

**THE ROLE OF COST ACCOUNTING IN DECISION MAKING IN SMALL
AND MEDIUM ENTERPRISES: A case study of small and medium
enterprises in mukono**

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S20B05/010

**A RESEARCH REPORT SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL
FULFILLMENT FOR THE REQUIREMENTS FOR THE AWARD OF BACHELORS OF
BUSINESS ADMINISTRATION OF UGANDA CHRISTIAN UNIVERSITY**

August, 2023



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DECLARATION

I MIREMBE VANESSA NALUGYA hereby declare that this report my own and has never been presented to any Institution of Higher Education for any award.

Sign.....Vanessa.....

Reg No: ...S20B05/010.....

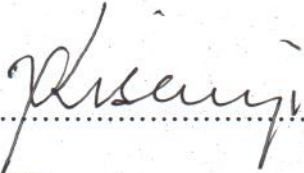
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APPROVAL

I have approved this research report as it meets the requirements for the award of Bachelors of Business Administration of UgandaChristian University.

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Mr. Kisenyi Vincent

Academic Supervisor

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29/8/2023

ACKNOWLEDGMENT

First and foremost, I am really thankful to God for granting me the strength, wisdom and perseverance to do my dissertation. I would like to express my heartfelt gratitude to my parents and relatives for their unwavering support and encouragement throughout my academic journey for their love and belief in me have been my driving force. I extend my sincere appreciation to my supervisor Mr. Kisenyi Vincent for his invaluable guidance, expertise and constructive feedback as his mentorship has been instrumental in shaping the outcome of this research. Lastly, I am grateful to all my friends and colleagues who supported me throughout this journey as their encouragement has been a source of motivation.

ACRONYMS AND ABBREVIATION

SMEs- small and medium enterprises

GAAP- generally accepted accounting principles

ICSI- institute of company's secretaries of India

ICMA- international capital market association

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ABSTRACT

The business world is in the era of high competition. This is because of the level of complexity that we are seeing from globalization and advanced industry. That means any manager needs all the support he/she might need from anywhere possible to make a sound decision. Cost accounting is one of these tools for supporting managerial activities. Specially, as the industry transforms itself from cottage to mass production and now flexible, cost accounting role is increasing and becoming more and more crucial.

The main theme of this study was to assess the role of cost accounting for decision making in SMEs. This research was about that the role of cost accounting in decision making in SMEs. The study was carried out in Mukono under the general objective to examine the role of cost accounting in decision making in small and medium enterprises in Mukono municipality. A study population of 50 respondents was used and 30 respondents gave feedback as a questionnaire was used to collect data

In the literature review the researcher exclusively showed the relationship between the cost accounting techniques and the decision making process in SMEs. The findings then showed the role that the cost accounting techniques play in decision making in SMEs as per the results that were found that there was research.

In conclusion, the researcher had a few limitations though the researcher was able to find out how SMEs responded to the role of cost accounting in decision making and some recommendations were made on how best the SMEs can put it into use and embrace cost accounting techniques more in their operations.

CHAPTER ONE

INTRODUCTION

1.0 Introduction.

This study looked at the role of cost accounting in cost management and decision making. Chapter one comprises of the background of the study, statement of the problem, main objective of the study, specific objectives of the study, research questions, justification of the study, scope of the study and limitations.

1.1 Background to the Study.

Cost accounting is one of the options that can assist in management of costs in a production so as to maximize sales and profits and minimize costs in an operation of a business. According to I.C.M.A. London – “Cost Accounting is the technique and process of ascertainment of cost.” According to, Harold J. Wheldon “Costing is the classifying, recording and appropriate allocation of expenditure for the determination of the cost of products or services, and for the presentation of suitably arranged data for the purpose of control and guidance of the management”. It concludes the ascertainment of the cost of every order, job, contract, service or units as may be appropriated. The Chartered Institute of Management Accountants in England (CIMA) defined Cost Accounting as ‘the application of costing and Cost Accounting principles, methods and techniques to the science, art and practice of cost and the ascertainment of profitability.

According to Gargaro(2023), Cost accounting is centered specifically on the costs associated with running a business. According to Hasan (2006), the importance of cost accounting is increasing time after time as a reason behind is believed as severe competition by globalization, decreasing profit margins, increasing input prices due to the tightening energy sources, economic crises etc.

With this, the need of cost accounting comes in as the remedy to some of these issues so as to deal with increasing input prices but still attaining profits and having high levels of production. So, with the various techniques in cost accounting, companies and business can be able to defeat these various upcoming issues.

According to Kithae, Gakure & Munyao (2012), SMEs have been recognized worldwide for their role in economic advancement through ways like wealth generation, employment creation and poverty reduction. According to Dalberg (2011), SMEs are a fundamental part of the economic fabric in most developing countries and they play an important role in furthering growth, innovation and prosperity.

For the success of these SMEs, it's required that small and medium enterprises are able to control their costs in their operations and still be able to maximize profits so as to be able to continue to contribute to the economic development of the country. One of the ways this can be attained is by incorporating cost accounting into their accounting systems. The use of cost accounting can differ depending on the various businesses depending on how its applied.

Cost accounting basically expected to help the management decision making process through providing necessary information.

Some SME's today have been able to pick up some of these cost accounting techniques to assist them during operation of business and they are being successful in the market since the business is making decisions that are best fit for them. However, the challenge is that there's still the gap to realization of the role of these cost accounting techniques and their effectiveness in decision making.

1.2 Statement of the Problem.

Today, various production units are facing issues like poor financial decisions, making loses, high cost of production and others and all these can be put to control with the use of the right and effective cost accounting techniques. Depending on the type and industry in which various firms operate, businesses can have various cost accounting techniques that different depending on what's effective for them to choose and implement the best option that meets the objectives of operation.

Small and medium enterprises today have greatly presented to be part of the economic growth participants. This can only be possible because of the way they operate and if not managed well could become a problem. According to Onaolapo et al (2011), the application of sound accounting and internal control systems in any business irrespective of its scale is important. Quite a number of small-scale businesses cannot afford the complexity of a detailed accounting system. In this case you find that then the use of cost accounting in their operations may then be ignored reducing chances of these SME's to efficiently reduce their operation costs and maximize the profits accordingly.

According to Simplilearn (2023), decision making is the process of making choices by recognizing the problem, gathering information about feasible solutions, and finalizing the best alternative. Decisions can only be made by the presentation of the financial information provided by the cost accountant in order to make investment decisions, production decisions, sales decisions and others. Those making the decisions should be in Position to use the information given to them to make wise decisions because one a wrong mistake is made it can lead to losses and failure of the business. Implementing the wrong decisions can affect the company in a very negative way and may sometimes also lead to its bankruptcy.

According to Richard (2000), there are a variety of factors that contribute to the high failure rate of businesses in developing nations, such as inadequate working capital, poor market selection, and rapidly shifting external market conditions. However, the main cause of this high failure rate is that these companies are unable to effectively utilize crucial business and management procedures. Many businesses don't create an initial plan, and those that do don't tweak it throughout time or utilize it as a benchmarking tool. and this affects the operations.

So, in this case, according to some authors they have been able to find out why cost accounting is not used in some SME's to assist management in making decisions that are best and so the study is meant to assess the role of cost accounting in decision making in small and medium enterprises.

1.3 Main Objective of the Study.

The main objective of this study was to examine the role of cost accounting in decision making in small and medium enterprises in Mukono municipality.

1.4 Specific Objectives of the Study.

The specific objectives of the study were;

- 1.To examine the various cost accounting techniques used in the business.
- 2.To examine the role of existing cost accounting techniques in the process of decision making.
- 3.To examine the effectiveness of these cost accounting techniques after being used.

1.5 Research Questions.

The research questions of the study were;

- 1.What are the various cost accounting techniques used in the business?
- 2.What are the roles of the existing cost accounting techniques in the process of decision making?
- 3.What is effectiveness of these cost accounting techniques after being used?

1.6 Justification of the Study.

This study was done with the aim to give an eye opener to manufacturing companies on how best they can use cost accounting techniques to maximize profits and sales and minimize costs and to ensure the continuity and success of the business and for the case study to rectify some errors if there's any.

1.7 Scope of the Study.

1.7.1 Area scope .

The study was carried out in Uganda particularly in mukono district.

1.7.2 Subject scope.

The study was to examine the role of cost accounting in decision making in SMEs.

1.7.3 Time scope.

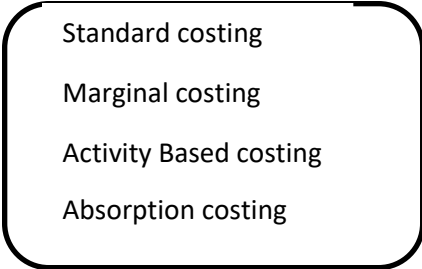
The study was to examine a period of 2021-2023 of operation of the business.

1.8 Conceptual Model.

Figure 1.1: Illustration of conceptual model

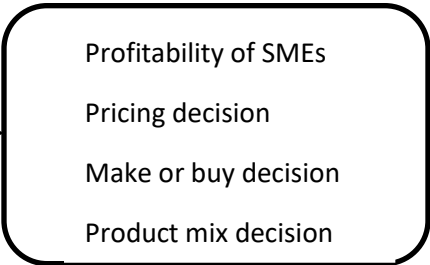
Independent variable

(Cost accounting techniques)



Dependent variable

(Decision making)



CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction.

This chapter presents literature review from different authors based on the study objectives.

2.1 Cost Accounting.

Cost accounting has been picked on by some organizations today and is being used to make some decisions. Various scholars have given their various understandings and definitions of cost accounting but they all have the same concept in common about cost accounting. Others individuals have gone ahead to give the role that cost accounting plays in decision making. The following are the below definition given by different authors and organizations;

According to Tuovila, (2023), Cost accounting is a form of managerial accounting that aims to capture a company's total cost of production by assessing the variable costs of each step of production as well as the fixed costs. It also with the fact that financial statement are used during some of the accounting procedures and they should be prepared under GAAP.

Cost accounting is a specialized branch of accounting aimed at costs classification, accumulation, assignment and control. Cost accounting involves the establishment of budgets, standards costs and actual costs of operations, processes, activities or products, variance analysis and profitability (ICSI, 2013).

According to Bhavana (2023), Cost accounting is a method of managerial accounting which aims at capturing the total production cost of a business by measuring the variable costs of a business by measuring the variable costs of each production phase as well as fixed costs.

Cost accounting is the classifying, recording and appropriate allocation of expenditure for the determination of the cost of products or services and for the presentation of suitably arranged data for the purpose of control and guidance of the management. It concludes the ascertainment of the cost of every order, job, contract, service or units as may be appropriated. It deals with the cost of production, selling and distribution. (Harold j)

Accounting as a general is meant to prepare information that is used by users of financial information when making decisions. The following are the various definitions that emphasize the role of cost accounting information for decision-making is emphasized in many definitions of accounting, as outlined below;

“Accounting can be seen as the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by users of the information.” (Horngren, c.et al, 2002)

Also, Horngren, Sundem and Stratton (Horngren, c.et al.,2002) see the main function of accounting information in its aid in the decision-making process, as the understanding of accounting information contributes to better decisions. So, by reporting and collecting accounting information, controllers can influence management’s decision-making and lead them towards decisions that are in accordance with the organization’s objectives (Jerreling, 2006).

All the above definitions of cost accounting have identified the main objectives of cost accounting is strengthening organization performance through effective decision making and systematic cost accounting formulation and implementation. in order to achieve the objectives and goals for which the organization was set up.

2.2 The various cost accounting techniques that are used in business.

The following were some of the cost accounting techniques that were used in business as follows standard costing, marginal costing, direct costing, absorption costing, activity-based costing, and life cycle costing.

2.2.1 Standard costing.

According to the Terminology of Cost Accountancy published by the Institute of Cost and Management Accountants, Standard costing is defined as follows;

The preparation and use of standard costs, their comparison with actual costs, and the analysis of variances to their comparison with actual costs and the analysis of variances to their causes and points of incidence. In standard costing, costs are calculated in advance based on normal or probable expectations. The costs are known as standard costs that are compared to the actual cost to get a variance.

The variances gotten are then later analyzed in terms of their causes and the management can take a corrective action that is necessary to the business.

2.2.2 Marginal costing.

According to Tamplin (2023), Marginal costing is the ascertainment of marginal costs and of the effect on profit of changes in volume or type of output by differentiating between fixed costs and variable costs. Marginal costing is further divided into costs and that is fixed costs and variable costs. Fixed costs are the costs that remain constant with the changes in the volume of output while the variable costs are costs that change in a directly proportional way based on the changes in the level of output made.

The main goal of marginal costing is to deal with the consequences of changes in output volume or range on a company concern's costs or profit.

2.2.3 Activity Based Costing.

Activity based costing is one of the cost accounting techniques that are commonly used in the business's today. According to Wann (2022), Activity Based Costing is an accounting method that assigns product costs to a cost driver, an activity that consumes resources and produces a cost. This method looks at providing more accurate information about the costs of activities and products.

The use of this method in the business has the advantage of assisting the SMEs in better understanding how they spend money and where they may save costs. They can use this technique to determine how much value each operation provides to the broader business and further use it to find low value tasks that should be cut back on or abandoned in order to increase earnings.

2.2.4 Absorption costing.

Absorption costing is a technique that is favorable for SMEs that produces and deal with large products and want to follow-up their costs accurately. According to Wann (2022), Absorption costing is one that considers all direct costs incurred during production, including materials, labor and overhead expenses necessary to complete the product.

Absorption costing is generally used by businesses to determine the cost of each product unit before selling it. They can use that figure to calculate the profit that they make on each unit sold by comparing it to the average selling price of the product.

2.2 Decision Making.

It's important to note and understand decision making and what other scholars have written about it before we go ahead to examine the role that cost accounting plays in decision making in an entity and those that are in charge of making these decisions. The following are some of the definitions of decision making as follows;

According to Juneja (2015), Decision making is the selection of a course of action from among two or more possible alternatives in order to arrive to a solution of a given problem.

A decision maybe defined as a conscious choice among alternative courses of action. Philip Kotler (2023)

According to Naz (2023), Decision making is the process of making a choice between two or more options.

An individual or multiple participants that are involved in decision-making can be called decision makers (Jerreling, 2006).

The various decisions that are made in a working environment are the ones that determine the mode of operation on how various things are done and ran in the best interest of the business. These decisions are usually made by the managers who use the financial information provided by the accountants to make the best decisions that are in the interest of the business. According to Naz (2023), a good decision maker is one who is able to consider all the facts and options before making a decision. According to Matabele, (2014), management accounting provides an organization with information with which informed strategic decisions and operations can be assisted. So this information can be used in the making of decisions on behalf of the business that in the best interest that is to maximize profits and reduce costs.

Decision-making forms an essential part of any organization since the majority of operations revolve around decisions which are taken by management and other key stakeholders. A good information system is necessary if adequate decisions are to be made, since decisions are based

on available information (Nowduri,2010). This also means that the information that is picked from cost accounting should be taken seriously since it can be used the decision makers when making these suitable decisions for the manufacturing industry.

So as for managers to have good decision making, they ought to follow a certain procedure to ensure the effectiveness of the process at the end of it. According to Perry (2023), here are some of the main steps to take when making a decision as a manger as follows;

-Identifying the decision that you want to make.

-Review relevant information.

-Think about possible alternatives.

-Weigh your evidence.

-Choose the solution.

-Take action.

-Reflect on your decision.

During the decision-making process, managers should gather information that allows them to see the whole picture (Black & Al-Kilani 2013). They observe that:

- When making one-off decisions, it is important to gather information which is specifically related to that issue.
- Information on relevant costs, as well as opportunity costs should be obtained.
- Forward-looking data is of great importance; however, data availability may sometimes be an issue.
- The effect of the decision on the overall activity of the company should be considered.

Based on these points, Cost Accounting may be the cornerstone for making successful and profitable decisions for businesses, which may in turn have a visible impact on the overall activity of the company according to the conclusion they reached.

In this research, the following will be the decisions that will be focused on; profitability of SMEs, pricing decision, make or buy decision and the product mix decision.

2.2.1 Profitability of SMEs.

Making decisions is crucial to the success and profitability of Small and Medium-sized Enterprises (SMEs) in the competitive business world. SMEs support economies by dramatically boosting employment and innovation. When it comes to making choices that have a beneficial influence on profitability, however, their constrained resources and size can provide difficulties. This makes it important to explore the crucial decision-making factors that SMEs should take into account to increase their profitability.

Analysis of the market and creation of a strategy: SMEs must carry out in-depth market research to pinpoint trends, consumer preferences, and rivalry and decision-makers should create a clear and flexible corporate plan that is in line with consumer needs. To be sensitive to market changes and competition challenges, regularly examine and modify your tactics.

Cost control and effectiveness: Examining every expense, from production to overhead, is necessary for effective decision-making in order to find areas where costs may be cut without sacrificing quality. Adopt lean management practices to optimize workflows and get rid of inefficient procedures. Give investments with long-term cost savings and efficiency improvements first priority.

Resource allocation and financial planning: Financial estimates should be reasonable and take into account prospective risks, spending increase, and revenue growth. Strategically allocating resources by concentrating on projects with the best chance of success. For SMEs to achieve optimal resource use, budgets should be regularly monitored and adjusted in the running of the operations in SMEs.

Innovation in products and services: By determining market insufficiencies and client requirements, SMEs may make well-informed judgments about their product and service offerings. Setting aside funds for research and development to continually enhance current products or develop new ones. Profitability can increase when innovations attract premium prices.

In conclusion, Effective decision-making is essential in the highly competitive world of SMEs to maintain profitability and sustainability. SMEs should position themselves for success by carefully examining markets, controlling costs, embracing innovation, and adjusting to changing conditions. SMEs will be better equipped to handle obstacles and exploit opportunities on their path to profitability if they use a comprehensive approach to decision-making and are dedicated to continual development.

2.2.2 Pricing decision.

Pricing decisions are crucial for Small and Medium-sized Enterprises (SMEs) to maintain profitability as well as a competitive edge in their marketplaces. Since SMEs frequently have limited resources, choosing the appropriate pricing approach is essential for long-term success. The following are some options for making price decisions that are appropriate for the particular possibilities and problems faced by SMEs;

Recognizing Client Value: Start by carefully analyzing the requirements, preferences, and problems of your target audience. Identify the benefits that your product or service offers consumers and the challenges that it addresses for them. To develop a compelling customer value proposition, match your price approach with the perceived worth of what you have to offer.

Cost evaluation and profit factoring. Determine all expenses related to creating, promoting, and delivering your goods, including direct and indirect costs. Decide on a pricing floor that provides a respectable profit margin while covering costs. Do not forget that SMEs could have lower economies of scale, requiring more careful cost control.

Flexibility and Adaptability: To adapt to changes in the market, SMEs frequently need to be quick and light in progress. Making sure their pricing methods are flexible enough to respond rapidly to changing consumer needs and pressure from the competition. SMEs need to think about using dynamic pricing techniques during sales or seasonal changes.

Communication and openness. Customers should be made aware of the value they receive for the price they pay for the various products in SMEs by being open and honest about pricing changes, making sure that clients are aware of any modifications.

In conclusion, due to their limited resources and requirement for flexibility, SMEs confront particular difficulties when making price decisions. SMEs may develop pricing plans that promote profitability and long-term growth by comprehending the value of the client, reviewing expenses, and adopting a strategic stance in the market. SMEs will be able to prosper in competitive environments while establishing solid, long-lasting connections with their client base if they are flexible, adaptable, and customer-focused.

2.2.3 Make or Buy Decision.

Making the choice to create a good or service internally or to contract out that production to outside vendors is known as the "make or buy" decision. This choice may have a big impact on the cost, quality, efficiency, and overall performance of Small and Medium-sized Enterprises (SMEs). The following are some of the factors and tactics that SMEs should think about when deciding whether to create or acquire something.

Cost evaluation. SMEs can start by performing a complete cost study contrasting the expenses of manufacturing internally vs outsourcing. Taking into account both direct (materials, labor, overhead) and indirect (training, maintenance, administration) expenses. This can then be followed by considering the economies of scale because SMEs might not have the means to cut costs.

Core abilities and knowledge: Determining the strengths and skills of the SMEs by outsourcing duties or components that are beyond the SME's area of expertise so the business can concentrate on what you do best.

Utilization of resources and capacity: Analyzing the resource and capacity usage in the SME. Outsourcing might be a better option if internal manufacturing will tax resources or demand a substantial investment.

Supplier Connections: Building trusting connections with potential suppliers to guarantee dependability and open communication will be a good point for SMEs hence striking advantageous deals that increase efficiency and cost savings.

In conclusion, making a purchase or make choice in SMEs is a difficult procedure that calls for a careful analysis of several variables. It's crucial to strike a balance between cost factors, key

skills, quality standards, and strategic goals. SMEs may make decisions that enhance productivity, lower costs, and overall business performance by doing a thorough analysis and assessing the advantages and disadvantages of each alternative.

2.2.4 Product Mix Decision.

The product mix decision is a fundamental aspect of business strategy that directly influences revenue, market positioning, and customer engagement. A well-balanced and strategically chosen product mix can enhance competitiveness and drive sustainable growth. The following may guide into effective decision-making for optimizing the product mix in a business context;

Market research and customer perceptions: To start, doing in-depth market research to learn about consumer preferences, trends, and needs. Identifying distinct wants and preferences within various client groups by segmenting the target audience.

Product Portfolio Evaluation. Examining the performance, profitability, and alignment of the SMEs current product offers with their corporate objectives. Determining which goods are most profitable and which may be under performing.

Financial Analysis: Taking into account elements like manufacturing costs, overhead, and price when evaluating the profitability of each product in the SMEs portfolio. Thinking of approaches to maximize lower-margin items while concentrating on those with greater profit margins.

Resource Distribution and Capacity Usage: When SMEs are considering releasing new items, they should consider its resources and manufacturing capabilities. Making sure that new products can be manufactured efficiently without taxing resources.

In conclusion, the product mix decision is a dynamic process that requires a deep understanding of customer needs, market trends, and business capabilities. By strategically evaluating your product portfolio, considering factors like profitability, differentiation, and innovation, and maintaining a customer-centric approach, you can create a product mix that resonates with your target audience and propels your business toward sustainable growth and success. Regular monitoring and adaptation are essential to ensure that your product mix remains aligned with evolving market dynamics.

2.3 Cost Accounting Techniques in the Decision-making process.

Modern businesses need frequent information about business activities to plan accurately for the future, control business results, and make a proper appraisal of the performance of persons working in an organization. The fulfillment of their goals requires details about the costs incurred and benefits (revenues) obtained which are provided by what is known as “Cost Accounting”. In Comparison, financial accounting does not provide management with detailed cost and revenue, information relevant to its needs (Mintesinot,2013).

Academics such as Dean and Voter in 1950s had recognized the need of managers to understand cost accounting for different purposes in their preliminary edition text book managerial accounting. They pointed out that timely information was essential for managers and financial statements had a historical perspective, this recommended separation of cost accounting systems for internal and external users (Kaplan, 1987; as cited by Su, 2013).

In the history of cost accounting development, firm’s structure, style and size has played a significant role. Mass production and mass distribution firms became a dominant force in the growth and development of cost accounting measures (Johnson, 1987). This point is supported by Smith(1998) said size has a major influence in determining the adoption of newly developed cost and management accounting practices adoption rates are much higher in larger firms (Joshi, 2001; Chen hall and Smith,199; as cited by Uyar, 2010).

Cokins (2001) states, over the last few decades organizations have been increasingly offering a greater variety of products and services as well as using more types of distribution and sales channels. In addition, organizations have been servicing more and different types of clients. Introducing greater variation and diversity (i.e., heterogeneity) into an organization creates complexity, and increasingly complexity results in more overhead expenses to manage it. As a result of these phenomena, there occurred a complete change in the cost structure of company operations.

According to Cokins, Stratton, and Helbling (1993), “As businesses have become more complex, the elements of costs are replacing the direct costs of touch-laborers and purchase materials.”

Su (2013) in his study refers that the changes in the macro -environment gave rise to new developments in cost accounting as a result of the enormous impact on manufacturing methods

and costs (Kranowski,1977 ; Schwarz, 2007) . He adds since the 1980s , a number of new fall-fledged cost accounting systems have emerged to address this more rounded consciousness of cost accounting's role (Hume-Schwarz , 2007).

The review has therefore identified a significant gap in research about cost accounting practices among manufacturing firms as there are very few studies related to manufacturing companies in developing countries like Uganda

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction.

This chapter shows the whole process of conducting the study that was used during the research process. This chapter includes study area, study population, sample size, research design, sampling techniques, data collection methods, data collection instruments, research procedure, data quality control, ethical consideration and limitations in the research.

3.1 Research Design.

A cross sectional research design was used. This is because it enabled the acquisition of information for the study and the objectives offered more insights regarding the gap that the researcher wanted to fill. In addition to this, the researcher used the qualitative and quantitative models.

3.2 Study Area.

The study was carried out within the Small and Medium Enterprises with Mukono municipality in Mukono district.

3.3 Study Population.

The study population was the employees especially the accounting, finance, production and management departments employees. With the use of the Morgan Sampling table, the sample size was gotten from the reports from the district commercial officer in Mukono district to know more about the SME's.

3.4 Sample Size.

With the use of the Morgan Sampling table, the sample size was gotten from the reports from the district commercial officer in Mukono district to know more about the SME's. The researcher stopped the sampling once she realized that the information being collected and given is the same repeatedly from the respondents used in the sample.

3.5 Sampling Techniques.

The researcher's population was Small and Medium Enterprises. The researcher used purposive sampling and here the researcher was intentionally choosing the respondents from whom she got the information from. This is because the researcher wanted specific information that she felt that those people had required for the study.

3.6 Data Collection Methods.

In this case, the researcher used collected data from both primary and secondary sources during the research process.

3.6.1 Primary Data.

Primary data was data collected from the respondents using different tools and in this case the researcher used simple structured questionnaires and interviews to get the data required for the research.

3.6.2 Secondary Data.

The secondary data used was from the past records so as not to alter the facts from the previous authors on this research topic.

3.7 Data Collection Instruments.

The researcher used questionnaires and interviews during the data collection process.

3.7.1 Questionnaire.

According to Bhandari, (2021) A questionnaire is a list of questions or items used to gather data from respondents about their attitudes, experiences or opinions. The questionnaire guide was used among employees who were the respondents and this was done individually where they answered business world is in the era of high competition. This method was used to collect quantitative data inform of figures and percentages about the information required on the questionnaire.

3.8 Data Quality Control (Validity)

The researcher designed the questionnaire and tested it with a few members of the population for improvements before it could be given to the entire selected sample so as to enhance the validity and accuracy of data to be collected for the study.

3.9 Data Collection Procedure.

After the approval of the proposal, the researcher sought a letter of introduction from the University introducing them to the area where the researcher wished to conduct the research seeking for permission to be allowed to conduct the research and the researcher commenced with the research by distributing the questionnaires and conducting interviews to the respective respondents in the working environment.

3.10 Data Management and Analysis.

The researcher analyzed data using computer excel analysis package. This package was used because it was useful in summarizing small amounts of data, fast, reliable and accessible. For qualitative data, the researcher used content analysis which involved the use of quantitative data was to be analyzed using the excel analysis feature.

3.11 Ethical Consideration.

Ethical issues in research are principles or rules observed or considered by the researcher in order to avoid harming participants, the process and the readers of the findings. (Resnik,2015). The researcher ensured that the ethical issues such as consideration of confidentiality, authenticity, research plagiarism, fraud, credibility, protection against physical and psychological harm are applied in the research by keeping the respondent's information confidential.

3.12 Limitations.

The research process was expensive due to the increase in the transport costs yet constant movements was required to the area of research to monitor whether the questionnaires had been filled and collected more information that was required for the study that the researcher was working on.

There was a delay in answering the questions in the questionnaires since most people in this place of work were busy and hence sparing time to fill in the questionnaires within the given research period will be difficult hence causing delays in the research process.

High levels of confidentiality that the organization held for some of its information before it could be disclosed to people.

High levels of bureaucracy that were experienced in the process of seeking permission that were required by the researcher before they carried out the research from the organization.

Some of the respondents were also illiterate that they were not they were not able to fill in the questionnaires.

CHAPTER FOUR

FINDINGS, ANALYSIS AND INTERPRETATION

4.0 Introduction.

This chapter presents the findings, analysis and interpretation of the research findings. The study was done purposely to find out the role of cost accounting in decision making in SMEs. The findings of this research based on the data collected from Mukono Central Division. The research findings, analysis and interpretation were brought forth in relations to the research questionnaires.

The gathered data is represented by using tables and graphs, and then presented data is analyzed and conclusions are made.

4.1 Respondents General Information.

4.1.1 Table 1: Response rate.

Total questionnaires	40
Completed and returned questionnaires	30
Response rate	75%

Source: Primary data, August 2023.

The above table shows the response rate of the questionnaires that were distributed during the data collection process.

4.1.3 Findings on the number of employees in the various organization.

According to the statistics gathered, all the 30 respondents had less than 10 employees and this was backed up with the reason that the researcher collected data among SMEs that employed few people at the end of the research.

4.2 Findings on the Cost Accounting Techniques.

The table below shows the response rate of the findings on the cost accounting techniques in the various SMEs.

Table 2: Responses on Cost Accounting Techniques.

STATEMENTS	SD		D		NS		A		SA		Total	
	F	%	F	%	F	%	F	%	F	%	F	%
Standard Costing												
Helps in making informed decisions about cost control and performance evaluation	0	0	1	3.33	1	3	13	43	15	50	30	100
Provides accurate cost estimates for budgeting and forecasting purposes	0	0	0	0	3	10	15	50	12	40	30	100
Facilitates the identification of variances and helps in analyzing the reasons behind them.	0	0	1	3	4	16	14	47	11	35	30	100
Improves decision making by providing a benchmark against which actual costs can be compared.	1	3.33	0	0	0	0	11	36.67	18	60	30	100
Marginal Costing												
An effective tool for analyzing the impact of changes in production volume on costs and profitability.	1		1	3.33	1	3.33	8	26.67	19	63.33	30	100
Helps in determining the most profitable product mix when resources are limited.	0		2	6.67	2	6.67	11	36.67	15	50	30	100
Simplifies decision making by separating fixed and variable costs to identify the impact on profitability	1		2	6.67	0	0	13	43.33	14	46.67	30	100

Activity-Based Costing												
Provides a more accurate picture of the cost of products or services compared to traditional costing methods	0	0	1	3.33	8	26.67	9	30	12	40	30	100
Helps in identifying and reducing costs associated with non-value-added activities or processes.	0	0	1	3.33	4	13.33	12	40	13	43.33	30	100
Improves decision making by allocating costs based on the actual consumption of resources by different activities	0	0	0	0	4	13.33	12	40	14	46.67	30	100
Provides a comprehensive view of the cost structure, enabling better decision-making regarding product pricing and profitability analysis	0	0	1	3.33	2	6.67	11	36.67	16	53.33	30	100
Absorption Costing												
Suitable for external financial reporting purposes as it complies with generally accepted accounting principles	0	0	1	3.33	1	3.33	16	53.33	12	40	30	100
Provides a more accurate reflection of the full cost of production, including both variable and fixed costs	0	0	1	3.33	4	13.33	16	53.33	9	30	30	100

Assists in making decisions regarding production volume by considering fixed overheads as part of the cost per unit	0	0	0	0	4	13.33	14	46.67	12	40	30	100
Facilitates cost-based pricing decisions by including fixed overhead costs in production costs.	0	0	0	0	3	10	9	30	18	60	30	100

Source: Primary data, August 2023

In reference to the table above, the following are the findings that were found in response to the questionnaire that was used during the research on the cost accounting techniques;

50% of the respondents strongly agreed, 43% of the respondents agreed, 3% of the respondents were not sure and 3.33% of the respondents disagreed to the statement that standard costing helps in making informed decisions about cost control and performance evaluation.

40% of the respondents strongly agreed, 50% of the respondents agreed and 10% of the respondents were not sure that standard costing provided accurate cost estimates for budgeting and forecasting purposes.

35% of the respondents strongly agreed, 47% of the respondents agreed, 16% of the respondents were not sure and 3% of the respondents disagreed to the statement that standard costing improved decision making by allocating costs based on the actual consumption of resources by different activities.

60% of the respondents strongly agreed, 36.67% of the respondents agreed and 3.33% of the respondents strongly disagreed to the statement that standard costing improved decision making by providing a benchmark against which actual costs can be compared.

63.33% of the respondents strongly agreed, 26.67% of the respondents agreed, 3.33% of the respondents were not sure, 3.33% of the respondents disagreed and 3.33% of the respondents strongly disagreed that marginal costing is an effective tool for analyzing the impact of changes in production volume on costs and profitability.

50% of the respondents strongly agreed, 36.67% of the respondents agreed, 6.67% of the respondents were not sure and 6.67% of the respondents disagreed that marginal costing helps in determining the most profitable product mix when resources are limited.

46.67% of the respondents strongly agreed, 43.44% of the respondents agreed, 6.67% of the respondents disagreed and 3.33% of the respondents strongly disagreed that marginal costing simplifies decision making by separating fixed and variable costs to identify the impact on profitability.

40% of the respondents strongly agreed, 30% of the respondents agreed, 26.67% of the respondents were not sure and 3.33% of the respondents disagreed to the statement that activity-based costing provides a more accurate picture of the cost of products or services compared to traditional costing methods.

43.33% of the respondents strongly agreed, 40% of the respondents agreed, 13.33% of the respondents were not sure and 3.33% of the respondents disagreed to the point that activity-based costing helps in identifying and reducing costs associated with non-value-added activities or processes.

46.67% of the respondents strongly agreed, 40% of the respondents agreed and 13.33% of the respondents were not sure that activity-based costing improves decision making by allocating costs based on the actual consumption of resources by different activities.

53.33% of the respondents strongly agree, 36.67% of the respondents agree, 6.67% of the respondents were not sure and 3.33% of the respondents disagreed to activity-based costing providing a comprehensive view of the cost structure, enabling better decision-making regarding product pricing and profitability analysis.

40% of the respondents strongly agree, 53.33% of the respondents agree, 3.33% of the respondents were not sure and 3.33% of the respondents disagreed that absorption costing is suitable for external financial reporting purposes as it complies with generally accepted accounting principles.

30% of the respondents strongly agreed, 53.33% of the respondents agreed, 13.33% of the respondents were not sure and 3.33% of the respondents disagreed to the issue that absorption costing provides a more accurate reflection of the full cost of production, including both variable and fixed costs.

40% of the respondents strongly agreed, 46.67% of the respondents agreed and 13.33% of the

respondents were not sure that absorption costing assists in making decisions regarding production volume by considering fixed overheads as part of the cost per unit.

Lastly, 60% of the respondents strongly agreed, 30% of the respondents agreed and 10% of the respondents were not sure that absorption costing facilitates cost-based pricing decisions by including fixed overhead costs in production costs.

In conclusion, the respondents were able to give the following percentages to the various statements that are in response to the cost accounting techniques.

4.3 Table 3 : Findings and response rate on Decision Making.

STATEMENTS	SD		D		NS		A		SA		Total	
	F	%	F	%	F	%	F	%	F	%	F	%
Profitability of SMEs												
Cost accounting plays a significant role in improving the profitability of small and medium enterprises (SMEs).	0	0	0	0	2	6.67	10	33.33	18	60	30	100
Helps SMEs identify cost-saving opportunities, leading to increased profitability	0	0	0	0	1	3.33	10	33.33	19	63.33	30	100
Allows SMEs to analyze and control costs, resulting in improved financial performance.	0	0	0	0	1	3.33	9	30	20	66.67	30	100
SMEs that effectively utilize cost accounting techniques tend to have higher profitability compared to those that don't.	0	0	0	0	2	6.67	13	43.33	15	50	30	100
Pricing Decision												

Provides valuable insights into the cost structure, enabling SMEs to make informed pricing decisions.	1	3.33	0	0	5	16.67	14	46.67	10	33.33	30	100
Helps SMEs determine the appropriate pricing strategy to maximize profitability while remaining competitive in the market.	0	0	0	0	0	0	12	40	18	60	30	100
SMEs that utilize cost accounting in their pricing decisions are more likely to achieve optimal pricing and enhance their financial performance.	0	0	0	0	3	10	9	30	18	60	30	100
Enables SMEs to consider both variable and fixed costs when setting prices, leading to better pricing decisions.	0	0	0	0	3	10	12	40	15	50	30	100

Make or Buy Decision												
Provides useful information to SMEs when making make or buy decisions for their products or services.	0	0	0	0	2	6.67	11	36.67	17	56.67	30	100
SMEs that utilize cost accounting can effectively compare the costs of producing in-house versus outsourcing, aiding in make or buy decisions.	0	0	0	0	2	6.67	10	33.33	18	60	30	100
Helps SMEs identify the cost drivers and potential cost savings associated with make or buy decisions.	0	0	0	0	4	13.33	9	52.94	17	56.67	30	100
SMEs that make informed make or buy decisions based on cost accounting analysis tend to achieve better financial results.	0	0	0	0	3	10	9	52.94	18	60	30	100
Product Mix Decision												
Assists SMEs in determining the most profitable product mix by analyzing the costs and contribution margins of different products.	0	0	1	3.33	3	10	11	36.67	15	50	30	100
SMEs that utilize cost accounting techniques can optimize their product mix to maximize overall profitability and revenue	0	0	1	3.33	3	10	14	46.67	12	40	30	100

generation.												
Helps SMEs identify the products that contribute the most to their profitability, aiding in product mix decision making.	0	0	0	0	3	10	12	40	15	50	30	100
SMEs that make data-driven product mix decisions based on cost accounting analysis tend to achieve better financial performance.	0	0	0	0	4	13.33	7	23.33	19	63.33	30	100

Source: Primary data, August 2023

In reference to the table above, the following are the findings that were found in response to the questionnaire that was used during the research on the decision making;

60% of the respondents strongly agree, 33.33% of the respondents agreed and 6.67% of the respondents were not sure that cost accounting plays a significant role in improving the profitability of small and medium enterprises (SMEs).

63.33% of the respondents strongly agreed, 33.33% of the respondents agreed and 3.33% of the respondents were not sure that under profitability of SMEs it helps SMEs identify cost-saving opportunities, leading to increased profitability.

66.67% of the respondents strongly agreed, 30% of the respondents agreed and 3.33% of the respondents were not sure that under the profitability of SMEs it allows SMEs to analyze and control costs, resulting in improved financial performance.

50% of the respondents strongly agreed, 43.33% of the respondents agreed and 6.67% of the respondents were not sure that SMEs that effectively utilize cost accounting techniques tend to have higher profitability compared to those that don't.

33.33% of the respondents strongly agreed, 46.67% of the respondents agreed, 16.67% of the respondents were not sure and 3.33% of the respondents strongly disagree that under the pricing

decision it provides valuable insights into the cost structure, enabling SMEs to make informed pricing decisions.

60% of the respondents strongly agreed and 40% of the respondents agreed that the pricing decision helps SMEs determine the appropriate pricing strategy to maximize profitability while remaining competitive in the market.

60% of the respondents strongly agreed, 30% of the respondents agree and 10% of the respondents were not sure that SMEs that make informed make or buy decisions based on cost accounting analysis tend to achieve better financial results.

50% of the respondents strongly agree, 40% of the respondents agree and 10% of the respondents were not sure that pricing decision enables SMEs to consider both variable and fixed costs when setting prices, leading to better pricing decisions.

56.67% of the respondents strongly agreed, 36.67% of the respondents agreed and 6.67% of the respondents were not sure whether make or buy decision provides useful information to SMEs when making make or buy decisions for their products or services.

60% of the respondents strongly agreed, 33.33% of the respondents agreed and 6.67% of the respondents were not sure whether the make or buy decision helps SMEs identify the cost drivers and potential cost savings associated with make or buy decisions.

60% of the respondents strongly agreed, 52.94% of the respondents agreed and 10% of the respondents were not sure SMEs that make informed make or buy decisions based on cost accounting analysis tend to achieve better financial results.

50% of the respondents strongly agreed, 36.67% of the respondents agreed, 10% of the respondents were not sure and 3.33% of the respondents disagreed that product mix decision assists SMEs in determining the most profitable product mix by analyzing the costs and contribution margins of different products.

40% of the respondents strongly agreed, 46.67% of the respondents agreed, 10% of the respondents were not sure and 3.33% of the respondents disagreed that SMEs that utilize cost accounting techniques can optimize their product mix to maximize overall profitability and

revenue generation.

50% of the respondents strongly agreed, 40% of the respondents agreed and 10% of the respondents were not sure that product mix decision Helps SMEs identify the products that contribute the most to their profitability, aiding in product mix decision making.

63.33% of the respondents strongly agreed, 23.33% of the respondents agreed and 13.33% of the respondents were not sure that SMEs that make data-driven product mix decisions based on cost accounting analysis tend to achieve better financial performance.

In conclusion, the respondents were able to give the following percentages to the various statements that are in response to the decision making.

CHAPTER FIVE

CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion.

In this study, the role of cost accounting in decision making in SMEs is investigated. On the basis of the findings, the study concludes that a cost accounting plays a big role towards decision making that is made in SMEs.

It's with the findings that the researcher found out that SME owners took into recognition some of the accounting techniques and how they contributed to making some of the decisions in the business such as the profitability of SMEs, pricing decision, make or buy decision and the product mix decision. It's the goal to advise SMEs on how to optimize business practice and process based on cost efficiency and capability. It also provides the detailed cost information that Management of SMEs needs to control current operations and plan for the future of their businesses.

The broad objective of this research was to find out the role of cost accounting in decision making in SMEs. Investigating the SMEs planning and controlling system, cost accounting tools and techniques at pricing and market activities and facilitate decision making process in SMEs were the specific objectives derived from the broad objective. From this study, the following major findings have been drawn:

- ❖ Most (the highest percentage)of SMEs agreed that the profitability decision in relation to Cost accounting plays a significant role in improving the profitability of small and medium enterprises (SMEs), helps them identify cost-saving opportunities, leading to increased profitability and allows them to analyze and control costs, resulting in improved financial performance.
- ❖ As a cost accounting tool in SMEs, marginal costing as agreed by the highest percentage is an effective tool for analyzing the impact of changes in production volume on costs and profitability, helps in determining the most profitable product mix when resources are limited and helps in determining the most profitable product mix when resources are limited.

- ❖ In relation to activity-based costing for the highest percentage of SMEs it provides a comprehensive view of the cost structure, enabling better decision-making regarding product pricing and profitability analysis, improves decision making by allocating costs based on the actual consumption of resources by different activities, helps in identifying and reducing costs associated with on-value-added activities or processes and provides a more accurate picture of the cost of products or services compared to traditional costing methods.
- ❖ The researcher also concluded that SMEs use absorption costing as most SMEs responded it facilitates cost-based pricing decisions by including fixed overhead costs in production costs, assists in making decisions regarding production volume by considering fixed overheads as part of the cost per unit, its suitable for external financial reporting purposes as it complies with generally accepted accounting principles and provides a more accurate reflection of the full cost of production, including both variable and fixed costs.

In relation to decision making, the researcher concluded that these are some of the decisions that SMEs consider in relation to cost accounting techniques;

- ❖ The respondents agreed to the fact that one of the decisions is the profitability of their businesses hence allows them to analyze and control costs, resulting in improved financial performance, helps them identify cost-saving opportunities, leading to increased profitability, cost accounting plays a significant role in improving the profitability of small and medium enterprises (SMEs) and SMEs that effectively utilize cost accounting techniques tend to have higher profitability compared to those that don't.
- ❖ SMEs also put into consideration the pricing decision because it helps SMEs determine the appropriate pricing strategy to maximize profitability while remaining competitive in the market, SMEs that utilize cost accounting in their pricing decisions are more likely to achieve optimal pricing and enhance their financial performance, enables SMEs to consider both variable and fixed costs when setting prices, leading to better pricing decisions and provides valuable insights into the cost structure, enabling SMEs to make informed pricing decisions.

- ❖ SMEs also do put into consideration the make or buy decision that SMEs that utilize cost accounting can effectively compare the costs of producing in-house versus outsourcing, aiding in make or buy decisions, SMEs that make informed make or buy decisions based on cost accounting analysis tend to achieve better financial results, provides useful information to SMEs when making make or buy decisions for their products or services and it helps SMEs identify the cost drivers and potential cost savings associated with make or buy.
- ❖ Lastly, under the product mix decision, it involves SMEs that make data-driven product mix decisions based on cost accounting analysis tend to achieve better financial performance, it assists SMEs in determining the most profitable product mix by analyzing the costs and contribution margins of different products, it helps SMEs identify the products that contribute the most to their profitability, aiding in product mix decision making and SMEs that utilize cost accounting techniques can optimize their product mix to maximize overall profitability and revenue generation.

In conclusion, it's the researcher's findings that cost accounting tools play a role in decision making in SMEs.

5.2 Recommendations.

The following are some of the recommendations to SMEs based on the findings from the research as follows;

- ❖ After the findings made, SMEs need to embrace more the cost accounting techniques in their businesses so as to ensure cost effectiveness and maximize profitability as it was to realization that some of the SME owners even had bias on some of the cost accounting tools.
- ❖ I recommend that the SMEs continue to put into consideration the use of standard costing as some of the respondents were not in agreement with the use of it though it can be effective in their business operations.

- ❖ The product mix decision is a decision that I recommend should also be considered more by the SMEs as some of the respondents disagreed to some of its uses but I would recommend that decision so as to meet the business goals.
- ❖ From the findings, activity-based costing has been embraced by some respondents and I recommend that it's embraced that it's embraced by other respondents so as to be informed about all the various production costs that are incurred in the business.

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APPENDICES

Appendix 1 QUESTIONNAIRE

Dear Sir/Madam,

REQUEST FOR YOUR COOPERATION IN COMPLETING THIS QUESTIONNAIRE

I am MIREMBE VANESSA NALUGYA, a student pursuing a degree program in Business Administration from Uganda Christian University. As part of the requirement for the program, I am undertaking a study on the role of cost accounting in decision making in small and medium enterprises. In this regard, you have been duly selected as a member of the sample. I wish to appeal to you to contribute to the completion of this study by kindly sparing a few minutes to complete this questionnaire. You are not required to disclose your identity. I also wish to assure you that your answer will be treated in strict confidence and used for the stated academic purpose only.

SECTION A: GENERAL INFORMATION

1. Which industry sector does your company belong to?

- A) Manufacturing
- B) Services
- C) Retail
- D) Others (please specify)

2. How many employees does the company have?

- A) Less than 10
- B) 10-50
- C) 51-100
- D) More than 100

SECTION B: COST ACCOUNTING TECHNIQUES

Below are lists of statement that may affect your assessment on cost accounting techniques. Kindly indicate the extent you agree or disagree with the statements using the questionnaire guide;

Questionnaire guide: Strongly Disagree (SD), Disagree (ID), Not Sure (NS,), Agree (A), Strongly Agree (SA).

S/No	STATEMENTS	SD	D	NS	A	SA
	Standard Costing					
1	Helps in making informed decisions about cost control and performance evaluation.					
2	Provides accurate cost estimates for budgeting and forecasting purposes.					
3	Facilitates the identification of variances and helps in analyzing the reasons behind them.					
4	Improves decision making by providing a benchmark against which actual costs can be compared.					
	Marginal Costing					
5	An effective tool for analyzing the impact of changes in production volume on costs and profitability.					
6	Helps in determining the most profitable product mix when resources are limited.					
7	Simplifies decision making by separating fixed and variable costs to identify the impact on profitability.					
	Activity-Based Costing					
8	Provides a more accurate picture of the cost of products or services compared to traditional costing methods.					
9	Helps in identifying and reducing costs associated with non-value-added activities or processes.					
10	Improves decision making by allocating costs based on the actual consumption of resources by different activities.					
11	Provides a comprehensive view of the cost structure, enabling better decision-making regarding product pricing and profitability analysis.					
	Absorption Costing					
12	Suitable for external financial reporting purposes as it complies with generally accepted accounting principles.					
13	Provides a more accurate reflection of the full cost of production, including both variable and fixed costs.					
14	Assists in making decisions regarding production volume by considering fixed overheads as part of the cost per unit.					
14	Facilitates cost-based pricing decisions by including fixed overhead costs in production costs.					

SECTION C: DECISION MAKING

Below are lists of statements that may affect your assessment on the decision making in the SMEs. Kindly indicate the extent you agree or disagree with the statements using the questionnaire guide;

Questionnaire guide: *Strongly Disagree (SD), Disagree (D), Not Sure (NS), Agree (A), Strongly Agree (SA).*

S/No	STATEMENTS	SD	D	NS	A	SA
	Profitability of SMEs					
19	Cost accounting plays a significant role in improving the profitability of small and medium enterprises (SMEs).					
20	Helps SMEs identify cost-saving opportunities, leading to increased profitability.					
21	Allows SMEs to analyze and control costs, resulting in improved financial performance.					
22	SMEs that effectively utilize cost accounting techniques tend to have higher profitability compared to those that don't.					
	Pricing Decision					
23	Provides valuable insights into the cost structure, enabling SMEs to make informed pricing decisions.					
24	Helps SMEs determine the appropriate pricing strategy to maximize profitability while remaining competitive in the market.					
25	SMEs that utilize cost accounting in their pricing decisions are more likely to achieve optimal pricing and enhance their financial performance.					
26	Enables SMEs to consider both variable and fixed costs when setting prices, leading to better pricing decisions.					
	Make or Buy Decision					
27	Provides useful information to SMEs when making make or buy decisions for their products or services.					
28	SMEs that utilize cost accounting can effectively compare the costs of producing in-house versus outsourcing, aiding in make or buy decisions.					
29	Helps SMEs identify the cost drivers and potential cost savings associated with make or buy decisions.					
30	SMEs that make informed make or buy decisions based on cost accounting analysis tend to achieve better financial results.					
	Product Mix Decision					
31	Assists SMEs in determining the most profitable product mix by analyzing the costs and contribution margins of different products.					
32	SMEs that utilize cost accounting techniques can optimize their product mix to maximize overall profitability and revenue generation.					
33	Helps SMEs identify the products that contribute the most to their profitability, aiding in product mix decision making.					
34	SMEs that make data-driven product mix decisions based on cost accounting analysis tend to achieve better financial performance.					

THANK YOU

Appendix 2



**UGANDA CHRISTIAN
UNIVERSITY**

A Centre of Excellence in the Heart of Africa

SCHOOL OF BUSINESS

1st Aug 2023

TO WHOM IT MAY CONCERN

Name: *MIREMBE VANESSA NALUGYA* Reg. No. *S20B05/010*

A bachelor's student who is seeking permission from your office to collect data for his/her dissertation titled

"THE ROLE OF COST ACCOUNTING IN DECISION MAKING IN SME"

We shall be grateful if you could render assistance to him/her in collecting the necessary data for his/her dissertation

The Uganda Christian University School of Business thanks you in advance

A handwritten signature in blue ink, appearing to read 'Mukisa Simon Peter'.

Mukisa Simon Peter
Research coordinator