

ASSESSING THE EFFECTIVENESS OF MANAGERIAL DECISION AND ACCOUNTING INFORMATION SYSTEM SUPPORT SMALL BUSINESS IN NOVALICHES, QUEZON CITY.

ABSTRACT

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This study evaluates the effectiveness of managerial decision-making and accounting information system support in small businesses in Novaliches, Quezon City. It examines how small enterprises leverage AIS tools—such as point-of-sale and inventory systems—to inform strategic decisions, enhance operational control, and foster business growth. The study aims to identify best practices and provide recommendations for maximizing AIS potential in daily operations. A quantitative descriptive design is employed using a structured survey questionnaire. Purposive sampling selects ten small business managers who actively use AIS tools in their operations. Participants possess expertise in financial management, inventory control, and decision-making. The questionnaire, grounded in a theoretical framework of managerial decision processes and AIS support functions, measures perceived effectiveness across key performance dimensions. Data are analyzed using weighted means to assess AIS impact. Respondents, predominantly operating in the food industry with one to fifteen years of business tenure and employing one to fifteen staff, rated AIS effectiveness as “very effective” across all measured dimensions. Financial management received the highest scores, followed by operational efficiency, business growth, budgeting and cost control, data accuracy, and transaction recording. These ratings indicate strong AIS support for informed decision-making and streamlined operations. The findings indicated that robust AIS implementation significantly enhanced decision quality and operational performance in small businesses. As a result, it was recommended that enterprises invest in comprehensive AIS training, integrate advanced analytics modules, and regularly update system functionalities. Such measures were expected to further optimize financial oversight, resource allocation, and strategic planning, thereby sustaining competitive advantage and growth in Novaliches’s small business sector.

RECOMMENDED CITATION

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