

FACTORS INFLUENCING ACTIVITY-BASED
COSTING (ABC) SUCCESS IMPLEMENTATION: A
STUDY AMONG MANUFACTURING FIRMS IN
CHINA

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ABSTRAK

Pada masa kini, firma berhadapan dengan perubahan berterusan dalam persekitaran perniagaan. Maklumat berkenaan kos yang tepat adalah penting bagi semua firma untuk berjaya dan kekal kompetitif. Bagaimanapun, sistem pengekosan tradisional berdasarkan kuantiti menerima banyak kritikan disebabkan kegagalan sistem berkenaan untuk memberi informasi kos yang boleh dipercayai, tepat, dan mengikut masa yang sesuai. Sistem pengekosan berdasarkan aktiviti (ABC) telah diperkenalkan oleh Cooper dan Kaplan (1988) untuk mengatasi kekurangan yang ada pada sistem pengekosan tradisional, dan ia lebih sesuai untuk membantu pihak pengurusan dalam perbentukan strategi, pelaksanaan, dan penilaian di dalam persekitaran perniagaan yang maju pada hari ini.

Dimotivasikan oleh kelebihan yang ada pada ABC, beberapa orang penyelidik telah menjalankan pelbagai kaji selidik untuk mengetahui faktor-faktor mempengaruhi kejayaan ABC. Walau bagaimanapun, di dalam persekitaran negara Asia, terutamanya, di China. kajian yang telah dijalankan adalah amat terhad. Tujuan kaji selidik ini adalah untuk menyiasat kesan daripada pembolehubah gelagat dan organisasi, teknikal, struktur organisasi, dan juga budaya organisasi terhadap kejayaan ABC di dalam sektor pembuatan di China. Disamping itu, kesan daripada keberhasilan ABC terhadap prestasi pembuatan dan perniagaan firma juga diselidik.

Data telah dikumpul melalui kaji selidik kepada 106 syarikat pembuatan daripada China yang dipilih secara rawak dari senarai 'Chinese Chamber of Commerce and Industry 2008'. Keputusan daripada kaji selidik ini menunjukkan wujudnya hubungan secara langsung diantara keberhasilan ABC dan pembolehubah gelagat dan organisasi, terutama daripada sokongan pihak pengurusan atasan, budaya teknikal dan berorganisasi, terutamanya yang beroreintasikan hasil dah kumpulan. Bagaimanapun, struktur organisasi didapati tidak berkait dengan keberhasilan ABC.

Kajian ini juga menyiasat hubungan diantara keberhasilan ABC dan prestasi sesuatu firma. Keputusan menunjukkan wujudnya hubungan yang ketara diantara keberhasilan ABC dan prestasi pembuatan dan perniagaan firma.

Selain daripada itu, kajian ini juga mempunyai implikasi dari perspektif teori dan praktikal. Untuk prospek teori, kajian ini mengadaptasikan rangka kerja yang lebih komprehensif berbanding kajian sebelumnya dengan menggabungkan kelakuan, organisasi, teknikal, struktur organisasi, dan budaya bersama bagi meneliti faktor-faktor mempengaruhi kejayaan ABC. Manakala untuk prospek praktikal pula, kajian ini cuba untuk mewujudkan lebih kesedaran tentang faktor kritikal dalam penentu kejayaan ABC, seperti sokongan pengurusan atasan, latihan mencukupi, struktur berpusat dan sebagainya untuk firma-firma pembuatan di China dan badan profesional, seperti CICPA.

ABSTRACT

Nowadays firms are experiencing a constant changing business context. Accurate costing information is crucial for any firms to survive and stay competitive. However, traditional volume based costing systems are subjected to many criticisms due to the failure to provide firms with a reliable, accurate and timely costing information. Activity-Based Costing (ABC) was introduced by Cooper and Kaplan (1988) to address the shortcomings of the traditional costing systems, and it is more suitable to assist management in strategy formulation, implementation and evaluation in today's advanced business environment.

Motivated by the benefits of ABC, a number of researchers have conducted various studies on factors influencing ABC success. However, very little research has been done in the Asian context, especially, in China. This research attempted to investigate the effects of behavioral and organizational variables, technical variable, organizational structure, as well as organizational culture on Activity-Based Costing (ABC) success in Chinese manufacturing sectors. In addition, the effect of ABC success on firms manufacturing performance and business performance are also examined.

Data were gathered through mail questionnaire survey from 106 randomly selected manufacturing companies listed on Chinese Chamber of Commerce and Industry Directory 2008. The results of the questionnaire survey indicate significant direct relationships between ABC success and behavioral and organizational variables, especially, top management supports, technical and organizational culture, especially, outcome orientation and team orientation. However, organizational structure was not found to be significantly associated with ABC success.

This research also investigated the relationship between ABC success and firm performance. The results presented a significant relationship between ABC success and firms manufacturing performance and business performance.

Furthermore, this research also provides implications to both the theoretical and practical perspectives. For theoretical prospects, this study adopts a more comprehensive framework than previous research by incorporating behavioral, organizational, technical, organizational structure and culture together to examine factors affecting ABC success. For practical prospects, this study attempts to create more awareness of critical factors in determining ABC success for Chinese manufacturing firms and professional body, such as the CICPA.

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DECLARATION

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