

ABSTRACT

This research has dealt with the role of management accounting in improving the results of investment performance "case study of the Financial Investment Bank (FIBA) "

The importance of this research is represented by the role of investment decisions in the advancement of companies and other forms of business organizations.

The aim of the research is to identify the management accounting systems and techniques used in the investment decision process and their impact on improving of the results of investment performance in the case of study.

The problem of this research can be summarized by the lack of proper understanding and sound application of management accounting systems and techniques in the case of study(FIBA).

The main hypotheses of the research as follow:-

- 1.Management accounting data of (FIBA)s represent fundamental source of the (FIBA) management information system**
- 2.Proper evaluation of operating and investment performance depends on management accounting information.**
- 3.The usefulness of management accounting reports depend on understanding of the objectives and techniques of management accounting.**
- 4.The process of selecting, adjusting and evaluating investment portfolio depends on measurement of return and risk according to management accounting techniques.**

To test the above hypotheses, the financial statements and management accounting reports of (FIBA), and the data obtained from a questionnaire have been analyzed using Statistical Package for Social Sciences(SPSS).

The final outcome of the analysis are as follow:-

- 1. Management accounting reports provide complete and adequate information systemically utilized in investment decisions according to the (FIBA) financial objectives and policies.**
- 2. The (FIBA) depends very greatly on management accounting methods and techniques in preparation of financial reports.**
- 3. Evaluation of investment portfolio is made according to management accounting techniques.**

The following recommendations have been reached:-

- 1. It is very important to develop some suitable management accounting models to achieve transparency, and rationalization of investment decision.**
- 2. It is important to make use of the advanced financial analysis in order to improve return and reduce costs and associate risk of investment.**