

Influence of Accounting Information on Managerial Decision Making Case of Local Commercial Banks in South Sudan

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Abstract:

The purpose of this study was to look at the impact of accounting data on managerial decision-making. The study focuses on how accounting data may be used in management decision-making and there are any obstacles that managers encounter while making decisions. The study also aimed to figure out how accounting data influences managerial decisions. A descriptive survey research approach was used in this study. Local Commercial Banks in Juba, South Sudan, were used for the research. A total of 80 people were selected as part of the sample. The data for the study was obtained using both primary and secondary data sources. Questionnaires and interviews were the primary data collecting methods. The Statistical Package for the Social Sciences (SPSS 16.0) software was used to analyze the data, with the "distribution tables displaying Frequencies, Percentages, and graphs" being used in particular. Tables were used to display the findings. The majority of employees at local commercial banks claimed that accounting information is critical in management decision making, and the study also discovered that accounting information of high quality may lead to excellent decision making. The study recommends that accounting information be kept well for future managerial decision making, that managers who are interested in accounting information should have knowledge of accounting principles, that the interpretation of accounting information requires a higher level of accounting knowledge, that knowledge and skills are required, and that the accounting section be well staffed. In terms of practical implications, the study's goal was to contribute to academic disciplines and recognize the importance of accounting data in management decision-making.



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Introduction

Accounting information has a significant impact on managerial decision-making globally; every private or public organization, whether profit- or non-profit-oriented, small or large-scale, requires and uses accounting information to make decisions, and information needs vary depending on the information user's requirements. In recent years, advances in accounting transaction system modules throughout the world have prompted businesses to invest in this area if they want to compete competitively with their domestic and international rivals. Gone are the days when businesses were just expected to earn a profit, survive, and provide investors a reasonable return on their investment. Modern corporate organizations operate in an environment of global uncertainty, fierce local and worldwide rivalry, and tremendous economic upheaval. As a result, managers of large organizations are frequently expected to make pragmatic and educated decisions if the company is to go forward, as the success or failure of any organization is typically a consequence of the sum of previous decisions. The substance and accuracy of financial accounting information given by information systems available to managers, on the other hand, are critical to the quality of decisions made by managers (Akintoye2018). Financial accounting, in today's world, is the set of rules and structures that govern the transmission of financial data about firms (and other organizations). Some firms are on the edge of success, while others are on the verge of failure at any given time. Many individuals are keen to assess a company's level of success as well as its future potential. While a few essential procedures or methods have changed over time, the goal of financial accounting has not. Accounting is frequently used by business owners to assess their financial performance and make business choices. Financial accounting is described by the American Institute of Certified Public Accountants as "the art of documenting, categorizing, and summarizing in a meaningful manner and in terms of money transactions and occurrences, at least in part, of a financial nature, and analyzing the consequences thereof." Accounting is defined by the American Accounting Association as "the process of finding, measuring, and conveying economic information in order for users of the information to make educated judgments and decisions" (AICPA 2018). It's worth mentioning that financial accounting gets its data and information from accounting transactions. Financial accounting delivers findings that help the company make better decisions. As a result, it is reasonable to infer that Financial Accounting is a means to a goal rather than an end in itself. i.e. decision-making to enhance company performance, as well as thorough and understandable accounting data that serves as an important foundation for decision-making (Basu, 2018). Credit, as well as the purchase and sale of ownership interests. Financial accounting, on the other hand, does not handle issues that are solely internal in nature, such as whether a company should buy or lease equipment or the amount of pay rises that should be given.

Managerial accounting principles and processes, which are covered in other books and courses, are used to create the data that guides such internal choices. Employees are interested in financial accounting because it helps them estimate their employer's future financial prospects Basu, despite the fact that it is not aimed toward the inner workings of a business (2018). Financial accounting is the dissemination of information about a company as a whole, with the goal of aiding external decision makers. It is also used to depict an organization's entire financial situation and prospects. Every employee should be keen to evaluate such financial data in order to appraise the company's future possibilities. Finally, the goal of this research is to give diverse consumers of financial accounting information a thorough knowledge of the applications, advantages, and significance of financial accounting so that they can assess available data and make sound management decisions. Financial accounting offers the data that these personnel want and desire, and there are several

potential benefits to learning financial accounting and the methods through which information about a business is presented. Every day, millions of people all around the world make critical assessments of the businesses and other organizations they come across. It's crucial to hone your ability to interpret financial data and then apply what you've learned to make good judgments. Accounting is a service-oriented profession. It communicates financial data in language and symbols that may be used to make decisions. From the oldest recorded accounting records, the vocabulary and symbols have evolved. Accounting has developed as a profession in response to society's demand for economic data to aid decision-making. It was dubbed the "business language" by many.

The recipient must comprehend the message that the sender is attempting to communicate in order for it to be effective. You must grasp the meanings of the accounting terms and symbols. Accounting data must be interpreted by a large number of persons with limited accounting understanding. Financial accounting is regarded as an integral aspect of modern living, as it is required to comprehend the organization's correct financial status and is utilized as the foundation for making any decisions. Because strategic decisions have a long-term impact on the organization, it is critical to examine accounting data while making strategic decisions. This aids managers in better understanding their duties and decreasing ambiguity before making judgments (Chong, 1996). Accounting is frequently referred to as a means to an end, with the ultimate result being a choice aided by accounting data. It also assists decision-making by giving relevant information to the choice and decision-maker, which is another reason why effective and efficient financial usage is so important in the management decision-making process. Individuals with a sufficient understanding of financial accounting can use this data to make judgments based on the company's perceived financial health and prospects. Assessing employment prospects, lending money, and issuing loans are examples of such judgments (Arneld and Hope, 1990).

Statement of Problem

The primary goal of using financial accounting data is to reduce risk, failure, and uncertainty while also staying ahead of the competition. Despite the numerous advantages of using accounting data, it is well accepted that most inexperienced accountants provide incorrect data, causing businesses to fail to meet their objectives. Managers have been known to refuse to use accounting data because of their inability to comprehend it, causing the organization to stay at "status quo ante." These issues play a major role in the failure of accounting information to be used in business, resulting in incorrect choices being made to the organization's harm. Certain business owners do not have adequate accounting systems in place to track operational costs and revenues. They don't require the cautions provided by financial accounting data. This lack of financial accounting knowledge may result in the firm's objectives being achieved in an ineffective and inefficient manner. Managers and external users can only gain a picture of the organization as a whole by looking at accounting data. Managers who are unaware of this do not value an accountant's examination of the financial accounting data generated. This might lead to bad judgments and have an impact on the company's profitability and success. Furthermore, while the accounting norm of impartiality is followed, estimations must be made to record some occurrences, which necessitates personal judgment. Future estimates are unlikely to be accurate, and impartiality weakens as a result. For example, estimating the amount of depreciation to be charged every year for the usage of a fixed asset necessitates estimating (a) the asset's future life and (b) the asset's scrap value. As a result, we measure rather than decide income in accounting. The majority of profit-making companies in South Sudan, on the other hand, face accounting and financial management problems. Poor record keeping, ineffective use of accounting information to

assist financial decision-making, and poor quality and dependability of financial data are all issues that these businesses face. The goals of this research project are to analyze the use of accounting information in management decision-making and to assess the quality of accounting information utilized in managerial decision-making in South Sudan. Also, to evaluate the difficulties that managers encounter when using accounting data to make decisions.

The outcomes of this study will allow management of companies in South Sudan to understand the use of accounting information in decision-making. The study would benefit all practitioners and academicians by giving helpful knowledge regarding accounting data and how it aids in the decision-making process. Other persons and University of Juba students who want to do more research in this subject will find the study quite useful. Thus, we investigated the following research question. Does accounting data play a role in management decision-making? What attributes does accounting information have when it comes to managerial decision-making in South Sudan? What are the difficulties that managers encounter when utilizing accounting data to make decisions?

LITERATURE REVIEW

The role of accounting information

Information may help to minimize ambiguity and complexity in activities, as well as facilitate elections by exposing the benefits and drawbacks of various alternatives. Before, by preparing the choice, during, by simulating the decision possibilities, and after, by communicating the decision chosen to the performers, including control of its implementation, an information system should aid the decision-making process. A system that is as near to real time as feasible is the most effective performance management system (Beer, 1994). This is consistent with the concepts of availability (Tversky and Kahneman, 1973) and primacy (Asch, 1946), which state that events that are easily remembered or accessed are perceived to have higher probabilities and thus are of greater importance, and that the order in which information is presented has an impact on how each piece of information is used (Friedman, 2004). As long as the context and history of the data are properly taken into account, the utilization of real-time data may help managers focus on the most important information. Johnson, speaking almost two hundred years ago, claimed that counting might be used to bring everything to certainty (Boswell, 1980). Managers are involved in strategic decision-making in addition to monitoring, supervising, and overseeing. A company's future orientation, capital investments and divestments, areas of operation, financial structure, and investments in the activities of other organizations must all be decided. As opportunities arise or conditions change, strategic decisions are made. Financial accounting plays an important role in these decisions. It may provide managers with information on their company's financial situation, performance, and changes. In fact, much of the interest counting for directors is done in financial terms, as financial statistics are sometimes the only formal plan and account of operations available. Knowing what happened in the past and what the current situation is is essential backdrop for every deliberative choice (Wells, 1979), and in accounting, making the past deterministic is a function of selected financial statistics. Financial accounting data is used to determine a company's financial status, changes in financial position, performance, and hazards. They make it easier to capture and evaluate data in monetary amounts.

Various research papers argue that subjective variables connected to managers, such as their profile, might be used to explain organizational behaviour (Oriot, 2004; Chapellier, 1999; Bourguignon, 1998; Dupuy, 1999; Bescos and Mendoza, 1999). Understanding and explaining

the nature and extent of managerial accounting use will benefit from a shift in the researcher's observational perspective: rather than examining an accounting object and its context, it would be more relevant and appropriate to observe a user and determine his perceptions of the object and the context in which it operates. Accounting is, after all, a tool that is interpreted by various actors using different representations and frames of reference. Explaining managers' accounting-related conduct necessitates a description and knowledge of their practices. Furthermore, accounting is inextricably linked to the representations of the many parties involved. Hopwood (1983) claims that a common reference and representational system is formed via a framework of analysis. As a result, what is accounted for reveals the company's vision and perception of organizational reality (Burchell et. al., 1980; Cooper et. al., 1981; Boland, 1993). Because there are few studies regarding the information managers actually utilize to compare with those they may exploit, the method in which they use accounting information is debatable. Hall (2010) created a poll based on three different perspectives on why accounting data should be used at the managerial level. First, rather than being a specific input in decision-making situations, they are a useful approach for the decision maker to gain understanding of the work environment (March, 1986; Preston, 1986). Accounting data, in this light, is seen to assist managers in planning future actions and choices. Second, because they are merely a part of a larger picture (McKinnon and Bruns, 1992). It is critical to examine their strengths and limitations in relation to other sources of information, rather than in isolation. Third, managers interact largely based on their inventiveness and ability to use high-quality accounting data, which is critical for making decisions.

On the other hand, the findings of Anderson's study show that economic analysis of financial accounting data is an essential tool for decision-making. (Anderson, 2008) Regardless of the level at which it occurs, the economic decision-making process necessitates a thorough examination of production process inputs, the estimation of required quantities from each assortment separately, knowledge of the entire market context, task scheduling in accordance with resources and requirements, and a long-term perspective on the company. Accounting information is a key source for financial position and institutional performance; it can assist managers in developing knowledge about the organization in a variety of ways, including bringing to light events that are not visible in a leader's daily activities and providing a quantitative overview of his work. Accounting data can identify flaws that go unnoticed during regular operations and give independent oversight over operations, allowing managers to be more aware. As a result, we believe that making accounting information public is one of the most essential components for a company's success. This work allows the management to evaluate the importance and meaning of all operations inside the organization. (Hall, 2010), To explore the link between influence and accounting, the study used both theoretical and Conceptual Models. Information can be viewed as an independent variable in the form of Relevance, Comparability, Understandability, Reliability, Matches reader Knowledge, and Prepared Objectivity, whereas managerial decision making can be viewed as a dependent variable in the form of : foster Opportunity; inclusive; executable; Systematic; Accountable, and Pragmatic.

Characteristics of Accounting Information Relevance: The potential of information to basically impact the decision-making process is referred to as relevance. Relevant data is that which assists users in evaluating past, present, or future occurrences in order to validate or correct future judgments based on the International Financial Reporting Standard (IFRS, 2010).

Comparability: Comparison is an essential component of financial data since it allows consumers of accounting data to distinguish, evaluate, improve, and make critical choices.

Accounting data is simple to deal with since it can be compared intra-firm (inside the same company), inter-firm (with other companies), and market sector (comparison within the same market sector).

Understandability: Accounting data should be presented in a straightforward and comprehensible manner for the information's consumers. All data must be clear and succinct, and it must be easily understood by all parties, including those who do not have an accounting experience. All applicable explanatory notes should be supplied along with the financial statements. Inventory valuation methods, depreciation methods, reserve and surplus information, contingent liabilities, and any other unusual things. Understandability as an example. Bankers, investors, workers, and others should be able to comprehend financial facts about the company. (www.corporatefinanceinstitute.com) Users need enough assurance in their decision-making process, thus reliability information must not contain substantial mistakes or be prejudiced. Users need enough assurance in their decision-making process, thus reliability information must not contain substantial mistakes or be prejudiced. Comparability examples - QoQ (quarter to quarter) and YoY (year to year) comparisons should be feasible with accounting data (IFRS, 2010).

Reliability: The dependability of data, which means that all information supplied must be traceable and verifiable with correct source documents, is one of the most essential qualitative features of accounting information. The information contained in financial statements should be traceable back to its original source in the event of an internal or external audit. If an audit fails, the financial data of the firm may be questioned. Reliability as an example with the aid of invoices, memoranda, purchase orders, sales and order records, an auditor must be able to trace a transaction back to its source (IFRS, 2010).

Matches reader knowledge. The accountant should create reports that are specific to the reader's understanding. For example, a brief talk to shareholders may require an aggregated presentation of just a few important performance measures, but a presentation to an institutional investor may necessitate a far more thorough report (IFRS, 2010).

Objectivity: An accountant should record and report accounting activities from a neutral standpoint, free of any prejudice that may give the reader a false impression about a company's financial condition, performance, or cash flows (IFRS, 2010).

Managerial decision making: As an entrepreneur, the decisions you make may have a big impact. The "once in a lifetime opportunity" might arise out of nowhere just to turn into a terrible experience. On the other hand, there are those opportunities that don't seem worth a second look at the moment yet end up on your missed opportunity list. I believe I'll order another drink, bartender (Jeff 2015). You don't want to miss out on just any chance; you want to grasp the perfect one.

Good decisions foster opportunity: An effective choice allows others to operate autonomously without fear of being confronted with obstacles. In contrast to those decisions that hampered performance.

Good decisions include others and self-awareness: It takes time to come to a decision that is beneficial to the organization. There are boxes to tick off to guarantee that accountability and authority are created. If you're given the responsibility of choosing how to describe your company's strategy for the next ten years but have never done so before, you should probably defer to the next subject-matter expert. The idea is that you must be aware of when you're working inside your circle of influence and when you're stretching its bounds if you want to have a positive impact on people, promote opportunities, or exhibit any of the

aforementioned traits. Don't be the person who clings to decision-making authority because it makes them feel powerful; instead, defer to the person who is closest to the issue (Morris 2018). Making choices is both an art and a science. To feel more secure, include the aforementioned nine traits into your decision architecture, and watch others do the same.

Good decisions are executable. Clarity on what you're making is crucial to every decision. If there is any uncertainty about what to do next, the choice isn't clear enough. Clarity reduces uncertainty, and while this may seem self-evident, keep in mind that what you see as clear to you may be novel to others (Luis Alberto BERMUDEZ CARRILLO, 2017).

A good decision is systematic. Time, resources, unambiguous (there's that word again) requirements for what the aim is, and judgment to assess the chance of success are all required to separate the good criteria from the poor (Grundy, T. 2008).

Good decisions are accountable. With clarity comes responsibility. It's not simple to hide behind anything that spells out the duties, obligations, and expectations that come with a new choice in great detail. When you factor in the schedule, the assets required, and the success criteria, you're basically on a one-way highway to execute without making any U turns (my metaphor for accountability avoidance) Stan Mack March 08, (2019), Jim Woodruff Updated January 28, (2019)

Good decisions are pragmatic: Humans are emotional animals, therefore excluding emotion from a choice is impossible. Self-serving emotional biases, on the other hand, may be removed. For example, in the SEAL Teams, choices were decided based on three criteria: The mission, the team, and the person are all important. To put it another way, who does the choice benefit? The person comes last, as a hint. Ask yourself, "Whom does it serve?" when you're presented with another difficult option. (Morosan 2016).

Methodology

The study is qualitative as well as quantitative. The method of descriptive study design will be used by the researcher. The information will be obtained largely through surveys from respondents of concern institutions. The sample size will be 44 respondents, and the researcher will target a population of 50 respondents. Statistical Package of Social Sciences (SPSS) Software and Microsoft Excel will be used to evaluate the data obtained from the questionnaires administered. For easier understanding, the findings were presented as Frequencies, Percentages, and Graphs.

Ethical Considerations

The sort of agreement that the researcher signs with the study participants is referred to as research ethics. Protection against stress, injury, or danger; informed consent; right to privacy; confidentiality and honesty with professional colleagues, according to Best and Khan (2006) and McMillan and Schumacher (2006), ethical concerns in research fall into one of five categories. Before beginning the studies, approval from the university will be sought.

Table 4.1.1 showing Gender of the Respondents

Respondents	Frequency	Valid Percent
Female	22	27.5
Male	58	72.5
Total	80	100.0

Primary Data 2021

According to the descriptive analysis of the study findings, 22 respondents (27.5 percent) were female and 58 respondents (72 percent) were male. When you look at the findings in

the graph above, you can see that when it comes to recruiting, job possibilities were not based on gender, but rather on other factors, which is why the number of males is larger than females, which is against the rule of humanity.

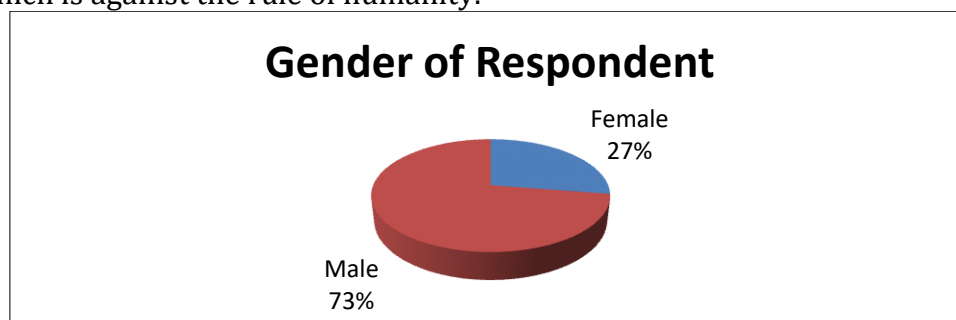


Figure 1 showing Gender of Respondents

The above pie chart indicated that 72.5% of the chart is occupied by male who were with and Female occupied 27%

Table 4.1.2 showing Age of Respondents

Age of Respondents	Frequency	Valid Percent
More than 50 Years	4	5.0
41-50 Years	11	13.8
Below 30 Years	13	16.2
31-40 Years	52	65.0
Total	80	100.0

Primary Data 2021

More than 50 Years respondents were 4 with 4.9 percent, 41-50 Years respondents were 11 with 13.6 percent, below 30 Years were 13 respondents, and 31-41 Years respondents were 52 with 64.2 percent, according to the analysis findings. As a result of the study, the majority of the working classes in South Sudan's Local Commercial Banks are between the ages of 31 and 40.

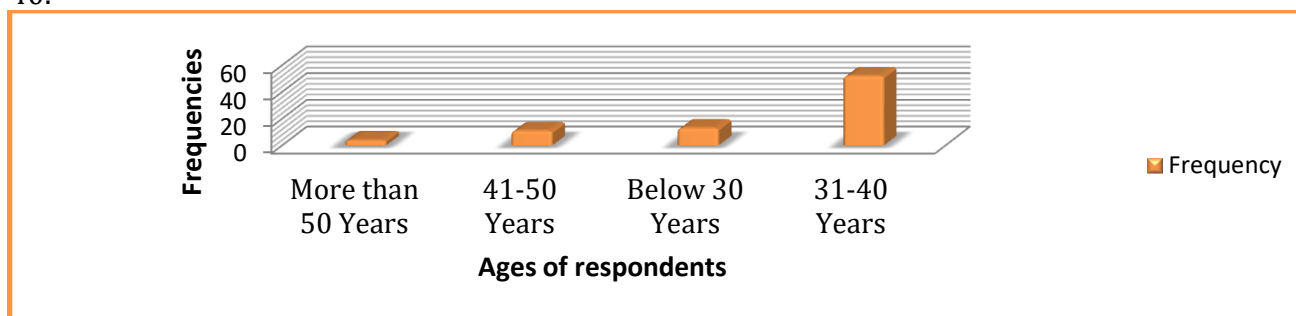


Figure 2 showing Age of Respondents

According to the study of the following graph, 4 respondents were over 50 years old (5 percent), 11 respondents were 41-50 years old (13.8 percent), 13 respondents were under 30 years old (16.2%), and 52 respondents were 31-40 years old (65 percent).

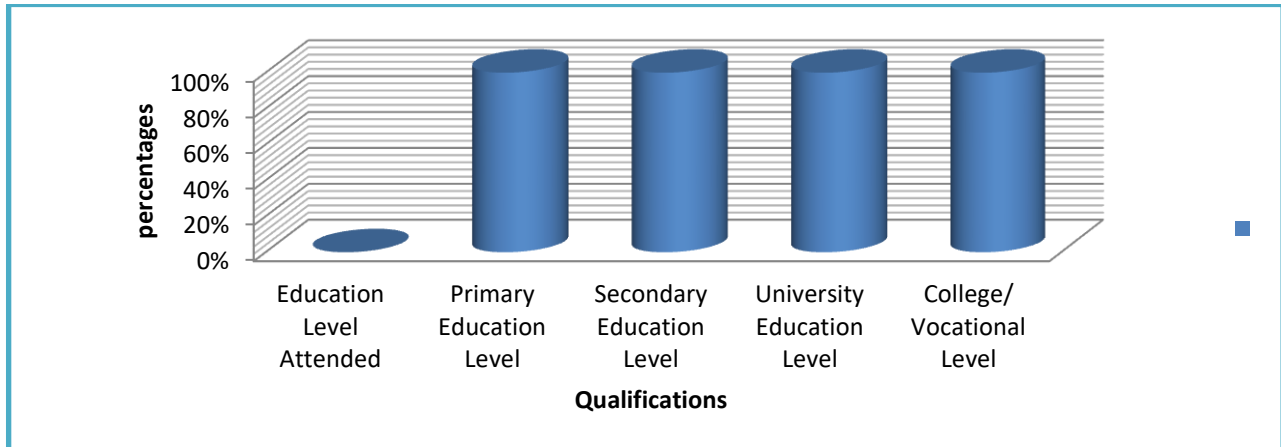
As a result, the active and responsible age group filled out more surveys.

Table 4.1.3 Showing Education of respondents

Education Level Attended	Frequency	Valid Percent
Primary Education Level	4	5.0
Secondary Education Level	16	20.0
University Education Level	25	31.2
College/ Vocational Level	35	43.8
Total	80	100.0

Source: Primary Data 2021

The examination of the respondents' educational backgrounds revealed that 4 respondents (5%) attended primary school, 16 respondents (20%) attended secondary school, 25 respondents (31.2%) attended university, and 35 respondents (43.8%) attended college/vocational school. According to the study, the majority of the working classes at local Commercial Banks are at the college/vocational level. The reality is that the majority of our people is uneducated, despite the fact that one quarter of our population is educated; thus, education must be prioritized so that we may achieve the level of East African education. Figure 3 showing Educational Level attended by Respondents



According to the results, the majority of the respondents (52 of them) worked for less than a year, accounting for 65 percent; 10 respondents worked for 2-3 years, accounting for 12.5%; only 13 respondents worked for 4-5 years, accounting for 16.2%; and finally, 5 respondents only worked for 6 or more years, accounting for 5%. The findings show that most of the respondents at South Sudan's local commercial banks work for shorter periods of time due to a lack of capability for the back office to keep personnel and interference from the country's internal strife, which has lasted for more than five years.

Table 4.1.4 Showing Marital Status of Respondents

Marital Status	Frequency	Valid Percent
Widow	10	12.5
Other	11	13.8
Single	19	23.8
Married	40	50.0
Total	80	100.0

Source: Primary Data 2021

The findings of the study for respondents' marital status were determined to be as follows: Widows accounted for 10.3% of the total, while others accounted for 11.6% of the total. Single respondents accounted for 23.5 percent of all respondents, while married people accounted for 49.4 percent of all respondents working for local commercial banks in South Sudan. This meant that the majority of the working class in local commercial banks were married and responsible for other dependents; as a result, they kept meticulous records in all bank sections or future reference.

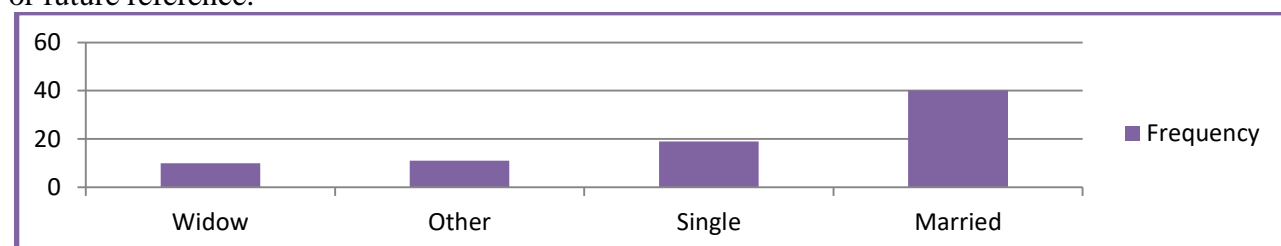
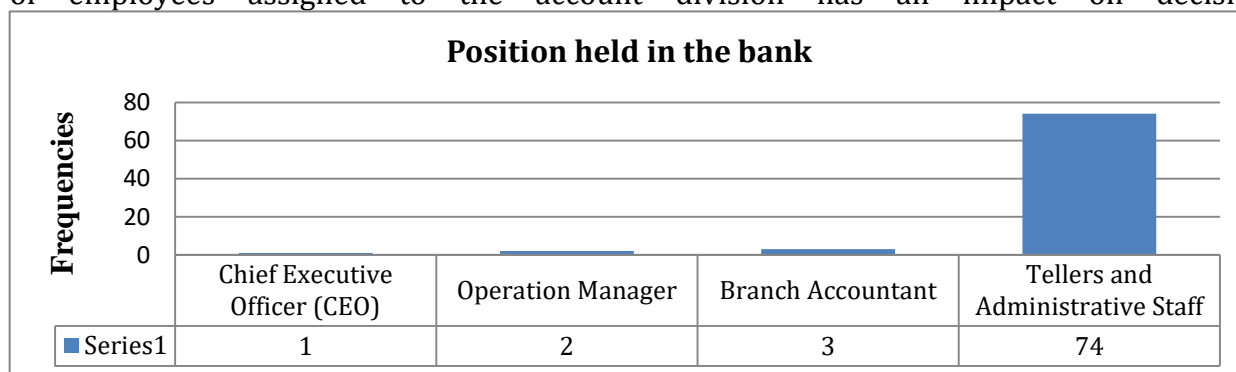


Table 4.1.5 Showing Current Position held in the Bank

Current Position held	Frequency	Valid Percent
Chief Executive Officer (CEO)	1	1.2
Operation Manager	2	2.5
Branch Accountant	3	3.8
Tellers and Administrative Staff	74	92.5
Total	80	100.0

Source: Primary Data 2021

The results of descriptive analysis on the Statistical Package for Social Science (SPSS) show that the Chief Executive Officer was one respondent with 1.2 percent, Operation Managers were two with 2.5 percent, Branch accountants were three with 3.8 percent, and Tellers and Administrative Staff were 74 respondents, indicating that the Bank has a large population. As a result of the investigation, there are just three branch accountants that can assist correct filing for accounting information that is critical for managerial decisions. The limited number of employees assigned to the account division has an impact on decisions.

**Graph figure 4 showing Marital Status of respondents**

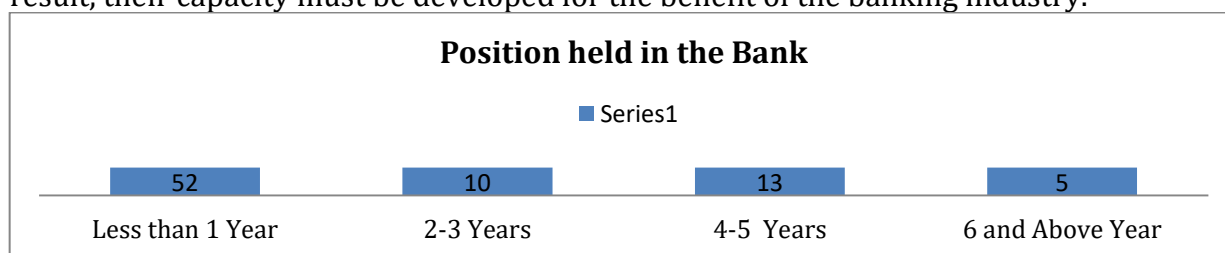
In the graph above, 10 respondents were widows (12.5 percent), 11 respondents were others (13.5 percent), 19 respondents were single (23.8 percent), and 40 respondents were married (50 percent). As a result, married persons who are responsible for a large number of dependents answered the majority of the questions.

Table 4.2 showing how long have respondents work.

Years Spent in the Job	Frequency	Valid Percent
Less than 1 Year	52	65
2-3 Years	10	12.5
4-5 Years	13	16.2
6 and Above Year	5	6.5.0
Total	80	100.0

Source: Primary Data 2021

According to the table above, respondents under 30 years old accounted for 6.2 percent, those over 50 years old accounted for 12.5 percent, those 41-50 years old accounted for 16.2 percent, and those 31-40 years old accounted for 52 respondents, totaling 65.0 percent. As a result, personnel of South Sudan's local commercial banks are young and inexperienced. As a result, their capacity must be developed for the benefit of the banking industry.

**Graph Figure 6 showing Years Completed by Respondents in the Job**

The following graph indicates that 5 respondents had a valid percentage of 6.5 percent, 13 respondents had a valid percentage of 16.5 percent, 10 respondents had a valid percentage of 12.5 percent, and the maximum number of 52 respondents had a valid percentage of 65 percent. As a result, the majority of responders who work in Local Commercial Banks only work for a short time.

Table 4.3 showing relationship between Accounting Information and Managerial decision making

Respondents	Frequency	Percent	Valid Percent
Disagree	6	7.4	7.5
Not Sure	5	6.2	6.2
Strongly Disagree	18	22.2	22.5
Agree	22	27.2	27.5
Strongly Agree	29	35.8	36.2
Total	80	98.8	100.0

Source: Primary Data

According to the descriptive analysis in the table above, 6 respondents disagree with statement making 7.4 percent, 5 respondents are unsure about statement making 6.2 percent, 18 respondents strongly disagree with 22.5 percent, 22 respondents agree with 27.5 percent, and 29 respondents strongly agree with 36 percent.

This meant that the majority of respondents (36.7%) agreed with the assertion that there is a link between accounting information and managerial decision-making.

Accounting data is, without a doubt, crucial in managerial decisions.

Table 4.4 Showing how Accounting Information is importance during decision making

Respondents	Frequency	Valid Percent
Disagree	8	10.0
Not Sure	9	11.2
Strongly Disagree	15	18.8
Agree	23	28.8
Strongly Agree	25	31.2
Total	80	100.0

Source: Primary Data 2021

According to the results in the table above, 8 respondents disagree with the statement that accounting information is not important in decision making (10%), while 9 respondents are unsure (11.2%), 15 respondents strongly agree (18.8%), 23 respondents agree with the statement that accounting information is very important in decision making (28.8%), and 25 respondents disagree with the statement that accounting information is very important in decision making (28.8%). As a result, accounting data is critical in making decisions.

Table 4.5 Showing Accounting information need knowledge and Skill in the field of Accounting

Respondents	Frequency	Valid Percent
Strongly Disagree	9	11.2
Disagree	10	12.5
Agree	15	18.8
Not Sure	16	20.0
Strongly Agree	30	37.5
Total	80	100.0

Source: Primary Data 2021

According to the results of the descriptive analysis conducted with the statistical Package for Social Sciences (SPSS), 9 respondents strongly disagree with 11.1 percent, 10 respondents strongly disagree with 12.5 percent, 15 respondents agree with 18.8 percent, 16 respondents were unsure, resulting in 20.0 percent, and 30 respondents strongly agree with the statement that accounting information requires knowledge.

As a result, each accounting area requires knowledge and competence in order to keep appropriate records and analyze them.

Table 4.6 showing Accounting Information has influence in managerial decision making

Respondents	Frequency	Valid Percent
Strongly Disagree	8	10.0
Disagree	10	12.5
Not Sure	12	15.0
Agree	24	30.0
Strongly Agree	26	32.5
Total	80	100.0

Source: Primary Data 2021

Based on a descriptive study performed with the Socialytic Package, According to the findings of the study in the table above, 8 respondents strongly agree with 10%, 10 respondents disagree with 12.5%, 12 respondents are unsure with 15%, 24 respondents agree with 30%, and 26 respondents strongly agree with 32.5 percent. This meant that the vast majority of respondents agreed that accounting data has an impact on management decision-making. Furthermore, each administrative choice must be based on accurate accounting data.

Table 4.7 showing accounting information has nothing to do with decision making

Respondents	Frequency	Valid Percent
Strongly Disagree	10	12.5
Not Sure	11	13.8
Disagree	14	17.5
Agree	15	18.8
Strongly Agree	30	37.5
Total	80	100.0

Source: Primary Data

According to the results of the above analysis, ten respondents strongly disagree with 12.5 percent, eleven respondents were unsure, resulting in 13.8 percent, fourteen respondents disagree with 17.5 percent, fifteen respondents agree with 18.5 percent, and thirty respondents strongly agree with 37.5 percent. As a result, the majority of respondents strongly believe that accounting information is critical in decision-making, which is accurate and critical from managers.

Table 4.8 showing Accounting information are kept for future references

Respondents	Frequency	Valid Percent
Strongly Disagree	10	12.5
Not Sure	11	13.8
Disagree	8	10.0
Agree	21	26.2
Strongly Agree	30	37.5
Total	80	100.0

Source: Primary Data 2021

According to the findings in the table above, 10 respondents agree with 12.5 percent, 11 respondents are unsure with 13.8 percent, 8 respondents disagree with 10.0 percent, 21 respondents agree with 26.2 percent, and 30 respondents strongly agree with 37.5 percent. The majority of the respondents strongly believe that accounting information should be retained for future reference, according to the findings analysis. Based on the responses to the questionnaires, the majority of respondents indicate that accounting data is used for the following purposes: Relevance, Completeness, Timeliness, Comparability, & Verifiability and Understandability.

Table 4.9 showing Quality for the accounting information matters in Managerial decision making

Respondents	Frequency	Valid Percent
Strongly Disagree	8	10.0
Disagree	10	12.5
Not Sure	12	15.0
Agree	24	30.0
Strongly Agree	26	32.5
Total	80	100.0

Source: Primary Data 2021

The analysis was completed, and the following results were obtained: 8 respondents strongly agree (10%), 10 respondents disagree (12.5%), 12 respondents were unsure (15%), 24 respondents agree (30%), and 26 respondents as a majority strongly agree (32.5%) with the statement that accounting information matters in managerial decision making.

Table 4.10 Showing Quality for the accounting information base on quality and reliability

Respondents	Frequency	Valid Percent
Disagree	6	7.5
Strongly Disagree	9	11.2
Agree	15	18.8
Not Sure	20	25.0
Strongly Agree	30	37.5
Total	80	100.0

Source: Primary Data 2021

According to the results in the table above, 6 respondents disagree with 7.5 percent, 9 respondents strongly disagree with 11.2 percent, 15 respondents agree with 18.8 percent, 20 respondents are unsure about 25%, and 30 respondents strongly agree with the statement that accounting information quality is based on quality and reliability.

Table 4.11 Local Commercial Banks in South Sudan need quality for future reference

Respondents	Frequency	Valid Percent
Disagree	8	10.0
Strongly Agree	10	12.5
Not Sure	12	15.0
Agree	15	18.8
Strongly Agree	35	43.8
Total	80	100.0

Source: Primary Data 2021

According to the results in the table above, 8 respondents disagree with the statement by 10%, 10 respondents strongly agree with 12.5%, 12 respondents have no idea, 15 respondents agree with 18.8%, and 35 respondents strongly agree with the statement that local commercial banks in South Sudan require quality for future reference.

It is true because a proper accounting information reviled filing system can give high-quality data for managerial decision-making.

Table 4.12 Showing Quality needs accounting skills and knowledge for proper documentation

Respondents	Frequency	Valid Percent
Strongly Disagree	8	10.0
Not Sure	11	13.8
Disagree	12	15.0
Agree	20	25.0
Strongly Agree	29	36.2
Total	80	100.0

Source: Primary Data 2021

According to the results of the analysis, 8 respondents strongly disagree with 10%, 11 respondents have no idea (13.8%), 12 respondents disagree with the statement (15%), 20 respondents agree with 25%, and 29 respondents as a majority strongly agree with the statement that quality in accounting requires knowledge and skills for effectiveness.

The majority accepted the results at this stage, because accounting is a technical field that necessitates knowledge and abilities in order to properly evaluate accounting data.

Table 4.13 Showing Characteristics for accounting theory are very important in decision making

Respondents	Frequency	Valid Percent
Strongly Disagree	8	10.0
Disagree	10	12.5
Not Sure	12	15.0
Agree	22	27.5
Strongly Agree	28	35.0
Total	80	100.0

Source: Primary Data

According to the findings, 8 respondents strongly agree with 10%, 10 respondents disagree with 12.5%, 12 respondents have no clue how to make 15%, 22 respondents agree with 27.5 percent, and 28 respondents strongly agree with 35 percent. As a result of this research, the accounting theory's qualities (reliability, briefness, and conciseness) are extremely important in management decision-making.

What are the Qualities of accounting information use during Managerial decision making?

Base on the analysis most of the respondents 85% of the respondents listed the qualities of accounting information as Objectivity, Reliability, Understandability, Verifiability & Conciseness.

The challenges of accounting information on managerial decision making

According to the findings, 75% of respondents listed the following as problems they encounter while making managerial decisions. Accounting information necessitates knowledge and skills in the field of accounting; as a result, the majority of managers who must make decisions may lack accounting expertise. Another issue is that most accounting

personnel lack computer capabilities, which is a requirement for a robust information security system. Thus, management accounting is undervalued. Also, insufficient practicality while dealing with big amounts of data. As a result, possibilities have arisen in the field of management accounting information, but the same difficulties have also arisen.

CONCLUSION

The findings of this study were discussed in the subsections below.

Males made up the bulk of the bio data with 58 and 72.5 percent, while females made up 22 and 27.5 percent. Most of the employees working at Local Commercial Banks are at the level of College/Vocational, according to the research, which was confirmed by 35 respondents with 43.8 percent, while marital status majority of the workers are married, according to the data, 40 respondents are married. In comparison to the rest of the department, bank tellers make up the majority with 74 employees, accounting for 92.5 percent of the total. When it comes to years on the job, the majority of employees have less than one year on the job, with 52 accounting for 65 percent of the total.

Use of accounting information in Managerial decision making: According to the analysis, the majority of respondents strongly agree that accounting information has a relationship with decision making, as evidenced by the 29 respondents who agreed with 35.8%. As a result, accounting information has a significant impact on decision making and should be kept for future reference. Accounting data, on the other hand, need expertise in order to make informed decisions, thus managers should be schooled in accounting concepts.

Quality of accounting information use in managerial decision making : The analysis was completed, and the results were as follows: 8 respondents strongly agree with 10%, 10 respondents disagree with 12.5%, 12 respondents are unsure about what to say with 15%, 24 respondents agree with the statement that accounting information matters in managerial decision making with 30%, and 26 respondents as a majority strongly agree with 32.5 percent. in decision.

The challenges of accounting information on managerial decision making: Personal that were utilizing accounting information lacked understanding in Computerize Accounting, which is basic in the Accounting sector, according to the challenges of accounting information on managerial decisions. Second, a full information security system can be a barrier during managerial decision-making; a lack of attention on management accounting can also be a challenge, as can a lack of practical experience with huge data sets.

Recommendations

The following recommendations were made based on the findings of a research on the impact of accounting data. In addition, accounting data should be maintained in a safe place for future managerial decision-making. Accounting Principles should be understood by managers who are interested in accounting data. Moreover, interpretation of accounting data necessitates a higher degree of accounting expertise, thus knowledge and skills are required. To minimize overwork, the account section should be adequately staffed; however, in the case of local commercial banks, there are fewer employees and just three branch accountants, making it impossible to manage the department's workload. For the consumers of accurate accounting information, the quality of accounting information should be maintained.

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