# THE IMPACT OF TAXATION ON BUSINESS DECISION MAKING IN NIGERIAN BOTTLING COMPANY, NIGERIAN BREWERY, ALO ALUMINUM, ANAMMCO, EMENITE AND UNITED AFRICAN COMPANY (UAC)

**OGWUMIKE GLORIA ADA**
**PG/MBA/08/53458**

**A PROJECT SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENT OF THE AWARD OF MASTER OF BUSINESS ADMINISTRATION DEGREE IN ACCOUNTANCY**

**DEPARTMENT OF ACCOUNTANCY**
**FACULTY OF BUSINESS ADMINISTRATION**
**UNIVERSITY OF NIGERIA**
**ENUGU CAMPUS**

**SUPERVISOR: R.O UGWUOKE**

**MAY, 2010**

# ABSTRACT

Decision –making is a class responsibility of an executive. It is expected of the executive, by virtue of position or knowledge, to make decisions that have significant impact on the entire organization, its performance and result.

Hence, effective executive instead of making any decision ones such as those associated with taxation. The term "taxation: as used in this work, simple refers to a levy the government impose on properties and income of corporations. This research work therefore dwells on the "impacts of taxation in business decision making. Using Nigeria Bottling Company, Nigeria Brewery, Alo Alumilium, Anamco, Emenite and United African Company as the selected companies. Above all, question arises, if the impact or effect of executive decision-making has significant impact on matters relating to taxations. Since the executives are the to give orientation on the importance of tax effect to the entire organization as earlier stated however, executives should engage the service of professional accountants and tax lawyers for tax planning purpose in order to minimize their tax liability and still maintain primary goals or objective of the business.

The research study carried out by the researched, a comprehensive and adequate appraisal on the impact of taxation on business decision-making, method of data collection was the use of questionnaire. I administered 90 questionnaires which were used in the analysis for the project work. For proper analysis, Chi-Square was used to text the research questions drawn by the researched from the study. Recommendations made were that management of every company should recognize tax planning and management as a very important function just like other business function making organization.

Also management should avoid ignoring tax effect completely on one hand, and on the other hand allow tax consideration to distort the sound judgement that is needed in all investment decisions. The essence is to enable tax saving opportunities to be identified and utilized when they arise.