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The Role of Accounting Information Systems in Developing Cost Accounting and Their Reflection on The Efficiency of Managerial Decisions: an Applied Study at Al-Injaz Company for Juice Manufacturing and Packaging

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Abstract: The study aims to examine the role of Accounting Information Systems (AIS), represented by (total manufacturing costs and total product costs), in developing Cost Accounting in terms of (total operating costs, direct costs, and indirect costs) and their impact on the Efficiency Of Managerial Decisions, represented by (unit cost per cost driver, total activity centre costs, and the volume of each activity centre's cost drivers) at Al-Injaz Company for Juice Manufacturing and Packaging. This objective was set to address an important issue formulated as the question: What is the role of AIS in developing Cost Accounting and its reflection on the Efficiency Of Managerial Decisions at Al-Injaz Company for Juice Manufacturing and Packaging? To address this problem, the study accepted the descriptive method to construct the variables of the current research. A time series was adopted for Al-Injaz Company for the manufacturing and bottling of beverages, and the research results were analysed using the desktop programme (Excel V.2016). Based on the research findings, several results were presented, the most significant of which is the being of a positive association between AIS and the development of Cost Accounting and the Efficiency Of Managerial Decisions, which contributes to rationalising decisions in the company only if information provided by an accounting information system is available. This is correct, as without a system that ensures accurate and reliable cost information, decision-making within the company cannot be rationalised. Accordingly, the research provided several recommendations, the most important of which is emphasising the importance of using AIS to enhance the efficiency and effectiveness of managerial decisions through the development of cost accounting, which requires the company concerned to focus on activating its role in participating in conferences, lectures, seminars, and training courses.

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Keywords: Accounting Information Systems (AIS), Cost Accounting, Efficiency of Managerial Decisions, Al-Injaz Company for Juice Manufacturing and Packaging

1. Introduction

Industrial facilities form a fundamental pillar and play a significant role in supporting the national economy. Given the significance of these facilities and the attempt to advance to the best administrative and financial level for organisational development which is the basis of any organization this requires considerable effort to solve problems and address crises[1]. The management of the industrial organisation bears full responsibility for planning objectives, monitoring their implementation, and making

administrative decisions regarding them [2]. This is because today's world is experiencing a rapidly accelerating technological revolution that continuously affects all sectors, organisations, and functions, prompting business facilities to adopt Accounting Information Systems to improve the Efficiency Of Managerial Decisions [3]. This is due to the rapid development and widespread dissemination of systems and programmes [4]. Furthermore, the process of making administrative decisions in all institutions, irrespective of their nature of activity, determines their direction, performance, success, efficiency, and sustainability, which has driven them to design information systems for each administrative level [5]. Which integrate with each other to ensure the provision of the necessary and high-quality information in a timely manner for each stage of decision-making, ultimately leading to the making of sound administrative decisions [6].

Accounting Information Systems have also witnessed significant development with the increasing reliance on information technology, leading to a radical transformation in the ways accounting operations are managed, now primarily relying on the development of their internal systems [7]. As a result, the efficiency and accuracy of accounting operations have greatly improved, and institutions have been able to process vast amounts of data quickly and effectively, which has enhanced Cost Accounting in companies and positively impacted the Efficiency Of Managerial Decisions [8]. This indicates that Accounting Information Systems improve the Efficiency Of Managerial Decisions in companies through the services and facilities they provide to decision-makers, helping them build and develop Cost Accounting [9].

Information systems play a significant role in cost accounting as they detail fixed and variable costs, which helps company managers understand costs and make decisions, suggesting that this type of information aids in the analysis of production process facets [10], [11], [12]. In addition to AIS contributing to identifying waste and better resource utilisation, which enhances overall efficiency [13]. This, in turn, requires strengthening the Efficiency of Managerial Decisions to provide precise and comprehensive analytical reports, as the use of AIS removes ambiguity in accounting processes and allows shareholders to make strategic decisions based on strong evidence [8].

2. Materials and Methods

Financial decision-making is the essence of the managerial process and the starting point on which all other processes and activities are built. It is in continuous and constant interaction with the managerial process and the surrounding environment. Therefore, the success of administrative decision-making largely and critically depends on the information and its quality, meaning that the success of these efforts relies on the availability of accurate accounting information that can be depended upon to perform functions and achieve the goals of making wise decisions [14],[15]. Moreover, the development in business fields, along with the diversity of activities, impedes the decision-making process due to the increasing influential variables on the changing decisions. Consequently, there is an increased need for modern methods that management can use to solve its various problems because accurate information leads to sound decisions [16].

The management of Al-Injaz Company faces difficulties in analysing production costs due to the lack of accurate and up-to-date information. When precise data is unavailable, it becomes challenging for management to determine the true cost of products, affecting pricing strategies and hindering market competitiveness [17]. The lack of clear and verifiable data can also increase costs because decisions are made on faulty assumptions rather than on hard data, directly affecting the efficiency of managerial decisions [18]. Consequently, modern accounting systems is one of the key pillars of any organisation, and is the basis for all its operations and growth. When organisations are weak, the likelihood of achieving objectives is greatly diminished [3].

Thus, these goals require strong, flexible, and accountable institutions at all levels [19]. AIS play a significant role in improving the effectiveness of managerial decision-making

in the organization, and, therefore, they are one of the most important managerial decision-making systems that develop cost accounting and the services and facilities it provides to decision-makers, supporting them in the decision-making process [20]. Hence, the research problem can be summarized in a basic question: What is the contribution of AIS in developing cost accounting and its impact on the effectiveness of managerial decisions at Al-Injaz Company for Juice Manufacturing and Packaging? To address this issue, exact answers to the following questions essential to be determined:

1. What are the present tests facing AIS in the company?
2. How does the accuracy of AIS affect management's participation in decision-making?
3. What factors donate to improving the competence of managerial decisions through AIS?
4. How can employee skills be enhanced to improve the use of information systems in the company?

Second: The importance of the research

This research is important, because AIS are a strategic tool to recover the excellence of financial information available to management, and providing accurate and reliable data on production costs helps management understand actual costs and continuously monitor financial performance to improve the managerial decision-making process, when decisions are made based on accurate information, which helps the company be more competitive and helps them meet their strategic objectives. It is also significant because the development of AIS has had a profound effect on the development of Cost Accounting, reflecting on the effectiveness of managerial decisions, which has increased awareness among officials and employees within the organization of the role that the characteristics of AIS play in supporting decision-making processes, and demonstrating the role of AIS as an important component within companies and among stakeholders:

1. To demonstrate the importance of AIS, which enable decision-makers to select the best obtainable replacements for informed management decisions.
2. To reveal the role of suitable AIS in ornamental the efficiency of decision-making decisions.
3. To demonstrate the rank and relevance of AIS in industrial companies, particularly in light of environmental vicissitudes that require the obtainability of valid information for decision-making.
4. To maximize the benefits for the business and its decision-makers by cumulative the effectiveness of accepting AIS in decision-making.
5. This research donates to raising awareness of the rank of training and growth in the use of AIS. Employees play a energetic role in refining the effectiveness of these schemes; therefore, if them with appropriate training is a important investment in ornamental the efficiency of decision-making decisions.

Third: The objectives of the research

The objective of this research is to examine the impact of AIS on Cost Accounting and the Efficiency of Managerial Decisions at Al-Injaz Company for Juice Manufacturing and Packaging, specifically by analyzing the flow of existing accounting data and the obstacles that may hamper the effectiveness of information systems. The research is also intended to determine the factors that influence the managerial decision-making process when relying on AIS, such as how the accuracy and timeliness of cost information impact management\'s ability to manage resources and accomplish business goals, and how current processes and challenges faced by management in data-driven decision-making can lead to conclusions about how to enhance these systems to enhance managerial decision-making.

The research also emphasizes the need to train employees and improve their skills in the efficient use of AIS, a system that assesses the skills of employees and identifies training needs to improve their efficiency. As accounting teams learn to interpret and utilize information systems, the quality of data used in decision-making will improve, resulting

in better management performance and more effective decisions. Several subsidiary objectives are also sought in the research:

1. Identify the present challenges opposite AIS within the business.
2. Understand the impact of AIS on organization's decision-making.
3. Identify the factors that donate to improving the efficiency of decision-making decisions through AIS.
4. Demonstrate how worker skills can be enhanced to recover the use of information systems within the business.

Fourth: Hypothesis Scheme and Hypothesis Development

Defining a conceptual framework is an important step for presenting alternative options to address the research problem and achieve its objectives. Therefore, Figure (1) illustrates the hypothetical research framework through which the research problem is addressed based on three variables:

Independent Variable: Accounting Information Systems

Integrative Variable: Cost Accounting

Dependent Variable: Efficiency of Managerial Decisions



Figure 1. Hypothesis Scheme

After defining the hypothesis scheme, the research hypothesis can be formulated and developed as follows:

H1: Accounting Information Systems play a role in the growth of Cost Accounting, and this role is reflected in the efficiency of managerial decisions made at Al-Injaz Company for Juice Manufacturing and Packaging.

Fifth: Research Measurement Tools

The study adopted several indicators to determine the level of availability of research topics. Accounting Information Systems can be measured through several indicators including (total manufacturing costs and total product costs), while Cost Accounting can be measured through several indicators including (total operating costs, direct costs and indirect costs), and Efficiency Of Managerial Decisions can be measured through several indicators including (unit cost per cost driver, total activity centre costs, and the volume of drivers for each activity centre).

Part Two: Theoretical Aspects

First: Accounting Information Systems

1. The Concept of Accounting Information Systems

The system essentially represents a network of interrelated procedures that are organised in an integrated manner for the purpose of performing a specific activity [21]. The accounting system contains a network of accounting instructions and procedures, which constitute a series of written and arithmetic operations carried out by a number of qualified individuals across various departments within the economic unit [22]. indicated that the accounting system is one of the oldest and most important information systems that contribute to the rationalisation and support of economic decisions [23]. As an information system, the accounting system is closely linked to the administrative process, and its effectiveness has increased through the provision of accounting information to senior management to enhance their decisions and recover their performance. Management, whose revenues are considered among its most important resources, has become a key element in this process.

The effectiveness of an accounting information system is measured by the extent to which it provides useful material for decision-making, whether the system is in public or

private institutions. Therefore, the success of a government AIS is measured by its ability to provide information that contributes to making sound decisions, and a good government accounting information system is one that can supply management with the necessary information to make various decisions as an information system [24], [25].

Accounting Information Systems are integrated systems for collecting, storing, and processing managerial and accounting data and converting it into useful information to assist decision-makers internally and externally. They combine information technology and accounting principles to simplify transaction recording and generate managerial reports, which enhances operational efficiency and supports informed decision-making [26]. They consist of key elements such as people, processes, technology, and controls [27]. A computerized accounting information system is defined as an accounting system with a networked environment of connected or interlinked computers with servers and host devices, relying in most cases on distributed processing systems and distributed databases. However, the most important aspect of this development in accounting information systems is the increasing role of computers in building and operating modern accounting information systems [28].

An accounting information system is defined as the essential and vital part of the management information system, which collects and aggregates managerial data from internal and external sources of the economic unit, then processes this data and converts it into useful information for users [29]. It is also defined as a subsystem consisting of a set of automated and human capabilities responsible for providing information derived from the processing of historical data, to assist management and relevant external parties in planning, control and decision-making processes [30]. Furthermore, an accounting information system is an information system consisting of a set of interconnected human and physical resources and elements, operating according to organised procedures and steps, to process inputs into outputs [31].

2. The Importance of Accounting Information Systems

The accounting system is considered one of the most important information systems at present, and in fact, it is among the oldest information systems known to humans, as it focuses on recording administrative operations, preparing reports about them, and presenting them to various internal and external entities. Accounting serves as the language for conveying administrative information about the economic unit to individuals or entities that use this information to make economic decisions [32]. The importance of Accounting Information Systems can be summarised as follows:

- a. The complexity of administrative activities due to their scale and their transition to an electronic information mechanism.
- b. The economic and social factors that have significantly contributed to the complexity of administrative tasks [33].
- c. Developments in decision-making processes, particularly the adoption of quantitative methods in analysing administrative and accounting issues [34].
- d. The role of computerized Accounting Information Systems in the effectiveness of internal auditing [35].
- e. Providing accurate reports in preparation and outcomes [36].
- f. Offering reports that assist in timely decision-making.
- g. Achieving accuracy, speed, correct execution, and the principle of internal control.
- h. Preparing administrative reports required for the purposes of economic units [37].

Second: Cost Accounting

1. The Concept of Cost Accounting

Cost Accounting is an internal accounting branch that focuses on identifying, recording, and analysing the costs of producing goods and services within the organisation to assist management in planning, control, and decision-making such as product pricing, waste reduction, and improving operational efficiency, unlike managerial accounting

which is oriented externally. This type of accounting is distinguished by its flexibility in designing systems that meet the company's needs [38].

Cost Accounting is a method for controlling business operations that relies on presenting, classifying and allocating costs. It is widely used in the industrial sector [39]. Abdullah defined it as a technique for processing information derived from general accounting and other sources, and analysing it to reach conclusions on which managers base their decisions regarding their activities [40],[41]. Cost Accounting allows the study and monitoring of returns and the assessment of the effectiveness of the organisational structure, as well as supervision of responsibilities at the operational and managerial levels. Cost Accounting is considered an effective tool for business management [42].

Cost Accounting is defined as an accounting activity or system that refers to methods of collecting and measuring accounting data related to cost elements for input activities, whether productive or service-related, and operating them according to specific rules and concepts [43]. This is done to determine the cost of the outputs of these activities, whether productive or service-related, and whether in the form of intermediate or final outputs, with the aim of using this cost information in planning, control, and decision-making [44]. Cost Accounting is considered a modern management and control tool, using techniques and methods to determine product costs, assisting management in planning, monitoring costs, and making decisions to achieve specified objectives at the lowest cost and with the highest efficiency and effectiveness [45].

2. The Objectives of Cost Accounting

The objectives of Cost Accounting are no longer limited to determining production costs but have expanded to include several goals that serve management and its declared objectives [46]. Cost Accounting aims to control the actual cost of goods or services produced by collecting actual data on activities, recording this data, and analysing it in a way that allows the costing of outputs. This objective is crucial as this actual cost is used in calculating the cost of goods vended and the ending inventory cost [47]. Cost Accounting also contributes to assessing the products or services providing by the organisation to ensure that they at least reflect their cost. In some cases, Cost Accounting provides data that can be used as a basis for adjusting selling prices when necessary to increase sales and improve unit profits [48]. Cost Accounting aims to reduce production-related costs to the lowest possible level without affecting production quality, achieving efficiency and optimal use of production elements [49]. Cost control requires certain measures to monitor and manage costs, in addition to setting predetermined standards for the costs of these elements in order to compare them with the actual costs incurred, so as to study the reasons for the variances and take the correct and appropriate actions [50].

Third: Efficiency of Managerial Decisions

1. The Concept of Efficiency of Managerial Decisions

Administrative decisions are defined as a disclosure of a unilateral will issued by an administrative authority and producing legal effects [51]. Or as a unilateral legal act issued by the will of one of the administrative authorities in resources, which produces legal effects by establishing a new legal status, amending or repealing an existing legal status [52]. Oleshko et al. defined it as legal acts issued by administrative bodies or private bodies which have a number of advantages granted by organisations, are administrative in nature, and are issued in implementation of regulations granted by ethical cases, or as a disclosure by the administration of its binding unilateral will to produce a specific legal effect for the purpose of achieving public interest [53], [54]. Bhati et al. noted that it is a legal act issued by the binding unilateral will of the public administration, within the powers granted by regulations and laws and in the manner required by law, for the purpose of establishing, amending or abolishing a legal right or obligation at any legally permissible time and in the interest of the public [55].

It is the disclosure by the competent administration in the manner required by law of its binding will, based on its public authority under laws and regulations, with the aim of

creating a specific legal effect that is possible and permissible to achieve the public interest [56]. An administrative decision is a legal act issued by the unilateral will of the administration to modify legal situations according to the obligations it imposes and the rights it grants [57].

2. Characteristics of Efficiency of Managerial Decisions

Efficiency of managerial decisions is characterized by several important features, including:

- 1) An administrative decision is a legal act that expresses the intention to create a legal effect, either by establishing a new legal status or modifying an existing one [58].
- 2) The administrative decision is issued by an administrative authority, and this status is determined by the authority that issued it. The decision is issued by the administration, meaning that any person legally qualified in an administrative capacity can issue an administrative decision. Other individuals not qualified in an administrative capacity cannot do so [59].
- 3) An administrative decision is considered to be issued by a public authority or by someone deemed as such, based on the date of issuance. This does not change if the public authority that issued the decision later becomes a private individual; this does not nullify the administrative nature of the decision [53].

An administrative decision must have legal effects, which are manifested in the creation, modification, or annulment of a legal status. Those affected by this decision acquire rights or are obliged to fulfil duties, whether it is a regulatory decision or an individual decision concerning specific persons. The decision works to grant them rights or impose obligations, such as a decision to appoint employees or issue a building permit. Administrative courts typically interpret the concept of determining the legal effects resulting from the issuance of an administrative decision broadly [60].

3. Results

First: An Introduction to Al-Injaz Company, the Study Area

Al-Injaz Company for Beverage Manufacturing and Bottling is an Iraqi company established in 2013 and is part of the Al-Oujan Holding Group in the United Arab Emirates. The factory was set up in Iraq in 2018 and Al-Injaz Company was licensed to manufacture and sell products (Rani, Barbican, Vimto) in the Iraq factory from 2021. Currently, Al-Injaz Company for Beverage Manufacturing and Bottling operates by manufacturing and selling the above products in Iraq, employing around 200 staff from the north to the south of the country.

Second: Using the Institution's Accounting Information System to Support Cost Accounting

Price and cost determination requires four steps:

- **Step one:** identify the product that meets and fulfils customer needs, which involves researching a product that the company can develop to satisfy customer requirements. The chosen product is a (Rani Ldaini) box with a capacity of (800) ml.
- **Step two:** The pricing process involves determining the selling price of Rani Dini's product while safeguarding it is suitable for the target customer section and competitive with the prices of rival products in the market. The company's management plans to reduce the price of the pack from 10,000 dinars to 7,500 dinars. The marketing manager expects that with this reduced price, annual sales will increase from 300,000 packs to 500,000 packs.
- **Step three:** The unit cost is calculated by deducting the unit's target operating revenue from the price, as the company's management aims to achieve an operating income of 10% of sales revenue.

Table 1. Ongoing Operations for the Rani Credit Product in the Research Sample
Company

NO.	Cost elements	Cost per item
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1	Materials	2329548857
2	Direct costs	21260342
3	Total direct labor	122395964
4	Total	2473200150

The results in Table (2) designate that the unit cost amounted to 6,750 dinars, which is meaningfully lower than the current unit cost of 8,244 dinars. The company aims to reduce the unit cost by 1,494 dinars, which requires increasing the scope of cost discount efforts to cover all stages of the value cable, from research and growth to client service, deprived of compromising its core features and stipulations, and improving it through value manufacturing.

Table 2. Derivation of Cost Accounting for the Rani Credit Product in the Research Sample Company

Total Revenue	500000*7500	3750,000,000dinars
Total Operating Income (10%)	%10*3750000000	375000000 دينار
Unit Operating Income	375000000 500000÷	750 دينار
Cost per unit = Price – Operating income / unit		
=7500 - 750 = 6750 / unit		
Total cost of the product = 2473200150 dinars		
Total = 2473200150 ÷ 300000 = 8244		

Third: Activity-Based Cost Accounting for the Rani Credit Product

In this step, Cost Accounting will be applied on an activity-based basis, and the research example will be not speaking into a set of actions according to the wildlife of the work, as foodstuffs consume the costs of activities. The firm's costs were removed from the firm's cost equilibrium as follows:

Table 3. Company Profitability for the Rani Credit Product

Details	Total revenue from manufacturing costs for creating 300,000 units
Sales Revenue	37595473.3
Costs of production sold	
Direct material costs	2240423541.5
Direct manufacturing costs	1431493766.6
Direct machinery costs	15400000
Direct manufacturing overhead costs	198614
Total cost of goods sold	3687515922.5
Operating costs	
Research and Development Costs	17484.2
Product Design Costs	122478
Marketing Costs	24975.4
Distribution Costs	198665.1
Total Operating Costs	363602.3

Fourth: Identifying and Analyzing Direct and Indirect Costs

Through studying the cost leaflets provided by the company under study, we found that the business divides costs into fixed costs and mutable costs. We will attempt to rely on the information providing by the business under study by classifying direct and indirect costs, and extracting the distribution rate of fixed and variable costs for the Rani Ldaini product, which is the topic of the study. We then classified the costs connected to the Rani Ldaini creation into straight and unintended costs as follows:

Table 4. Direct Cost of the Rani Credit Product

Details	Cost Engine	Cost Engine Quantity for Producing 300,000 Units	Unit Cost	Cost Engine Quantity for Producing 500,000 Units	Unit Cost
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Direct materials	Production units	300000	7468	500000	4480.8
Direct labor	Live operating hours	286298.7534	5000	286298.7534	5000
Machinery and equipment costs	Machine operating hours	40000	385	30000	230.8

Based on Table (4), it is evident that the total direct costs amounted to (3,687,515,923) dinars. Accordingly, salaries and wages can be considered indirect costs according to the requirements of performance-based accounting, as there is no relationship between salaries and wages and the quantity of units produced.

Table 5. Indirect Cost of the Rani Credit Product

Details	Cost Engine	Cost Engine	Cost Engine for Producing 300,000 Units	Unit Cost	Cost Engine for Producing 500,000 Units
Packaging costs	Number of Orders Delivered to Customers	24478	8244	2160	7630
Setup and preparation costs	Setup and Preparation Costs	13,000 times	3812	12,000 times	3212
Material handling costs	Number of Handlings	2100	9500	1800	7900
Inspection and testing costs	Number of Inspection Hours	2080	1380	1960	1217

Cost Method and its Impact on the Efficiency of Managerial Decisions

Decision-making is a process carried out by every individual in society, and each of us makes decisions in various aspects of life. Therefore, Al-Injaz Company for Juice Manufacturing and Packaging makes several decisions related to production costs, which are represented in the unit cost of the cost driver. In this section, we will address each of these decisions.

Unit Cost of Cost Driver = Total Costs of Activity Centers ÷ Size of Cost Drivers for Each Activity Center

Table 6. Determining the Size of a Cost Driver for Each Activity and Size of a Driver for Each Center

Activity Centers	Cost driver size per activity	The size of the cause of each center
Rani Plastics Production Requirements	2640 160	2800
Quality Management	24478	24478
Number of Orders Processed	55230	55230
Number of Customer Orders	2447840	2447840

Table (7) indicates that the activity of purchasing raw materials for Rani's creditors is directly related to the large number of supplier orders, which reached 833,156,501,

reflecting the volume of supplies and the dependency on raw materials in the production process. As for the activity of Rani's production requirements, it is mainly related to the quantity of product required, which amounted to 2,420,878,177 units distributed across a range of activities, showing that this activity is the most resource-intensive in terms of production volume. Regarding the sales management activity, it appears to be based on a very large number of customer orders, amounting to 1,847,883,256, reflecting the extensive customer base and the high final demand for products. Meanwhile, the accounting and payroll activity is related to the number of completed transactions, which reached 1,839,427,038, indicating the scale of administrative and financial work required to support operational and production processes. The quality management activity also shows a connection to the quantity of product required, which in this context reached 1,969,694,879, confirming that inspection and quality control processes are directly proportional to production volume.

Table 7. Grouping Activities

Cost drivers	Number of orders processed	Quantity of product required	Number of customer orders	Number of completed transactions
Purchase of raw materials (for the production of plasticizers)	833156501			
Production requirements for plasticizers		451183298		
Sales management			1847883256	
Accounting and payroll				1839427038
Quality management		1969694879		
Total	833156501	2420878177	1847883256	1839427038

The results in Table (8) indicate that resources represent an initial cost/contribution for each centre or activity axis. The values given here are financial amounts that may be the 'resources' associated with each cause, as well as the number of factors/causal reasons explained for each centre. It illustrates the complexity of the centre in terms of the diversity of causes. The outcome of allocating resource cost to its causes, i.e., how much each cause of the centre costs based on the method used.

Table 8. Calculating the Cost of Each Center

	Number of orders processed	Quantity of product requested	Number of customer orders	Number of transactions completed
Resources	833156501	2420878177	1847883256	1839427038
Number of causes	26	21	16	14
Cost per cause	5621430	69521325	75076248	9563844

4. Conclusion

1. There is a optimistic relationship between AIS and the development of Cost Accounting and the Efficiency of Managerial Decisions, which contributes to rationalising decisions within the company, and this is true because without an information system that ensures accurate and correct cost information, it does not lead to rational decision-making within the company.

2. Cost Accounting is considered an important tool that helps in decision-making at the company level, and this is true because every company should maintain Cost Accounting to reduce burdens and assist in decision-making at its level.
3. Cost Accounting plays an effective role in decision-making at Al-Injaz Company for Juice Manufacturing and Packaging, and this is true as Cost Accounting plays an active role in decision-making within the company as it helps to reduce and control costs.
4. Al-Injaz Company for Juice Manufacturing and Packaging was unable to implement modern systems, which is correct because, despite the availability of modern systems, the company cannot implement them due to the nature of its operations.
5. Cost Accounting holds great importance within the company as it is considered a branch of the internal information system for collecting, examining and classifying costs for analysis purposes; each method differs according to its objective, with the rational allocation method showing the impact of variable and fixed costs on the cost price, and also determining the level of activity that affects these costs.

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