



## The Use of Managerial Accounting as a Tool for Decision Making By Manufacturing Companies in Albania

Mustafa ÜÇ<sup>a</sup>                      Erald KASA<sup>b</sup>

<sup>a</sup> Dr., Epoka University, Department of Business Administration, [muc@epoka.edu.al](mailto:muc@epoka.edu.al)

<sup>b</sup> Epoka University, Department of Business Administration, [eraldkasa@gmail.com](mailto:eraldkasa@gmail.com)

---

### **Keywords**

Managerial accounting, Decision making process, Manufacturing sector, Albania.

### **Jel Classification**

M41, M10, M11.

### **Abstract**

Accounting is the information system that measures business activity, processes the data into reports, and communicates the results to decision makers. Managerial accounting provides proper ways to understand the activities of companies particularly have manufacturing activities. It helps the managers and the owners of companies to get a better view of the financial data of the company.

This paper aims to identify the managerial accounting techniques used in the manufacturing companies in Albania. In order to collect data, semi structured interviews have been done in major manufacturing companies in the main industrialized areas of Albania. The paper is divided into four chapters. First chapter presents an overview of some basics of managerial accounting. Following chapter discusses techniques of managerial accounting in decision making process that are subject in decision making process of manufacturing companies in Albania. In chapter three, the degree and level of awareness of managerial accounting techniques used by Albanian manufacturing companies are discussed. Last chapter focuses on conclusions and giving some suggestions on the use of managerial accounting techniques in Albania.