

PDF - EVALUATION ON STANDARD COSTING ANALYSIS AS AN AIDS TO MANAGEMENT DECISION  
MAKING (A CASE STUDY OF COCO-COLA BOTTLING COMPANY OF NIGERIA PLC, ILORIN) -  
researchcub.infoTABLE OF CONTENT

Title Page	i
Certification	ii
Dedication	iii
Acknowledgement	iv-vi
Table of Content	vii-i
Proposal	ix
CHAPTER ONE:	
Introduction	1-4
Statement of the Research Problems	4-5
Objectives of the Study	5
Justification of the Study	6
Scope of the Study	6-7
Limitation of the Study	7-8
Definition of Related Terms	8
Plan of the Study	8-10
CHAPTER TWO	
2.0 Literature Review	10-17
2.1 Management Pyramid	17-19
2.2 Elements of Standard Costing	19
2.3 Standard Costing Sheet	20
2.4 Variance Analysis	21
2.5 Importance of Standard Costing To Management Decision	21-22
2.6 Limitation of Standard Costing	22-23
2.7 Costing Techniques	23-25
2.8 Method of Costing	25-27
2.9 Significance of Costing To Management Personnel	28
CHAPTER THREE	
3.0 Research Methodology	29
3.1 Sources of Data	29-30
3.2 Sample Method	30
3.3 Sample Size	30
3.4 Questionnaire Design 2014	30-31
CHAPTER FOUR: DATA PRESENTATION AND ANALYSIS	
4.1 Analysis of Data	32
4.2 Data Presentation and Analysis	32-47
4.3 Testing of the Hypothesis	48
4.4 Research Findings	51-53

## CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATION

5.1 Summary of Findings	54-55
5.2 Conclusion	55-56
5.3 Recommendation	56-58
References	59-60
Questionnaire	61-65

## CHAPTER ONE

### INTRODUCTION

The bottling industry is presently undergoing a revolution worldwide due to the twin impacts of deregulation and technological breakthrough most company in Nigeria are quite relatively operating on differentiated cartel because of the trend and competitive environment. Under such conditions costing and management decision process strategy suddenly become more vital tools to boost services, it should be noted that such concepts of "Standard costing" and "management" all about? Standard costing is a technique which uses standard for costs and revenues for the purpose of control through variances analysis.

Management is an act that coordinates all group effort. It does not only concern with profit oriented enterprise but an act of every human Endeavour's be it product or service wise.

Managing is essential in all company as well as in all levels of organization in attainment of the group goals.

The Coca-Cola Bottling Company of Nigeria Plc can be traced briefly with that of United States of America which came in to being in Nigeria in the year 1953. When Nigeria bottling company set up its first plant in Lagos precisely at Oyingbo but later move to Apapa, it has an additional development to the existing companies in the area, a contributed immensely to the socio-economic group of the country.

John Pemberton was the inventor of Coca-Cola in May 1883 being a book keeper, he designs the following script that distinguishes the advertising and marketing activities, Robinson also had excellent penmanship. It was he who first script "Coca-Cola" in the following letters which has become the famous logo today. The soft drink was first sold to the public of the soda fountain in Jacobs Pharmacy in Atlanta.

In 1887 another pharmacist, a business man bought the formula for Coca-Cola from the inventor and was one of the America. Most popular fountain drinks now at the helm the Coca-Cola company increased syrup sales by 4000% between 1890 and 1900. In April 23, 1985 the trade secret "New Coke" formula was released, today products of Coca-Cola company are consumed at the rate of more than one billion drinks per day.

The success of Coca-Cola Bottling Company of Nigeria place gave birth to opening of some branches like Port-Harcourt, Kano, Ibadan, Enugu, Benin and Ilorin which is used as the case study. This success also brought the development of some sister industries like Delta Glass Company which supplies million of bottles required to keep a large bottle company in operation. Also it help in the receding of broken bottles in Ijebu Ode and Kano state which manufactures as the Berum Plastic Company that makes the plastic crates for carrying bottles.

The Coca-Cola Nigeria bottling company produce drinks such as coke, crest, bitter lemon, Schweppes Fanta, Soda Water and Eva table water. The Nigeria Coca-Cola bottling company of Ilorin unity plant is sited along Coca-Cola at unity bus stop Ilorin Kwara State. The commission of that plant was in 1944 while production actually started in 1995.

### STATEMENT OF THE RESEARCH PROBLEM

The statements of the research problems facing standard costing as a tool for effective management

decision making include the following;

## **EVALUATION ON STANDARD COSTING ANALYSIS AS AN AIDS TO MANAGEMENT DECISION MAKING (A CASE STUDY OF COCO-COLA BOTTLING COMPANY OF NIGERIA PLC, ILORIN)**

The complete project material is available and ready for download. All what you need to do is to order for the complete material. The price for the material is NGN 3,000.00.

Make payment via bank transfer to Bank: Guaranteed Trust Bank, Account name: Emi-Aware technology, Account Number: 0424875728

Bank: Zenith Bank, Account name: Emi-Aware technology, Account Number: 1222004869

or visit the website and pay online. For more info: Visit <https://researchcub.info/payment-instruct.html>

After payment send your depositor's name, amount paid, project topic, email address or your phone number (in which instructions will sent to you to download the material) to +234 70 6329 8784 via text message/ whatsapp or Email address: [info@allprojectmaterials.com](mailto:info@allprojectmaterials.com).

Once payment is confirmed, the material will be sent to you immediately.

It takes 5min to 30min to confirm and send the material to you.

For more project topics and materials visit: <https://researchcub.info/> or For enquiries: [info@allprojectmaterials.com](mailto:info@allprojectmaterials.com) or call/whatsapp: +234 70 6329 8784

Regards!!!