

PDF - ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENT AS A MANAGERIAL TOOL FOR DECISION MAKING (A CASE STUDY OF NWOKEJI URBAN PLANNING AND ARCHITECTURAL STUDIO [NUPAS]) - researchcub.info

## **ABSTRACT**

*Financial Statement Analysis and Interpretation is a very vital instrument of good management decision-making in business enterprise. Good decisions ensure business survival, profitability and growth. Without financial statement analysis in investment decisions, an enterprise is likely to make decisions, which could spell its doom. Poor or lack of qualitative financial statement analysis could lead to investment returns, low profitability and even inability to identify viable investment opportunities. The main objective of this project is therefore, was to determine how firms could use financial statement analysis and interpretation to aid management decisions and to avert the problems highlighted above. Primary and secondary data are employed to broaden the scope of this study. Primary data are sourced from questionnaire responses. This provided data for the validation of the hypotheses tested with the use of chi-square ( $X^2$ ). The test revealed as follows:*

*(1) Significant difference between the returns of the financial statement in Analysis and Interpretation based on management decision.*

*(2) Organizational profitability has relationship with financial statement analysis and interpretation based management decision but not significantly. The project concludes that companies should pay great attention to the use of financial statement analysis so as to properly equip themselves with this invaluable tool. The researcher recommends the following:*

*(a) Accountants or financial analysts should not be rushed in collection, preparation, analysis and interpretation of financial statements.*

*(b) Financial statements should be made to reflect current cost accounting to eliminate or reduce the effects to historical cost principle and inflation risk element.*

*(c) A combination of different ratios should be used in analyzing a company's financial and/or operating performance. Proper use of financial statement analysis should be made not only in investment but also in other areas of decision making.*

## **CHAPTER ONE**

### **1.0 INTRODUCTION**

#### **1.1 Background of the Study**

The complex nature of today's business world and the transformation of the entire world into a global village have been of great concerns to managers of all forms of business organizations. According to Ojuigo (2001), the problems of managers are multi-varied because of inefficiency in management of poor decision outcomes of these organizations. Therefore, the managers are unable to achieve the organizational objective within a period of time.

As diverse as business is, its controllable and uncontrollable factors influence all decisions which ultimately lead to the realization of set objectives. To achieve this, management needs reliable, authentic and relevant information from the financial statements to efficiently facilitate decision making.

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