

*Anna Szycha**

THE LEVEL OF PRACTICAL APPLICATION OF ACTIVITY-BASED COSTING AND ITS DETERMINANTS

Abstract. The aim of this study is to define the scope and identify factors affecting the application of Activity-Based Costing in business entities in different countries. The main focus is on the review of major descriptions in English language literature of the findings of questionnaire surveys on practical application of ABC and ABM systems.

In most cases the surveys covered specific groups of business entities in a given country. Special attention is devoted in this paper to questionnaire surveys conducted by J. Innes and F. Mitchell in 1994 and 1999 because they provided comparative data on the extent and reasons for the application and non application of ABC and ABM systems in the companies studied in Great Britain.

Particularly important for the assessment of the extent, speed and determination of the diffusion of Activity-Based Costing are comparative studies covering business entities in several countries. This paper presents main conclusions arising from research carried out by:

- 1) Bhimani and Gosselin (2000), (enterprises in 7 countries: Canada, France, Germany, Italy, Japan, USA and GB),
- 2) Bescos, Cauvin, Gosselin, Yoshikawa (2001) (enterprises in 3 countries: Canada, France, Japan).

1. Introduction

The aim of this paper is to identify the scope and factors determining the implementation of Activity-Based Costing (ABC) in business entities in different countries. The research is based on a review of major publications outside Poland which discuss the results of surveys examining the scope of application of this costing system. The results of this type of research may be interesting for Polish enterprises which plan to modernize their cost accounting systems or have decided to implement ABC.

* Department of Accounting, University of Łódź, Poland, aszycha@uni.lodz.pl

The concept of Activity-Based Costing has been at the center of interest for management accounting practitioners and theorists since the late 1980s. Although the main idea of this costing system was previously known and even applied in cost accounting based on the concept of processes and activities, conditions favorable to its development and broader application did not occur until the last decades of the past century (see e.g. Szychta 1998, 2002). Growing competition on a national and international scale was the main reason for the design and implementation of cost accounting systems aimed at a more accurate identification of product costs and provision of relevant data on processes and activities realized in enterprises, while dynamic advancement of information technology made possible the implementation of this type of systems as well as Activity-Based Management (ABM).

The ABC concept has been the subject of a great number of publications¹, training courses, computer programmes, conferences and empirical research (surveys, case studies).

2. Results of major survey studies

According to Bhimani and Gosselin (2000), surveys relating to ABC and ABM can be classified into two groups:

1) descriptive, that is describing the state of their application in a particular country or line of activity and defining the characteristics of systems applied in practice,

2) research-oriented, that is identifying and investigating the relations between certain factors (e.g. size of business, business strategy) and the scope of application of these systems and evaluation of their efficiency.

Most of the surveys performed concerned the first group of issues. Analysis of the findings of a number of surveys run mainly in Great Britain and the USA indicates that over the last decade about 20% of business entities in these countries implemented Activity-Based Costing (see Table 1). The rate of implementation established on the basis of studies carried out in the early 1990s was obviously much lower.

¹ According to Bjørnenak, Mitchell (2002, p. 489) thirteen applied (practitioner) and academic research accounting journals issued in the USA and Great Britain in 1987–2000 published 404 articles on Activity-Based Costing and Activity-Based Management. Three professional journals: "Management Accounting" (USA), "Management Accounting" (UK), and "Journal of Cost Management" contributed 325 (80%) of all the papers.

Table 1

Selected surveys on the application of ABC

Authors of survey	Country	Population	Period	Adoption rate
1	2	3	4	5
Innes and Mitchell (1991, 1992)	United Kingdom	720 members of the CIMA; 187 questionnaires have been returned	September 1990	6% have begun to implement ABC
Ask and Ax (1992)	Sweden	Engineering Industry	January to April 1991	2% are applying ABC
Bright et al. (1992)	United Kingdom	Manufacturers	Second half of 1990	32% are applying ABC ^a
Nicholls (1992)	United Kingdom	179 companies attended an ABCM seminar in May 1990	January 1991	10% have implemented ABC
Armitage and Nicholson (1993)	Canada	Financial Post list of 700 largest companies in Canada	Summer 1992	14% are applying ABC
Drury and Tayles (1994)	United Kingdom	Sample of business units drawn from a population of 3290 manufacturing firms; 260 companies had responded	1991	4% are applying ABC and 9% are going to implement this system
Innes and Mitchell (1995)	United Kingdom	Firms listed in TIME 1000; 251 completed questionnaires have been returned excluding finance sector companies; 352 questionnaires - including companies from the finance sector	Early 1994	19.5% are applying ABC, 27.1% are currently considering ABC adoption excluding firms from the finance sector; with these firms the rates are respectively: 21.5% and 29.6%
Shields (1995)	United States of America	List of ABC adopters provided by the Consortium for Advanced Manufacturing - International (CAM-I)	1994	
Lukka and Granlund (1996)	Finland	Manufacturing firms	November 1992 to January 1993	5% are implementing ABC
Do, Kim, Shim (1996)	United States of America	Manufacturing firms (list of firms obtained from the Institute of Management Accountants)	Second half of 1994	20.9% are implementing ABC

Table 1 (continued)

1	2	3	4	5
Bjørnenak (1997)	Norway	Manufacturing companies	1994	40% want to implement, are currently implementing or have already implemented ABCM
Gosselin (1997)	Canada	Manufacturing strategic business units	1994-1995	30.4% are implementing ABC
Innes, Mitchell and Sinclair (2000)	United Kingdom	Firms listed in TIME 1000 (1999)	January-February 1999	17.5% are using ABC, 20.3% are currently considering ABC adoption

^a The authors of this study have shown some scepticism about the validity of the disclosed usage of ABC in their survey.

Source: Based on: Bhimani, Gosselin (2000) and Drury i Tayles (1994), Innes, Mitchell et al. (1992, 1995, 2000).

The results of the surveys differ mainly because of different periods in which they were run and – according to Bescos et al. (2001) – the use of different methods of data collection.

The surveys presented in Table 1 show that the greatest number of such studies was carried out in Great Britain, and in three cases (in 1991, 1994 and 1994) by Prof. J. Innes and F. Mitchell with their teams. Their surveys are the most interesting as they enable the evaluation of the state of ABC and ABM implementation in their country during a ten years' time span – the more so as the 1994 and 1999 surveys were addressed to business entities in Great Britain that listed in TIME 1000.

The survey run in 1991 by Prof. Drury and Tayles (1994) was much broader in scope (covered various aspects of cost accounting in British companies), and only one question addressed the issue of actual or planned application of ABC. The findings of the 1992 survey by Bright et al. were regarded as unreliable by the authors themselves, because that suggested that 32% of British companies use Activity-Based Costing, whereas Drury and Tayles' survey for about the same period found this rate to be only 4%.

The authors of the first survey run in Great Britain, Cobb, Innes and Mitchell (1992) established that the term "Activity-Based Costing" was used to denote various systems. For example, some of them were aimed at product costing, others – at cost management and yet others – at both these purposes. The study showed that in many companies cost management was more important than calculation of product costs.

ABC systems used in enterprises also differed in respect of indirect costs that they comprised. Some of the systems took account only of indirect manufacturing cost, some also covered administrative expenses, while others all indirect costs (production, administration, marketing, distribution and development).

In addition to this the survey found that companies interested in the implementation of ABC or using it already were frequently lacking the knowledge of the necessary software available on the British market at that time, and that the role of consultants in the design and implementation phases was often underestimated, which created barriers, already existing or expected, to effective implementation and operation of ABC system.

The authors of the surveys discussed above followed their studies a year later (in late 1991) by telephone interviews with 30 out of 62 respondents who had declared in the questionnaire survey that they were considering the instalment of ABC and next by direct interviews with 10 respondents using ABC. The inquiries allowed them to identify the following problems (actually existing or expected) (Cobb et al. 1992, pp. 20–25):

1) large input of labour relating to the design and implementation of Activity-Based Costing,

2) difficulty with collecting new data categories, in particular on cost drivers-factors conducing to activities in general or concerning particular types of products,

3) poor adjustment of separate activities to the organisational structure of an enterprise (processes going beyond division boundaries and related difficulties in establishing the accountability of particular managers),

4) shift in priorities after the implementation of ABC, which results in time shortage for persons engaged in the operation of the system,

5) differences between unit costs of products calculated using ABC and arrived at using the previously applied method of calculation, which requires rethinking and changing the pricing policy of enterprise.

Presentation of major findings of early surveys conducted in Great Britain is relevant to Polish practice because similar problems may arise in Polish companies which already use or plan to implement Activity-Based Costing. Polish enterprises seem to be now in a phase of cost accounting systems modernisation comparable to that experienced by British companies in the early 1990s.

Questionnaire surveys run by Innes and Mitchell in 1994 and 1999 provide comparative data on the scope of ABC and ABM application in British companies included in The Times list. Both the surveys used the same questionnaire. In the 1994 survey 352 completed questionnaires were returned (33,2%), while in 1999 this number was much lower – only 177 (22,9%).

Table 2 presents a detailed structure of replies on the state of ABC and ABM systems application in the periods under study.

Table 2

State of ABC and ABM application in Great Britain on the basis of 1994 and 1999 surveys

Stages	1999		1994	
	n	%	n	%
Currently using ABC	31	17,5	74	21,0
Currently considering ABC adoption	36	20,3	104	29,6
Rejected ABC after assessment	27	15,3	47	13,3
No consideration of ABC to date	83	46,9	127	36,1
Total	177	100,0	352	100,0

Source: Innes et al. (2000, p. 352).

Research results suggest that no rise in the interest in practical application of ABC occurred over this five-year period. The percentage of ABC users fell from 21 to 17,5%, and so did the percentage of companies considering to install this system – from 29,5 to 20,3%.

Both surveys have shown that the rate of ABC application was higher in the financial sector than in the production and services sectors. The 1999 research confirmed earlier observations that ABC application rate is higher among large companies than among small ones. Detailed data on ABC implementation by sectors and company size is provided in Table 3.

Table 3

The relationship between company sector and size and ABC adoption

Sector	1999			1994		
	Total	ABC users		Total	ABC users	
		n	%		n	%
Manufacturing	84	12	14,3	233	36	15,5
Non-manufacturing	66	8	12,1	82	18	22,0
Financial	27	11	40,7	37	20	54,0
Total	177	31	17,5	352	74	21,0
Size:						
Smallest	88	9	11,4	177	22	15,8
Largest	89	22	32,8	175	46	26,3
Total	177	31	17,5	352	74	21,0

Source: Innes, et al. (2000, p. 352).

All respondents who had some experience of ABC stressed, though to a varying extent, the great role that ABC plays in their companies and its successful implementation. These opinions are not consistent with numerical results obtained by the interviewers and this inconsistency will be the subject of further research (Innes et al. 2000, p. 360).

Primary objectives of ABC and ABM implementation in companies surveyed in 1999 were (Innes et al. 2000, p. 355):

- cost reduction – 90,3%,
- product/service pricing – 80,6%,
- performance measurement/improvement – 74,2%,
- cost modelling – 64,5%,
- budgeting – 54,8%,
- customer profitability analysis – 51,6%,
- output decisions – 51,6%,
- new product/service design – 41,9%,
- stock valuation – 16,1%,
- other applications – 16,1%.

Although slight shifts in the ranking of these objectives were observed in 1999 compared with 1994, in both these periods over 60% of the respondents used ABC-generated data as a basis for cost reduction, determination of selling prices of products, performance measurement/improvement and cost modelling.

According to ABC users, financial benefits derived from the application of ABC exceed the costs of its installation and operation. In contrast, respondents from entities which gave up plans to install ABC or are still considering it referred to the system as complex and expensive. Their estimations, however, were based on expectations, not on facts.

The research carried out in 1999 found that a number of British companies had been using the activity-based approach for about 10 years, and the average length of its application in the entities covered by the survey was over 5 years. The research also showed that the upward trend in the rating of ABC in British companies in the early 1990s slowed down in the second half of the decade, which may mean that ABC implementation was treated as an experiment and was given up after some time.

A survey run in the USA – addressed to 1500 companies – found that 27% of the entities had implemented Activity-Based Costing systems before 1994 (Raiborn et al. 1996, p. 218). Another survey run in the second half of 1994 among manufacturing companies being on the list of IMA (Institute of Management Accounting) reported that nearly 21% of the respondents were implementing ABC at that time (Do, Kim, Shim 1996 – see table 1).

Research carried out among Canadian companies in 1994/95 established that 30.4% of the surveyed entities were currently implementing ABC (Gosselin 1997 – see table 1).

J. Miller (1996, p. 34; 2000, p. 29) estimated that in 1995 in North America about 3500 ABC and ABM implementation projects were undertaken. He based his estimation on data on the sale of specialist software for operating ABC and ABM systems. Although not every purchase of such programmes results in the installation of these systems and not every implementation uses such programmes, it is reasonable to accept that such an estimate gives an indication of the scale of ABC and ABM popularity in this part of the world.

Much less empirical research on Activity-Based Costing has been carried out in European countries, except for Great Britain (e.g. Lukka, Granlund 1996; Bjørnenak 1997 – see table 1). The scanty research findings indicate that there is considerable interest in such systems, but the level of their implementation is lower than in the USA, Canada or Great Britain.

Surveys conducted in Poland in recent years (see Sobańska, Wnuk 2000; Szychta 2001; Sobańska 2002; Szadzińska 2002), as well as published reports on ABC design or implementation projects already under way in Polish companies (e.g. Sobańska 2002; Świdarska, Rybarczyk, Pielaszek 2002) suggest that so far few companies have implemented this costing system.

K. Pniewski and M. Polakowski inform in the Preface to the Polish edition of Miller's book (2000, p. XVI) that "In recent years also other companies in Poland undertook implementation of systems based on the analysis of activities. Among the pioneers were McDonalds, Bank Pekao, Paged and Drumet. A survey run in 1999 by Arthur Andersen covering 118 financial directors of the largest companies in Poland showed that Activity-Based Costing is used by 10% of the respondents [...]. Over 70% of financial directors declared that their companies were planning to implement both ABC and ABM within the next three to five years".

The numbers quoted are really impressive, but not very likely, because neither other research carried out in Poland, nor the earlier presented experience of other countries in spreading ABC and ABM systems in business practice confirm this. For instance, Prof. I. Sobańska (2002, p. 9) reports that in the period spanned by the questionnaire surveys, that is 1999–2000, two companies with foreign capital started a next stage in cost accounting system modernisation, in which a mixed costing system is being replaced by Activity-Based Costing. Analysis of survey responses on the scope of application of management accounting concepts and methods in 60 Polish companies which returned the questionnaire, carried out by A. Szychta (2001, p. 108), shows that in some companies covered by the survey the changes in cost accounting consisted in the introduction of cost

measurement based on responsibility centres, which are processes identified in the production area, and not cost centres, identified using the territorial or organisational criteria. This sort of changes was made in three companies, but it does not mean that these companies implemented Activity-Based Costing. Advanced preparations for the implementation of this system were undertaken in one large manufacturing company with a foreign majority share of capital.

The opinion expressed by I. Sobańska and T. Wnuk (2000, p. 219–220) seems to adequately sum up the situation: "Development of management accounting in Poland will follow the same course as management accounting in the world (as indicated by sporadic as yet uses of the same tools, methods and terminology: ABC from the USA, Target Costing from Japan, Process Costing from Germany); main reasons for such a development direction are the following: 1) co-operation between business enterprises and consultants with academic backgrounds, 2) transfer of management accounting methods used by international concerns investing in Poland, 3) application of new, advanced information systems – products of leading IT companies, 4) translation into Polish of books, articles and case studies concerning business enterprises from many countries, 5) activity of global consulting firms".

3. International comparative research on the use of ABC

It is not possible to make a full, satisfactory evaluation of ABC application level in business enterprises of Europe and North America on the sole basis of a review of questionnaire surveys carried out in different countries, but in each case in different periods, using different questionnaires and different criteria for the selection of the population of companies to be examined. Much more useful for this purpose are surveys covering several countries at the same time, such as the one conducted using mail in seven countries: Canada, France, Germany, Italy, Japan, USA and Great Britain (Bhimani, Gosselin 2000). The surveyed group included these European countries where the issue of ABC was very rarely investigated (France, Italy, Germany) and Japan.

The aim of this research was not only determination of the level of ABC application in these countries, but also identification of the factors which contribute to widespread use of this system in business practice. The questionnaires were sent to 500 largest business entities in each of these countries except for Italy, where 450 companies were covered by the survey.

Table 4 shows the number of companies in each country that returned completely filled in questionnaires and companies which had some experience of Activity-Based Cost Management (ABCM).

Table 4

Number of respondents and organizations that experienced ABC by country

Country	Canada	France	Germany	Japan	Italy	United Kingdom	United States	Total
Number of respondents	35 (8,4%) ^a	39 (9,4%)	73 (17,6%)	95 (22,8%)	32 (7,7%)	85 (20,4%)	57 (13,7%)	416
Number of organizations that experienced ABCM	23	37	32	82	19	52	46	291

^a The percentages in parentheses represent the proportion of respondents in total number of surveyed organizations.

Source: Based on tables 2 and 3 in Bhimani, Gosselin (2000).

The smallest number of completed questionnaires was returned in Italy (7,7%) and Canada (8,4%); the greatest – in Japan (22,8%) and Great Britain (20,4%). The research confirmed that the process of “spreading” of activity-based costing varies in the examined countries. The number of respondents who declared some practical experience of ABC was the highest in France (94,9%) and the lowest in Germany (43,8%) “Some experience” means a certain stage in ABC implementation after becoming acquainted with its mechanism. Detailed information is provided in Table 5.

Table 5

Stages of ABCM implementations by country

Country	Canada	France	Germany	Italy	United Kingdom	United States	Japan	Total
Abandoned ABC	1 (4,3%) ^a	1 (2,7%)	0 (0%)	3 (15,8%)	2 (3,8%)	2 (4,4%)	57 (69,5%)	66 (22,7%)
Pilot ABC	8 (34,8%)	4 (10,8%)	10 (31,2%)	7 (36,8%)	8 (15,4%)	10 (21,8%)	9 (11,0%)	56 (19,3%)
Use across units	9 (39,1%)	8 (21,6%)	16 (50%)	5 (26,3%)	29 (55,8%)	25 (54,4%)	5 (6,1%)	97 (33,3%)
Use in majority of units	5 (21,7%)	24 (64,9%)	6 (18,8%)	4 (21,1%)	13 (25%)	9 (19,6%)	11 (13,4%)	72 (24,7%)
Number of respondents	23 (100%)	37 (100%)	32 (100%)	19 (100%)	52 (100%)	46 (100%)	82 (100%)	291 (100%)

^a The percentages in parentheses represent the proportion of respondents that abandoned ABC, installed a pilot ABC, use across units and use in majority of the units in each country, Source: Bhimani, Gosselin (2000).

Data in Table 5 shows that the percentages of enterprises going through different stages of ABC implementation vary considerably in the countries under study. The most respondents who abandoned the implementation project were in Japan (69,5%) and Italy (15,8%). The average rate for all the countries is 22,7%.

The greatest number of pilot implementation projects is being carried out in Italy, Canada and Germany. ABC implementations across units are most frequent in Great Britain (55,8%), USA (54,4%) and Germany (50%), and the least frequent in Japan (6,1%). French companies use ABC in the majority of its units (64,9%).

Detailed analysis of other replies provided in the questionnaires led the authors among others to the following conclusions (Bhimani, Gosselin 2002):

- the speed of Activity-Based Cost Management implementation varies significantly from one country to another – French and Japanese managers perceive their ABCM implementations as being quicker while Canadian, Italian and US managers think that they are slower;
- organisational structure does not influence the propensity of organisation to experience ABCM;
- the success of ABCM implementation varies significantly from one country to another – the French, German and Japanese managers seems to perceive a much higher level of success relating to ABCM implementation than managers from other countries; Canadians tend to perceive the success of the ABCM implementation at a relatively lower level.

Another international survey covering three countries: Canada, France and Japan, confirmed that the process of diffusion of activity-based systems varies in these countries (Bescos, Cauvin et al. 2001). Data on the number of sent and received questionnaires is provided in Table 6.

Table 6

Basic data of survey in Canada, France and Japan

Specification	Canada	France	Japan	Total
Number of questionnaires sent	501	2 342	1 337	4 180
Number of questionnaires returned	106	111	371	588
Response rate	21,2%	4,7%	27,7%	14,06%
Reminders sent	Yes	No	Yes	x
Non-respondent analysis	No	Yes	No	x

Source: Bescos, Cauvin et al. (2001).

Research findings suggest that both in Canada and France ABC systems are used in manufacturing companies and in services to nearly the same extent ($\approx 50\%$), while in Japan it is mainly the manufacturing companies that implement ABC (79,6%). Data in Table 7 confirms that the level of ABC and ABM implementation is much higher in Canada and France (about 23%) than in Japan (7%).

Table 7

Level of implementation of ABC/ABM by country (in %)

Levels of implementation	Canada	France	Japan
ABC/ABM has been adopted	23,1	23,0	7,0
We are examining the possibility of adopting ABC/ABM	9,3	22,9	34,5
We studied the possibility of adopting ABC/ABM but decided against it	13,9	11,9	4,6
We have no intention of studying the possibility of adopting ABC/ABM	53,7	42,2	53,9
Total	100,0	100,0	100,0

Source: Bescos, Cauvin et al. (2001).

The authors attribute the low level of the use of ABC in Japanese companies to the fact that interest in this system began only recently in Japan.

On the basis of the received questionnaires the authors of the survey have concluded that the primary objective in the application of these systems in France is determination of selling prices of products, because long-established practices in French companies take into account the market data only to a relatively small extent. In Canada and Japan these systems are installed to achieve cost reduction, evaluation of customer profitability and budgeting of activity.

Another question analysed by the authors related to reasons for abandoning ABC implementation projects after prior evaluation of its feasibility. Major barriers to the implementation of this system in Canada and France are managerial and cultural factors (board of directors was against it, middle-level management was not interested in the new system), while in Japan – financial constraints (high costs of the design and operation). Technical constraints, that is expectation of problems with cost calculation using ABC method, come third in all three countries.

The findings of two comparative international studies outlined above show that the process of diffusion of Activity-Based Costing in the countries covered by the surveys varies considerably and is determined by various factors: cultural, managerial, economic and technical.

4. General conclusion

Activity-Based Costing has been in the centre of interest of management accounting practitioners and theorists since the late 1980s. It is the subject of a great number of publications, training courses, conferences, computer programmes and empirical studies. Even though this concept has some opponents, the findings of a number of questionnaire surveys show that ABC and ABM systems are used in business enterprises in countries covered by the surveys. The highest levels of implementation, i.e. around 20%, are found in these countries where ABC systems were earliest described in literature and popularised through this medium (USA, Great Britain, Canada) and where companies had not used well-developed systems of cost classification by centres. Research findings suggest that other countries, too, are interested in ABC and ABM systems, their implementation process being dependent on a wide variety of cultural, economic and technical factors.

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Anna Szychta

ZAKRES I UWARUNKOWANIA ZASTOSOWANIA W PRAKTYCE RACHUNKU KOSZTÓW DZIAŁAŃ

(Streszczenie)

Celem opracowania jest określenie zakresu i czynników, mających wpływ na zastosowanie rachunku kosztów działań w jednostkach gospodarczych różnych krajów. Jego podstawę stanowi głównie przegląd najważniejszych wyników badań ankietowych na temat rozpowszechnienia systemów ABC i ABM w praktyce, opisanych w anglojęzycznej literaturze.

Większość przeprowadzonych badań na ten temat obejmowała określoną populację jednostek gospodarczych jednego kraju. W artykule zwrócono szczególną uwagę na badania ankietowe J. Innesa i F. Mitchella z 1994 r. i 1999 r., ponieważ dostarczyły one danych porównawczych o skali i celach zastosowania, a także rezygnacji z wdrożenia systemów ABC i ABM w badanych przedsiębiorstwach w Wielkiej Brytanii.

Ważne znaczenie dla oceny zakresu, tempa i uwarunkowań rozpowszechniania w praktyce rachunku kosztów działań mają – nieliczne dotychczas – międzynarodowe badania porównawcze, obejmujące jednostki gospodarcze kilku krajów. W artykule zostały przedstawione głównie wyniki i wnioski badań ankietowych dokonanych przez:

1) *Bhimaniego i Gosselina* (2000), obejmujących przedsiębiorstwa siedmiu krajów (Kanady, Francji, Niemiec, Włoch, Japonii, Stanów Zjednoczonych i Wielkiej Brytanii);

2) zespół autorów (*Bescos, Cauvin, Gosselin, Yoshikawa* 2001); badania te dotyczyły jednostek gospodarczych trzech krajów: Kanady, Francji, Japonii.

Anna Szycha

VEIKLOS SĄNAUDŲ NUSTATYMO SISTEMOS IR JOS FAKTORIŲ PRAKTINIO TAIKYMO LAIPSNIS

(Santrauka)

Šio straipsnio tikslas yra įvertinti Veiklos Sąnaudų Nustatymo sistemos pritaikymo pobūdį ir nustatyti faktorius, įtakojančius šios sistemos taikymą skirtingose šalyse. Pagrindiniu akcentu yra bazinių apibūdinimų peržiūra literatūroje anglų kalba, pateiktuose ABC [angl. Activity Based Costing – Veiklos sąnaudų nustatymas] ir ABM [angl. Activity Based Management – Atskirų veiklų valdymas] sistemų praktinio taikymo klausimynų rezultatų apžvalgose.

Daugelyje atvejų šios apžvalgos apėmė specifinius verslo vienetus pasirinktoje šalyje. Didžiausias dėmesys šiame straipsnyje yra skirtas klausimynų apžvalgoms, kurias atliko J. Innes ir F. Mitchell 1994 – ais ir 1999 – ais metais, kadangi jie pateikė palyginamuosius duomenis apie ABC ir ABM sistemų taikymo ar netaikymo lygį ir priežastis, pasirinktose Didžiosios Britanijos kompanijose.

ABC sistemos pritaikymo ir įsiskverbimo laipsnio vertinimui ypatingai svarbios yra palyginamosios studijos, apimančios verslo vienetus keliose šalyse. Šiame straipsnyje pateikiamos pagrindinė tyrimų išvados, kuriuos atliko:

1) *Bhimani and Gosselin* (2000), (enterprises in 7 countries: Canada, France, Germany, Italy, Japan, USA and GB),

2) *Bescos, Cauvin, Gosselin, Yoshikawa* (2001) (enterprises in 3 countries: Canada, France, Japan).