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計劃名稱：作業基礎成本與管理制度接受行為之研究

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中文摘要

本研究分析兩個層次的 ABCM 之接受行為：個人與組織。在個人層次的分析方面，本研究應用理性行為理論與技術接受模型，探討變革代理人對實施 ABCM 之態度與推動意圖。在組織層次方面，則探討變革代理人與組織創新文化對組織採行 ABCM 之影響。本研究自天下 1000 大，選取 489 家製造業，279 家服務業及 79 家金融業，利用郵寄問卷調查方式，請企業之財務主管填答，共回收 149 份，可用者 143 份。相關分析顯示財務主管所知覺的 ABCM 效益與成本均與財務主管對推動 ABCM 之態度呈正相關。財務主管的態度與其所知覺的資源控制則均與財務主管的推動意圖呈正相關。利用 ordered probit 分析發現，組織的創新文化與組織採行 ABCM 之階段(程度)呈正相關，但納入變革代理人之意圖後，組織的創新文化不再顯著，而變革代理人之意圖則與 ABCM 之採行階段呈正相關。

關鍵詞：作業基礎成本管理，理性行為理論，技術接受模型，變革代理人，組織的創新文化

Abstract

This study attempts to (1) examine the determinants of champion's attitude towards

and intention of ABCM implementation, and (2) investigate the relative impact of champion's intention as opposed to organizational culture of innovation on ABCM implementation. Guided by the theory of reasoned action and the technology acceptance model as well as innovation adoption literature, this study develops scales for measuring variables of interest. Financial managers of 847 firms selected from Common Wealth 1000 were mailed questionnaires and asked to respond to the questions concerning their perceptions on ABCM implementation. One hundred and forty-nine (149) questionnaires were returned with 143 (17%) usable responses. Correlation analysis shows that financial manager's perceived benefits and perceived costs of ABCM implementation are significantly correlated with their attitude towards ABCM implementation. The financial managers' attitude towards ABCM implementation and their perceived control are also significantly related to their intention of implementing ABCM. In addition, ordered probit analysis indicates that organizational culture of innovation alone significantly explains differences in stages of ABCM implementation. However, after

incorporating champion's intention and his/her perceived resource control, organizational culture becomes insignificant while the champion's intention and perceived resources control are significant.

Keywords: Activity-based cost management (ABCM), Theory of reasoned action, Technology acceptance model, Champion, Organizational culture of innovation

Motivation and Purposes

The role of champion in ABCM implementation has been well articulated in Shields and Young (1989). Subsequent empirical research also identified champion as a critical success factor in ABCM implementation (Anderson and Young, 1997; Foster and Swenson, 1997; Shields, 1995). These studies are characterized by the following features. First, the prior research focuses on analysis at the organizational level. The individual level of analysis such as the formation of champion's attitudes and intention is missing. Second, in identifying the determinants of ABCM success, the studies surveyed firms that have already adopted or used ABCM. The organizational behavior of potential ABCM implementers is excluded from analysis.

The present study extends extant literature in three directions. It examines not only the effect of champion on ABCM implementation, but also explores the determinants of champion's attitude towards and intention of ABCM implementation. This extension is important for organizations

in identifying measures to effectively inspire and enhance champion's commitment to promoting ABCM. In addition, the present study establishes a link between individual behavior (i.e., champion) and organizational behavior (i.e., organizational culture, another C in Shields and Young's model) in ABCM implementation. This examination may provide insights into the relative impact of individual effort as opposed to organizational culture on ABCM implementation. This further provides suggestions for locating concentration on more effective components among all the ABCM determinants. Finally, the present study surveys firms of potential as well as existing ABCM implementers. Recent surveys conducted in the U.S. (Krumwiede and Gordan, 1999) and the U.K. (Innes and Mitchell, 1995) suggest that, though ABCM is gaining popularity, a majority of firms have not adopted ABCM yet. To gain a complete understanding about the effect of champion on ABCM success, one should explore the behavior of not only firms already adopting ABCM but also potential ABCM users. The investigation of the entire stages of ABCM implementation may also provide important suggestions about how to move the implementation towards further steps (see Gosselin, 1997).

The purposes of the present study are as follows. First, drawing on the theory of reasoned action (TRA, Fishbein and Ajzen, 1975) in social psychology and the technology acceptance model (TAM, Davis, 1989) in management information systems (MIS) literature, this study attempts to

explore the determinants of champion's intention of promoting ABCM. Secondly, the present study attempts to establish a link between individual behavior (i.e., champion) and organizational behavior. Specifically, this research investigates the relative impacts of champion's intention as opposed to organizational culture of innovation on the organizational adoption of ABCM.

Methods, Results and Discussion

The research instruments included in this study are scales for measuring financial managers' (1) behavioral beliefs on the costs and benefits of ABCM implementation (2) attitudes towards ABCM implementation (3) intention of promoting ABCM. In addition, a scale measuring organizational culture of innovation and a question on the stage at which the surveyed firm proceeds the ABCM implementation are also included. Eight hundred and forty-seven (847) companies were selected from Common Wealth 1000 (1999). Among these companies, 489 were from manufacturing sectors, 279 were from service industries and 79 were financial institutions. The questionnaires were mailed to the financial managers of these firms to solicit their perceptions and responses on the above scales. One hundred and forty-nine (149) questionnaires were returned with 143 usable responses.

The choice of financial managers as the champion of ABCM implementation and thus the respondents to the questionnaires is based on the following reasons. Cooper et al.'s (1992) field investigation indicates that financial executives served as champion of

ABCM implementation for most of the companies that they studied. In addition, Foster and Swenson (1997) also mailed their questionnaires to financial managers of their sample firms (see also Shields, 1995). Further, the "age" of ABCM in the surveyed firms may range from "not considered ABCM" to "used ABCM extensively". For firms in the early stages of ABCM implementation, technical features of ABCM may often be raised in these organizations. Financial managers are in the best position to answer these questions. Accordingly, it is reasonable to assume that financial managers are potential champions in ABCM implementation.

Correlation analysis shows that financial managers' perceived benefits and perceived costs of ABCM implementation are significantly correlated with their attitudes towards ABCM implementation. The Pearson correlation coefficients are 0.792 ($p < 0.001$) and 0.167 ($p < 0.05$), respectively.

The financial managers' attitude towards ABCM implementation and their perceived control are also significantly correlated with their intention of implementing ABCM. The Pearson correlation coefficients are 0.789 ($p < 0.001$) and 0.363 ($p < 0.001$), respectively. Taken together, the empirical results support TRA in that behavioral beliefs affect attitude, and that attitudes and perceived behavioral control affect intention. However, it should be noted that the perceived costs are positively related to attitudes. The sign of correlation is opposite to that suggested by

TAM. The TAM posits that perceived ease is positively related to attitudes. Since the higher the perceived costs, the lower is the perceived ease, TAM would suggest a negative correlation between perceived costs and attitudes.

To investigate the relative effects of organizational culture of innovation and champion on organizational implementation of ABCM, three stages of ABCM implementation were identified: initiation, implementation and routinization. The ordered probit analysis shows that organizational culture of innovation alone significantly explains ABCM implementation ($p < 0.03$). However, after incorporating champion's intention and champion's perceived control over resources in the ordered probit analysis, organizational culture becomes insignificant ($p = 0.2584$) whereas champion's intention and perceived resource control are significant ($p < 0.042$ and $p < 0.019$, respectively). The marginal effect of the latter two variables are also larger than that of organizational culture. This finding suggests that to promote ABCM implementation from one stage to an advanced one, an organization should pay much attention to the champion's intention and his/her perceived control over resources. This finding also indicates that organizational culture of innovation may have exerted its influence on ABCM implementation through the champion's intention and perceived control.

Contributions

This study is the first to explore the

determinants of champion's intention of implementing ABCM as well as the relative impact of champion as opposed as organizational culture on ABCM implementation. The findings in this study may provide important implications for practitioners in ABCM implementation and for academics in future research directions.

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