

APPENDIX A

Previous Research about Factors Influencing ABC Success

Author	Research method	Research variable	Implementation stages	Measurement of success	Factors influence success
Innes & Mitchell (1991)	Case study of one UK-based manufacturing organization	Non	Initiation Implementation	Perception by information producers, users as well as cost saving	External consultation, top management support, resources, participative manner in data gathering
Shield (1995)	A survey of 143 organizations that had implemented ABC	Behavioral, Organizational, Technical variables.	Not segmented	Management evaluation and dollar improvement	Top management support, Linkage to quality, initiatives and to personal performance measures, training and resources
Anderson (1995)	Case study of one American organization	Individual, organizational factors, Technological, task, External environment	Initiation Adoption Adaption Acceptance	Successful attainment of stage	Individual, technological, organizational, task and external environment factors, including compatibility with existing systems, relevance to manager's decision and competition
Innes & Mitchell (1995)	Survey of UK Largest firms		adoption	Attainment of stage	Top management support
Norris (1997)	Case study in an Australian firm	Behavioral, organizational variables	Not segment	Attainment of stage	1. Top management support 2. Linkage to quality initiatives and to personal performance measures, training and resources
Gosselin (1997)	Survey of 161 Canadian manufacturing SBUs.	Organizational structure and strategy	Adoption Implementation	Attainment of stage	1: ABC adoption was associated with a prospector strategy and with vertical differentiation 2: ABC implementation was associated with centralized and formalized job
McGowan & Klammer (1997)	Survey of 53 employees from 4 targeted sites	2) top management support; 2) the degree of involvement in the implementation, 3) objectives clearly stated; 4) objectives shared; 5) Adequacy of training; 6) linkage to performance evaluation system; 7) adequate resources; 8) Information quality; 9) Preparer/user	Not segmented	Employee's satisfaction	Employees' satisfaction with ABCM implementation is positively associated with clarity of objectives, quality of ABCM information, preparers over users, and implementation over involvement

Foster & Swenson (1997)	Survey of 166 ABC users at 132 operations field visits to 15 sites	Non	Not segmented	1) Usage 2) decision actions 3) dollar improvement 4) management valuation	No of primary applications Link to compensation, champion cross-functional support and commitment and culture
Brewer (1998)	Case study of HS U. S and Malaysia plant location	Five dimension of national culture	Not segmented	1); defensive routines 2): ABC data usage	1) at national level, ABC usage data all indicate higher level of ABC success in HS's Malaysia plant relative to its U.S plant 2) ABC success in High-power distance/collectivist culture is consistently greater than in low-power distance/individualist culture
Krumwiede (1998)	Survey of 225 members of the cost management group at U.S manufacturing organizations	1): contextual factors 2): organizational factors	All the stages	Stage of ABC implementation	1) the direction and level of importance for many factors varies by stage 2) organizational factors (top management support; non-accounting ownership, and training) affect ABC implementation stage 3) Usefulness of cost information, IT existence, less task uncertainty and larger organizations are more likely to adopt ABC
Anderson & Young (1999)	Interview and survey data from 21 field research sites of 2 firms	1): process variable 2): contextual variable	Implementation stage	Overall accuracy	Top management support, union support of the ABC project and adequacy of resources
Friedman & Lyne (1999)	A longitudinal case study of six companies which have implemented ABC techniques for at least an 8 year period		Not segmented	Clear success of an activity-based technique occurs when a substantial proportion of the initial objectives have been met, or where significant benefits from the use of the technique have been organized	A clearly recognized need for it at the outset; broad-based support for it, including specifically that of top management; accountants working closely with other specialists with respect to ABC development and use; the embedding of ABC in organizational structure and practices; its adequate resourcing; and its synergistic links with other activities, such as TQM
Innes & Mitchell (2000)	Survey of UK's largest companies	Non	Adoption	Success of specific application (e. g, performance evaluation and improvement) and size (Larger companies are more likely to adopt ABC)	Top management support as a strong impact to success, and involvement of accountant does not have a beneficial effects ABC adoption declined from 1994 to 1999

S. Wessel & M. Shotter (2000)	A questionnaire based survey among listed companies in south Africa	1). Top management support 2); Adequate employee resources 3): coherence with the organization's goals and culture	Not segmented	Non	Top management support, and adequate employees' resources
Supitcha & Morakul (1999)	A comparative case study was conducted on 3 Thai ABC adopters	Thai culture 1): collectivist; 2) high-power distance; 3) concern for face; 4) External locus of control due to more powerful others	Not segmented	Participant's attitude towards ABC	The resistance is high for a system that causes empowerment of power
Wessels & Shotter (2000)	A survey among firms listed on Johannesburg Stock Change	1): Top management support, 2): resources; 3) coherence with firms goal.	Not segmented	Opinion regarding the success of attempting to implement ABC	Top management support, adequate resources.
Chongruksut (2002)	A mail questionnaire survey among Thai listed companies	1): economic crisis 2) change in different functional roles	Adoption	Non	Behavioral and organizational variables played crucial role in helping an organization to create learning ABC, especially, the clarity of the objectives of ABC
Khalid (2003)	Fax survey covers the biggest 100 firms in Saudi Arab	1): Size 2): Production diversity 3): overhead	Adoption	Attainment of stage	Firms' size Production diversity
Brown <i>et al.</i> (2004)	A cross-sectional of Australian firms	1): organizational factors 2): Technological factors	Adoption	Attainment of Stage	Top management support, internal champion, organizational size.
Sarah Moll (2005)	Survey of companies in New Zealand	1): Perceived advantage 2): Strategy 3): Firm complexity 4): Top management support 5): Satisfaction	Adoption	Attainment of stage	Top management support, perceived advantages
Taba (2005)	Survey of finance staff of SAPO	1): Behavioral variable 2): organizational variable 3) Technical variable	Not segmented	Perception of staff regarding the successful implementation of ABC	Top management support, technical factors (high cost of implementing ABC, the lack of software package, the lack of data requirements and cooperation between departments)

Lana & Fei (2007)	Field study of one Chinese manufacturing	1): technical factors 2) Behavioral factors 3): Organizational perspective 4): Contextual factors	All the stage	Non	Top management support, hierarchical command and communication structure, And high proportion of dedicated professional
Baird, Harrison and Reeve (2004)	Mail questionnaire among business unit in Australia.	1): Size 2): Decision usefulness 3) Organizational culture	Adoption	Attainment of stage	Decision usefulness, outcome orientation, and tight verse loose control.
Baird, Harrison and Reeve (2007)	Data were collected through a mail survey in Australian firms	1): organizational factors 2): organizational culture	Implementation	Attainment of stage	Two organizational factors (top management support and link to quality) The cultural factor of outcome orientation was associated with success ABC implementation Organizational factors were more strongly associated with activity management success than cultural factors
Mohammed & Drury (2008)	A survey among UK's manufacturing and service firms	Behavioral and organizational factors	Implementation	Overall accuracy	Top management support, non-accounting ownership, adequate training
Majid <i>et al.</i> (2008)	Case study of two Malaysian firms	Behavioral, organizational and technical variables	Adoption and implementation	Attainment of stage	Top management support, suitable software and clarity of ABC objectives.

APPENDIX B

COPY OF THE COVERING LETTERS

COPY OF THE QUESTIONNAIRE

CHINESE VERSION OF THE QUESTIONNAIRE



**UNIVERSITY
OF MALAYA**
K U A L A L U M P U R

Leader in Research and Innovation

FACULTY OF BUSINESS AND ACCOUNTANCY

A DOCTORAL SURVEY ON FACTORS
INFLUENCING ACTIVITY-BASED COSTING (ABC)
SUCCESS IN CHINA

ZHANG YI FEI

FACULTY OF BUSINESS AND ACCOUNTANCY

UNIVERSITY MALAYA

50603 KUALA LUMPUR

Confidentiality

The view expressed in the completed questionnaire will be treated in the strictest confidence. Any information identifying the respondents will not be disclosed.

The purpose of this questionnaire is to obtain opinions and perceptions on the relationships among Behavioral, Organizational, technical variables, Organizational culture, Organizational structure, and type of strategy and ABC success implementation.

This questionnaire consists of 10 pages containing 5 sections and will take approximately 15 to 20 minutes to answer. Please answer all questions in all sections.

Please return the completed questionnaire by

19, June 2009

In the reply paid envelope to the following address:

ZHANG YI FEI
PHD STUDNETS IN ACCOUNTING
FACULTY OF BUSINESS AND ACCOUNTANCY
UNIVERSITY OF MALAYA
50603 KUALA LUMPUR

For further clarification, please do not hesitate to contact me at the following numbers:

Telephone: 014-6346901

Email: zhangyifei7899@hotmail.com

Respondents are assured that all answers given in this questionnaire will be kept confidential.

Respondent information: It will be helpful to have your contact details for any further discussion or follow up. However, if you wish to remain anonymous, please leave this section blank

Name:

Position/Organization:

Address:

Postcode

Telephone no:

Fax no:

E-mail address

OR

Please attach your business card:

THANK YOU FOR YOUR TIME AND COOPERATION

Please return the completed questionnaire using the stamped self-addressed envelope

Provided

June 19th 2009

Dear Respondents:

Factors influencing Activity-Based Costing (ABC) success, A Study in China

I am working towards a Doctor of Philosophy degree at the Faculty of Business and Accountancy, University Malaya. The research project being undertaken is “Factors Influencing Activity-Based Costing system (ABC) success, A Survey among Chinese Manufacturing Firms”. The main objectives of this study are to investigate the extent of successful ABC implementation among Chinese manufacturing firms and the factors influencing the ABC success implementation. Hence, your response to the attached questionnaires is paramount to the success of this study.

You are invited to participate in this research project. While your cooperation in completing the questionnaire is valued, your participation is voluntary. The result will be used only in an aggregated form and therefore the anonymity and the confidentiality of your responses are assured. The completed questionnaires will be securely stored and available only to the supervisors and me.

The summarized results will be displayed in the thesis which will be available at the main library of University Malaysia. It is also hoped that aspects of the results will be published in aggregate in various professional and academic journals.

Your participation would be appreciated and I look forward to receiving your completed questionnaire. If you have any queries regarding the project or questionnaire, please feel free to contact me on 014-6346901 or email: zhangyifei7899@hotmail.com, or my supervisor Associate Prof. Dr Cheruhana on email: ruhana@um.edu.my.

Thank you in anticipation of your time and cooperation

Yours Sincerely

Zhang Yi Fei



**UNIVERSITY
OF MALAYA**
K U A L A L U M P U R

Leader in Research and Innovation

商业与会计学院

影响作业成本法（ABC）成功的因数在中国

商业与会计学院

马来亚大学

50603 吉隆坡

机密

参加此次问卷调查的参与者在问卷中表达的任何观点都会被严格的保密，任何关于参与者的个人信息将不会被披露

此问卷的主要目的是获得您的观点关于组织，行为因素，技术因素，公司的组织结构，公司文化，公司的战略与作业成本法（ABC）关系

此问卷共有 10 页，包括 5 个部分，回答完所有的问题大概需要 15 到 20 分钟，请问答该问卷中的所有问题

请再回答此问卷的全部问题以后在：

2009 年，7 月 20 日前

按照以下的地址寄还给研究者：

四川省成都市
抚琴西路 318 号
欣园小区
7 栋一单元 13 号
张翼飞收
邮政编码：61000

如果您有关于任何问卷的问题，请随时和我联系，我的联系方式是

手机号码: 13458567488

电子邮件: zhangyifei7899@hotmail.com

参予此次问卷的调查的参予者的所有个人信息及在问卷中表达出的观点，我们将会为您严格的保密

以下是关于您公司的一些信息，让您留下这些信息的目的是便于以后我们能和您进行一些关于学术方面的讨论，如果您不愿意，请勿略此部分，直接问答问卷中的问题

姓名:

您在公司里的职务:

公司的地址:

邮编

电话号码:

传真号码:

邮箱地址:

或者

附上您的名片:

我们在此衷心感谢您在百忙之中抽出时间来参加我们的调查研究

亲爱的参与者：

调查关于影响作业成本法成功的因数在中国

我是在马来亚大学商业与会计学院的在读博士生，现在正在进行一个研究课题，名叫“影响作业成本法（ABC）成功的因素在中国”。这个研究的主要目的是调查作业成本法（ABC）在中国的成功程度以及及时那些因素影响了作业做本法（ABC）的成功实施。因此您的参与将对此研究课题的成功意义重大。

您将邀请参加这个研究课题，我们对您的合作表示万分的感谢！您的参加完全是自愿的。您在问卷中表达的观点我们也会给您严格的保密，请您尽管放心。问卷将会被妥善保存，您在问卷表达的任何观点和您的一些信息这有我和我的导师查阅。

您在问卷中表达的观点是我完成博士论文的重要依据，关于对这次研究的发现和最后的论文将保存在马来亚大学的图书馆里，同时也希望发表在一些国际会议上和一些国际检索的期刊上。

我们再次感谢你参与这次研究，如果您有什么问题，请与我联系。我的电话是：13458567488 或者我的邮箱是: zhangyifei7899@hotmail.com

谢谢您在百忙之中抽出时间来回答此问卷

张翼飞

2009年6月23号

APPENDIX C

- 1. NORMALITY TESTS**
- 2. FACTOR ANALYSIS**
- 3. RESULTS OF RELIABILITY**

1. NORMALITY TESTS FOR MAIN VARIABLES

Table A-1 Normality Tests of the Main Variables

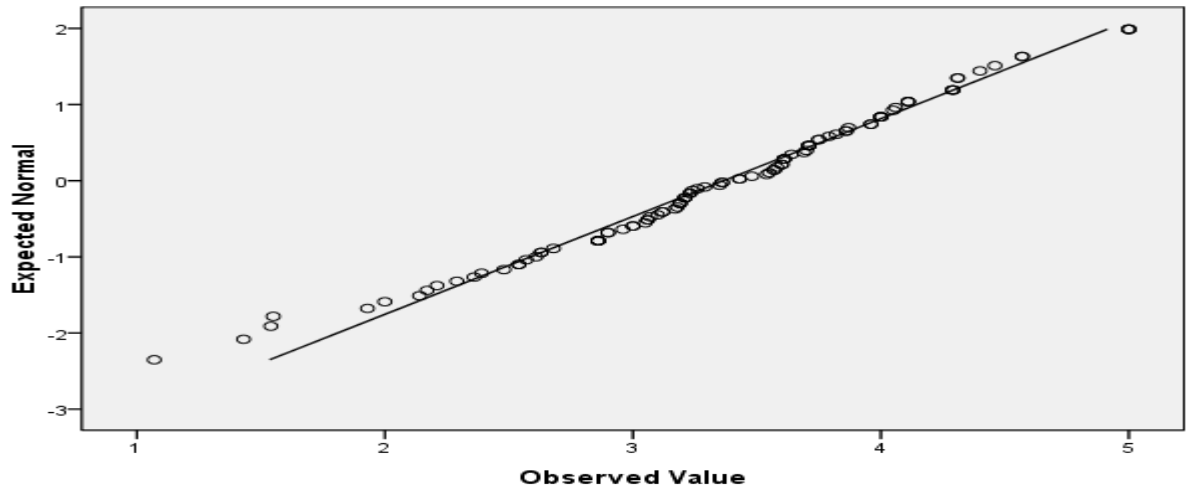
Variables	Normality Test	
	Skewness	Kurtosis
Behavioral & organizational:		
Top management support	-0.351	-0.659
Adequate resources	0.011	-0.593
Training	0.053	-0.368
Link to performance evaluation	-0.568	-0.031
Non-accounting ownership	-0.326	-0.071
Link to competitive strategy	-0.402	-0.020
Clarity of ABC objectives	-0.285	-0.052
Technical factors:	0.294	0.034
Organizational structure		
Formalization	-0.460	0.160
Centralization	0.568	-0.574
Corporate Culture		
Outcome orientation	-0.700	0.120
Innovation	-0.173	-0.291
Team orientation	-0.418	-0.792
Attention to details	-0.414	-0.906
ABC success		
Users' attitude	-0.016	-0.247
Technical Characteristics	-0.405	0.485
Perceived usefulness	-0.399	0.738
Impact on process	0.058	-0.841
Performance		
Manufacturing performance		
Quality	-0.388	-0.277
Manufacturing cycle time	-0.419	-0.190
Customer lead time	-0.265	-0.524
Manufacturing cost	-0.440	0.313
Business performance		
Attainment of targeted productivity	0.120	0.351
Attainment of targeted cost	-0.377	0.206
Attainment of targeted quality	-0.072	0.196
Attainment of targeted service	-0.469	0.180
Attainment of targeted profit	-0.414	0.709
Attainment of sales volume	0.027	0.307
Attainment of market share	-0.056	-0.776

Tests of Normality

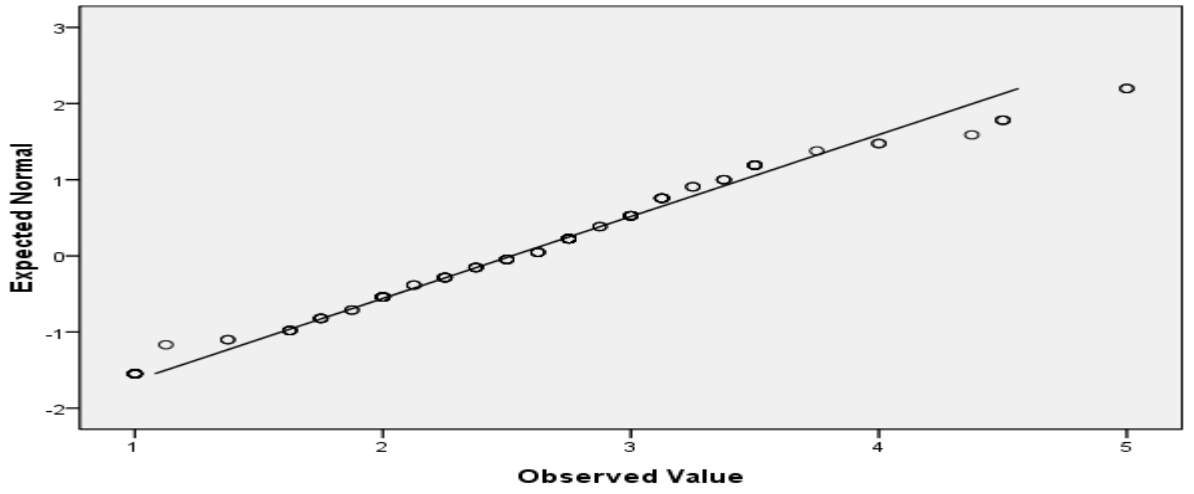
	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Behavioral & organizational	.069	106	.200 [*]
Technical	.069	106	.200 [*]
Culture	.103	106	.007
structure	.082	106	.076
ABC success	.081	106	.080
performance	.073	106	.200 [*]

a. Lilliefors Significance Correction

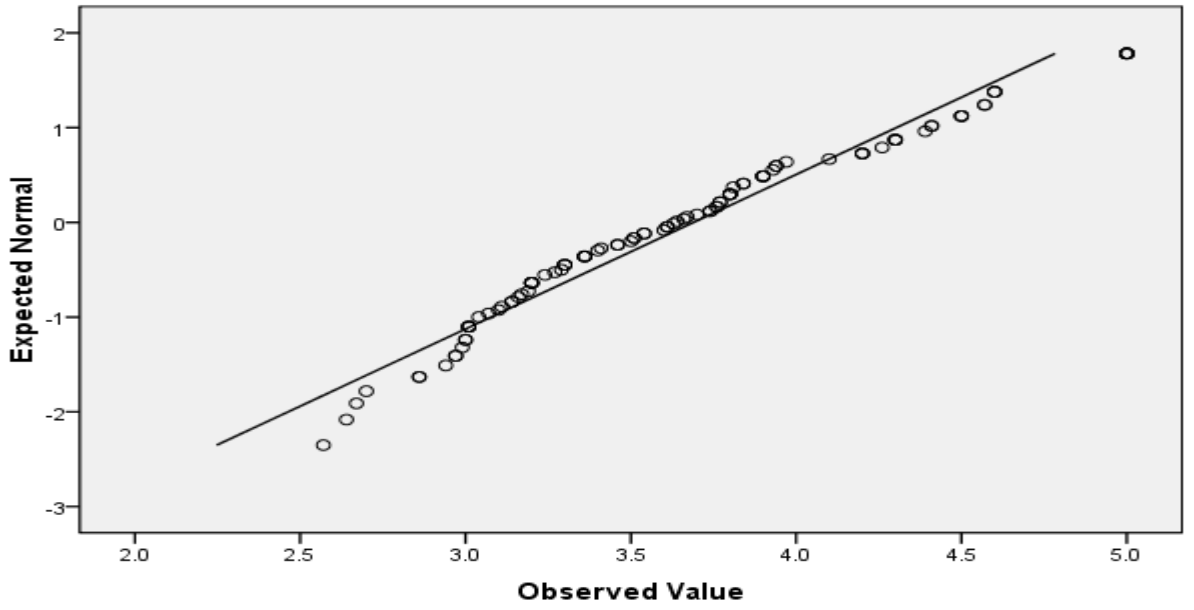
Normal Q-Q Plot of BO



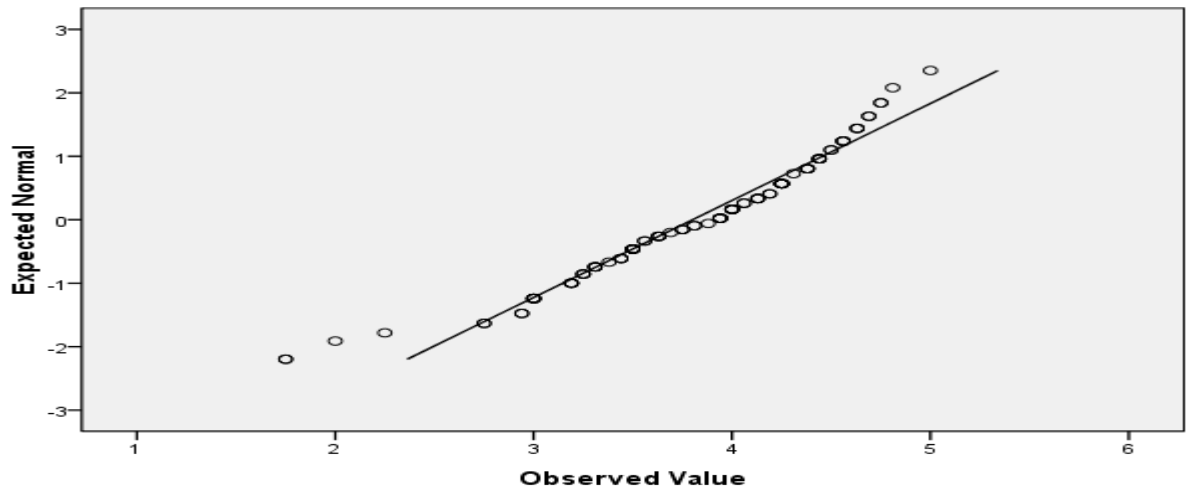
Normal Q-Q Plot of Technical



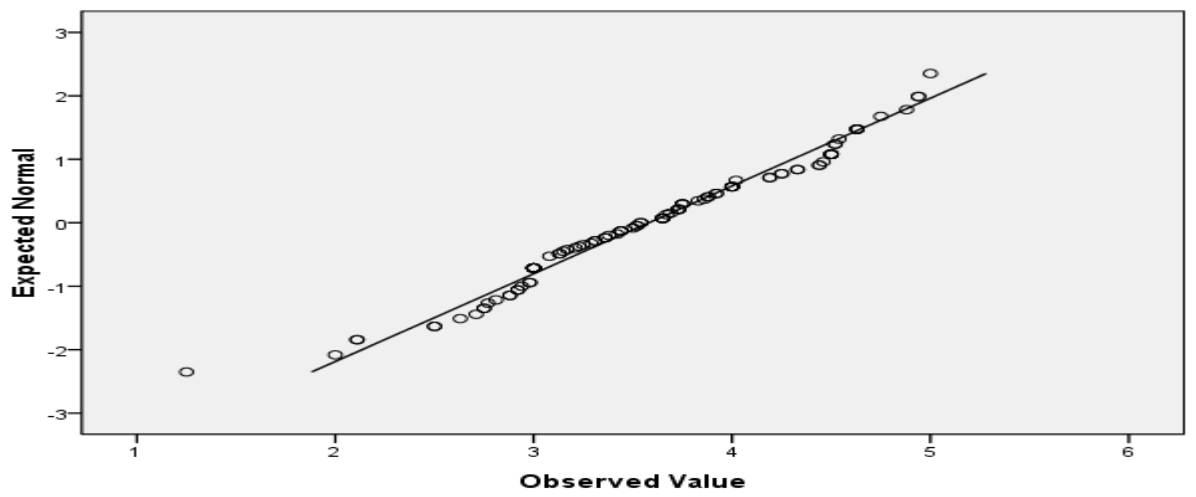
Normal Q-Q Plot of structure



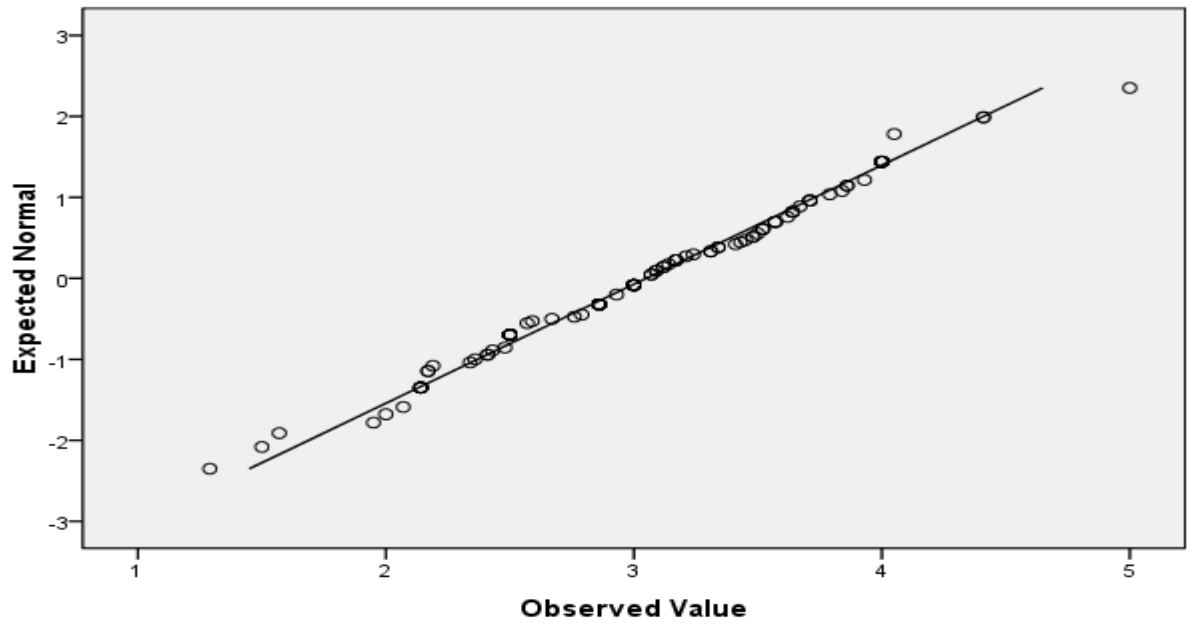
Normal Q-Q Plot of Culture



Normal Q-Q Plot of ABCsuccess



Normal Q-Q Plot of performance



2. FACTOR ANALYSIS RESULTS

A) FACTOR ANALYSIS RESULTS FOR BEHAVIORAL AND ORGANIZATIONAL VARIABLES

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.860
Bartlett's Test of Sphericity	Approx. Chi-Square	1.338E3
	df	136
	Sig.	.000

Communalities

	Initial	Extraction
Topmanagement1	1.000	.802
topmanagement3	1.000	.829
topmanagmen4	1.000	.841
topmanagement5	1.000	.790
resource3	1.000	.890
training1	1.000	.887
training2	1.000	.888
training3	1.000	.842
training4	1.000	.803
linktoperformance1	1.000	.828
linktoperformance2	1.000	.894
nonaccounting1	1.000	.915
nonaccounting2	1.000	.883
linkagecost1	1.000	.890
linkagecost2	1.000	.835
linkagecost3	1.000	.865
consensus1	1.000	.876

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	8.648	50.872	50.872	3.230	19.000	19.000
2	1.497	8.808	59.680	2.843	16.726	35.726
3	1.333	7.843	67.522	2.722	16.013	51.740
4	1.048	6.164	73.686	1.789	10.525	62.265
5	.829	4.874	78.560	1.757	10.332	72.597
6	.663	3.901	82.461	1.177	6.925	79.522
7	.538	3.165	85.626	1.038	6.104	85.626
8	.425	2.499	88.126			
9	.357	2.101	90.227			
10	.333	1.960	92.187			
11	.305	1.795	93.982			
12	.276	1.625	95.608			
13	.221	1.300	96.908			
14	.178	1.049	97.956			
15	.152	.895	98.851			
16	.115	.675	99.527			
17	.080	.473	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component						
	1	2	3	4	5	6	7
Topmanagement1	.709						
topmanagement3	.764						
topmanagemen4	.774						
topmanagement5	.790						
resource3	.668						
training1	.755						
training2	.747	.501					
training3	.795						
training4	.824						
linktoperformance1	.684			.500			
linktoperformance2	.578			.605			
nonaccounting1		.542					
nonaccounting2	.554		.541				
linkagecost1	.749						
linkagecost2	.723						
linkagecost3	.725						
consensus1	.699						

Extraction Method: Principal Component Analysis.

a. 7 components extracted.

Rotated Component Matrix^a

	Component						
	1	2	3	4	5	6	7
Topmanagement1	.807						
topmanagement3	.809						
topmanagemen4	.784						
topmanagement5	.715						
resource3							.765
training1		.848					
training2		.757					
training3		.705					
training4		.588					
linktoperformance1				.719			
linktoperformance2				.868			
nonaccounting1					.893		
nonaccounting2					.742		
linkagecost1			.841				
linkagecost2			.754				
linkagecost3			.775				
consensus1						.733	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 8 iterations.

Component Transformation Matrix

Component	1	2	3	4	5	6	7
1	.529	.486	.458	.321	.270	.243	.201
2	-.213	.436	-.567	-.127	.574	-.063	.305
3	-.571	-.280	.380	.181	.520	.366	-.118
4	-.378	.243	-.162	.789	-.369	-.070	.095
5	.394	-.635	-.276	.433	.314	-.174	.222
6	-.226	-.062	.450	-.134	-.023	-.561	.640
7	.026	.172	.138	.145	.303	-.673	-.620

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

B) FACTOR ANALYSIS RESULTS FOR ORGANIZATIONAL STRUCTURE

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.808
Bartlett's Test of Sphericity	Approx. Chi-Square	593.230
	df	66
	Sig.	.000

Communalities

	Initial	Extraction
formalization2	1.000	.397
formalization3	1.000	.528
formalization5	1.000	.488
formalization6	1.000	.521
formalization7	1.000	.516
centralization4	1.000	.734
centralization5	1.000	.668
centralization6	1.000	.508
centralization7	1.000	.632
centralization8	1.000	.788
centralization9	1.000	.586
centralization10	1.000	.584

Extraction Method: Principal Component Analysis.

Total Variance Explain

Component	Initial Eigenvalues			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.702	39.183	39.183	4.566	38.050	38.050
2	2.248	18.736	57.919	2.384	19.869	57.919
3	.921	7.671	65.590			
4	.792	6.598	72.189			
5	.727	6.062	78.250			
6	.633	5.277	83.528			
7	.559	4.661	88.189			
8	.395	3.296	91.485			
9	.375	3.122	94.607			
10	.288	2.398	97.005			
11	.205	1.711	98.716			
12	.154	1.284	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component	
	1	2
formalization2		.504
formalization3		.631
formalization5		.698
formalization6		.684
formalization7		.700
centralization4	.855	
centralization5	.795	
centralization6	.710	
centralization7	.793	
centralization8	.882	
centralization9	.755	
centralization10	.710	

Extraction Method: Principal Component Analysis.

a. 2 components extracted.

Rotated Component Matrix^a

	Component	
	1	2
formalization2		.579
formalization3		.698
formalization5		.672
formalization6		.719
formalization7		.718
centralization4	.844	
centralization5	.817	
centralization6	.704	
centralization7	.784	
centralization8	.881	
centralization9	.763	
centralization10	.757	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 3 iterations.

C) FACTOR ANALYSIS FOR ORGNANIZATIONAL CULTURE

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.733
Bartlett's Test of Sphericity	Approx. Chi-Square	810.342
	df	66
	Sig.	.000

Communalities

	Initial	Extraction
outcome2	1.000	.724
outcome3	1.000	.844
outcome4	1.000	.869
outcome5	1.000	.826
innovation2	1.000	.740
innovation4	1.000	.670
innovation5	1.000	.795
innovation6	1.000	.692
team1	1.000	.910
team2	1.000	.778
detail2	1.000	.877
detail3	1.000	.761

Extraction Method: Principal Component Analysis.

Total Variances Explain

Component	Initial Eigenvalues			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.800	40.000	40.000	3.111	25.927	25.927
2	2.370	19.751	59.751	2.817	23.476	49.403
3	1.602	13.349	73.100	1.915	15.961	65.363
4	.716	5.964	79.064	1.644	13.701	79.064
5	.642	5.347	84.411			
6	.518	4.313	88.724			
7	.421	3.507	92.231			
8	.307	2.555	94.786			
9	.189	1.579	96.366			
10	.173	1.441	97.807			
11	.156	1.297	99.104			
12	.108	.896	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component			
	1	2	3	4
outcome2	.708			
outcome3	.838			
outcome4	.702		-.567	
outcome5	.813			
innovation2		.735		
innovation4	.509	.561		
innovation5	.531	.655		
innovation6	.538	.582		
team1	.583	-.512		.520
team2	.621			
detail2	.561		.576	
detail3	.614			

Extraction Method: Principal Component Analysis.

a. 4 components extracted.

Rotated Component Matrix^a

	Component			
	1	2	3	4
outcome2	.766			
outcome3	.848			
outcome4	.917			
outcome5	.850			
innovation2		.822		
innovation4		.756		
innovation5		.879		
innovation6		.812		
team1				.892
team2				.699
detail2			.880	
detail3			.818	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 6 iterations.

D) FACTOR ANALYSIS RESULTS FOR ABC SUCCESS

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.885
Bartlett's Test of Sphericity	Approx. Chi-Square	1.295E3
	df	78
	Sig.	.000

Communalities

	Initial	Extraction
overall attitude toward ABC implementation	1.000	.952
Technical characteristic 2	1.000	.874
Technical characteristic 3	1.000	.876
Technical characteristic 4	1.000	.876
Technical characteristic 5	1.000	.792
Perceive usefulness3	1.000	.875
Perceive usefulness4	1.000	.888
Perceive usefulness5	1.000	.799
Perceive usefulness6	1.000	.735
Impact on process3	1.000	.734
Impact on process4	1.000	.828
Impact on process5	1.000	.843
Impact on process6	1.000	.763

Extraction Method: Principal Component Analysis.

Total Variances Explain

Component	Initial Eigenvalues			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	7.919	60.914	60.914	3.283	25.252	25.252
2	1.373	10.560	71.474	3.167	24.363	49.614
3	.908	6.986	78.460	3.136	24.125	73.740
4	.633	4.871	83.331	1.247	9.591	83.331
5	.597	4.592	87.923			
6	.407	3.134	91.057			
7	.289	2.227	93.284			
8	.251	1.931	95.214			
9	.202	1.556	96.770			
10	.145	1.112	97.882			
11	.113	.869	98.751			
12	.095	.733	99.484			
13	.067	.516	100.000			

Extraction Method: Principal Component Analysis.

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Component Matrix^a

	Component			
	1	2	3	4
overall attitude toward ABC implementation	.635			.657
Technical characteristic 2	.881			
Technical characteristic 3	.836			
Technical characteristic 4	.844			
Technical characteristic 5	.795			
Perceive usefulness3	.758			
Perceive usefulness4	.850			
Perceive usefulness5	.715			
Perceive usefulness6	.820			
Impact on process3	.690			
Impact on process4	.669	.593		
Impact on process5	.811			
Impact on process6	.796			

Extraction Method: Principal Component Analysis.

a. 4 components extracted.

Rotated Component Matrix^a

	Component			
	1	2	3	4
overall attitude toward ABC implementation				.879
Technical characteristic 2	.747			
Technical characteristic 3	.817			
Technical characteristic4	.808			
Technical characteristic5	.778			
Perceived usefulness3		.874		
Perceived usefulness4		.795		
Perceived usefulness5		.828		
Perceived usefulness6		.571		
Impact on process3			.794	
Impact on process4			.867	
Impact on process5			.776	
Impact on process6			.716	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 6 iterations.

E) FACTOR ANALYSIS RESULTS FOR FIRMS' PERFORMANCE

Factor Analysis

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.779
Bartlett's Test of Sphericity	Approx. Chi-Square	530.077
	df	45
	Sig.	.000

Communalities

	Initial	Extraction
quality	1.000	.826
cycle time	1.000	.788
lead time	1.000	.754
attainment of target related to productivity	1.000	.322
attainment of target related to costs	1.000	.474
attainment of target related to quality	1.000	.652
attainment of target related to service	1.000	.716
attainment of target related to profit	1.000	.532
attainment of target related to sales volume	1.000	.734
attainment of target related to market share	1.000	.273

Extraction Method: Principal Component Analysis.

Total Variances Explain

Component	Initial Eigenvalues			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.536	45.359	45.359	3.163	31.631	31.631
2	1.537	15.365	60.724	2.909	29.093	60.724
3	1.048	10.481	71.204			
4	.776	7.757	78.962			
5	.687	6.870	85.831			
6	.467	4.673	90.504			
7	.320	3.204	93.708			
8	.247	2.474	96.182			
9	.208	2.082	98.264			
10	.174	1.736	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component	
	1	2
quality	.696	-.584
cycle time	.739	
lead time	.684	-.536
attainment of target related to productivity	.562	
attainment of target related to costs	.685	
attainment of target related to quality	.759	
attainment of target related to service	.691	
attainment of target related to profit	.721	
attainment of target related to sales volume	.770	
attainment of target related to market share		

Extraction Method: Principal Component Analysis.

a. 2 components extracted.

Rotated Component Matrix^a

	Component	
	1	2
quality		.901
cycle time		.862
lead time		.857
attainment of target related to productivity		
attainment of target related to costs	.554	
attainment of target related to quality	.745	
attainment of target related to service	.839	
attainment of target related to profit	.603	
attainment of target related to sales volume	.822	
attainment of target related to market share	.509	

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 3 iterations.

3. RESULTS FOR RELIABILITY

A) RELIABILITY RESULTS FOR BEHAVIORAL AND ORGANIZATIONAL VARIABLES.

TOP MANAGEMENT SUPPORT

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.905	.905	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Topmanagement1	10.6226	11.380	.755	.583	.888
topmanagement3	10.7547	10.777	.824	.682	.863
topmanagemen4	10.8302	10.923	.790	.632	.876
topmanagement5	10.4717	11.013	.775	.606	.881

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
14.2264	18.996	4.35842	4

TRAINING

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.906	.906	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
training1	9.8962	9.389	.814	.665	.870
training2	9.8491	9.425	.804	.699	.873
training3	9.8113	9.050	.824	.712	.866
training4	9.7547	10.054	.715	.542	.904

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
13.1038	16.342	4.04246	4

LINK ABC TO PERFORMANCE MEASURE AND EVALUATION

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.773	.773	2

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
linktoperformance1	3.1792	1.387	.631	.398	^a
linktoperformance2	3.5660	1.524	.631	.398	^a

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
6.7453	4.744	2.17808	2

RELIABILITY RESULTS FOR NON-ACCOUNTING OWNERSHIP

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.763	.764	2

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
nonaccounting1	3.3302	1.290	.618	.382	. ^a
nonaccounting2	3.3208	1.172	.618	.382	. ^a

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
6.6509	3.982	1.99544	2

RELIABILITY RESULTS FOR LINKAGE OF ABC TO COMPETITIVE STRATEGIES

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.886	.887	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
linkagecost1	6.6415	4.156	.824	.680	.798
linkagecost2	6.5849	4.550	.746	.568	.867
linkagecost3	6.3962	3.994	.771	.612	.848

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
9.8113	9.012	3.00195	3

B) RELIABILITY TEST FOR ORGANIZATINAL STRUCTUER.

FORMALIZATION:

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.713	.714	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
formalization2	15.6698	8.795	.405	.245	.690
formalization3	15.4811	8.252	.526	.351	.645
formalization5	15.3868	8.506	.412	.208	.688
formalization6	15.6509	7.315	.513	.326	.648
formalization7	15.4340	7.753	.507	.316	.649

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
19.4057	11.843	3.44142	5

CENTRALIZATION:

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.902	.905	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
centralization4	21.1887	30.116	.783	.641	.880
centralization5	21.3019	29.870	.748	.651	.884
centralization6	20.7830	30.933	.622	.582	.898
centralization7	20.6132	31.078	.715	.576	.888
centralization8	20.9057	29.820	.833	.769	.875
centralization9	20.8868	30.901	.674	.626	.892
centralization10	21.3208	30.353	.633	.531	.898

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
24.5000	40.767	6.38488	7

C) RELIABILITY TEST FOR ORGANIZATIONAL CULTURE

OUTCOME ORIENTATION

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.908	.908	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
outcome2	11.8868	9.244	.706	.528	.911
outcome3	11.9151	8.497	.847	.718	.861
outcome4	11.8302	9.133	.788	.666	.882
outcome5	11.9151	8.764	.831	.715	.867

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
15.8491	15.367	3.92014	4

INNOVATION:

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.848	.851	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
innovation2	9.5189	9.052	.686	.494	.811
innovation4	9.0377	8.437	.635	.407	.830
innovation5	9.4906	8.043	.758	.596	.776
innovation6	9.4245	8.113	.680	.491	.811

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
12.4906	14.233	3.77270	4

TEAM ORIENTATION

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.818	.818	2

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
team1	4.1038	.989	.691	.478	. ^a
team2	3.9623	.951	.691	.478	. ^a

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
8.0660	3.281	1.81144	2

ATTENTION TO DETAILS

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.808	.808	2

D) RELIABILITY TEST FOR ABC SUCCESS

TECHNICAL CHARACTERISTICS

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.937	.937	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
TC2	10.9906	7.286	.870	.825	.911
TC3	10.9245	7.556	.879	.832	.909
TC4	11.0283	7.342	.863	.751	.914
TC5	10.9245	7.766	.792	.658	.936

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
14.6226	13.037	3.61071	4

E) PERCEIVE USEFULNESS IN IMPROVING JOB PERFORMANCE

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.911	.913	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
usefulness3	10.4717	6.290	.819	.745	.878
usefulness4	10.2925	6.380	.880	.798	.859
usefulness5	10.4434	6.287	.778	.616	.893
usefulness6	10.3113	6.597	.726	.583	.910

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
13.8396	11.031	3.32132	4

F) IMPACT ON PROCESSES

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.901	.901	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
process3	11.0755	7.480	.722	.555	.893
process4	10.8679	7.544	.772	.616	.874
process5	10.8113	7.088	.835	.764	.851
process6	10.6887	7.340	.786	.723	.869

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
14.4811	12.671	3.55964	4

G) RELIABILITY TEST FOR FIRMS' PERFORMANCE

MANUFACTURING PERFORMANCE

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.889	.890	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
quality	6.0849	3.774	.788	.628	.837
cycle time	6.0472	3.779	.801	.645	.826
lead time	6.0943	3.610	.760	.579	.863

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
9.1132	7.930	2.81601	3

BUSINESS PERFORMANCE

Reliability

Case Processing Summary

		N	%
Cases	Valid	106	100.0
	Excluded ^a	0	.0
	Total	106	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.820	.822	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
attainment of target related to productivity	18.3019	16.137	.432	.312	.816
attainment of target related to costs	18.0943	14.962	.540	.411	.800
attainment of target related to quality	18.2264	14.101	.687	.586	.775
attainment of target related to service	18.2547	13.925	.685	.607	.775
attainment of target related to profit	18.1698	14.714	.618	.460	.788
attainment of target related to sales volume	18.4623	13.470	.749	.629	.762
attainment of target related to market share	18.9811	16.495	.266	.279	.848

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
21.4151	19.597	4.42690	7

APPENDIX D

4. MULTICOLLINEARITY TEXT

5. RESULTS OF ONE WAY ANOVA

6. RESULTS FROM REGRESSION

4. MULTICOLLINEARITY TEXT

1) MULTICOLLINEARITY TEXT FOR THE SUBCOMPONENTS OF BEHAVIORAL AND ORGANIZAITONAL VARIABLES

Correlations

	1	2	3	4	5	6	7
1.TOPM	1						
2.Resource	0.540**	1					
3.Training	0.680**	0.629**	1				
4.Link performance	0.501**	0.431**	0.568**	1			
5.Nonaccounting	0.362**	0.399**	0.498**	0.321**	1		
6.Linkstrategy	0.637**	0.395**	0.568**	0.556**	0.404**	1	
7.Clarity of objectives	0.497**	0.400**	0.553**	0.426**	0.478**	0.639**	1

** . Correlation is significant at the 0.01 level.

2) MULTICOLLINEARITY TEXT FOR THE SUBCOMPONENTS OF ORGANIZATIONAL STRUCTURE

Correlations

		formalization	centralization
formalization	Pearson Correlation	1	.158
	Sig. (2-tailed)		.106
	N	106	106
centralization	Pearson Correlation	.158	1
	Sig. (2-tailed)	.106	
	N	106	106

3) MULTICOLLINEARITY TEST FOR THE SUBCOMPONENTS OF ORGANIZATIONAL CULTURE

Correlations

		outcome	innovation	team	Culture
outcome	Pearson Correlation	1	.325**	.452**	.765**
	Sig. (2-tailed)		.001	.000	.000
	N	106	106	106	106
innovation	Pearson Correlation	.325**	1	.103	.589**
	Sig. (2-tailed)	.001		.296	.000
	N	106	106	106	106
team	Pearson Correlation	.452**	.103	1	.745**
	Sig. (2-tailed)	.000	.296		.000
	N	106	106	106	106
Culture	Pearson Correlation	.765**	.589**	.745**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	106	106	106	106

** . Correlation is significant at the 0.01 level (2-tailed).

5. RESULTS OF ONE WAY ANOVA TESTS

1) THE DIFFERENCE IN TERMS OF ABC SUCCESS AMONG DIFFERENT TYPE OF STRATEGIES

ANOVA

ABC Overall Success

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.420	2	.710	1.501	.228
Within Groups	48.716	103	.473		
Total	50.136	105			

Post Hoc Tests

Multiple Comparisons

ABCsuccess

Tukey HSD

(I) type of strategy	(J) type of strategy	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
defenders	prospectors	-.38438	.25484	.291	-.9904	.2217
	analyzers	-.28118	.19873	.337	-.7538	.1914
prospectors	defenders	.38438	.25484	.291	-.2217	.9904
	analyzers	.10319	.19873	.862	-.3694	.5758
analyzers	defenders	.28118	.19873	.337	-.1914	.7538
	prospectors	-.10319	.19873	.862	-.5758	.3694

6. REGRESSION RESULTS

A) REGRESSION RESULTS FOR THE RELATIONSHIP BETWEEN MAIN INDEPENDENT VARIABLES AND ABC SUCCESS

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	structure, Culture, Technical, BO ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABC success

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.756 ^a	.571	.554	.48283

a. Predictors: (Constant), structure, Culture, Technical, BO

b. Dependent Variable: ABC success

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	31.329	4	7.832	33.597	.000 ^a
	Residual	23.545	101	.233		
	Total	54.874	105			

a. Predictors: (Constant), structure, Culture, Technical, BO

b. Dependent Variable: ABCsuccess

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.347	.505		2.667	.009
	Culture	.359	.091	.325	3.949	.000
	Behavioral & organizational	.372	.074	.400	5.023	.000
	Technical	-.165	.058	-.212	-2.828	.006
	structure	.009	.083	.008	.112	.911

a. Dependent Variable: ABC success

B) REGRESSION RESULTS FOR THE RELATIONSHIP BETWEEN SUB COMPONENTS OF BEHAVIORAL AND ORGANIZATIONAL VARIABLES AND ABC SUCCESS

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	linkagecost, nonaccounting, Resources, linkperformance, consensus1, training, TOPM ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: ABC success

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.702 ^a	.493	.457	.53290

a. Predictors: (Constant), linkage to strategies, non accounting, Resources, link to performance, Clarity of ABC objectives, training, Top management support

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	27.044	7	3.863	13.604	.000 ^a
	Residual	27.831	98	.284		
	Total	54.874	105			

a. Predictors: (Constant), link to strategies, non accounting, Resources, link to performance measure, clarity of ABC objectives, training, Top management support

b. Dependent Variable: ABC success

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.554	.238		6.571	.000
	Clarity of ABC	.042	.073	.058	.574	.567
	Top management	.289	.073	.435	3.948	.000
	Resources	.100	.067	.142	1.488	.140
	training	.051	.086	.072	.598	.551
	Link to performance	.093	.062	.139	1.490	.140
	Non accounting	.062	.063	.086	.983	.328
	Link to strategy	.134	.081	.058	1.657	.101

a. Dependent Variable: ABC success

C) REGRESSION RESULTS FOR THE RELATIONSHIP BETWEEN SUB COMPONENTS OF ORGANIZATIONAL CULTURE AND ABC SUCCESS

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	detail, innovation, outcome, team ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABC success

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.692 ^a	.479	.458	.53210

a. Predictors: (Constant), detail, innovation, outcome, team

b. Dependent Variable: ABC success

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.278	4	6.570	23.203	.000 ^a
	Residual	28.596	101	.283		
	Total	54.874	105			

a. Predictors: (Constant), detail, innovation, outcome, team

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.278	4	6.570	23.203	.000 ^a
	Residual	28.596	101	.283		
	Total	54.874	105			

b. Dependent Variable: ABC success

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.977	.309		3.166	.002
	outcome	.350	.063	.475	5.584	.000
	innovation	.002	.059	.003	.039	.969
	team	.180	.076	.226	2.385	.019
	detail	.118	.077	.139	1.530	.129

a. Dependent Variable: ABC success

D) REGRESSION RESULTS FOR THE RELATIONSHIP BETWEEN SUB COMPONENTS OF ORGANIZATIONAL STRUCTURE AND ABC SUCCESS

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	centralization, formalization ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABC success

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.376 ^a	.141	.125	.67641

a. Predictors: (Constant), centralization, formalization

b. Dependent Variable: ABC success

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.748	2	3.874	8.468	.000 ^a
	Residual	47.126	103	.458		
	Total	54.874	105			

a. Predictors: (Constant), centralization, formalization

b. Dependent Variable: ABC success

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.068	.426		4.851	.000
	formalization	.396	.097	.377	4.077	.000
	centralization	.007	.073	.009	.094	.926

a. Dependent Variable: ABC success

E) Regression results for the relationship between ABC success and Firms' overall performance

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	ABCsuccess ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: overall performance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.339 ^a	.115	.106	.64313

a. Predictors: (Constant), ABC success

b. Dependent Variable: overall performance

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.584	1	5.584	13.500	.000 ^a
	Residual	43.016	104	.414		
	Total	48.600	105			

a. Predictors: (Constant), ABC success

b. Dependent Variable: overall performance

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.907	.317		6.014	.000
	ABC success	.319	.087	.339	3.674	.000

a. Dependent Variable: overall performance

**F) REGRESSION RESULTS FOR THE RELATIONSHIP BETWEEN THE
SUB COMPONENTS OF FIRMS' PERFORMANCE, NAMELY,
MANUFACTURING PERFORMANCE AND BUSINESS PERFORMANCE**

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	ABCsuccess ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Manufacturing performance

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.192 ^a	.037	.028	.92580

a. Predictors: (Constant), ABC success

b. Dependent Variable: Manufacturing Performance

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.410	1	3.410	3.979	.049 ^a
	Residual	89.139	104	.857		
	Total	92.549	105			

a. Predictors: (Constant), ABC success

b. Dependent Variable: Manufacturing performance

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.145	.456		4.700	.000
	ABC success	.249	.125	.192	1.995	.049

a. Dependent Variable: Manufacturing performance

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	ABCsuccess ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: business performance

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.352	1	8.352	25.813	.000 ^a
	Residual	33.648	104	.324		
	Total	41.999	105			

a. Predictors: (Constant), ABC success

b. Dependent Variable: business unit performance

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.662	.280		5.928	.000
	ABC success	.390	.077	.446	5.081	.000

a. Dependent Variable: business performance