

## عنوان مقاله:

The Relationship between Activity Based Costing, Perceived Environmental Uncertainty and Global Performance

## محل انتشار:

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## خلاصه مقاله:

The aim of this paper is to present the main results of an empirical study done in Morocco and attempts to highlight the impact of the perceived environmental uncertainty on the activity based costing implementation and its performance according to the perceived environmental uncertainty. Data were collected from 62 Moroccan firms, operating in different sectors, via a questionnaire survey. Descriptive statistics, logistic regression and Student's t test for a difference in means were used to analyse data. The results showed that 12.9% of the responding companies used ABC. The results using logistic regression indicate that the PEU influences significantly and positively the use of the ABC. Also, we found that the management accounting system based on ABC method results in a better performance for enterprises that have adopted it. Finally, we demonstrated that the firms operating in an uncertain and dynamic environment have an interest to adopt this new method of the management accounting, but the firms operating in a certain and stable environment are indifferent between adopting and not adopting this method. This research adds to the understanding of the factors explaining the adoption of management accounting innovations such as ABC, basically in a new context like Morocco. The context of the study and the characteristics of the innovation are important factors in explaining its adoption. These two factors must be taken into account when choosing a costing system. This type of work is almost absent in African countries. Previous research has studied perceived environmental uncertainty in the context of innovations other than ABC. The outcomes of the study are relevant to the literature on both ABC implementation and performance of ABC, since they determine that the use of ABC results in improving in firm's performance.

## کلمات کلیدی:

ABC adoption, Environmental uncertainty, Performance, Moroccan firms

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