

Appendix: Research Questionnaire

Activity-Based Costing (ABC)

Has your organization adopted Activity-Based Costing (ABC)?

- Yes
- No

Please indicate the extent to which you agree or disagree with the following statements about the extent of ABC use in your organization by circling a number on the scale from 1 representing “strongly disagree” to 7 representing “strongly agree”.

The extent of ABC use	Strongly disagree						Strongly agree
ABC is consistently used for the following purposes:							
a. Product costing	1	2	3	4	5	6	7
b. Cost management	1	2	3	4	5	6	7
c. Pricing decisions	1	2	3	4	5	6	7
d. Product mix decisions	1	2	3	4	5	6	7
e. Determine customer profitability	1	2	3	4	5	6	7
f. Budgeting	1	2	3	4	5	6	7
g. As an off-line analytic tool	1	2	3	4	5	6	7
h. Outsourcing decisions	1	2	3	4	5	6	7
i. Performance measurement	1	2	3	4	5	6	7

Please indicate the extent to which you agree or disagree with the following statements about the performance of your organization by circling a number on the scale from 1 representing “strongly disagree” to 7 representing “strongly agree”.

I believe that since adopting Activity-Based Costing.....	Strongly disagree						Strongly agree
our sales have increased	1	2	3	4	5	6	7
our ROA has increased	1	2	3	4	5	6	7
our total costs have decreased	1	2	3	4	5	6	7
our product/service quality has improved	1	2	3	4	5	6	7
our delivery reliability has improved	1	2	3	4	5	6	7
our process efficiency has improved	1	2	3	4	5	6	7
our process effectiveness has improved	1	2	3	4	5	6	7

How many years has the organization used ABC? Please indicate the number of years.

..... year(s)

Organization Characteristics

Please classify your organization’s main activity according to the following type of business (Please choose only one answer).

- Manufacturing
- Non-Manufacturing

Please indicate the number of employees (full-time equivalent) in your organization.

- employees(s)

Please indicate the annual revenues of your organization.

- baht(s)

Demography

Please select your position in your organization:

- Chief Executive Officer
- Managing Director
- Financial Director
- Chief Accountant
- Others, please specify.....

How long have you been in this position? (As you selected in question 11) Please indicate the number of years.

- year(s)

How long have you worked in this organization? Please indicate the number of years.

- year(s)

How long have you been involved in Activity-Based costing? Please indicate the number of years. (Based on your own experience even if your organization has not adopted ABC)

- year(s)