

Table 5: Multi group analysis (business type and business size): GOF measures

Model	NPAR	CMIN	DF	P	CMIN/DF	CFI
Results for multi-group analysis by Business Type (manufacturing and non-manufacturing) (H4)						
Model 1: direct and indirect effects of the extent of ABC use on FP						
Unconstrained (configural model)	76	183.858	134	.003	1.372	.955
Measurement weights (Model A)	67	200.545	143	.001	1.402	.948
Structural weights (Model B)	60	203.158	150	.003	1.354	.952
Model 2: indirect effects of the extent of ABC use on FP through OPP						
Unconstrained (configural model)	70	192.491	140	.002	1.375	.953
Measurement weights (Model A)	61	207.396	149	.001	1.392	.948
Structural weights (Model B)	57	207.763	153	.002	1.358	.951
Model 3: Direct effects of the extent of ABC use on OPP						
Unconstrained (configural model)	60	137.222	96	.004	1.429	.954
Measurement weights (Model A)	52	151.273	104	.002	1.455	.948
Structural weights (Model B)	49	152.101	107	.003	1.422	.950
Results for multi-group analysis by Business Size (large firms and SMEs) (H5)						
Model 1: direct and indirect effects of the extent of ABC use on FP						
Unconstrained (configural model)	76	184.276	134	.003	1.375	.955
Measurement weights (Model A)	67	198.979	143	.001	1.391	.950
Structural weights (Model B)	60	204.003	150	.002	1.360	.951
Model 2: indirect effects of the extent of ABC use on FP through OPP						
Unconstrained (configural model)	70	186.997	140	.005	1.336	.958
Measurement weights (Model A)	61	201.575	49	.003	1.353	.953
Structural weights (Model B)	57	206.375	153	.003	1.349	.952
Model 3: Direct effects of the extent of ABC use on OPP						
Unconstrained (configural model)	60	138.377	96	.003	1.441	.953
Measurement weights (Model A)	52	148.079	104	.003	1.424	.951
Structural weights (Model B)	49	151.896	107	.003	1.420	.950

Note: ABC=activity-based costing; CFI=comparative fit index; CMIN=minimum discrepancy; DF=degrees of freedom; FP=financial performance; NPAR=number of parameters; OPP=operational performance; P=probability value