

**APPLICATION OF MANAGERIAL ACCOUNTING
TECHNIQUES IN DECISION MAKING PROCESS OF BUSINESS
ORGANIZATIONS IN THE BATTICALOA DISTRICT**

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ABSTRACT

Business organizations have realized the importance of Management Accounting Practices. In this competitive world, business organizations expect many requirements from owner-manager because they have a decision making role using the Management Accounting Techniques. Management Accounting Techniques is one of the key requirements coming under the Accounting Practice.

This study has explored about the Application of Management Accounting Techniques for decision making process by the business organization in the Batticaloa District.

The conceptual framework of study consists of four variables which are used to measure the level of application of respondents. They are cost accounting systems, cost volume profit analysis, quantitative techniques and capital budgeting. The study was conducted among 89 owner-managers of business organizations in the Batticaloa district. A structured questionnaire was administrated to collect the data from the respondents.

The collected data were analyzed using univariate analysis (mean and standard deviation) and cross tabulation. The result of the study showed that there is a moderate level of application of Management Accounting Techniques among the owner managers in decision making process in the business organizations in the Batticaloa district. In cross tabulating the level of application with the gender, respondent's profession, age level, experience level and educational qualification, there were observed some light differences. Finding of the study will be important and use full to owner managers, decision makers and managers in realizing the gap in their knowledge regarding the managerial accounting techniques.

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