

Table 3. Model fit indices for the three alternative models of impacts of the extent of ABC use on organizational performance

Model fit indices	Chi square (χ^2), Degrees of freedom (df), P value		Absolute Fit Measures			Incremental Fit Measures	Predictive Fit Measures		
	χ^2 (df)	P value	χ^2/df	RMSEA	GFI	NFI	AIC	BIC	ECVI
MODEL									
Model 1: direct and indirect effects of the extent of ABC use on FP	99.77 (67)	.006	1.49	.05	.93	.92	175.77	299.36	.93
Model 2: indirect effects of the extent of ABC use on FP through OPP	102.14 (70)	.007	1.46	.05	.93	.91	172.14	285.97	.91
Model 3: Direct effects of the extent of ABC use on OPP	77.81 (48)	.004	1.62	.06	.94	.92	137.81	235.37	.73

Note: ABC=activity-based costing; AIC=Akaike information criterion; BIC=Bayesian information criterion; ECVI=expected cross validation index; FP=financial performance; GFI=goodness of fit index; NFI=normed fit index; OPP=operational performance; RMSEA=root mean square error of approximation; χ^2/df =relative chi square