

Table 1: Pearson’s correlation coefficient

	PC	CM	PD	PMD	DCP	Bu	OA	OD	PM	Sa	ROA	TC	P/S Q	DR	PEy	PEs
PC	1															
CM	.614**	1														
PD	.304**	.301**	1													
PMD	.330**	.402**	.598**	1												
DCP	.332**	.376**	.695**	.506**	1											
Bu	.277**	.299**	.344**	.295**	.309**	1										
OA	.349**	.337**	.309**	.491**	.345**	.358**	1									
OD	.270**	.273**	.712**	.537**	.560**	.389**	.330**	1								
PM	.327**	.359**	.375**	.348**	.356**	.626**	.337**	.326**	1							
Sa	.340**	.364**	.307**	.338**	.372**	.258**	.384**	.220**	.325**	1						
ROA	.238**	.281**	.305**	.262**	.398**	.198**	.436**	.281**	.263**	.649**	1					
TC	.256**	.341**	.342**	.462**	.358**	.308**	.470**	.267**	.369**	.551**	.438**	1				
P/S Q	.322**	.263**	.331**	.430**	.313**	.237**	.445**	.339**	.283**	.527**	.474**	.637**	1			
DR	.165*	.284**	.202**	.243**	.198**	.143*	.106	.203**	.259**	.346**	.240**	.463**	.291**	1		
PEy	.285**	.303**	.213**	.331**	.252**	.047	.332**	.272**	.159*	.289**	.272**	.298**	.317**	.390**	1	
PEs	.256**	.284**	.197**	.162*	.278**	.190**	.349**	.143*	.281**	.461**	.359**	.434**	.409**	.319**	.238**	1

Note: Bu=budgeting; CM=cost management; DCP=determine customer profitability; DR=delivery reliability; OA=as an off-line analytic tool; OD=outsourcing decisions; PC=product costing; PD=pricing decisions; PEs=process effectiveness; PEy=process efficiency; PM=performance measurement; PMD=product mix decisions; P/S Q=product/service quality; ROA=return on assets; Sa=sales; TC=total costs; ** significant at the .01; * significant at the .05