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Management Accounting Practices and Decision-Making Effectiveness in the Nigerian Telecommunications Industry

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ABSTRACT: This study examines the effect of management accounting information practices on managerial decision-making effectiveness in selected telecommunications firms in Nigeria. A quantitative cross-sectional survey design was adopted. Primary data were collected through structured questionnaires administered to managerial and supervisory staff. Using Yamane's (1967) formula, a sample size of 150 respondents was selected through stratified random sampling from major telecommunications firms, including MTN Nigeria, Airtel Nigeria, Globacom, and 9mobile. Data were analysed using descriptive statistics, Pearson correlation, and multiple regression techniques in SPSS Version 23.

The findings reveal that information collection and information communication exert positive and statistically significant effects on decision-making effectiveness. Conversely, information processing and report quality demonstrate weak or statistically insignificant effects. The results support Decision-Usefulness, Contingency, and Bounded Rationality perspectives by demonstrating that accounting information enhances decision outcomes when it is relevant, accessible, and clearly communicated rather than analytically complex. The study contributes industry-specific evidence from a developing economy and provides practical insights for strengthening management accounting systems in technology-driven service environments.

KEYWORDS: Management accounting, decision-making effectiveness, telecommunications industry, Nigeria, accounting information

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1.0 INTRODUCTION

Management accounting plays a critical role in organisational planning, control, and strategic decision-making. In dynamic and technology-driven industries such as telecommunications, managerial effectiveness depends heavily on the availability of relevant, timely, and well-communicated accounting information. The Nigerian telecommunications industry has experienced rapid expansion, intense competition, high capital investment, and increasing regulatory complexity. These conditions require robust management accounting systems capable of supporting informed and responsive managerial decisions.

Despite the strategic importance of management accounting, concerns persist regarding the extent to which its various information dimensions effectively enhance decision-making within Nigerian telecommunications firms. Existing studies consistently demonstrate that management accounting information improves organisational performance and managerial effectiveness (Chenhall, 2003; Otley, 2016; Nuhu, Baird, & Appuhami, 2021). However, most Nigerian empirical evidence concentrates on manufacturing firms, financial institutions, or small and medium-sized enterprises, with limited industry-specific investigation of telecommunications organisations. Furthermore, prior studies rarely examine management accounting as an integrated information process encompassing information collection, processing, report quality, and communication.

Recent international research emphasises the importance of information quality attributes—relevance, timeliness, clarity, and accessibility—in enhancing managerial judgement (Nguyen & Le, 2022; Al-Hattami & Kabra, 2025). However, in fast-paced environments, complex analytical systems may generate information overload, thereby reducing decision effectiveness, as suggested by Bounded Rationality Theory (Simon, 1957). This raises an important empirical question: do all dimensions of management accounting information equally enhance managerial decision-making effectiveness in Nigeria's telecommunications industry?

The rationale for this study stems from the growing strategic role of telecommunications firms in Nigeria's economic development and the limited empirical clarity regarding how management accounting practices influence managerial decision outcomes within this sector. Understanding this relationship is essential for designing accounting systems that align with the operational realities of technology-driven service industries.

Accordingly, the purpose of this study is to examine the effect of management accounting information practices— specifically information collection, information processing, report quality, and information communication—on managerial decision-making effectiveness in selected Nigerian telecommunications firms.

A quantitative cross-sectional survey design is adopted because it enables objective measurement of relationships among clearly defined constructs and allows statistical testing of hypothesised effects. The use of correlation and multiple regression techniques facilitates empirical assessment of the relative contribution of each management accounting information dimension to decision-making effectiveness.

By providing industry-specific evidence from a developing economy, this study contributes to management accounting literature and offers practical guidance for strengthening decision-support systems within the Nigerian telecommunications sector.

2.0 LITERATURE REVIEW

2.1 Concept and Scope of Management Accounting

Management accounting constitutes a central component of organisational management, providing information that supports planning, control, and strategic decision-making. According to CIMA (2015), management accounting involves the identification, analysis, and communication of information to assist managers in strategy formulation, resource optimisation, and value protection. This definition positions management accounting as a decision-support system rather than a mere reporting function.

Contemporary literature reinforces its strategic orientation. Otley (2016) argues that management accounting systems are fundamental to management control and organisational adaptation under environmental uncertainty. Richardson (2018) further emphasises that management accounting translates strategy into measurable actions and managerial accountability. The scope of management accounting has therefore expanded beyond cost determination to include performance management, innovation support, strategic control, and value creation.

Granlund and Lukka (2017) highlight that modern research increasingly focuses on contextual and strategic dimensions rather than purely technical calculations. Similarly, Dávila, Foster, and Oyon (2009) demonstrate that management accounting systems support innovation by providing structure without constraining creativity. Laine, Paranko, and Suomala (2017) show that management accounting facilitates organisational learning and knowledge integration, while Quattrone (2016) notes that digitalisation has transformed accounting into an interactive and interpretive managerial practice.

Thus, management accounting evolves from a traditional cost-control mechanism into a dynamic strategic tool embedded in organisational decision processes.

2.2 Management Accounting and Managerial Decision-Making

Managerial decision-making involves identifying problems, evaluating alternatives, and selecting courses of action to achieve organisational objectives. The effectiveness of this process depends heavily on the availability, relevance, and clarity of information. Trucco (2015) argues that management accounting reduces uncertainty by structuring information for rational evaluation. Otley (2016) emphasises that management control systems influence managerial behaviour by shaping performance evaluation and decision justification. However, Richardson (2018) notes that managerial judgement and interpretation remain critical, particularly in uncertain environments. Quattrone (2016) further argues that accounting information frames managerial discussions rather than mechanically determining decisions.

Empirical and theoretical evidence consistently establishes a positive linkage between management accounting systems and decision quality (Otley, 2016; Granlund & Lukka, 2017). Management accounting enhances strategic adaptability (Dávila et al., 2009), facilitates cross-functional coordination (Laine et al., 2017), and complements managerial expertise (Trucco, 2015). Consequently, management accounting functions as a decision-support mechanism whose effectiveness depends on contextual alignment.

2.3 Theoretical Foundations

This study is anchored on three complementary theories:

Decision-Usefulness Theory

Decision-Usefulness Theory posits that accounting information is valuable when it enhances decision quality by being relevant, reliable, and timely (IASB, 2018). Chenhall (2003) and Drury (2018) emphasise that usefulness depends more on relevance and timeliness than information volume. This theory supports examining how collecting, processing, reporting, and communicating accounting information affect managerial decisions.

Contingency Theory

Contingency Theory argues that no universally optimal management accounting system exists; effectiveness depends on environmental and organisational factors (Otley, 2016). Grande et al. (2011) and Azadnia et al. (2015) show that overly sophisticated

systems may be ineffective in turbulent environments. This theory is particularly relevant to the telecommunications sector, characterised by technological dynamism and competitive intensity.

Bounded Rationality Theory

Bounded Rationality Theory, introduced by Simon (1957), argues that managers operate under cognitive and time constraints. Hematfar et al. (2010) and Reyes et al. (2007) demonstrate that excessive analytical complexity may reduce decision effectiveness due to information overload. This theory explains why simplified and wellcommunicated information may be more effective than highly technical reporting systems.

Together, these theories provide a robust framework for examining how different dimensions of management accounting information influence decision-making effectiveness.

2.4 Empirical Studies

Recent empirical evidence (2020–2026) confirms the strategic importance of management accounting in technology-driven and service industries.

Chan (2020) finds that flexible management accounting systems enhance decision-making under environmental uncertainty. Ghose and Chan (2020) demonstrate that both information analysis and communication significantly affect strategic decisions. Bui, Nguyen, and Tran (2021) report that management accounting improves cost control and pricing decisions in technology-based firms. In Nigeria, Salawu, Oyesola, and Abdulraheem (2021) show that contemporary management accounting techniques positively influence decision-making in service firms. Nuhu, Baird, and Appuhami (2021) find that system sophistication improves decision quality through enhanced information integration. Nguyen and Le (2022) confirm that relevance and timeliness significantly affect decision effectiveness in telecommunications and IT firms. Isa and Thye (2022) emphasise the role of contextual and organisational support.

Abdel-Kader, Luther, and Uddin (2022) demonstrate that management accounting enhances long-term strategic planning, while Thanju (2023) shows that timely reports improve innovation decisions in high-technology industries. Akinwale and Oladipo (2023) provide direct evidence from Nigerian telecommunications firms, finding a positive relationship between accounting information quality and managerial performance.

Further studies confirm these findings. Zhang, Liu, and Chen (2023) highlight the role of digital tools in improving real-time reporting. Kurniawan and Siregar (2024) find that management accounting supports cost and pricing decisions in telecommunications. Mohammed, Yusuf, and Bello (2024) report that accounting information improves operational and strategic decisions in Nigerian ICT firms. Al-Hattami and Kabra (2025) and Rahman, Hossain, and Karim (2026) conclude that management accounting systems enhance decision-making in emerging and technology-intensive environments.

Despite this growing evidence, limited industry-specific studies focus exclusively on Nigerian telecommunications firms. This gap justifies the present investigation.

2.5 Hypotheses Development

Drawing from Decision-Usefulness, Contingency, and Bounded Rationality theories, this study proposes the following hypotheses:

H1: Collecting management accounting information has a significant positive effect on decision-making effectiveness (Chenhall, 2003; Drury, 2018).

H2: Processing management accounting information has no significant effect on decision-making effectiveness due to cognitive and contextual constraints (Simon, 1957; Hematfar et al., 2010).

H3: The quality of management accounting reports has no significant effect on decision-making effectiveness when misaligned with organisational context (Grande et al., 2011; Otley, 2016).

H4: Communicating management accounting information has a significant positive effect on decision-making effectiveness (Reyes et al., 2007; Azadnia et al., 2015).

3.0 MATERIALS AND METHODS

Research Design

The study adopted a quantitative cross-sectional survey design to examine the effect of management accounting information practices on managerial decision-making effectiveness in the Nigerian telecommunications industry. The design was selected because it permitted objective measurement of relationships among clearly defined variables and facilitated statistical testing of hypotheses.

Population and Study Area

The study focused on selected telecommunications firms operating in Nigeria, including MTN Nigeria, Airtel Nigeria, Globacom, and 9mobile.

The target population comprised 240 managerial and supervisory staff members drawn from finance, accounting, operations, and administrative departments. These categories of employees were selected because they were directly involved in planning, budgeting, performance evaluation, and strategic decision-making processes.

Sample Size Determination

The sample size was determined using Yamane's (1967) formula for finite populations:

$$n = \frac{N}{1+N(e)^2}$$

Where:

n = sample size
N = population size
e = level of precision (0.05)

Given a population (N) of 240 staff members:

$$n = \frac{240}{1+240(0.05)^2}$$

$$n = \frac{240}{1.6=150}$$

$$n = 150$$

Thus, 150 respondents were considered statistically adequate for the study.

Sampling Technique

A stratified random sampling technique was employed. The population was first stratified into managerial and supervisory categories to ensure proportional representation. Simple random sampling was then applied within each stratum to select respondents.

Data Source and Instrumentation

The study utilised both primary and secondary data. Primary data were collected through structured questionnaires administered to 150 respondents. Secondary data were extracted from published annual reports of selected telecommunications firms, industry performance reports, and regulatory publications covering the period 2018– 2024. These data were used to complement survey responses and provide objective performance indicators.

Primary data collected through a structured self-administered questionnaire. The instrument consisted of two sections:

- Section A: Demographic characteristics (gender, age, position, years of experience, educational qualification).
- Section B: Measurement of study variables.

All measurement items were adapted from established management accounting and decision-making literature and modified to reflect the telecommunications context.

Responses were measured using a five-point Likert scale ranging from:

1 = Strongly Disagree
2 = Disagree
3 = Neutral
4 = Agree
5 = Strongly Agree

Measurement of Variables

Dependent Variable

Decision-Making Effectiveness (DME):

This variable was measured using four items assessing:

- Timeliness of decisions
- Quality and accuracy of decisions
- Reduction of uncertainty
- Contribution to organisational performance

Composite mean scores were computed to represent the construct.

Independent Variables

Information Collection (IC):

Measured by items assessing the extent to which relevant accounting data were systematically gathered and made available for managerial use.

Information Processing (IP):

Measured by items evaluating the degree to which accounting information was analysed, interpreted, and transformed into usable formats.

Report Quality (RQ):

Measured through indicators of accuracy, clarity, relevance, completeness, and timeliness of management accounting reports.

Information Communication (ICOM):
Measured by items assessing the effectiveness, clarity, and speed with which accounting information was disseminated to decision-makers.
Each construct was operationalised as the mean of its respective measurement items.

Reliability and Validity
Internal consistency reliability was assessed using Cronbach's Alpha coefficient. A threshold of 0.70 was adopted as the minimum acceptable reliability level.
Content validity was ensured through expert review by academics in accounting and research methodology. Construct validity was assessed through correlation analysis to confirm theoretical alignment among variables.

Model Specification
To examine the relationship between management accounting information practices and decision-making effectiveness, the following multiple regression model was specified:

$$DME=\beta0+\beta1IC+\beta2IP+\beta3RQ+\beta4ICOM+\varepsilon$$

Where:
DME = Decision-Making Effectiveness
IC = Information Collection
IP = Information Processing
RQ = Report Quality
ICOM = Information Communication
β_0 = Intercept
β_1–β_4 = Regression coefficients
ε = Error term
The model assumed a linear relationship between independent variables and the dependent variable.

Statistical Methods
Data were coded and entered into Statistical Package for the Social Sciences (SPSS) Version 23. The following statistical techniques were employed:

1. Descriptive statistics (mean and standard deviation) to summarise respondent characteristics and variable distributions.
2. Pearson Product-Moment Correlation to assess the strength and direction of relationships among variables.
3. Multiple regression analysis to test the hypothesised effects of management accounting information practices on decision-making effectiveness.

Statistical significance was evaluated at the 5 percent level ($p < 0.05$). Diagnostic tests, including the Durbin– Watson statistic and multicollinearity assessment using Variance Inflation Factors (VIF), were conducted to verify model assumptions.

4.0 RESULTS

4.1 Descriptive Statistics

Descriptive statistics were computed to examine the distribution of responses across the study variables. The results indicated that management accounting information practices were moderately implemented among the selected telecommunications firms.

Descriptive Statistics of Study Variables

Variable	Mean	Std. Deviation
Information Collection (IC)	3.98	0.74
Information Processing (IP)	3.65	0.81
Report Quality (RQ)	3.72	0.76
Information Communication (ICOM)	4.05	0.69
Decision-Making Effectiveness	4.12	0.71

The mean scores showed that Information Communication recorded the highest average response (M = 4.05), followed by Information Collection (M = 3.98). Decision-Making Effectiveness recorded a mean of 4.12, indicating generally strong perceived effectiveness among respondents.

4.2 Correlation Analysis

Pearson correlation analysis was conducted to examine the relationships among the variables.

Variable	IC	IP	RQ	ICOM	DME
IC	1				
IP	0.42	1			
RQ	0.38	0.46	1		
ICOM	0.51	0.44	0.40	1	
DME	0.63*	0.18	0.12	0.71*	1

***Significant at p < 0.05**

The results showed that Information Collection was positively and significantly correlated with Decision-Making Effectiveness ($r = 0.63$, $p < 0.05$). Information Communication also exhibited a strong positive and significant relationship with Decision-Making Effectiveness ($r = 0.71$, $p < 0.05$).

However, Information Processing ($r = 0.18$) and Report Quality ($r = 0.12$) showed weak and statistically insignificant relationships with Decision-Making Effectiveness.

4.3 Regression Analysis

Multiple regression analysis was performed to determine the effect of management accounting information dimensions on Decision-Making Effectiveness.

Table 3: Regression Results

Variable	Coefficient (β)	t-value	p-value
Constant	1.214	3.102	0.002
Information Collection (IC)	0.382	4.561	0.000*
Information Processing (IP)	0.074	1.021	0.309
Report Quality (RQ)	0.058	0.884	0.378
Information Communication	0.417	5.238	0.000*

$R^2 = 0.62$
Adjusted $R^2 = 0.60$
F-statistic = 58.47 ($p < 0.05$)
***Significant at p < 0**.05

The regression results indicated that the model explained approximately 62% of the variation in Decision-Making Effectiveness. The overall model was statistically significant ($F = 58.47$, $p < 0.05$).

Information Collection had a positive and statistically significant effect on Decision-Making Effectiveness ($\beta = 0.382$, $p < 0.05$). Information Communication also had a positive and significant effect ($\beta = 0.417$, $p < 0.05$).

In contrast, Information Processing ($\beta = 0.074$, $p > 0.05$) and Report Quality ($\beta = 0.058$, $p > 0.05$) did not exhibit statistically significant effects.

4.4 Hypotheses Testing

Based on the regression results:

- H1 was supported.
- H2 was not rejected.
- H3 was not rejected.
- H4 was supported.

The findings indicated that collecting and communicating management accounting information significantly enhanced managerial decision-making effectiveness, whereas processing information and report quality did not show significant influence within the studied context.

5.0 DISCUSSION

This study examines the effect of management accounting information dimensions—information collection, information processing, report quality, and information communication—on managerial decision-making effectiveness in selected Nigerian telecommunications firms. The findings reveal that information collection and information communication significantly enhance decision-making effectiveness, whereas information processing and report quality do not exert significant influence.

The significant positive effect of information collection indicates that access to comprehensive and reliable accounting data improves managerial decisions. This finding aligns with Decision-Usefulness Theory (IASB, 2018), which emphasises the importance of

relevant and timely information in reducing uncertainty. It also supports prior empirical studies (Chenhall, 2003; Drury, 2018; Nguyen & Le, 2022) that highlight the centrality of information availability in enhancing decision quality. In the telecommunications sector, where operational and strategic decisions must be made rapidly, the availability of well-structured data appears to strengthen managerial responsiveness and performance.

Similarly, the significant effect of information communication underscores the importance of clarity and timely dissemination of accounting information. This result corroborates findings by Reyes et al. (2007), Azadnia et al. (2015), and Chan (2020), who argue that effective communication channels enhance decision confidence and reduce ambiguity. From a theoretical perspective, this outcome supports Bounded Rationality Theory (Simon, 1957), which suggests that managers operate under cognitive and time constraints and therefore benefit from simplified, clearly communicated information.

In contrast, information processing does not show a statistically significant effect on decision-making effectiveness. Although information processing is traditionally considered a core function of management accounting, the present finding suggests that excessive analytical complexity may not necessarily translate into improved decisions. This exception is consistent with Hematfar et al. (2010), who argue that increased analytical sophistication may lead to information overload. Within the telecommunications context, where decisions are time-sensitive, managers may prioritise speed and clarity over detailed analytical processing.

Likewise, report quality does not demonstrate a significant effect. While high-quality reports are theoretically expected to improve decisions, Contingency Theory (Otley, 2016) suggests that the usefulness of accounting reports depends on contextual alignment. In dynamic industries characterised by technological change and competitive pressure, highly detailed or technically complex reports may slow decision processes rather than enhance them. This finding partially aligns with Grande et al. (2011), who observe that sophisticated reporting systems may initially reduce effectiveness due to adaptation challenges.

Collectively, the results suggest that management accounting contributes to decision-making primarily through accessibility and communication rather than through analytical complexity. The findings therefore refine existing literature by indicating that in technology-driven industries such as telecommunications, simplified and wellcommunicated information may be more valuable than highly processed or technically elaborate reports.

From a practical standpoint, telecommunications firms should prioritise strengthening data collection mechanisms and improving communication channels within their management accounting systems. Investments in overly complex analytical tools may not yield proportional improvements in decision effectiveness unless they are aligned with managerial needs and industry conditions.

Theoretically, the study extends Decision-Usefulness, Contingency, and Bounded Rationality theories by demonstrating that the usefulness of management accounting information is conditional upon clarity, timeliness, and contextual relevance. The findings highlight that more information does not automatically result in better decisions; rather, the manner in which information is structured and communicated determines its effectiveness.

In conclusion, management accounting enhances managerial decision-making effectiveness in Nigerian telecommunications firms when information is properly collected and effectively communicated. However, excessive processing and highly detailed reporting do not necessarily improve decision outcomes. These insights contribute industry-specific evidence to the growing literature on management accounting in emerging and technology-intensive environments.

6.0 CONCLUSION

This study investigates the effect of management accounting information dimensions on managerial decision making effectiveness in selected Nigerian telecommunications firms. The findings demonstrate that information collection and information communication significantly enhance decision-making effectiveness, while information processing and report quality do not exert significant influence within the examined context.

The study concludes that the usefulness of management accounting information depends more on accessibility and clarity than on analytical complexity. In dynamic and technology-driven industries such as telecommunications, managers appear to prioritise timely access to relevant information and effective communication channels over highly sophisticated analytical processing.

Theoretically, the study reinforces Decision-Usefulness, Contingency, and Bounded Rationality perspectives by showing that management accounting contributes to decision effectiveness when it aligns with managerial needs and environmental conditions. Practically, the findings suggest that telecommunications firms should strengthen data collection systems and improve internal communication processes to enhance decision outcomes.

Although the study provides industry-specific insights, it is limited to selected firms within Nigeria and relies primarily on survey data. Future research may extend the analysis to other sectors, incorporate longitudinal designs, or integrate objective financial performance indicators to deepen understanding of management accounting and decision-making relationships.

Overall, the study contributes empirical evidence to the evolving literature on management accounting in emerging and technology-intensive environments.

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