Figure 1. Hypothesized alternative structural models of impacts of the extent of ABC use on organizational performance

Model 1: direct and indirect effects of the extent of ABC use on financial performance

H1: The extent of ABC use positively impacts financial performance directly and indirectly through operational performance.

Path of significant positive effect

Model 2: indirect effects of the extent of ABC use on financial performance through operational performance


Path of significant positive effect

Model 3: direct effects of the extent of ABC use on operational performance

H3: The extent of ABC use positively impacts operational performance.

Path of significant positive effect