resource management decision, investment decision and manufacturing decision also in moderate level. There is significant effect in usage level of overall management decision making variables by gender of the manager/owner and type of the industry of the business.

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