

# **Investigating the Application of Financial and Accounting Information to Improve Leaders Decision- Making Process (Case Study of Manufacturing Companies of Rasht Industrial Town)**

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**This research examines the application of financial and accounting information in improving the decision- making process of managers (a case study of manufacturing companies of Rasht Industrial Township) . In this research, the correct allocation of credits, the proper allocation of financial resources, the correct determination of the cost, the possibility of budget preparation and control , Inappropriate allocation of inappropriate financial resources, creation of wagging liabilities, unreasonable and inappropriate costs, lack of real costs, preparation and calculation of lost opportunity costs and identification of related costs as a determinant factor, preparation of inventory control instructions Provide budget control forms to identify deviations Budget, providing a consistent and uniform method for identifying revenue and expenditure, developing a project control accounting system, completing the flow, using the production header to better identify the profit margin calculation, preparing a cost sharing table that leads to identifying and quantifying the profit And evaluation of entities are considered as independent and dependent variables. This research is a descriptive research method and has been used by a questionnaire. The statistical society of all manufacturing companies based in Rasht Industrial Town. Out of 70 companies active enterprises In production 1385 to 1395 For analysis of data, Excel and Eviews software has been used.**

**Keywords : financial and accounting information, decision- making process of managers, correct allocation of credits and resources, cost- budget**

