

**ROLE OF COST ACCOUNTING IN PRICING OF MANUFACTURING  
COMPANIES; CASE STUDY JUMBO NUT COMPANY**

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## ABSTRACT

The purpose of this study was to determine the role of cost accounting in pricing in manufacturing company.

The study also sought to investigate how manufacturing company uses their method on pricing their products. A case study was done on a jumbo nut company in Embu. Data was collected on a qualitative approach where questionnaires were collected. The researcher has used both descriptive and analytical methods which suit the nature of the present study which is mostly based on field work and the theoretical underpinnings. A group of previous studies related to the subject of the study have been utilized in the construction of study tools (questionnaires) which have been distributed in the industrial companies in the jumbo nut company. The study targeted accounting costs, accountants, auditors and managers of financial departments in industrial companies. The results indicate that the cost of the accounting system applied in industrial companies provides quality accounting information; there is an impact of this information on the pricing decision-making; there are areas in which pricing decisions much depend on the information provided by the cost accounting systems. This study contributes to the literature by providing an analysis of the role of cost information in pricing decisions within industrial companies in Kenya.