

INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT & MANAGEMENT

I
J
R
C
M



A Monthly Double-Blind Peer Reviewed (Refereed/Juried) Open Access International e-Journal - Included in the International Serial Directories

Indexed & Listed at:

Ulrich's Periodicals Directory ©, ProQuest, U.S.A., EBSCO Publishing, U.S.A., Cabell's Directories of Publishing Opportunities, U.S.A.

Open J-Gate, India [link of the same is duly available at Inlibnet of University Grants Commission (U.G.C.)].

Index Copernicus Publishers Panel, Poland with IC Value of 5.09 & number of libraries all around the world.

Circulated all over the world & Google has verified that scholars of more than 3412 Cities in 173 countries/territories are visiting our journal on regular basis.

Ground Floor, Building No. 1041-C-1, Devi Bhawan Bazar, JAGADHRI – 135 003, Yamunanagar, Haryana, INDIA

<http://ijrcm.org.in/>

CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	Page No.
1.	AN EXPLORATORY STUDY OF THE POTENTIAL OF 'KatSRS SYSTEM' AS AN EDUCATIONAL TECHNOLOGY IN FACILITATING LEARNERS' ENGAGEMENT AND FEEDBACK: A CASE STUDY OF BOTHO UNIVERSITY <i>WILLIAM NKOMO, BONOLO E. SAMSON-ZULU & RODRECK CHIRAU</i>	1
2.	MEASURES FOR ACTIVITY BASED COSTING SUCCESS: A REVIEW <i>SHAFEQ HAMOUD M. AL-SAIDI & H. NANJE GOWDA</i>	10
3.	ICT & WOMEN <i>S. S. PATHAK & SHUBHADA GALA</i>	13
4.	A STUDY ON LABOUR WELFARE MEASURES WITH REFERENCE TO TEXTILE INDUSTRIES <i>DR. P. GURUSAMY, J. PRINCY & P.MANOCHITHRA</i>	16
5.	AN ANALYSIS AND EVALUATION OF A UNIVERSITY'S E-COMMERCE READINESS: A CASE STUDY OF BOTHO UNIVERSITY <i>TERESSA TJWAKINNA CHIKOHORA & RODRECK CHIRAU</i>	21
6.	SUSTAINABILITY OF THE WASTE MANAGEMENT PRACTICES IN TOURIST DESTINATIONS OF NAGALAND: A CRITICAL REVIEW <i>AIENLA & DR. T. R. SARMA</i>	28
7.	DETERMINANTS OF INTERNAL BRANDING FOR CUSTOMER-ORIENTATION <i>JASMINE SIMI</i>	33
8.	A CONCEPTUAL STUDY ON RETAIL BANKING <i>BHARAT N BASRANI & CHANDRESH B. MEHTA</i>	38
9.	IMPACT OF CELEBRITY ENDORSEMENT ON CONSUMER'S BUYING BEHAVIOUR <i>SUPREET KAUR</i>	42
10.	A STUDY ON THE FACTORS INFLUENCING CUSTOMER'S CHOICE OF RETAIL STORES <i>ANUPAMA SUNDAR D</i>	46
11.	GLOBALISATION, SEX INDUSTRY AND SEX MYTH: A COMPARATIVE STUDY OF SEX MYTH AMONG ADULT MEN AND WOMEN IN CHHATTISGARH & WEST BENGAL <i>SIDDHARTHA CHATTERJEE & BIBHAS RANA</i>	51
12.	APPLICATION OF RESTRICTED LEAST SQUARES TO ECONOMETRIC DATA <i>IBRAHEEM, A. G, ADEMUYIWA, J. A & ADETUNJI, A. A</i>	55
13.	EFFECTIVENESS OF INTERNAL CONTROL SYSTEM OF ETHIOPIAN PUBLIC UNIVERSITIES: THE CASE OF JIMMA UNIVERSITY <i>KENENISA LEMIE & MATEWOS KEBEDE</i>	59
14.	THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY - INITIATIVES ON CONSUMER PSYCHOLOGY <i>PURTI BATRA</i>	66
15.	INVESTIGATION OF CUSTOMERS' PRODUCT AWARENESS AND TRANSACTION GAP IN LIFE INSURANCE CORPORATION OF INDIA <i>PARTHA SARATHI CHOUDHURI</i>	69
	REQUEST FOR FEEDBACK & DISCLAIMER	72

CHIEF PATRON

PROF. K. K. AGGARWAL

Chairman, Malaviya National Institute of Technology, Jaipur
(An institute of National Importance & fully funded by Ministry of Human Resource Development, Government of India)
Chancellor, K. R. Mangalam University, Gurgaon
Chancellor, Lingaya's University, Faridabad
Founder Vice-Chancellor (1998-2008), Guru Gobind Singh Indraprastha University, Delhi
Ex. Pro Vice-Chancellor, Guru Jambheshwar University, Hisar

FOUNDER PATRON

LATE SH. RAM BHAJAN AGGARWAL

Former State Minister for Home & Tourism, Government of Haryana
Former Vice-President, Dadri Education Society, Charkhi Dadri
Former President, Chinar Syntex Ltd. (Textile Mills), Bhiwani

CO-ORDINATOR

AMITA

Faculty, Government M. S., Mohali

ADVISORS

DR. PRIYA RANJAN TRIVEDI

Chancellor, The Global Open University, Nagaland

PROF. M. S. SENAM RAJU

Director A. C. D., School of Management Studies, I.G.N.O.U., New Delhi

PROF. M. N. SHARMA

Chairman, M.B.A., Haryana College of Technology & Management, Kaithal

PROF. S. L. MAHANDRU

Principal (Retd.), Maharaja Agrasen College, Jagadhri

EDITOR

PROF. R. K. SHARMA

Professor, Bharti Vidyapeeth University Institute of Management & Research, New Delhi

CO-EDITOR

DR. BHAVET

Faculty, Shree Ram Institute of Business & Management, Urjani

EDITORIAL ADVISORY BOARD

DR. RAJESH MODI

Faculty, Yanbu Industrial College, Kingdom of Saudi Arabia

PROF. SANJIV MITTAL

University School of Management Studies, Guru Gobind Singh I. P. University, Delhi

PROF. ANIL K. SAINI

Chairperson (CRC), Guru Gobind Singh I. P. University, Delhi

DR. SAMBHAVNA

Faculty, I.I.T.M., Delhi

DR. MOHENDER KUMAR GUPTA

Associate Professor, P. J. L. N. Government College, Faridabad

DR. SHIVAKUMAR DEENE

Asst. Professor, Dept. of Commerce, School of Business Studies, Central University of Karnataka, Gulbarga

ASSOCIATE EDITORS

PROF. NAWAB ALI KHAN

Department of Commerce, Aligarh Muslim University, Aligarh, U.P.

PROF. ABHAY BANSAL

Head, Department of Information Technology, Amity School of Engineering & Technology, Amity University, Noida

PROF. A. SURYANARAYANA

Department of Business Management, Osmania University, Hyderabad

DR. SAMBHAV GARG

Faculty, Shree Ram Institute of Business & Management, Urjani

PROF. V. SELVAM

SSL, VIT University, Vellore

DR. PARDEEP AHLAWAT

Associate Professor, Institute of Management Studies & Research, Maharshi Dayanand University, Rohtak

DR. S. TABASSUM SULTANA

Associate Professor, Department of Business Management, Matrusri Institute of P.G. Studies, Hyderabad

SURJEET SINGH

Asst. Professor, Department of Computer Science, G. M. N. (P.G.) College, Ambala Cantt.

TECHNICAL ADVISOR

AMITA

Faculty, Government M. S., Mohali

FINANCIAL ADVISORS

DICKIN GOYAL

Advocate & Tax Adviser, Panchkula

NEENA

Investment Consultant, Chambaghat, Solan, Himachal Pradesh

LEGAL ADVISORS

JITENDER S. CHAHAL

Advocate, Punjab & Haryana High Court, Chandigarh U.T.

CHANDER BHUSHAN SHARMA

Advocate & Consultant, District Courts, Yamunanagar at Jagadhri

SUPERINTENDENT

SURENDER KUMAR POONIA

CALL FOR MANUSCRIPTS

We invite unpublished novel, original, empirical and high quality research work pertaining to recent developments & practices in the areas of Computer Science & Applications; Commerce; Business; Finance; Marketing; Human Resource Management; General Management; Banking; Economics; Tourism Administration & Management; Education; Law; Library & Information Science; Defence & Strategic Studies; Electronic Science; Corporate Governance; Industrial Relations; and emerging paradigms in allied subjects like Accounting; Accounting Information Systems; Accounting Theory & Practice; Auditing; Behavioral Accounting; Behavioral Economics; Corporate Finance; Cost Accounting; Econometrics; Economic Development; Economic History; Financial Institutions & Markets; Financial Services; Fiscal Policy; Government & Non Profit Accounting; Industrial Organization; International Economics & Trade; International Finance; Macro Economics; Micro Economics; Rural Economics; Co-operation; Demography; Development Planning; Development Studies; Applied Economics; Development Economics; Business Economics; Monetary Policy; Public Policy Economics; Real Estate; Regional Economics; Political Science; Continuing Education; Labour Welfare; Philosophy; Psychology; Sociology; Tax Accounting; Advertising & Promotion Management; Management Information Systems (MIS); Business Law; Public Responsibility & Ethics; Communication; Direct Marketing; E-Commerce; Global Business; Health Care Administration; Labour Relations & Human Resource Management; Marketing Research; Marketing Theory & Applications; Non-Profit Organizations; Office Administration/Management; Operations Research/Statistics; Organizational Behavior & Theory; Organizational Development; Production/Operations; International Relations; Human Rights & Duties; Public Administration; Population Studies; Purchasing/Materials Management; Retailing; Sales/Selling; Services; Small Business Entrepreneurship; Strategic Management Policy; Technology/Innovation; Tourism & Hospitality; Transportation Distribution; Algorithms; Artificial Intelligence; Compilers & Translation; Computer Aided Design (CAD); Computer Aided Manufacturing; Computer Graphics; Computer Organization & Architecture; Database Structures & Systems; Discrete Structures; Internet; Management Information Systems; Modeling & Simulation; Neural Systems/Neural Networks; Numerical Analysis/Scientific Computing; Object Oriented Programming; Operating Systems; Programming Languages; Robotics; Symbolic & Formal Logic; Web Design and emerging paradigms in allied subjects.

Anybody can submit the **soft copy** of unpublished novel; original; empirical and high quality **research work/manuscript anytime** in **M.S. Word format** after preparing the same as per our **GUIDELINES FOR SUBMISSION**; at our email address i.e. infoijrcm@gmail.com or online by clicking the link **online submission** as given on our website ([FOR ONLINE SUBMISSION, CLICK HERE](#)).

GUIDELINES FOR SUBMISSION OF MANUSCRIPT

1. **COVERING LETTER FOR SUBMISSION:**

DATED: _____

THE EDITOR
IJRCM

Subject: SUBMISSION OF MANUSCRIPT IN THE AREA OF.

(e.g. Finance/Marketing/HRM/General Management/Economics/Psychology/Law/Computer/IT/Engineering/Mathematics/other, please specify)

DEAR SIR/MADAM

Please find my submission of manuscript entitled ' _____ ' for possible publication in your journals.

I hereby affirm that the contents of this manuscript are original. Furthermore, it has neither been published elsewhere in any language fully or partly, nor is it under review for publication elsewhere.

I affirm that all the author (s) have seen and agreed to the submitted version of the manuscript and their inclusion of name (s) as co-author (s).

Also, if my/our manuscript is accepted, I/We agree to comply with the formalities as given on the website of the journal & you are free to publish our contribution in any of your journals.

NAME OF CORRESPONDING AUTHOR:

Designation:
Affiliation with full address, contact numbers & Pin Code:
Residential address with Pin Code:
Mobile Number (s):
Landline Number (s):
E-mail Address:
Alternate E-mail Address:

NOTES:

- a) The whole manuscript is required to be in **ONE MS WORD FILE** only (pdf. version is liable to be rejected without any consideration), which will start from the covering letter, inside the manuscript.
- b) The sender is required to mention the following in the **SUBJECT COLUMN** of the mail:
New Manuscript for Review in the area of (Finance/Marketing/HRM/General Management/Economics/Psychology/Law/Computer/IT/Engineering/Mathematics/other, please specify)
- c) There is no need to give any text in the body of mail, except the cases where the author wishes to give any specific message w.r.t. to the manuscript.
- d) The total size of the file containing the manuscript is required to be below **500 KB**.
- e) Abstract alone will not be considered for review, and the author is required to submit the complete manuscript in the first instance.
- f) The journal gives acknowledgement w.r.t. the receipt of every email and in case of non-receipt of acknowledgment from the journal, w.r.t. the submission of manuscript, within two days of submission, the corresponding author is required to demand for the same by sending separate mail to the journal.

2. **MANUSCRIPT TITLE:** The title of the paper should be in a 12 point Calibri Font. It should be bold typed, centered and fully capitalised.

3. **AUTHOR NAME (S) & AFFILIATIONS:** The author (s) **full name, designation, affiliation (s), address, mobile/landline numbers, and email/alternate email address** should be in italic & 11-point Calibri Font. It must be centered underneath the title.

4. **ABSTRACT:** Abstract should be in fully italicized text, not exceeding 250 words. The abstract must be informative and explain the background, aims, methods, results & conclusion in a single para. Abbreviations must be mentioned in full.

5. **KEYWORDS:** Abstract must be followed by a list of keywords, subject to the maximum of five. These should be arranged in alphabetic order separated by commas and full stops at the end.
6. **MANUSCRIPT:** Manuscript must be in **BRITISH ENGLISH** prepared on a standard A4 size **PORTRAIT SETTING PAPER**. It must be prepared on a single space and single column with 1" margin set for top, bottom, left and right. It should be typed in 8 point Calibri Font with page numbers at the bottom and centre of every page. It should be free from grammatical, spelling and punctuation errors and must be thoroughly edited.
7. **HEADINGS:** All the headings should be in a 10 point Calibri Font. These must be bold-faced, aligned left and fully capitalised. Leave a blank line before each heading.
8. **SUB-HEADINGS:** All the sub-headings should be in a 8 point Calibri Font. These must be bold-faced, aligned left and fully capitalised.
9. **MAIN TEXT:** The main text should follow the following sequence:

INTRODUCTION**REVIEW OF LITERATURE****NEED/IMPORTANCE OF THE STUDY****STATEMENT OF THE PROBLEM****OBJECTIVES****HYPOTHESES****RESEARCH METHODOLOGY****RESULTS & DISCUSSION****FINDINGS****RECOMMENDATIONS/SUGGESTIONS****CONCLUSIONS****SCOPE FOR FURTHER RESEARCH****ACKNOWLEDGMENTS****REFERENCES****APPENDIX/ANNEXURE**

It should be in a 8 point Calibri Font, single spaced and justified. The manuscript should preferably not exceed **5000 WORDS**.

10. **FIGURES & TABLES:** These should be simple, crystal clear, centered, separately numbered & self explained, and **titles must be above the table/figure. Sources of data should be mentioned below the table/figure.** It should be ensured that the tables/figures are referred to from the main text.
11. **EQUATIONS:** These should be consecutively numbered in parentheses, horizontally centered with equation number placed at the right.
12. **REFERENCES:** The list of all references should be alphabetically arranged. The author (s) should mention only the actually utilised references in the preparation of manuscript and they are supposed to follow **Harvard Style of Referencing**. The author (s) are supposed to follow the references as per the following:
 - All works cited in the text (including sources for tables and figures) should be listed alphabetically.
 - Use (ed.) for one editor, and (ed.s) for multiple editors.
 - When listing two or more works by one author, use --- (20xx), such as after Kohl (1997), use --- (2001), etc, in chronologically ascending order.
 - Indicate (opening and closing) page numbers for articles in journals and for chapters in books.
 - The title of books and journals should be in italics. Double quotation marks are used for titles of journal articles, book chapters, dissertations, reports, working papers, unpublished material, etc.
 - For titles in a language other than English, provide an English translation in parentheses.
 - The location of endnotes within the text should be indicated by superscript numbers.

PLEASE USE THE FOLLOWING FOR STYLE AND PUNCTUATION IN REFERENCES:**BOOKS**

- Bowersox, Donald J., Closs, David J., (1996), "Logistical Management." Tata McGraw, Hill, New Delhi.
- Hunker, H.L. and A.J. Wright (1963), "Factors of Industrial Location in Ohio" Ohio State University, Nigeria.

CONTRIBUTIONS TO BOOKS

- Sharma T., Kwatra, G. (2008) Effectiveness of Social Advertising: A Study of Selected Campaigns, Corporate Social Responsibility, Edited by David Crowther & Nicholas Capaldi, Ashgate Research Companion to Corporate Social Responsibility, Chapter 15, pp 287-303.

JOURNAL AND OTHER ARTICLES

- Schemenner, R.W., Huber, J.C. and Cook, R.L. (1987), "Geographic Differences and the Location of New Manufacturing Facilities," Journal of Urban Economics, Vol. 21, No. 1, pp. 83-104.

CONFERENCE PAPERS

- Garg, Sambhav (2011): "Business Ethics" Paper presented at the Annual International Conference for the All India Management Association, New Delhi, India, 19–22 June.

UNPUBLISHED DISSERTATIONS AND THESES

- Kumar S. (2011): "Customer Value: A Comparative Study of Rural and Urban Customers," Thesis, Kurukshetra University, Kurukshetra.

ONLINE RESOURCES

- Always indicate the date that the source was accessed, as online resources are frequently updated or removed.

WEBSITES

- Garg, Bhavet (2011): Towards a New Natural Gas Policy, Political Weekly, Viewed on January 01, 2012 <http://epw.in/user/viewabstract.jsp>

MEASURES FOR ACTIVITY BASED COSTING SUCCESS: A REVIEW**SHAFEQ HAMOUD M. AL-SAIDI****RESEARCH SCHOLAR****DOS IN COMMERCE****UNIVERSITY OF MYSORE****MANASAGANGOTRI****H. NANJE GOWDA****PROFESSOR & PRINCIPAL****YUVARAJA'S COLLEGE****UNIVERSITY OF MYSORE****MANASAGANGOTRI****ABSTRACT**

Activity Based Costing (ABC), a powerful tool in Management Accounting, provides accurate information on the costs of activities and processes, which helps the managers to take decisions that have positive impact on the organization's production. Earlier, management accountants depended on traditional cost accounting methods to obtain information on product and service costs for these decisions. ABC, now argued to be remarkably better than traditional volume based costing system, has elicited the attention of both researchers and practitioners for its involvement in decision making. Several empirical studies have been conducted to examine the importance, adoption and successful implementation of ABC, reasons for implementing, issues related to its adoption, critical success factors of ABC. An in-depth insight of cost structure of an organization, cost modelling and targeting vis-à-vis its performance is essential for the successful implementation of ABC system. Many studies have attempted to establish the variables that could measure success of ABC system. Before determining the success rate of ABC, it is crucial to address what constitutes ABC success. This paper reviews the research carried out on ABC success factors pertaining to the extent to which it is used in an organization, the variables used to measure success and its operational definitions. The review reveals that the past research has focussed on the perception of the users, the frequency of usage, the use of ABC in decision making as the determinants of ABC system success. However, multi-item measures are able to measure and analyse the complex nature of the success factors better than the single-item measures.

KEYWORDS

Activity based costing, ABC success, approach for measuring the ABC success.

JEL CLASSIFICATION

M41

1. INTRODUCTION

A number of research studies have sought to identify variables that may be used to measure success or failure of ABC system. In doing so, researchers have had to address the difficult issue of what constitutes success in the context of an ABC.

Appraising ABC success has proved to be a challenge for researchers; hence, a number of ways has been adopted to address it. There is no universally agreed definition for success from management accounting context (Cinquini and Mitchell, 2005). Shields (1995) identified this as a complex issue and acknowledged the difficulty in defining ABC success. He stated that

"Providing a definition, however, was problematic as the literature is vague about what constitutes success, and discussions with ABC experts did not result in consensus about a tangible definition. For example, success can include top management not rejecting it, an implementation of ABC per se, use of ABC information by non-accountants, gaining competitive advantage and providing additional profits" (p. 154).

The main objective of this review to analyse the difference between the single-item and multi-item success measures to be used for measuring ABC success and recommend the most appropriate method to conduct studies on ABC success.

2. RESEARCH METHODOLOGY

Various sources of secondary data, like for instance articles published in journals / magazines, were accessed to gather data for this research, Google search engine was extensively used locating relevant articles on line. Besides, references from various chapters of relevant accounting and financial text books were also helpful in gathering data.

3. THE ALTERNATIVE SUCCESS MEASURES**A. SINGLE-ITEMS MEASURES**

Since defining ABC success is arguable, Shields (1995) let the respondents of the survey rate the degree of success with whatever definition he or she deemed relevant to his or her situation by responses two questions about the overall level of perceived success and the financial benefits received from ABC. However, Anderson and Young (1999) criticized this method of measuring the success of ABC. Anderson and Young (1999) stated that

"A danger of asking managers to rate ABC implementation success without specifying the definition of success is failure to detect cases in which individuals hold different views on the definition of success but share views on attainment of a particular dimension of success. In light of evidence that success in ABC implementation is multi-dimensional with each dimension having somewhat different correlates, it is appropriate to ask what criteria respondents use in evaluating ABC" (p. 526).

While Shields (1995) focused specifically on manager's perceptions of the success of ABC itself, other studies focused on user satisfaction with the implementation of ABC. McGowan and Klammer (1997) claim that user satisfaction may affect behaviour and, consequently, the success of a system change. They argue that if a user perceives satisfaction with an information system per se, then the system is successful. McGowan and Klammer's (1997) approach has been criticized for relying too heavily on a limited number of success attributes. It is relying on just one question relating to managers' satisfaction with activity management, and it does not distinguish between the various levels of activity management use (Baird et al., 2007). Several researchers have included user satisfaction as one of the criteria to measure ABC success (Swenson, 1995; Innes and Mitchell, 1995, 2000; Foster and Swenson, 1997; Cotton, et al., 2003).

The extent to which management used the ABC information to support decisions (frequency of use) has also been used as a measure of ABC success. Swenson (1995) argued that it is more of an objective measure of the benefits of ABC system. This approach is supported by Pierce and Brown (2004, 2006), who surveyed large Irish companies and found high correlation between the frequency of use and the perceived success of ABC system. They suggested that overall

usage level is a reliable indicator of overall success of these systems. This approach for success measurement has also been endorsed by many researchers, including Foster and Swenson (1997), Innes and Mitchell (1995) and (2000), Anderson and Young (1999), Fortin et al. (2007), Charaf and Rahmouni (2010). Based on the studies conducted by Shields (1995) and Swenson (1995), Krumwiede (1998a) has proposed an alternate success variable for ABC implementation. He pointed out that Shields (1995) found a correlation between respondents' cost management system quality rating and ABC implementation stage. In addition, Swenson's (1995) results showed that satisfaction increased with the higher stages of implementation. Thus, he suggested that the attainment of a particular stage of implementation may use as a measure for ABC success. Nevertheless, this approach of measuring success received many criticisms from researchers like Baird et al. (2004). Baird et al. (2004) stated that this approach measures success as the progression of an organization from one stage of activity management implementation to the next, assuming that end state of integration with the organization's financial system. Consequently, it assumes that all organizations aspire to ABC level of activity management use.

In addition to the previously stated measures, there are other single-item measures, such as usage stage, for ABC success in research studies. In the usage stage, ABC is considered to be a success when one of the following criteria is met: (1) used at least somewhat for decision-making outside the accounting department (Krumwiede, 1998b); (2) the extent to which ABC information leads to a change in decisions (Innes and Mitchell, 1995); (3) the extent to which ABC information leads to financial benefits (Shields, 1995; Foster and Swenson, 1997; and McGowan, 1998); or (4) the importance attached to ABC information (Innes and Mitchell, 1995 and 2000).

Nevertheless, the use of single-item scale to measure the success has not been received well by many researches. For example, McGowan and Klammer (1997) reported that the single-item measure is coarse and cannot reflect all of the aspects of this multidimensional construct. Hence, they emphasized the need to construct a reliable multiple-item proxy for the implementation construct. Thus, considering the need for improvement in the measure, researchers have incorporated the multi-item scale to measure ABC success (Foster and Swenson, 1997; McGowan, 1998; Baird et al. 2007).

The following table presents the most common approaches to measuring ABC success and examples of research studies adopting each of the approaches.

TABLE 1: APPROACHES TO MEASURING ABC SUCCESS

Success measure	Studies
Manager and Personnel evaluation	Shields, 1995; Swenson, 1995; McGowan and Klammer, 1997; Foster and Swenson, 1997; McGowan, 1998; Anderson and Young, 1999; Fortin et al., 2007; Majid and Sulaiman, 2008; Charaf and Rahmouni, 2010.
User satisfaction	Swenson, 1995; Innes and Mitchell, 1995 and 2000; McGowan and Klammer, 1997; Foster and Swenson, 1997; Cotton et al., 2003.
Decisions actions	Innes and Mitchell, 1995; Foster and Swenson, 1997; Fortin et al., 2007; Charaf and Rahmouni, 2010.
Financial benefits (i. e. dollar improvements)	Shields, 1995; Foster and Swenson, 1997; Innes and Mitchell, 2000; Fortin et al., 2007.
Frequency of use	Swenson, 1995; Foster and Swenson, 1997; Innes and Mitchell, 1995 and 2000; Anderson and Young, 1999; Pierce and Brown, 2006; Fortin et al., 2007; Charaf and Rahmouni, 2010.
McGowan's (1998) measures - User attitudes - Technical characteristics rating - perceived usefulness in improving user job: - perceived organizational changes	McGowan, 1998; Zhang and Isa, 2010a and 2010b; Byrne et al., 2009; Byrne, 2011.

B. MULTI-ITEMS MEASURES

The multidimensional construct of ABC success has lead Foster and Swenson (1997) to attempt to examine the effect of using alternative of ABC success measures. This was to address a call for research on the development of better success measures (Shields, 1995; McGowan and Klammer, 1997) and to explore further the use of a multiple-item measure. They refined ABC success measures and classified them into four variables:

1. Measure based on the **use of ABC information in decision making**. This measure presumes that the more extensive the use of ABC information, the more successful the implementation. Foster and Swenson (1997) categorised the use of ABC measures into three based on decision making: (1) rating as compared to the previous cost management system in some specific decisions, (2) the frequency with which each business functional area uses ABC information to make decisions and (3) the frequency with which the different levels of management used ABC.
2. Measure based on the **decisions and actions taken with ABC information**. This measure focuses on importance of ABC information in changing the course of decision making (for example, process change, pricing strategy change and product mix change).
3. Measure based on the **dollar improvement resulting from ABC**. This measure helps in the evaluation of either a summary management estimate or an explicit dollar comparison of revenues and costs with and without ABC in some implementation areas.
4. Measure based on the **management evaluation of overall ABC success**. This measure has required the respondents to rate how successful they believe ABC has been.

Although, Foster and Swenson's multi-item measure could be explained better than single-item measures, the measures do not recognize the different levels of activity management (Baird, et al. 2007). Thus, Baird et al. (2007) sought an alternative way to evaluate the success of ABC by categorizing the items in the Foster and Swenson's measure as to whether they were related to any of Gosselin's (1997) three levels of activity management, namely activity analysis (AA), activity cost analysis (ACA) and activity based costing (ABC). Measure of ABC success such as "dollar improvements" is empirically appealing it is fraught with possible confounding variables that are extremely difficult to control (Byrne, 2007).

Another multi-item approach has been developed by McGowan (1998). McGowan extended Foster and Swenson's (1997) work by focusing on the critical characteristics and influences of ABC implementation. This approach measures ABC success from an individual user's perspective and divided it down into four perspectives, namely general attitude toward the implementation process, technical characteristics of ABC system, perceived usefulness of the system and perceived organizational changes resulting from ABC implementation. The first item is used to report the participant's favourable attitudes toward the implementation of ABC, while the second aims to determine whether subjects' perceptions of their old cost management system differed significantly from their perceptions of the new (ABC) system along five qualitative characteristics: accessibility, accuracy, reliability, timeliness and ability to understandability. The third item focuses on ABC-users' perceptions of the usefulness of ABC in their job. The use of the fourth item is to explore the impact of ABC on quality of decisions, relationships and communication across functions, waste reduction and overall focus on the goals of the entity.

McGowan's (1998) methodology of using the four criteria to measure ABC success has been adopted till today as is evident in the study conducted by Zhang and Isa (2010a and 2010b) and Byrne (2011).

4. CONCLUSIONS

This paper set out to determine the success measures of ABC system in order to examine how successful ABC system has been in terms of its adoption and implementation. Past researchers have been critical of the studies that identified measures based on the perception of the users, as they believe that accepting manager's opinions without defining ABC implementation success will not provide accurate picture of success. Most managers are not sure of the constitution of the critical success measures of ABC and the problems inherent in the system. User satisfaction, frequency of ABC system usage, and the overall usage have been identified as the reliable indicators of success of ABC. In addition to these measures, ABC is considered a success when it becomes a part of the decision making and how it alters the decisions made based on the information provided by it. However, single item measures have been criticised for its simplicity that does not address multidimensionality dimension of the success. Multi-item measures, on the other hand, could explain the success better than the single-item

measure. The critical success measures are implementation attitudes, technical aspects, perceived usefulness of the system and the changes it brings into the organization. In conclusion, this study strengthens the need for multi-item success measures as they capture the perception of the individual more efficiently. Unlike single item measures that does not measure the complex nature of the ABC success, the multi-item uses a composite score to measure and analyse success by providing greatest explanation about determinants of the implementation of ABC.

REFERENCES

1. Anderson, S.W., and Young, S. M., (1999). The impact of contextual and process factors on the evaluation of activity-based costing systems. *Accounting, Organizations and Society*. 24 (7). p. 525-559.
2. Baird, K.M., Harrison, G.L., and Reeve R. C., (2004). Adoption of activity management practices: a note on the extent of adoption and the influence of organizational and cultural factors. *Management Accounting Research*, (15). 383-399.
3. Baird, K.M., Harrison, G.L., and Reeve R. C., (2007). Success of activity management practices: the influence of organizational and cultural factors. *Accounting and Finance*. 47. p. 47-67.
4. Byrne, S., (2011). What determines ABC success in mature sites? *Journal of Accounting and Organizational Change*, 7 (3). p. 259-277.
5. Byrne, S., E. Stower and P. Torry. (2007). Activity based costing implementation success in Australia. Australian and New Zealand Academy of Management (ANZAM) conference. Sydney, Australia 4-7 Dec 2007. Retrieved from USQ ePrints: [Online] Available from: http://eprints.usq.edu.au/3719/1/Byrne_Stower_Torry.pdf (Accessed: 02.04.2014)
6. Byrne, S., E. Stower and P. Torry. (2009). Is ABC adoption a success in Australia? *Journal of Applied Management Accounting Research* (Winter). p. 37-52.
7. Charaf, K., and Rahmouni, A. F. A., (2010). Success of Activity-Based costing projects in French companies: The influence of organizational and technical factors. Retrieved from SSRN Working Paper Series: [Online] Available from: http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1686246 (Accessed: 07.09.2013).
8. Cinquini, L., and Mitchell, F. (2005). Success in Management Accounting: Lessons from the Activity-Based Costing/Management Experience. *Journal of Accounting & Organizational Change*, 1 (1). p. 63-77.
9. Cotton, W. D.J., Jackman, S. M., and Brown, R.A., (2003). Note on a New Zealand replication of the Innes et al. UK activity-based costing survey. *Management Accounting Research*, 14 (1). p. 67-72.
10. Fortin, A., Haffaf, H., and Viger, C. (2007). The measurement of success of activity-based costing and its determinants: A study within Canadian federal government organizations. *Accounting Perspectives*. 6. p. 231-262.
11. Foster, G., and Swenson, D. W., (1997). Measuring the Success of Activity-Based Cost Management And Its Determinants. *Journal of Management Accounting Research*. 9. p. 109-141.
12. Gosselin, M., (1997). The effect of strategy and organizational structure on the adoption and implementation of activity-based costing. *Accounting, Organizations and Society*. 22. p. 105-122.
13. Innes, J., and Mitchell, F., (1995). A survey of activity-based costing in the U. K.'s largest companies. *Management Accounting Research*. 6. p. 137-153.
14. Innes, J., Mitchell, F., and Sinclair, D., (2000). Activity-based costing in the U.K.'s largest companies: a comparison of 1994 and 1999 survey results. *Management Accounting Research*. (11). p. 349-362.
15. Krumwiede, K. R., (1998a). The implementation stages of activity- based costing and the impact of contextual and organizational factors. *Journal of Management Accounting Research*. 10. p. 239-277.
16. Krumwiede, K. R., (1998b). ABC why it's tried and how it succeeds, *Strategic Finance*; Apr 1998; 79, 10
17. Majid, J. A., and Sulaiman, M., (2008). Implementation of activity-based costing in Malaysia: A case study of two companies. *Asian Review of Accounting*. 16(1). p. 39-55.
18. McGowan, A. S. (1998). Perceived benefits of ABCM implementation. *Accounting Horizons*, 12 (1). p. 31-50.
19. McGowan, A. S., and Klammer, T. P., (1997). Satisfaction with activity base cost management implementation. *Journal of Management Accounting Research* 9. p. 217-237.
20. Pierce, B. and Brown, R. (2004). An empirical study of activity- based systems in Ireland. *The Irish Accounting Review*. 11. p. 33-55.
21. Pierce, B., and Brown, R., (2006). Perceived success of costing systems: Activity-based and traditional systems compared. *The Journal of Applied Accounting Research*. 8 (i). p. 108-160.
22. Shields, M.D., (1995). An empirical analysis of firms' implementation experiences with activity based-based costing. *Journal of Management Accounting Research*. 7. p. 148-165.
23. Swenson, D., (1995). The Benefits of Activity Based Cost Management to the Manufacturing Industry. *Journal of Management Accounting Research*. 7 (4). p. 167-180.
24. Zhang, Y. F., and Isa, C. (2010b). Activity-Based Costing Success (ABC) Implementation in China: The Effect of Organizational Culture and Structure. The Sixth Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference. University of Sydney, Sydney New South Wales, Australia, 12 and 13 July 2010.
25. Zhang, Y. F., and Isa, C., (2010a). Behavioral and organizational variables affecting the success of ABC success in China. *African Journal of Business Management*. 4 (11). p. 2302-2308.

REQUEST FOR FEEDBACK

Dear Readers

At the very outset, International Journal of Research in Commerce, IT & Management (IJRCM) acknowledges & appreciates your efforts in showing interest in our present issue under your kind perusal.

I would like to request you to supply your critical comments and suggestions about the material published in this issue as well as on the journal as a whole, on our E-mail infoijrcm@gmail.com for further improvements in the interest of research.

If you have any queries please feel free to contact us on our E-mail infoijrcm@gmail.com.

I am sure that your feedback and deliberations would make future issues better – a result of our joint effort.

Looking forward an appropriate consideration.

With sincere regards

Thanking you profoundly

Academically yours

Sd/-

Co-ordinator

DISCLAIMER

The information and opinions presented in the Journal reflect the views of the authors and not of the Journal or its Editorial Board or the Publishers/Editors. Publication does not constitute endorsement by the journal. Neither the Journal nor its publishers/Editors/Editorial Board nor anyone else involved in creating, producing or delivering the journal or the materials contained therein, assumes any liability or responsibility for the accuracy, completeness, or usefulness of any information provided in the journal, nor shall they be liable for any direct, indirect, incidental, special, consequential or punitive damages arising out of the use of information/material contained in the journal. The journal, nor its publishers/Editors/Editorial Board, nor any other party involved in the preparation of material contained in the journal represents or warrants that the information contained herein is in every respect accurate or complete, and they are not responsible for any errors or omissions or for the results obtained from the use of such material. Readers are encouraged to confirm the information contained herein with other sources. The responsibility of the contents and the opinions expressed in this journal is exclusively of the author (s) concerned.

ABOUT THE JOURNAL

In this age of Commerce, Economics, Computer, I.T. & Management and cut throat competition, a group of intellectuals felt the need to have some platform, where young and budding managers and academicians could express their views and discuss the problems among their peers. This journal was conceived with this noble intention in view. This journal has been introduced to give an opportunity for expressing refined and innovative ideas in this field. It is our humble endeavour to provide a springboard to the upcoming specialists and give a chance to know about the latest in the sphere of research and knowledge. We have taken a small step and we hope that with the active co-operation of like-minded scholars, we shall be able to serve the society with our humble efforts.

Our Other Journals

