THE USE OF ACCOUNTING INFORMATION AS A MANAGEMENT TOOLS OF DECISION MAKING IN AN ORGANZAITON IN NIGERIA
(A CASE STUDY OF DANGOTE NIGERIA, PLC)

By

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BEING A RESEARCH PROJECT SUBMITTED
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CERTIFICATION

This is to certify that this study was carried out by **BADMUS TOIBAT OLAOLUWA** with Matric Number **HND/23/ACC/FT/0143** titled "The use of Accounting Information As A Management Tools of Decision Making: A Case Study of Dangote Nigeria Plc" has been read and approved as meeting part of the requirements for the award of Higher National Diploma (HND) in Accountancy, Institute of Finance and Management Studies (IFMS), Kwara State Polytechnic, Ilorin

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DEDICATION

This project is dedicated to Almighty Allah, the hope of hopeless the keeper of covenant the merciful, the Omnipotent the unchangeable God who guide me with his protection on me and lead me through the right path for my academic pursuit in the institution and ageing me to complete this project successfully.

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CHAPTER ONE

INTRODUCTION

1.1 Background to the study

It is always important to make any subject matter of discussion very understandable. This is to enable understanding necessary for an intelligent counter action.

Accounting is perceived to be a highly technical field practice by professional accountants. However, almost every one practices it in daily basis. Accounting is simple the means by which economic activities are described and measured (Robert 1985) whether an individual is managing a business or making investment decision, he or she needs to make use of accounting information.

Effective control and implementation planning is done by means of accounting record. Accounting as a disciple has many definitions which to assists in printing out its main effect of providing information to users. The definition may be the one given by America Institute of Certified Public Accountants (AICPA) which defines accounting as the act of recording, classifying and summarizing in a significant matter and in terms of money, transactions and events which are in part at least of a financial character and interpreting the result there off. Another definition was given by American Accounting Association (1996) "as the process of identifying, measuring and communicating economic information to permit informed judgement and decision by users of the information ".

According to Adeniji (2004:17) information is defined as anything that is communicated. It is life blood of an organization. Accounting must be relevant, timely and effective in order to enable it serve a useful purpose. Accounting information can be used effectively. It is regarded as a vital source, which needs to be exploited, this can be achieved if its important is made know to all departments and organization.

However, the organization is confronted with a lot of obstacle such as formulation of plans to meet objectives, cost of production, and problem of working capital disruptions management, management of inventories to avoid production disruptions and ensure profit supply of finished goods to consumer among others. As a result of this problem, there is need for effective accounting information system in manufacturing company.

1.2 Statement of the Problem

With reference to what was mentioned in the introduction that business failure could result to ineffective and unreliable controls system in an organization. This research work therefore will look into ineffective and unreliable control system in the banking industry, today this poses as a problem because it bring so many associated problem which could be determinate of working capital, high debt equity ration decline, profit decline, high labour turnover, low capital utilization, low quality service and finally focused which could either sales fraud, purchase wages of petty cash fraud.

1.3 Research Questions

This aims to find answers to the following:

i. Does accounting information have any effect on management decision?

ii. Does accounting information has significant relationship between the perception of the employees?
iii. Does accounting information affect the performance of the company?

1.4 Objective of the Study

The aim of this research study is to examine the use of accounting information as a management tools for decision making using Dangote Nigeria Plc as a Case study. These objectives include:

i. To critically review the role of accounting information as a management tools in decision making in Dangote Nigeria plc
ii. To examine if there is any relationship between the perception of employees and accounting information.
iii. To examine whether accounting information affect the company's performance positively or negatively.

1.5 Research Hypothesis

Hypothesis 1

Ho: Accounting information has effect on management decision

Hypothesis 2

Ho: There is relationship between the perception of the employees and accounting information.

Hypothesis 3

Ho: Accounting information affect the performance of the company positively.

1.6 Scope of the study

The scope of study of this research study deals specifically with the use of accounting information as a management tools for decision making within the context of Dangote Nigeria plc as a case study.

1.7 Significant of the study

Decision making is one of the key functions of management accounting in an organization. Accounting information is useful in any organization for the attainment organization objectives.

The research work will be useful to the people in the academic field, readers and knowledge seekers and will also be of great benefit in the area of managerial decision and performance appraisal.

As well as contributing to the knowledge of accountants and other financial managers in order to assist them make effective decision and how to devise strategic plan to meet this goals and objectives of the organization.

1.8 Limitations of the study

This study concentrate more on the use of accounting information as a management tools for decision making in the context Dangote Nigeria plc.

The research work is divided into five chapters, chapter one is the introduction which consist of the background of the study, statement of the problem, research questions and so on.

Chapter two focuses on the literature review as the heading which concentrate on concept social responsibility accounting and importance of social responsibility as well as performance of a financial sector.

Chapter three is research methodology which focuses on introduction to research methodology, research design, sources of data and research problem.

Chapter four looks at data interpretation and analysis, presentation of data and test of hypothesis.

Chapter five contains introduction, summary, findings, recommendations and conclusions.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

In this chapter, the research will review some of the past and present journal and other authorship work on the roles of accounting information management on decision making in a manufacturing company. The researcher investigate the research topic considering the positive opinions of different authors as regards the roles of accounting information management on decision making. The researcher also considered some criticism made by different authors as regards the roles of accounting information management on decision making. This is done with the attempt of examining some established theoretical framework on the topic.

2.2 Conceptual Framework

The conceptual framework for this research will be based on established definitional concept of accounting information management and how it affects decision making process in an organization.

2.2.1 Concept of Accounting

Williams (2019) define accounting information system (AIS) as a system of collecting, storing and processing financial and accounting data that is used by decision makers. An accounting information system is generally a computer based method for tracking accounting activity in conjunction with information technology resources. The resulting financial reports can be used internally by management or externally by other interested parties including investors, creditors and tax authorities. Accounting information systems are designed to support all accounting functions and activities including investors, creditors and tax authorities.

Accounting information systems are designed to support all accounting functions and activities including auditing financial accounting and the specific needs, it also helps users accept the change.

Users who have the opportunity to ask questions and provide input are much more confident and receptive of the change, than those who sit back and don't express their concerns.

The analysis is thoroughly reviewed and a new system is created. The system that surrounds the system is often the most important. What data needs to go into the system and how is this going to be handled? What information needs to come out of the system, how is it going to be formatted? If we know what needs to come out, we know that we need to put into the system.

The program we select will need to appropriately handle the process. The system is built with control files, sample master records, and the ability to perform process on a test basis. The system is designed to include appropriate internal controls and to provide management with the information system that is relevant, meaningful, reliable, useful and current.

To achieve this, the system is designed so that transactions are entered as they occur (either manually or electronically) and information is immediately available online for management.

Accounting information are said to be effective when the information provided by them serves widely the requirements of the system users. Effective information should systematically provide information which has potential effects on decision making process (Ives 2018).

The effectiveness of accounting information has long been a subject of many researches (Chenhall 1986, Chong 1996, Kim 1988, Mia 2016). Accounting information is usually categorized under two groups:

Information that influence decision making and mainly for the purpose of controlling the organization.

Information that facilitate decision making process and mostly used for coordination within an organization (Kren 2019). Hubber (2018), argues that integration of accounting information leads to coordination in organization, which in turn, increases the quality of the decision. Some researchers in accounting shows that the effectiveness of accounting information system depends upon the quality of the output of the information system that can satisfy the users needs.

Generally speaking, accounting information provides financial reports on daily and weekly basis and also provides useful information for monitoring of decision making process and performance of the organization. Simon (2017) in his study used the first part of the statement as measure of control for management and the second part for evaluating the effectiveness of the accounting information via continuous monitoring.

Accessibility to information relating to the main transaction of an organization leads to a categorized detailed information which facilitates decision making in any difficult situation (Mia2019).

Subashini (2018) stated that accounting information helps users to make better financial decisions. Users of financial information may be both internal and external to the organization.

Internal users (primary users) of the accounting information include the following:

Management: for analyzing the organizations performance and position and taking appropriate measures to improve the company results.

Employees: for assessing company's profitability and it's consequence on their future renumeration and job security.

Owners: for analyzing the viability and profitability of their investment and determining any future course of action.

Accounting information is presented to internal users usually in the form of management accounts, budgets, forecasts and financial statements.

External users (secondary users) of accounting information include the following:

Creditors: for determining the credit worthiness of the organization. Terms of credit are set by creditors according to the assessment of their customers financial health. Creditors include suppliers as well as lenders of finance such as banks.

Tax Authorities: for determining the credibility of the tax returns filed on behalf of the company.

Investors: for analyzing the feasibility of investing in the company. Investors want to make sure they can earn a reasonable return on their investment before they commit any financial resources to the company.

Customers: for assessing the financial position of it's suppliers which is necessary for them to maintain a stable source of supply in long term.

Regulatory Authorities: for ensuring that the company's disclosure of accounting information is in accordance with the rules and regulations set in order to protect the interests of the stakeholders who rely on such information in forming their decisions.

External users are communicated accounting information usually in the form of financial statements. The purpose of financial statements is to cater for the needs of such diverse users of accounting information in order to assist them in making sound financial decisions.

Accounting encompasses the recording, classification and summarizing of transactions and events in a manner that helps it's users to assess the financial performance and position of the entity. The process starts by first identifying transactions and events that affect the financial position and performance of the company. Once transactions and events are identified, they are recorded, classified and summarized in a manner that helps the user of accounting information in determining the nature and effect of such transactions and events.

Accounting is a very dynamic profession which is constantly adapting itself to varying needs of its users. Over the past few decades, accounting has branches out into different types of accounting to cater for the different needs of the users.

2.3 Theoretical Framework

The main theory adapted for this research project is predominately based on the institutional theory of management, agency theory and contingency theory of management accounting.

2.3.1 The Institutional Theory

The institutional theory perspective is mainly based on social and economic theoretical views (Di Maggio and Powell, 2016). This theory explores how organizational structure and actions are shaped by institutional forces, such as the government, the professional bodies and society that surrounds organizations. An important element in the institutional theory is the isomorphic concept (Di Maggio and Powell 2018).

According to Krafts public policy (2017), institutional theory is policy-making that emphasizes the formal and legal aspects of government structures, Institutional theory.

The main connection between institutional theory and environmental management accounting system is that since institutional theory is a system of constraints, evidence by the existence of expectations impeding an organization from fully utilizing the strict rationality of its realm (Meyer and Rowan 2019), organizations are constraint to fully utilizing the strict rationality in its environment management accounting system because the follow normal societal norms in neglecting any accounting activity that incur any extra cost in their organization. Many organization feels that subscribing to the practice of environmental management accounting system will incur additional cost to already existing expenses.

The theory predicts that a particular form of social change occurs in response to societal expectation by an organization which prevents it from changing course from the original norms (Lincoln 2019, 269-270). Institutional elements invariably derive from outside the organization. The consequence of which is that this externally endorsed social Cha generates constraints preventing organizational development in other course of action (Fogarty, 2018).

Institutional theory therefore considers the processes by which structures, including schemes, rules, norms and routines, become established as authoritative guidelines for social behavior. (Scott 2014). Different components of institutional theory explain how these elements are created, diffused, adopted and adapted over space and time, and how they fall into decline and disuse.

Generally, there are three mechanisms through, which institutional isomorphic changes can occur coercive pressures, mimetic pressures and normative pressures. First, coercive pressures are explained as regulatory bodies are likely to intervene and influence firms to adhere to existing regulations. Second, mimetic pressures are responses of a firm to proven techniques or practices of competing firms when faced with ambiguous and uncertain situations (Di Maggio and Powell, 2019). Thiri, normative pressures emphasizes the importance of voluntary adoption to mitigate coercive pressures. These three types of pressures are not empirically distinct and tend to overlap (Di Maggio and Powell, 2020).

2.3.2 Agency Theory

Kara (2019) stated that Agency theory is a theory that explain how to best organize relationships in which one party determines the work while another party does the work. In this relationship, the principal hires an agent to do the work, or to perform a task the principal is unable or unwilling to do. For example, im corporations, the principals are the shareholders of a company, delegating to the agent i.e the management of the company, to perform tasks on their behalf.

Agency theory assumes both the principal and the agent are motivated by self-interest. This assumption of self-interest dooms agency theory to inevitable inherent conflicts. Thus, of both parties are motivated by self-interest, agents are likely to pursue self-interested objectives that deviate and even conflict with the goals of the principal. Yet, agents are supposed to act in sole interest of their principals.

To determine when an agent does (and does not) act in their principal's interest, the standard of "Agency loss" has become commonly used. Agency loss is the difference between the best possible outcome for the principal and the consequences of the Acts of the agent. For instance, when an agent Acts consistently with the principal's interests, agency loss is zero. The more an agent's Acts deviate from the principal's interests, the more agency loss increases.

When an agent Acts entirely in her own self interest, against the interest of the principal, then agency loss becomes high. Kara(2018) further opined that research on agency theory shows that agency loss is minimized when two particular statements are true. The first is that the principal and the agent share common interests. Essentially, this means that both the principal and the agent desire the same outcome. The second is that the principal is knowledgeable about the consequences of the agent's activities. In other words, the principal knows whether their agent's actions serve in the principal's best interest. If either of these statements is false, it follows that agency loss is therefore, likely to arise. One objection to agency theory according to Bruce et al., (2018) is that it relies on an assumption of self interested agents who seek to maximize personal economic wealth.

The challenge is therefore, to get agents to either set aside their self-interest, or work in a way in which they may maximize their personal wealth while still maximizing the wealth of the principal. Thus, a standard of Agency duty and action is necessary, not because agents are universally selfish, bit because the potential for difference between the principal and the agent's interest exits.

2.3.3 Contingency Theory

The second theoretical framework considered for this research project is the contingency theory of management accounting. The theory suggests that there is no overall suitable management accounting system for any organization or situation in an organization. Instead, the correct choice of management accounting system depends on the respective circumstances or contingencies (Otley 1980).

The usefulness of this theory to the topic of discuss is that, the theory suggest positively that in circumstances where environment issues are being discussed, environmental management accounting system is the best accounting system that is encouraged to be adopted. The theory encourage accounting to always consider the circumstances before management accounting system should be chosen or adopted for use in an organization.

According to Adil, (2018) contingency theory in management accounting describe the situational factors and portrays that management accounting system is contingent upon such factors in reality. situational factors or contingent factors vary organization to organization and it is impossible to describe and spell out the character of management accounting in the prevalence of each such factors.

The circumstances in which the organizations move are distinctive in nature and largely effect the adoption, mechanism, and sophistication of management accounting system. These idiosyncratic circumstances or contingent factors are major contributors towards non-formation of universally acceptable effective management accounting system. As situational factors are unique in nature and are unfeasible in reckoning and elucidation in isolation hence they can broadly be categorized in six foremost areas according to the dominant characteristics of such circumstances.

i. The external environment

ii. Strategies and mission

iii. Technology

iv. Firm interdependence

iv. Business unit, firm and industry variables

v. Knowledge and observable factors.

2.3.4 Accounting Theory

Is a material field In accounting historically, accounting predates monetary economy. This was precisely, in the era of barter economy (i.e exchange of goods for goods) when transactions were not only pre-determinate by measurement but also by exchange values. The precept in which goods were exchanged at arms length through concerted of gathering determining and measuring values are both post-ante accounting. The trade by barter period was characterized by measurement inequality, cumbersome in terms of production variety and copied with the problem of coincidence, of wants, were all inherent in barter economy. However, the development of accounting theory was to ameliorate the inherent problems encounter in barter economy, unlike monetary economy. It is pertinent to understand the meaning of scope and application of theory in humanities and management science in order to appreciate the work of accounting theory.

2.3.5 Theories Of Natural And Management Selection

Support the selection proposition (Drazin and van Deven 1985, seitor et al 1995). Human and freeman (1977) rely on natural selection argument to develop their population ecology perspective, which states that one finds in equilibrium only that organizational firm optimally adapted to demands of the environment. similarly, the erects of macro organizational rules that are imposesd by authority or convention on organizational systems (Drazin and van Deven 1985). However, prior empirical work has not specifically examined the effect of a fit between ask characteristics and supervision practices on the performance actual audit teams. In addition, existent theoretical and empirical work has focused exclusively on the public accounting sector, leaving other prominent sectors such as government auditing unexamined despite calls for such research (e.g Brocher, Roussey and word, 1998, chow, crammer, and Wallace,2018).

2.4 Empirical Framework

Existing literature offers scant evidence of the relationship between these AIS and financial performance though it is important to highlight the study made by Elena Urguia Grande. Raquel Perezand Clara Munoz colomina (2018) which discovered a positive association between AIS design and organization strategy and performance. The successful implementation of AIS could save shareholders money and time. The information value generated by AIS to shareholders and stakeholders in making investment decision (Zulkarnain Muhammed son, 2019).

Recently, several studies have asserted that AIS plays a proactive roles in the strategy has been examined using different typologies, such as porter (2019) or Miles and snow (2019). The latter has been extensively used in management literature zajac an Pearce, (2018).

On the aspect, of value relevance a lot has been opined by various scholars. Ball and Brown (2019) provide evidence of security market reaction to earnings announcements on the basis of their studies. They claim that accounting information is useful to investors in estimating the expected values and risks of security returns their result showed that earnings were value relevant.

In 2017, Benson worked on published corporate accounting data and stock prices and claimed that published accounting reports were used by investors to evaluate their expectations of the operations. He also posits that changes in investor's expectation caused by published accounting data should be reflected in a price of stock of the company. This work was criticized by Parker (2017) because the cause effect relationship was difficult to isolate.

CHAPTER THREE

METHODOLOGY

3.1 Introduction

The purpose of this section is to explain how the researcher analyzed the data. This chapter discusses the research methodology the researcher states the area of study, population of study, sources of data collection, the sample size and sampling techniques, the instrument for data, collection and the method of data analysis. This aim at presenting the techniques and procedures used for this study set out by considering the research design, methods and data collection as well as the analytical tools employed in the analysis and interpretation of data obtained from this study.

3.2 Research Design

The research design is mainly concerned with providing a study plan that permit accurate assessment of effect and relationship between independent and dependent variables. Accounting information is independent variable while management decision making is the dependent variables. Research design is a plan, structure and strategy of investigation concerned so as to obtain answer to research questions, how data is to be collected, what instrument will be employee used finally the intended means for analyzing data collected.

3.3 Population of The Study

Research population implies the total number of people, things or organization in a specified geographical area of the study or in industry. Population "as the means of identifying characterized which number of the universe have in common and which identify each unit being a member of a particular group".

3.4 Sample Size And Sampling Technique

Because of the nature and how large the organization and time limit on my belief it is difficult to get information from all staff of Dangote Nigeria plc, whom numbers are up to 100 and the study have picked a sampling size.

3.5 Sources Of Data

The study employed only primary sources of data. The primary sources include information obtained through personal interview, observation and questionnaires designed to cover the object. The primary source of data through personal interview and questionnaire will allow the respondent to give good responses.

The secondary data collected include books, journal and magazines which are already documented.

3.6 Method Of Data Analysis

The researcher carried out the research on the target population, 100 people which compromise of supervisor, junior staff and management staff of Dangote Nigeria plc.

This was done to find out roles of use accounting information as a management tools to decision making, the method of data analysis design for the purpose of the questionnaire the researchers sampling the number of respondent with use of calculate (to get the percentage of cash question collected).

3.7 Research Instrument

The primary data was collected through question that was collected through questionnaire that was administered to employees of Dangote Nigeria plc. The questionnaire was adapted to the employee and top managers of Dangote Nigeria plc. As well as having a personal interview with key decision makers of the company like the manager.

The secondary data was collected from the organization news, reports and other publications.

3.8 Model Specification

Conceptual Model

The independent variable for this study is accounting information which are enforced by the management decision making and enhance by management decision making is the dependent variable LV.

The relationship between the dependent variable and independent variable has been expressed using the function below.

Y=F(X1)(I)

Where

Y= Accounting information

XI=Decision making.

CHAPTER FOUR

ANALYSIS AND DISCUSSION

4.1 Introduction

This chapter gives the anlaysis of data collected were analysis to test the research questions, the complete form were vividly example to test each of the research questions listed earlier in chapter three.

Data Analysis And Discussion

The research was designed to conceptualize the use of accounting information as a management tool to decision making in Dangote Nigeria Plc. This chapter gives the analysis of the researcher's findings through the use of question. Copies of the questionnaire were distributed to the employees of Dangote Nigeria Plc. A simple random technique was used to administer the questionnaire, giving each department a chance of participating in the study. Making it a total of 25 copies of questionnaire which was distributed.

4.2 Respondents Characteristics and Classifications

Section A: Summary of Demographic Characteristics.

This section shows the summary of the personal information gathered from the respondents.

Table 1: Sex of Respondents

Variable	Response	Percentage %
Male	15	60
Female	10	40
Total	25	100

Source: Survey Field, 2025

As revealed from the table above, 60% of the respondents are male while 40% are female.

Table 2: Marital Status of Respondents

Variable	Response	Percentage %
Single	15	60
Married	10	40
Total	25	100

Source: Survey Field, 2025

As revealed from the table above, 60% of the respondents are single while 40% are female.

Table 3: Age of the Respondents

Variable	Response	Percentage %
18-25	6	24
26-35	8	32
36-45	9	36
46 and above	2	8
Total	25	100

Source: Survey Field, 2025

The above table show that majority of the respondents are within the age gap of 18-45 at 92% while the minority of 8% are within the age of 46 and above.

Table 4: Length of Service

Variable	Response	Percentage %
1-4	5	24
5-8	8	32
36-45	11	44
Total	25	100

Source: Survey Field, 2025

From the above table, 24% of the respondents have been in the firm for less or equal to four years while 32% of the respondents have been in the firm for greater than four years but less or equal to eight years, also 44% of the respondents have been in firm for greater than eight years but less or equal to twelve years.

Table 5: Educational Qualification

Variable	Response	Percentage %
ND/NCE	5	20
B.SC/HND	18	72
MBA/MSC	2	8
Total	25	100

Source: Survey Field, 2025

From the above table, 20% of the respondents are ND/NCE holder, while 72% of the respondents are B.sc/HND holder, also 8% of the respondents hold more than first degree.

Table 6: Position of Respondents

Variable	Response	Percentage %
Junior Manager	12	48
Middle Manager	8	32
Senior Manager	5	20
Total	25	100

Source: Survey Field, 2025

As revealed form the table above, 48% of the respondents are Junior manager, 32% of the respondents are Middle manager, while 20% of the respondents are Senior manager.

4.3 Presentation and Analysis of Data According to Research Questions or Research Hypotheses

Section B

Table 7: Does Accounting Information have any Effect on Management Decision?

Variable	Response	Percentage %
Agree	20	80
Disagree	5	20
Total	25	100

Source: Survey Field, 2025

From the above table, 80% of the respondents agreed to the fact that “accounting information have an effect on management decision”, while 20% of the respondents are disagreed.

Table 8: Is there any relationship between the perception of the employees and accounting information?

Variable	Response	Percentage %
Agree	19	76
Disagree	6	24
Total	25	100

Source: Survey Field, 2025

From the above table, 76% of the respondents agreed to the fact that “there is a relationship between the perception of the employees and accounting information”, while 24% of the respondents are disagreed.

Table 9: Does Accounting Information affect the Company’s Performance?

Variable	Response	Percentage %
Agree	18	72
Disagree	7	28
Total	25	100

Source: Survey Field, 2025

The table above depicts that 72% of the respondents agreed to the fact that “accounting information affect the company’s performance”, while 28% of the respondents are disagreed.

4.4 TEST OF HYPOTHESIS

Having giving careful anlysis of the respondents on each question, the hypothesis earlier formulated in chapter one are hereby tested.

X_2 = Chi-square test

O_i = Observation frequencies

E_i = Expected Frequencies

E = Summation Hypothesis I

H_O = Accounting Information does not have effect on management decision

H_i = Accounting Information has effect on management decision

Re table 3.10 Computation of X_2 hypothesis 1

Oi	Ei	Oi-Ei	$(Oi-Ei)^2$	$(Oi-Ei)^{2/2}$
36	19	17	289	15.2
2	19	-17	89	15.2
0	-	-	-	-
			X_2	30.4

Source: Survey Field, 2025

Degree of freedom (df) = n-1 = 3-1 = 2

At 955 level of confidence and degree of freedom of 2, the tables 599 decision i.e. 30.4, 75.99 the null hypothesis is rejected alternative hypothesis H_i is accepted. That is Hi: accounting information has effect on management decision.

4.5 Summary of Findings

The study revealed that accounting information has significant effect on management decision making in table 7 at a statistical level of 80%. It means that the manufacturing industry (Dangote Nigeria Plc) needs informed financial decision that would enhance overall performance.

Also the study further revealed that most of the workers in Dangote Nigeria Plc are single with the age bracket of 21-30. This shows that the industry is highly populated with young brains with vibrant skills.

Furthermore, it was also revealed form table that there is a relationship between the perception of employee and accounting information at a statistical level of 76%. That is, employee and their representatives are interested in the information which enables them to assess the ability of the enterprise to provide remuneration, and retirement benefits. Similarly, the study showed in table 9 that the use of accounting information significantly affects company’s performance in Dangote Nigeria Plc at a statistical level of 72%.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

INTRODUCTION

Having analyzed on the use of accounting information as a management tools to decision making in Dangote Nigeria plc. It is necessary to summaries the research topic, conclude on the topic based on the findings made and give recommendation to the organization for better corporation performance.

5.1 Summary

Accounting information is aimed at information system that provides report to the interesting parties about economic activities and company's condition. The primary aim of accounting is to provide information that is useful for decision making purposes. It means that accounting is an information providing activity. The objective of accounting is simply to produce information used by mangers to run company's operation.

The primary aim of this study is to access and evaluate the effect of the use of accounting information on management decision making of Dangote Nigeria plc. The method employed in the study was both primary and secondary date.

Table 8 reveals that there is a 76% relationship between the perception of the employees and accounting information. While Table 9 shows that there is 72% of the company's performance is affected by the accounting information. In other words, Dangote Nigeria made the researcher to understand that, for any company to be successful it should endeavour to make use of accounting information because accounting itself is a language of business, and before venturing into any business, one must know the right method to achieve the stated goals and objectives.

Thus it is evident that accounting information contributes to the overall corporate performance.

5.2 Conclusion

The study has proved the essence of accounting information in an organization (economic enterprise). It has shown clearly that usefulness of accounting information as a total for effective management decision making. Accounting information also give priority to capital project that will improve the standard of the economy.

From responses to the questionnaires, it was evident that management of organizations use accounting information for decision making.

Finally, it was discovered that inadequate accounting facilities greatly militate against management decision making.

5.3 Recommendations

Based on the result of the findings, the following recommendations are made:

1. The data from Table 7 indicates that 80% of the respondent agreed to the fact that "accounting information have an effect on management decision". That is the company make decision with respect to accounting information derived from the company.

It is therefore necessary for Dangote Nigeria plc to keep accurate records and accounting system of the company's account and this is possible by employing professional accountant.

2. The data from Table 8 indicates that there is a relationship between the "Perception of employees and accounting information". The company should encourage coordination from the top management to ensure proper interpretation and implementation of accounting information in decision making.

Therefore, every personnel should know where he/she belongs in the entire organization and also see him/ herself as part of the corporate whole.

3. The company should always keep records of past events in case of future purpose, this can be possible with the use of computer or by fully automating the company's operation.

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