

**IMPACT OF APPLICATION OF COST ACCOUNTING  
TECHNIQUES ON FINANCIAL PERFORMANCE OF SMALL AND  
MEDIUM SCALE MANUFACTURING INDUSTRIES IN THE  
EASTERN PROVINCE**

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**REG NO: EU/IS/2007/COM/86**

**INDEX NO: COM846**

A research report submitted to the faculty of Commerce and Management, Eastern University, Sri Lanka, as a partial fulfilment of the requirement of the Bachelor of Commerce Degree (B.Com) (Special) Programme.

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**DEPARTMENT OF COMMERCE  
FACULTY OF COMMERCE AND MANAGEMENT  
EASTERN UNIVERSITY, SRI LANKA**

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## ABSTRACT

Applying Cost Accounting Techniques is assumed as one of the factors that influence on financial performance of manufacturing firms. This research represents the results of research impact of cost accounting techniques on financial performance of small and medium scale manufacturing firms in Eastern province.

The first two objectives of this research were to measure level of application of Cost Accounting Techniques and Financial Performance of small and medium manufacturing industries in Eastern province and third objective of this study were to explore how cost accounting techniques influence on financial performance. Data were collected form 90 small and medium manufacturing firms in Eastern province.

As can be seen, Cost accounting techniques had had strong positive influence on financial performance of small and medium scale industries. Thus by applying cost accounting techniques, owners of small and medium manufacturing firms would improve their financial performance of a firms.

Key words; Cost Accounting Techniques, Financial Performance, Small and Medium scale manufacturing industries.

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