



MANAGEMENT ACCOUNTING PRACTICES BY SOME SELECTED MANUFACTURING ENTERPRISES ENLISTED IN CHITTAGONG STOCK EXCHANGE, BANGLADESH: AN EVALUATION




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ABSTRACT

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Management accounting (MA) helps to formulate strategies in manufacturing enterprises (ME). This paper is the outcome/product of a study on the Management Accounting Practices (MAP) of Nine (9) manufacturing enterprises from 4 sectors listed in the Chittagong Stock Exchange (CSE) on the year of 2019. The study aims to evaluate the present scenario of MA practices. The primary data were collected through a structured questionnaire from 139 respondents selected from nine enterprises and found that the highest mean score was 4.71, on Management accounting information is very essential for manager to take decision making and lowest mean score is 4.28, for the practice of management accounting to enhance profitability and the average mean score was 4.4871 in the scale of 5. The study also revealed that about 59% to 98% of enterprises have disclosed the management accounting information both in descriptive & monetary nature. New and innovative techniques of management accounting should be implemented to gain competitive advantages. The study has recommended improving the management accounting practices in this regard.

Contribution/ Originality: This study investigates the scenario of management accounting practices of some manufacturing companies from different sectors listed in CSE based on primary responses from management accountants and found very high score (4.28 to 4.71 out of 5) regarding their intension towards MA practices which may be a significant message for policy-makers.

1. INTRODUCTION

Management Accounting (MA) practices is a common phenomenon for manufacturing enterprises in Bangladesh. Manufacturing Enterprises (ME) is used a different technique for the MA process such as budgeting, variance analysis and breakeven analysis. These methods help organizations to plan, direct and control operating costs and to achieve profitability. It is recognized that management accounting practices are important to the success of the organization (Charles, George, & Chris, 2010). Management accounting is the application of

appropriate techniques and concepts in processing the historical and projected economic data of an entity to assist management in establishing a plan for reasonable economic objectives and in making rational decisions with a view towards achieving objectives.

Management Accounting helps to create organizational value through better decision making and management of the organization. The development of management accounting is responsive to the demand for management and the environment (McWatter, Morse, & Zimmerman, 2001). However, the majority of traditional management accounting practices prevailed during 1970 - 1999 (Shotter, 1999). On the other hand, after the period of 2000 innovative management accounting practices are started of manufacturing organizations for taking strategic decision making. Moreover, some organizations are practicing qualitative information rather than quantitative data. The relationship between MA theory and practices has shown by Cooper, Scapen, and Arnold (1983); Berry (1984); Wilkinston (1986). Another study, Hoque (1991) has stated the use of particular management accounting techniques.

Management accounting also applies to the organization as economic resources to achieve their goal. MA practices help the organization to keep them alive in the competition of the ever-changing world. The more competition is increasing in the global world the more the importance of management accounting is increasing. It also became essential for the enterprise of Bangladesh too. Management accounting has various tools & techniques in practice. Every company does not use the same tools & techniques of MA. Different companies follow different tools for maintaining an account in their organization all over the country. In Bangladesh, a large number of companies follow the traditional system of accounting. In Chittagong very few organizations are used innovative MA techniques like as Just in Time, Transfer pricing, CVP analysis, Cash flow analysis, responsibilities accounting marginal costing, management reporting statistical and operational research techniques. Considering the importance of MA practices and its scanty of research and development activities in the field of accounting literature, the researcher is induced to make a study on the evaluation of MA practices in some ME in Chittagong.

2. LITERATURE REVIEW

Considering the importance of MA practices and its scanty of research and development activities in the field of accounting literature, the researcher is induced to make a study on the evaluation of MA practices in some ME in Chittagong.

The status of management accounting practices in the UK industry was evaluated collecting perception from 123 accountants and express that there are four stages in management accounting which is essential in the evaluation in MA. The first stage which occurs in pre-1950 which was cost determination and financial control. The second stage starts in 1965. This stage can be named by information for management planning and controlling. The third stage was the reduction of resources waste in business processes. The final stage starts in 1995 which related to appropriate resources. The more management accounting approach has used in early 1980 just in time (JIT), total quality management (TQM), Process Reengineering and theory of constraints (Garrison & Norren, 2003). Management Accounting is also known as the process of identifying, assessing, accumulating, analyzing, organizing, interpreting and communicating information that helps managers fulfill organizational objectives (Hongren, Sundem, & Stratton, 2002). Three parts of MA are functional, radical & interpretative. MA will increase the knowledge and understanding of how management accounting information supports manufacturing decision making (Myrelid, 2013). The three manufacturing companies in Barbados who practice MA in their organization. The normal management accounting software is used in companies rather than sophisticated software. Timeliness, effectiveness, information is needed in the organization for practicing management accounting system (Alleyne & Weekes-Marshall, 2011).

Another study has shown (Gichaaga, 2013) on manufacturing companies in Kenya. Qualitative & quantitative primary data were collected from 46 manufacturing companies. The study also finds out the management

accounting function identifies key factors that influence performance and risky areas that require improvements and return on equity (Gichaaga, 2013). Followed, the management accounting techniques used by four Asian countries: Malaysia, Singapore, India & China. Although updated tools & techniques like JIT, TQM, ABC, Life Cycle Assessment, and target costing are very significant for enhancing the ability of corporations to meet global competitions, these four countries like to follow traditional tools & techniques (Sulaiman & Bhatti, 2013). Furthermore, In Bangladesh there was no statutory enactment is maintained in Bangladesh till 1994 in manufacturing companies (Sharkar, Sobhan, & Sultana, 2006). Only two specific sections are provided in the Companies Act, 1994. Managerial accounting is taken accountable for properly use the recourses for strategic cost management (Weygandt, Kimmel, & Kieso, 2008). The status of using management accounting practices in a manufacturing firm in Bangladesh (Biswas, Akterujjaman, & Yasmin, 2014). However, the author stated that the relationship between accounting and organizational decision making has been an influential basis for the analysis, development, and articulation of normative accounting roles and solutions (Burchell & Nahapiet, 1980). The impact of advanced Management practice in Malaysia. Another study about MAP in Greece 2015 stated that the before and after the Economic crisis of MAP in Greece. However, the effect of ERP software & advanced MAP in Turkey (Eker & Aytac, 2016) MAP used in large & Medium and small total of 160 Czech Companies (Ladislav, 2016). In the Malaysian context, Al Amosh and Mansor (2018) the most of the manufacturing SMEs organization are still used in traditional MAPs while the factors affecting MAP in Malaysia. It is noted that, A sample of Pakistani companies from various sectors in MAP (Shahzadi, Khan, Toor, & ul Haq, 2018). On the other hand, the MAP of 161 manufacturing companies in Vietnam (Hieu & Dung, 2018). Another study has shown (Gichaaga, 2013) on manufacturing companies in Kenya. Qualitative & quantitative primary data were collected from 46 manufacturing companies. The study also finds out the management accounting function identifies key factors that influence performance and risky areas that require improvements and return on equity (Gichaaga, 2013). Followed, the management accounting techniques used by four Asian countries: Malaysia, Singapore, India & On the basis of the overall literature review, most of the authors have shown very poor information on management accounting practices in a manufacturing organization. But management accounting practice is still in an infant stage in the developing country like Bangladesh. Basically, in the Chittagong based manufacturing organizations are very few practices in management accounting. So, the researcher has got the interest to make a study on MA practices in ME of Bangladesh.

3. OBJECTIVES OF THE STUDY

- To evaluate the management accounting practices in manufacturing enterprises listed in Chittagong Stock Exchange.
- To give the policy recommendations towards management accounting practices of manufacturing enterprises in Chittagong Stock Exchange.

4. METHODOLOGY OF THE STUDY

This part describes sample selection, selection of period, selection of respondents, source of data, and analysis of data.

4.1. Sample Selection

For conducting this study an afford is given for the collection of data from nine (9) purposively selected manufacturing organizations. In this study, all companies are situated in Chittagong. The researcher has taken the current data of all sample enterprises. Two (2) companies are from the cement sector, three (3) companies from the food sector, Three (3) from the textile industry and one (1) from the Pharmaceutical sector.

Table-1. Samples of the enterprises.

Sector	Company Name
1. Textile	1. Clifton Textiles and Apparels Ltd 2. Univogue Garments Company Ltd. 3. Tex Designs Garments Manufacturer & exporter.
2. Cement	4. Premier Cement Mill Limited. 5. Confidence Cement Limited.
3. Foods	1. AbulKhair Group. 2. Good Food & Confectionaries. 3. Karnofuli food Private limited.
4. Pharmaceutical	1. Glaxo SmithKline Bangladesh Limited.
Total 4 sector	Total 9 Companies.

4.2. Selection of Respondents

The researcher has collected perceptions from the respondent of the selected company. The targeted one hundred eighty (180) respondents from nine (9) companies' e.i., $9 \times 20 = 180$. The researcher has collected a minimum of 19 respondents from each company. But, it collected a total of 139 respondents from all selected companies. Respondents feel nervous about whether their financial position may disclose in the questionnaire. So the researcher fails to collect target perception from the survey. The researcher has collected twenty-eight (28) respondents from cement sectors, forty-six (46) respondents from food industry, forty-six (46) respondents from the textile industry and nineteen (19) respondents from Pharmaceuticals industry.

4.3. Data Sources

Data was collected from targeted field. Total 139 respondents have given on the basis of the questionnaire. Total data sources have shown in table:

Table-2. Targeted respondents.

Sector	Companies	Respondents	% of company	% of Sectors
Textile	Clifton Textiles and Apparales Ltd.	14	10.25%	33.33%
	Univogue Garments Company Ltd.	18	12.83%	
	Tex Designs Garments Manufacturer & exporter	14	10.25%	
Cement	Premier Cement Mill Limited	14	10.25%	20.5%
	Confidence Cement Limited	14	10.25%	
Food	1.Abul Khair Group	18	12.83%	33.33%
	2.Good Food & Confectionaries	14	10.25%	
	3.Karnofuli food Private limited	14	10.25%	
Pharma	Glaxo SmithKline Bangladesh Limited	19	12.84%	12.84%
		139		100%

4.4. Data Collection

Purposive and non-probabilistic sampling techniques have been used for this study. A structured questionnaire both (dichotomous and 5 points Likert scale) has been used for the collection of data. The primary data have been gathered through questionnaires from the AGM, Manager, MD, accountants of various departments of a selected manufacturing organization. To measure the perception in 5 points Likert scale, descriptive statistics have been used in the analysis part.

4.5. Data Reliability

Reliability of data has been tested by famous method Cron Bach's Alpha and the result was follows:

Table-3. Reliability test.

CronBach's Alpha	N of items
.878	10

The above table shows that value 0.878 mean that the reliability of the data is 87.8% which is quite acceptable as per decision rule.

5. RESULT & DISCUSSION

In this part analysis of data has been made. The questionnaire has been prepared to collect information from 139 respondents of selected 9 manufacturing enterprises of Chittagong Stock Exchange.

5.1. Management Accounting Practice Based on Organization Perceptions

Table-4. MAP of sample enterprises.

Do you have separate management accounting department?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	43	30.8	30.8	30.8
	yes	96	69.2	69.2	100.0
	Total	139	100.0	100.0	

Do you think the organization is benefiting from the management accounting function?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	32	23.1	23.1	23.1
	Yes	107	76.9	76.9	100.0
	Total	139	100.0	100.0	

Do you think management accounting assists management in formulating the strategy of planning and control?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	28	20.5	20.5	20.5
	Yes	111	79.5	79.5	100.0
	Total	139	100.0	100.0	

Does management accounting provide competitive advantage for an organization?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	11	7.7	7.7	7.7
	yes	128	92.3	92.3	100.0
	Total	139	100.0	100.0	

Does the company follow quality of conformance?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	50	35.9	35.9	35.9
	yes	89	64.1	64.1	100.0
	Total	139	100.0	100.0	

Does the company maintain ISO -9000 standard?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	57	41.0	41.0	41.0
	yes	82	59.0	59.0	100.0
	Total	139	100.0	100.0	

Does company use CVP analysis for taking decision?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	7	5.1	5.1	5.1
	yes	132	94.9	94.9	100.0
	Total	139	100.0	100.0	

Does ABC help to maintain strategic costing system?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	7	5.1	5.1	5.1
	yes	132	94.9	94.9	100.0
	Total	139	100.0	100.0	

Does pricing (used by management accounting Techniques) help to take decision for achieving the objectives of the organization

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	4	2.6	2.6	2.6
	yes	135	97.4	97.4	100.0
	Total	139	100.0	100.0	

Do you receive the management accounting reports on performance relative to establish objectives?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	32	23.1	23.1	23.1
	yes	107	76.9	76.9	100.0
	Total	139	100.0	100.0	

Is the information provided in sufficient detail and on time to enable carrying out decision making efficiently?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	18	12.8	12.8	12.8
	yes	121	87.2	87.2	100.0
	Total	139	100.0	100.0	

Does your organization take information which is collect from management accounting techniques as a strategic decision?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	14	10.3	10.3	10.3
	yes	125	89.7	89.7	100.0
	Total	139	100.0	100.0	

Does management accounting department is essential for manufacturing organization?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No	4	2.6	2.6	2.6
	yes	135	97.4	97.4	100.0
	Total	139	100.0	100.0	

Note: Frequency distribution relevant to MA practices of the sample enterprises.

Above discussion shows the frequency distribution based on organizational perceptions. It is noted that, the highest 97.4% positive answer has given on the statement (13 & 9) “Does pricing (used by management accounting techniques) help to take decision for achieving the objectives of the organization” & “Does management accounting department is essential for manufacturing organization?”, and the second highest 94.87% on the statement (8) “Does ABC helps to maintain strategic costing system?”. Finally, the lowest 58.97% response has given on the statement “Does the company maintain ISO -9000 standard?”

5.2. Outcome of Management Accounting Practices based on Respondents Perception

Table-5. Respondents Perception.

No	Descriptive Statistics			
		N	Mean	Std. Deviation
1	A management accountant of manufacturing organization analyse the cost behavior for cost prediction.	139	4.5897	.67738
2	CVP analysis helps in management acc. to understand the inter-relation among cost, volume and profits of manufacturing organization.	139	4.3590	.48597
3	Absorption costing and variable costing are used for managerial decision making in manufacturing organization.	139	4.4359	.75376
4	The management accounting assists in activity based costing (ABC) in manufacturing organization.	139	4.2821	.68628
5	The Management accounting helps in comparing the actual and planned outcome of manufacturing organization.	139	4.3333	.70088
6	Management accounting is generates information for making capital budgeting decisions.	139	4.7179	.51035
7	Management accounting is used for formulating the strategic planning of the manufacturing organization.	139	4.3590	.62774
8	Management accounting information is very essential for management to take decision-making.	139	4.7179	.51035
9	The practice of management accounting has enhanced by Profitability.	139	4.2821	.68628
10	Pricing product is essential for MA practices.	139	4.4103	.71517
	Average mean score		4.4871	
	Valid N (listwise)	139		

This part of the study shows the outcome of the MA techniques based on the perception of respondents. The 5 point scale measurement is applied to the collection of data. From the above table, the highest mean score is a statement no 6 & 8 in statement 6 is “management accounting generates information for making capital budgeting decisions” and 8 is “Management accounting information is very essential for a manager to take decision making” both mean score is 4.7179. The lowest mean score is 4.3333 for the statements “The management accounting helps in comparing the actual and planned outcome of manufacturing organization”.

5.3. Ranking of Perceptions Based on Statements of Management Accounting Practices

Table-6. Ranking of the Statements.

Rank	Statements	Percent
1	Management accounting information is very essential for management to take decision-making.	74.4%
1	Management accounting in generates information for making capital budgeting decision	74.4%
2	A management accountant of manufacturing industry analyzes the cost behavior for cost prediction.	66.7%
3	CVP analysis helps in management accounting to understand the inter-relation among cost, volume and profits of manufacturing organization.	64.1%
4	The management accounting assists in activity-based costing (ABC) in manufacturing organization.	59.0%
4	The practice of management accounting has enhanced by Profitability.	59.0%
5	Absorption costing and variable costing are used for managerial decision making in manufacturing industry.	56.4%
5	Management accounting is used for formulating the strategic planning of the manufacturing industry.	56.4%
6	The management accounting helps in comparing the actual and planned outcome of manufacturing organization.	53.8%
6	Pricing product is essential for MA practices.	53.8%

Based on the Table 6, the researcher got the highest perception shown the two statements of “Management accounting information is very essential for management to take decision-making 74.4%” & “management accounting generates information for making capital budget decision 74.4%” and the lowest percentage have shown also two statements 53.8% are the “management accounting helps in comparing the actual and planned outcome of manufacturing organization”. & “Pricing product is essential for MA practices”.

5.4. Findings

The study is concerned with Management accounting practices of some selected manufacturing enterprises listed in CSE in Bangladesh. To reveal the purpose of the study the researcher has considered the 139 respondents (stakeholders) from nine enterprises of four sectors and revealed about 59% to 98% of enterprises disclose the management accounting information both in descriptive & monetary nature. To get the status of Management accounting practices by the enterprises we have raised (10) indicative questions to the respondents selected from the relevant enterprises and got that the highest mean score was 4.71 on Management accounting information is very essential for manager to take decision making and lowest mean score is 4.28 for the practice of management accounting has enhanced by Profitability and the average mean score was 4.4871 in the scale of 5. The majority of respondents have given perceptions on CVP analysis is used by their company which is very fruitful. Moreover, 74.4% (103) respondents have given perception management accounting help to generate information for making capital budgeting decisions. As regard, 69% of respondents said they have shown a separate management accounting department in the organization.

Although, there are no Generally Accepted Management Accounting principles for the manufacturing enterprises. Rules and regulations for management accounting practices in the right way were yet established & Government initiatives were not still enough to build a strong platform of the Manufacturing Industry.

6. RECOMMENDATIONS & CONCLUSION

Management accounting is very essential for a manufacturing organization. Although, it is very significant to practice new and innovative management accounting techniques to get a competitive advantage also for strategic

planning for their organization. From our study, it is found that 41% of respondents do believe that enterprises are not following ISO-900 standards and also revealed that 47% of respondents do believe that enterprises are not following standard costing & pricing product policy. Moreover, manufacturing organizations should focus on the absorption costing perspective and also capital budgeting. Manufacturing companies should be given training and knowledge on management accounting software as nowadays accounting practices are based on a software basis.

The study revealed that management accounting performs a crucial role in manufacturing organizations in the Chittagong Stock Exchange. In the context of Chittagong, a manufacturing organization is recently applying management accounting techniques to take a strategic decision, perform managerial activities and control over cost.

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Appendix 1: Confidential

Questionnaire

General Information:

Name of Respondent:

Education Qualification:

Designation:

Name of Organization

Type of organization: (Textile/ Cement/ Food/ Leather/ Paper/ Parma/ Ceramic/ Energy/ Miscellaneous)

Year of organization Establishment:

Cost of Quality report: Yes No

Specific Information

Part One (Management Accounting practices of manufacturing organization)

1) Do you have separate Management accounting department/section?

Yes No

2) Do you think the organization is benefiting from the Management accounting function?

Yes No

3) Do you think management accounting assists management in formulating policies and in planning and control of operation of the undertaking?

Yes No

4) Does management accounting provide competitive advantage for an organization?

Yes No

5) Does the company follow quality of conformance?

Yes No

6) Does the company maintain ISO -9000 standard?

Yes No

7) Does company use CVP analysis for taking decision?

Yes No

8) ABC helps to maintain strategic costing system?

Yes No

9) Does pricing (used by management accounting Techniques) help to take decision for achieving of the organization?

Yes No

10) Do you receive the management accounting reports on performance relative to establish objectives?

Yes No

- 11) Is the information provided in sufficient detail and on time to enable carrying out decision making efficiently?
 Yes No
- 12) Does your organization take information which is collect from management accounting techniques as strategic assets?
 Yes No
- 13) Do you think management accounting department is essential for manufacturing organization?
 Yes No

Part Two (Respondent perception of management accounting practices)

Here is given the following scale with five responses (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, strongly disagree=1) Put a tick mark in the following level of agreement

Appendix-1. Respondent perception.

Statements	5	4	3	2	1
A management accountant of manufacturing industry analyse the cost behaviour for cost prediction.					
CVP analysis helps in management acc.to understand the inter-relation among cost, volumn and profits of manufacturing industry.					
Absorption costing and variable costing are used for managerial decision making in manufacturing industry					
The management accounting assists in activity based costing (ABC) in manufacturing industry					
The Management accounting helps in comparing the actual and planned outcome of manufacturing organization.					
Management accounting is generates information for making capital budgeting decisions.					
Management accounting is used for formulating the strategic planning of the manufacturing industry					
Management accounting provides information from its environment to management to facilitate decision-making					
Profitability has increased as a result of application of management accounting practices					
Pricing products is very essential for MA practices.					

Source: Based on Literature Review.

Appendix-2. Frequency table based on respondents perception.

A management accountant of manufacturing industry analyse the cost behaviour for cost prediction.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	4	2.6	2.6	2.6
	Neutral	4	2.6	2.6	5.1
	Agree	39	28.2	28.2	33.3
	Strongly Agree	92	66.7	66.7	100.0
	Total	139	100.0	100.0	

CVP analysis helps in management acc.to understand the inter-relation among cost, volumn and profits of manufacturing industry.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agree	89	64.1	64.1	64.1
	Strongly Agree	50	35.9	35.9	100.0
	Total	139	100.0	100.0	

Absorption costing and variable costing are used for managerial decision making in manufacturing industry

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	4	2.6	2.6	2.6
	Neutral	11	7.7	7.7	10.3
	Agree	46	33.3	33.3	43.6
	Strongly Agree	78	56.4	56.4	100.0
	Total	139	100.0	100.0	

The management accounting assists in activity based costing (ABC) in manufacturing industry

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Neutral	18	12.8	12.8	12.8
	Agree	64	46.2	46.2	59.0
	Strongly Agree	57	41.0	41.0	100.0
	Total	139	100.0	100.0	

The Management accounting helps in comparing the actual and planned outcome of manufacturing organization.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Neutral	18	12.8	12.8	12.8
	Agree	57	41.0	41.0	53.8
	Strongly Agree	64	46.2	46.2	100.0
	Total	139	100.0	100.0	

Management accounting in generates information for making capital budgeting decisions

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Neutral	4	2.6	2.6	2.6
	Agree	32	23.1	23.1	25.6
	Strongly Agree	103	74.4	74.4	100.0
	Total	139	100.0	100.0	

Management accounting is used for formulating the strategic planning of the manufacturing industry

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	4	2.6	2.6	2.6
	Agree	78	56.4	56.4	59.0
	Strongly Agree	57	41.0	41.0	100.0
	Total	39	100.0	100.0	

Management accounting information is very essential for management to take decision-making.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Neutral	4	2.6	2.6	2.6
	Agree	32	23.1	23.1	25.6
	Strongly Agree	103	74.4	74.4	100.0
	Total	139	100.0	100.0	

The practice of management accounting has enhanced by Profitability.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Neutral	18	12.8	12.8	12.8
	Agree	64	46.2	46.2	59.0
	Strongly Agree	57	41.0	41.0	100.0
	Total	139	100.0	100.0	

Pricing product is essential for MA practices

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Neutral	18	12.8	12.8	12.8
	Agree	46	33.3	33.3	46.2
	Strongly Agree	75	53.8	53.8	100.0
	Total	139	100.0	100.0	

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