**THE ROLE OF MANAGEMENT ACCOUNTING IN THE DECISION-MAKING PROCESS: in Kurdistan Region Telecommunications**

# ABSTRACT

The study investigates the influence of Managerial accounting in telecommunications company decision-making. The study's novelty is rooted in its ability to elicit ideas from telecoms firms in order to demonstrate that managerial accounting's functions are also essential factors in determining its importance and effectiveness. As a result, the functions of managerial accounting in telecommunications businesses were determined using an ordinary least squares regression model. This was done utilizing information gathered from 120 employees of Korek Telecommunications Company in Erbil, Iraq. The study's findings revealed that using management accounting to collect and communicate information helps telecoms businesses make better decisions. The findings also revealed that employing management accounting to process data and produce high-quality reports had a negative impact on telecoms businesses' decision-making. The study's findings suggest that the efficient application of management accounting in decision-making is not limited to the firm's financial elements. The study reveals that large potential gains in financial performance are possible when organizations pay attention to management accounting components of data collection, processing, and communication, as well as the preparation of high-quality reports, both practically and academically.

**Keywords:** communicating information, process information, management accounting,. Collecting information, quality reports decision making.